



# CT-186-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	
Name									Date received	
Number and street		City or town		State		ZIP code				
State or country of incorporation			date		Foreign corporations: date began business in NYS		Business telephone number ( )			

If you carry on business or exercise your corporate franchise 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 file this form. If not, you do not have to file this form. However, you must disclaim liability for the MTB tax surcharge on Form CT-186.

<b>A. Payment - pay amount shown on line 16 — Make check payable to: <i>New York State Corporation Tax</i></b>	Payment enclosed
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Computation of MCTD Allocation Percentage	A MCTD	B New York State
Gross earnings from operating revenue	1	
Gross earnings from interest	2	
Gross earnings from dividends	3	
Gross earnings from other revenues	4	
Total (add lines 1 through 4)	5	
MCTD allocation percentage (divide line 5, column A, by line 5, column B)	6	%

### Computation of MTB Tax Surcharge

Net New York State franchise tax (from Form CT-186, line 7)	7	
Allocated tax (multiply line 7 by line 6)	8	
<b>MTB Tax surcharge</b> (multiply line 8 by 17% (.17))	9	
Prepayments with Form CT-5.9	10	
Credit transferred from Form CT- Period	11	
Total prepayments claimed (add lines 10 and 11)	12	
Balance (if line 12 is less than line 9, subtract line 12 from line 9)	13	
Interest on late payment	14	
Late filing and late payment penalties	15	
<b>Balance due</b> (add lines 13, 14 and 15 — enter payment on line A above)	16	
Overpayment (if line 9 is less than line 12, subtract line 9 from line 12)	17	
Amount of overpayment to be refunded	18	
Amount of overpayment to be credited to New York State franchise tax, Form CT- Period	19	

**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 elected officer or authorized person	Official title
Date	Signature of preparer or name of firm preparing this return	Preparer's address

## Instructions

### General Information

#### Who Must File

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.

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

**MTB Tax Surcharge Rate**

The MTB tax surcharge rate is 1% for calendar year 1990 or fiscal year ending before December 31, 1991.

**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.

**Specific Instructions**

**Line A** — After completing your return, enter the amount of your payment. Your payment should be the full amount shown on line 16.

**Computation of MCTD Allocation Percentage**

**Lines 1-4** — Enter gross earnings from sources within the MCTD in column A and gross earnings from all sources within New York State in column B.

**Line 6** — Divide line 5, column A by line 5, column B. This is your MCTD allocation percentage.

If you do all of your New York State business within the 12 counties of the MCTD, enter 100% on line 6.

If you do part of your business outside of the MCTD and you completed Schedule A on Form CT-186, the New York State figures appearing in column A of that Schedule A must be used in column B on this form.

**Computation of MTB Tax Surcharge**

**Line 7** — Enter your New York State franchise tax from Form CT-186, line 7.

**Line 10** — Enter any payment made with Form CT-5.9, *Application for Three-Month Extension*.

**Line 11** — You can apply an overpayment of franchise tax from Form CT-186 to this MTB tax surcharge. Enter the period in which the overpayment occurred (month and year) and amount to be applied. On the overpayment line of Form CT-186 indicate the amount of money to be applied to the MTB tax surcharge.

**Line 14** — 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 rate or to have the interest computed for you. From New York State, call toll free 1 800 CALL TAX (1 800 225-5829); from areas outside New York State, call (518) 438-8581.

**Line 15** — 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 MTB tax surcharge 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 above 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 17** — If line 9 is less than line 12, subtract line 9 from line 12. This is the amount of overpayment. You may divide it on lines 18 and 19 in any way you choose.