



CT-186-A/M

New York State Department of Taxation and Finance

Utility Services MTA Surcharge Return

Tax Law — Article 9, Section 186-c

For calendar year 1996

Employer identification number		File number		If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions). If no form is enclosed, call 1 800 462-8100 to request one. From areas outside the U.S. and Canada, call (518) 485-6800.	For office use only
Mailing Name and Address	Taxpayer's business name				Date received
	Business name at location below (if different from business name above)				
	C/o Street or PO Box				
City			State	ZIP code	
Business telephone number ()		State or country of incorporation		Date of incorporation	Foreign corporations: date began business in NYS

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 MTA surcharge on Form CT-186-A.

A. Payment — pay amount shown on line 14. Make check payable to: New York State Corporation Tax Attach your payment here.	Payment enclosed
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Computation of Metropolitan Commuter Transportation District Allocation Percentage

1 Gross operating income from Form CT-186-A, line 21	1	
2 Gross operating income included on line 1 which was derived from sources within the MCTD	2	
3 MCTD allocation percentage (divide line 2 by line 1)	3	%

Computation of MTA Surcharge

4 New York State tax from Form CT-186-A, line 1	4	
5 Allocated tax (multiply line 4 by line 3)	5	
6 MTA surcharge (multiply line 5 by 17% (.17); foreign corporations, see instructions.)	6	
First installment of estimated MTA surcharge for next period:		
7a If a request for extension was filed, enter amount from Form CT-5.9, line 9	7a	
7b If Form CT-5.9 was not filed, see instructions	7b	
8 Total (add line 6 and line 7a or 7b)	8	
9 Total prepayments from line 25	9	
10 Balance (if line 9 is less than line 8, subtract line 9 from line 8)	10	
11 Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0")	11	
12 Interest on late payment (see instructions)	12	
13 Late filing and late payment penalties (see instructions)	13	
14 Balance due (add lines 10 through 13; enter payment on line A above)	14	
15 Overpayment (if line 8 is less than line 9, subtract line 8 from line 9)	15	
16 Amount of overpayment to be credited to New York State tax	16	
17 Amount of overpayment to be credited to MTA surcharge for next period	17	
18 Amount of overpayment to be refunded	18	

Composition of Prepayments Claimed on line 9

		Date Paid	Amount
19 Mandatory first installment	19		
20 CT-400 installments	20	(1)	
		(2)	
		(3)	
21 Payment with extension request, Form CT-5.9, line 12	21		
22 Credit from prior years		22	
23 Add lines 19 through 22		23	
24 Credit from Form CT-186-A	24	Period	
25 Total prepayments (add lines 23 and 24; enter here and on line 9)		25	

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

Signature of elected officer or authorized person		Official title	Date
Paid Preparer Use Only	Firm's name (or yours if self-employed)	ID number	Date
	Address		Signature of individual preparing this return

Mail your return by March 17, 1997, to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909

Instructions

General Information

Attention: If you are a telephone or telegraph company or other provider of telecommunication services, even if it is not your primary business, do not file this form; file Form CT-186-E.

Who Must File

A taxpayer filing Form CT-186-A who does business in the Metropolitan Commuter Transportation District (MCTD) must also file Form CT-186-A/M and pay a metropolitan transportation business tax surcharge (MTA surcharge) on business done in the Metropolitan Transportation Authority region. The MCTD includes the counties of New York, Bronx, Queens, Kings, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

When and Where to File

This return is due on March 15, following the close of the calendar tax year. If March 15 falls on a Saturday, Sunday, or legal holiday, the return is due on the next business day.

Mail return to: **NYS CORPORATION TAX
PROCESSING UNIT
PO BOX 1909
ALBANY NY 12201-1909**

Extension of Time for Filing MTA Surcharge Return

You may request additional time to file an MTA surcharge return. To do this, file Form CT-5.9, *Request for Three-Month Extension to File*, on or before the due date of the return for which the extension is requested and pay the MTA surcharge estimated to be due.

The MTA surcharge estimated to be due on Form CT-5.9, line 8, must either:

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

Identifying Information

To assist us in processing your corporation tax returns as quickly and efficiently as possible, it is important that we have the necessary identifying information from your preprinted label. **Keep a record of the label information for future use.** Please be certain to include your employer identification number and file number on each corporation tax return mailed. This will facilitate processing of your return to the correct account. Without this information, we may not be able to process your return.

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

Change of Business Information

If there have been any changes in your business name, identification number, mailing address, business address, telephone number or owner/officer information and you have not previously notified us, complete Form DTF-95, *Change of Business Information*. If you don't have a form, call toll free 1 800 462-8100. From areas outside the U.S. and Canada, call (518) 485-6800.

Line Instructions

Whole Dollar Amounts - You may elect to show amounts in whole dollars rather than dollars and cents. Round an amount from 50 cents through 99 cents to the next higher dollar, and round any amount less than 50 cents to the next lower dollar.

Percentages - When computing allocation percentages, convert decimals into percentages by moving the decimal point two spaces to the right. Percentages should be carried out to four decimal places. For example: $5,000/7,500 = .6666666 = 66.6667\%$.

Negative amounts, if any, should be shown in parentheses.

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. Use the same method of accounting to compute MCTD gross operating income (i.e., accounting rule allocation method or formula rule allocation method) as was used to compute New York State gross operating income.

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

Computation of MTA Surcharge

Line 4 — Enter your New York State tax from Form CT-186-A, line 1.

Line 6 — The MTA surcharge rate is 17%.

Foreign Authorized Corporations Only — See Form CT-186-A-I, *Instructions for Form CT-186-A, Utility Services Tax Return*, page 1, *Maintenance Fee - Foreign Corporations*.

First Installment of Estimated Tax for the Next Period (Line 7a or 7b)

If on Form CT-186-A you are required to make a first installment of estimated tax and state tax surcharge for the next period, you must also make a first installment of the MTA surcharge for that period.

Line 7a — If you have filed a request for extension (Form CT-5.9), enter the amount from line 9 of Form CT-5.9.

Line 7b — Enter 25% of the amount on line 6, if you did not file Form CT-5.9, and the tax plus the state tax surcharge on Form CT-186-A, line 3, is more than \$1,000.

Enter "0" if you did not file Form CT-5.9, and the tax, plus the state tax surcharge on Form CT-186-A, line 3, is \$1,000 or less.

Line 11 — If you underpaid your estimated MTA surcharge, use Form CT-222, *Underpayment of Estimated Tax by a Corporation*, to compute the penalty. Attach Form CT-222, check the box and enter the penalty on line 11. If no penalty is due, enter "0" on line 11.

Line 12 — If you do not pay the MTA surcharge on or before the original due date, without regard to any extension of time for filing, you must pay interest on the amount of the underpayment from the original due date to the date paid. Exclude from the interest computation any amount shown on line 7a or 7b, first installment of estimated MTA surcharge for the next period.

You may call the Business Tax Information Center for the current interest rate or to have the interest computed for you. See *Need Help?* below.

Line 13 — Late filing and late payment penalties are computed on the amount of the MTA surcharge less any payment made on or before the due date determined with regard to any extension of time for filing. Exclude from the penalty computation any amount shown on line 7a or 7b, first installment of estimated MTA surcharge for the next period.

- A If you do not file a return when due or if the request for extension is invalid, add to the MTA surcharge 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 MTA surcharge in item A above cannot be less than the smaller of \$100 or 100% of the amount required to be shown as MTA surcharge (section 1085(a)(1)(B)).
- C If you do not pay the MTA surcharge shown on a return, add to the MTA surcharge $\frac{1}{2}\%$ per month up to 25% (section 1085(a)(2)).
- D The total of the additional charges in items A and C may not exceed 5% for any one month, except as provided for in item 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).

Note: You may have the interest (line 12) and/or penalty (line 13) computed for you by calling the Business Tax Information Center under *Need Help?* below.

Line 15 — If line 8 is less than line 9, subtract line 8 from line 9. This is the amount of overpayment. You may divide it on lines 16, 17 and 18 in any way you choose.

Need Help?

For information, forms or publications, call the Business Tax Information Center at 1 800 972-1233. For information, you can also call toll free 1 800 225-5829. For forms or publications, you can also call toll free 1 800 462-8100.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

From areas outside the U.S. and Canada, call (518) 485-6800.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.