

CT-186-A/M

For calendar year **1985**

New York State Department of Taxation and Finance

Metropolitan Transportation Business Tax Surcharge Report

Article 9, Section 186-a

Attach Preaddressed Label Here → Mail to: Processing Unit P.O. Box 1909 Albany, N.Y. 12201 on or before March 17, 1986	Employer identification number	File number	<i>Official use only</i> Date received
	Name		
	Number	Street	
	City or town	State Zip Code	

ALL taxpayers required to file Form CT-186-A **MUST** complete this form.

Does the above named utility (taxable under Article 9, Section 186-a and filing Form CT-186-A) do business in the Metropolitan Commuter Transportation District, which includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester?

Yes • No •

If you answered yes, complete this form and pay the tax surcharge.

If you answered no, it is not necessary to complete Schedule D or E. However, this form **MUST** be signed by an officer and returned to: **Processing Unit, P.O. Box 1909, Albany, NY 12201**

Pay amount shown at line 9, Schedule D - Make check payable to N Y State Corporation Tax	Payment	\$.
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SCHEDULE D — Computation of Tax Surcharge

1. Net New York State franchise tax from Form CT-186-A, Schedule A, line 5.	1	\$.
2. M.C.T.D. allocation percentage from Schedule E, line 13.	2		% •
3. Allocated tax — Multiply line 1 by line 2.	3	\$.
4. TAX SURCHARGE — Multiply line 3 by 17%.	4	\$.
5. Prepayments (a) Payment with CT-5.9.		\$	•
(b) Credit transferred from Form CT-		PERIOD \$	•
Total prepayments claimed.	5	\$	•
6. Balance - Subtract line 5 from line 4.	6	\$	•
7. Interest.	7	\$	•
8. Additional Charges.	8	\$	•
9. BALANCE DUE — Add lines 6, 7 and 8.	9	\$	•
10. Overpayment - Subtract line 4 from line 5			
a. Refund of overpayment.	10a	\$	•
b. Credit to N.Y. State franchise tax CT-	10b	PERIOD \$	•

CERTIFICATION BY AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this report, including any accompanying rider, is to the best of my knowledge and belief a true, correct and complete report.

Date	Signature of officer	Official title
Date	Signature of preparer or name of firm	Preparer's address

Schedule E — Computation of M.C.T.D. Allocation Percentage		A M.C.T.D.	B NEW YORK STATE
11	Gross operating income from Form CT-186-A Schedule A, line 3 . . .		\$
12	Gross operating income included at line 11 which was derived from sources within the Metropolitan Commuter Transportation District . . .	\$	
13	M.C.T.D. allocation percentage — Column A divided by Column B	13	%

INSTRUCTIONS

General Information

Section 186-c was amended by Chapter 999 of the Laws of 1984. This amendment extended the business tax surcharge on utilities doing business in the Metropolitan Commuter Transportation District for calendar years 1984 and 1985. The M.C.T.D. includes the counties of New York, Bronx, Queens, Kings, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

Who Must File

Every utility, person, corporation, company, association or joint-stock association NOT subject to the supervision of the State Department of Public Service, who is engaged in the sale or furnishing of gas, electricity, steam, water, refrigeration, telephone or telegraph service delivered through mains, pipes or wires for ultimate consumption within this state must file this report. This includes all taxpayers that file Form CT-186-A.

Who Must Pay the Tax Surcharge

Every taxpayer taxable under Article 9, Section 186-a, engaged in the sale or furnishing of gas, electricity, water, refrigeration, telephone or telegraph service within the Metropolitan Commuter Transportation District (See General Information) must pay a business tax surcharge.

Tax Rate

- 18% for calendar year 1982
- 17% for calendar years 1983, 1984, 1985

The surcharge rate is applied to the portion of tax, after deduction of any credits, imposed under Section 186-a attributable to the taxpayer's activities carried on within the M.C.T.D.

Time for Filing

Two and one-half months after the close of the calendar year, March 17, 1986

Payment of Tax Surcharge

The entire tax surcharge must be paid on or before the original due date of the report.

Extension of Time for Filing Tax Surcharge Report

A request for an extension of time to file a tax surcharge report must be filed on Form CT-5.9 on or before the due date of the report, for the taxable period from which the extension is requested.

Requirements for a valid extension for all M.C.T.D. tax surcharge reports are as follows:

- a. A separate application for extension, along with any estimated tax surcharge payments that may be due, must be filed on or before the due date of the report for the taxable period for which this extension is requested,

AND

- b. The total tax surcharge payment for the period for which this extension is requested must equal 90% of the tax surcharge as finally determined.

Specific Instructions

All taxpayers who file Form CT-186-A must answer YES or NO to the question preceding Schedule D. **It is essential that utilities not doing business in the Metropolitan Commuter Transportation District disclaim liability for the tax surcharge by answering "no".**

Schedule D — Computation of Tax Surcharge

- Line 1. Enter your New York State franchise tax from your franchise tax report, Form CT-186-A, Schedule A, line 5.
- Line 2. Enter your M.C.T.D. allocation percentage from Schedule E, line 13.
- Line 5a. Enter any payment made with Form CT-5.9, Application for Three-Month Extension.
- Line 5b. You can apply an overpayment of franchise tax made on your franchise tax report, Form CT-186-A. Enter at this line the form number, period in which the overpayment occurred (use month and year) and amount to be applied. At the overpayment line of your Form CT-186-A, indicate the amount of money to be applied to the M.C.T.D. tax surcharge.
- Line 7. If the tax is not paid on or before the due date (without regard to any extension of time) interest must be paid on the amount of the underpayment from the due date to the date paid. The interest rate should be determined in accordance with Part 603 of the Tax Regulations.
- Line 8. Additional charges for late filing are computed on the amount of tax less any payment made on or before the prescribed due date.
 - a. If a return is not filed when due or if the application for extension is invalid add to the tax 5% per month up to 25% (Section 1085(a)(1)(A))
 - b. If a return is not filed within 60 days of the prescribed due date the addition to tax cannot be less than the smaller of \$100 or 100% of the amount required to be shown as tax (Section 1085(a)(1)(B))
 - c. In case of failure to pay the tax shown on a return, add to the tax, 1/2% per month up to 25% (Section 1085(a)(2))
 - d. The total of the additional charges in a and c may not exceed 5% for any one month, except as provided for in b above (Section 1085(a))

If you think you are not liable for these additional charges, attach a statement to your return explaining the delay in filing and/or payment (Section 1085)

Schedule E — Computation of M.C.T.D. Allocation Percentage

The M.C.T.D. allocation percentage is determined by dividing the taxpayer's gross operating income from sources in the M.C.T.D. by its gross operating income from all sources in New York State.

- A taxpayer that does all of its New York State business within the 12 counties of the M.C.T.D. can enter 100% at line 13 and at line 2 Schedule D.
- A taxpayer that does part of its business outside of the M.C.T.D. must compute its M.C.T.D. allocation percentage by completing this schedule.