

**New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau**

TSB-M-83 (3)C
Corporation Tax
February 15, 1983

1982 Legislation
Metropolitan Transportation Business Tax Surcharge on
Water Works, Gas, Electric or Steam Heating, Lighting or Power Corporations
Article 9 Section 186

Chapter 931 of the Laws of 1982 enacted on December 23, 1982 amended the Tax Law to include a new Section 186-b which provides for a tax surcharge on utility corporations in the Metropolitan Commuter Transportation District for calendar years 1982 and 1983.

The surcharge is imposed upon every corporation subject to tax Under Article 9, Section 186 for the privilege of exercising its corporate franchise, or carrying on its business within the Metropolitan Commuter Transportation District.

The Metropolitan Commuter Transportation District consists of the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

The surcharge is in addition to the tax imposed by Section 186 of Article 9 of the Tax Law.

<u>Surcharge Rates</u>	<u>Applicable Period</u>
18%	Calendar year 1982
17%	Calendar year 1983

The surcharge rate is applied to the portion of tax imposed under Section 186 attributable to the taxpayer's business activity carried on within the Metropolitan Commuter Transportation District.

The portion of the taxpayer's business activity carried on within the Metropolitan Commuter Transportation District is the ratio of the taxpayer's gross earnings from business activities carried on within the Metropolitan Commuter Transportation District to its gross earnings from business activities carried on within the State of New York.

A three month extension for filing the Metropolitan Transportation Business Tax Surcharge Report (Form CT-186M) may be obtained by filing an Application for Three Month Extension (Form CT-12M) on or before March 15 following the close of the year accompanied by a payment of the surcharge due for the period.

No declaration or payments of estimated surcharge are required.

For forms or publications, in New York City only, call 488-3608.
Elsewhere in New York State, call toll free 1-800-462-8100.
For areas outside New York State, call (518) 457-0111.

For information, in New York City only, call 488-3400.
Elsewhere in New York State, call toll free 1-800-342-3536.
From areas outside New York State, call (518) 457-0111.