



# CT-186-P/M

# Metropolitan Transportation Business Tax Surcharge Return

For calendar year 1990

Employer identification number Name Number and street      City or town      State      ZIP code	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
State or country of incorporation      date /	Foreign corporations: date began business in NYS	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-100-P.

<b>A. Payment - pay amount shown on line 13 — Make check payable to: <i>New York State Corporation Tax</i></b>	Payment enclosed
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**Computation of MCTD Allocation Percentage**

New York State gross income (from Form CT-186-P, line 43)	<b>1</b>	
Gross income included on line 1 which was derived from sources within the Metropolitan Commuter Transportation District	<b>2</b>	
MCTD allocation percentage (divide line 2 by line 1)	<b>3</b>	%

**Computation of MTB Tax Surcharge**

Net New York State franchise tax (from Form CT-186-P, line 3)	<b>4</b>	
Allocated tax (multiply line 4 by line 3)	<b>5</b>	
MTB tax surcharge (multiply line 5 by 17%)	<b>6</b>	
Prepayments with Form CT-59	<b>7</b>	
Credit transferred from Form CT-      Period	<b>8</b>	
Total prepayments claimed (add lines 7 and 8)	<b>9</b>	
Balance (if line 9 is less than line 6, subtract line 9 from line 6)	<b>10</b>	
Interest on late payment (see instructions)	<b>11</b>	
Late filing and late payment penalties (see instructions)	<b>12</b>	
<b>Balance due</b> (add lines 10, 11 and 12; enter amount on line A)	<b>13</b>	
Overpayment (if line 6 is less than line 9, subtract line 6 from line 9)	<b>14</b>	
Amount of overpayment to be refunded	<b>15</b>	
Amount of overpayment to be credited to New York State franchise tax Form CT-      Period	<b>16</b>	

**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
	Signature of individual or name of firm preparing this return	Preparer's address

## Instructions

### Who Must File

If you file Form CT-186-P (Article 9 taxpayers), use Form CT-186-P/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 13.

### 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.

**Lines 1 —** Enter your gross income from all sources within New York State on line 1 and your gross income from sources within the MCTD on line 2.

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

### Computation of MTB Tax Surcharge

**Line 4 —** Enter your New York State franchise tax (before the deduction of any 13-A Utility Tax Credit) from Form CT-186-P, line 3.

**Line 5 —** Multiply line 4 by line 3.

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

**Line 8 —** You can apply an overpayment of franchise tax from Form CT-186-P to this MTB tax surcharge. 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-P, indicate the amount of money to be applied to the MTB tax surcharge.

**Line 11 —** 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 12 —** 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 MTB tax surcharge 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 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 14 —** If line 6 is less than line 9, subtract line 6 from line 9. This is the amount of overpayment. You may divide it on lines 15 and 16 in any way you choose.