



CT-186-A/M

Metropolitan Transportation Business Tax Surcharge Return

For calendar year 1990

Employer identification number _____	File number _____	If your name, employer identification number, address or owner/ officer information has changed, file Form DTF-95 (see instructions).	For office use only Date received _____
Name _____			
Number and street _____	City or town _____	State _____	ZIP code _____
State or country of incorporation _____	date ____/____/____	Foreign corporations: date began business in NY _____	Business telephone number (____) _____-____

If you do business in the Metropolitan Commuter Transportation District, (the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester) you must complete this form. If not, you do not need to file this form. However, you must disclaim liability for the MTB tax surcharge on Form CT-186-A.

A. Payment - pay amount shown on line 12 — Make check payable to: <i>New York State Corporation Tax</i>	Payment enclosed <input type="checkbox"/>
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Computation of Metropolitan Commuter Transportation District Allocation Percentage

Gross operating income (from Form CT-186-A, line 4)	1	
Gross operating income included on line 1 which was derived from sources within the MCTD	2	
MCTD allocation percentage (divide line 2 by line 1)	3	%

Computation of MTB Tax Surcharge

Net New York State franchise tax (from Form CT-106-A, line 5)	4	
Allocated tax (multiply line 4 by line 3)	5	
MTB Tax surcharge (multiply line 5 by 17%)	6	
Prepayments with Form CT-5.9	7a	
Credit transferred from Form CT- _____ Period _____	7b	
Total prepayments claimed (add lines 7a and 7b)	8	
Balance (if line 8 is less than line 6, subtract line 8 from line 6)	9	
Interest on late payment (see instructions)	10	
Late filing and late payment penalties (see instructions)	11	
Balance due (add lines 9, 10 and 11 - enter amount on line A)	12	
Overpayment (if line 6 is less than line 8, subtract line 6 from line 8)	13	
Amount of overpayment to be refunded	14	
Amount of overpayment to be credited to New York State franchise tax Form CT- _____ Period _____	15	

Certification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct and complete.

Date	Signature of taxpayer, agent or elected officer	Official title
Date	Signature of individual or name of firm preparing this return	Preparer's address

Instructions

General Information

Who Must File

If you file Form CT-186-A (Article 9, section 186-a taxpayers), use Form CT-186-A/M to report and pay the metropolitan transportation business (MTB) tax surcharge.

If you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District (MCTD) you must pay a business tax surcharge. The MCTD includes the counties of New York, Bronx, Queens, Kings, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

MTB Tax Surcharge Rate

The MTB tax surcharge rate is 17% for calendar year 1990.

When and Where to File

File this return and any amount due on or before March 15, 1991.

Mail return to: **NYS Corporation Tax
Processing Unit
P.O. Box 1909
Albany, NY 12201-1909**

Extension of Time for Filing MTB Tax Surcharge Return

You may request additional time to file a MTB tax surcharge return. File Form CT-5.9 on or before the due date of the return for which the extension is requested and pay the MTB tax surcharge estimated to be due.

Your total MTB tax surcharge payment:

- must equal or exceed 100% of the MTB tax surcharge for the preceding year (if it was for a period of 12 months); or
- equal or exceed 90% of the MTB tax surcharge for this period as finally determined.

Identifying Information

To ensure that your corporation tax forms are processed as quickly and efficiently as possible, it is important that we have the necessary identifying information from your preprinted mailing label. Please include your employer identification number and file number on each form filed. These numbers can be copied directly from the label. Do not use the label on this form.

If you use a paid preparer or accounting firm, make sure they use the label information when completing all forms prepared for you.

Change of Business Information

If there have been any changes in your business name, ID number, mailing address, business address, telephone number or owner/officer information, complete Form DTF-95, *Change of Business Information*. If you don't have a form, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

Line A — After completing your return, enter the amount of your payment. Your payment should be the full amount shown on line 12.

Computation of MCTD Allocation Percentage

If you do all your New York State business within the 12 counties of the MCTD, enter 100% on line 3.

If you do part of your business outside the MCTD, compute your MCTD allocation percentage by completing lines 1 through 3.

Line 1 — Enter your gross operating income from sources within New York State.

Line 2 — Enter your gross operating income from sources within the MCTD.

Line 3 — Divide line 2 by line 1. This is your MCTD allocation percentage.

Computation of Tax Surcharge

Line 4 — Enter your New York State franchise tax from Form CT-186-A, Schedule A, line 5.

Line 5 — Multiply line 4 by line 3.

Line 7a — Enter any payment made with Form CT-5.9, *Application for Three-Month Extension*.

Line 7b — You can apply an overpayment of franchise tax from Form CT-186-A. Enter the form number, period in which the overpayment occurred (month and year) and amount to be applied. On the overpayment line of your Form CT-186-A, indicate the amount of money to be applied to the MTB tax surcharge.

Line 10 — If you do not pay the MTB tax surcharge on or before the due date (without regard to any extension of time) you must pay interest on the amount of the underpayment from the due date to the date paid.

You may call the Taxpayer Assistance Bureau for the current interest rate or to have the interest computed for you. Call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State call (518) 438-8581.

Line 11 — Late filing and late payment penalties are computed on the amount of MTB tax surcharge less any payment made on or before the due date.

- a. If you do not file a return 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 you do not file a return within 60 days of the 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. If you do not pay the tax shown on a return, add to the tax ½% 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).

Line 13 — If line 6 is less than line 8, subtract line 6 from line 8. This is the amount of overpayment. You may divide it on lines 14 and 15 in any way you choose.