

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

TSB-M-83 (4)C  
Corporation Tax  
February 15, 1983

1982 Legislation  
Metropolitan Transportation Business Tax Surcharge  
Report of Gross Income/Gross Operating Income  
Article 9, Section 186-a

Chapter 931 of the Laws of 1982 enacted on December 23, 1982 amended the Tax Law to include a new Section 186-c 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 entity subject to tax under Article 9, Section 186-a doing business in 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-a 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 the tax imposed under Section 186-a 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:

1. In the case of a utility subject to supervision by the State Public Service Commission - the ratio of its gross income from all sources within the Metropolitan Commuter Transportation District to the gross income from all sources within the State of New York;
2. In the case of any other utility - The ratio of its gross operating income derived from sales and services for ultimate consumption within the Metropolitan Commuter Transportation District to its gross operating income derived from sales and services for ultimate consumption within the State of New York.

A three month extension for filing the Metropolitan Transportation Business Tax Surcharge Report (Forms CT-186-A/M and Form CT-186-P/M) 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.