



CT-189

(3/97)

New York State Department of Taxation and Finance

Tax on Importation of Gas Services

Tax Law — Article 9, Section 189

Tax Period: March 1, 1997, through May 31, 1997

| | | | | |
|---|---|----------------------------------|--|---------------------|
| Employer identification number | | File number | If address on return is new, check box (see instructions). <input type="checkbox"/> | For office use only |
| Mailing Name and Address | Taxpayer's business name | | 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. | Date received |
| | Business name at location below (if different from business name above) | | | Audit use |
| | C/O Street or PO Box | City | | |
| Location of headquarters | | Business telephone number () | | |
| Type of organization | | | | |
| <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Individual <input type="checkbox"/> Other: _____ | | | | |

For this tax period did you import natural gas into the Metropolitan Commuter Transportation District? Yes No

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|--|------------------|
| A. Payment — pay amount shown on line 18 or 46. Make check payable to: New York State Corporation Tax Attach your payment here. | Payment enclosed |
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Schedule A - Collection and Remittance by a Regulated Public Utility (see Form CT-189-I, Instructions for Form CT-189)

Part I - Computation of Tax and State Tax Surcharge Due (section 189 and 189-b)

| | | | |
|----|--|----|-------|
| 1 | Number of Mcf's of gas service imported by and delivered to transportation customers in New York State from Schedule C | | |
| 2 | Number of Mcf's listed on line 1 delivered to transportation customers with a Direct Pay Permit | | |
| 3 | Number of Mcf's listed on line 1 delivered to transportation customers with an Exemption Certificate | | |
| 4 | Total nontaxable Mcf's (add lines 2 and 3) | | |
| 5 | Total taxable Mcf's (subtract line 4 from line 1) | | |
| 6 | Average annual gas price per Mcf | \$ | 1.59 |
| 7 | Total amount on which to compute tax (multiply line 5 by line 6) | | |
| 8 | Tax rate (4 1/4%) | | .0425 |
| 9 | Tax required to be collected (multiply line 7 by line 8) | | |
| 10 | State tax surcharge (multiply line 9 by 2 1/2% (.025)) | | |
| 11 | Total tax and state tax surcharge (add lines 9 and 10) | | |
| 12 | MTA surcharge (from line 27) | | |
| 13 | Tax and tax surcharges required to be collected (add lines 11 and 12) | | |
| 14 | Credits and other adjustments (see instructions) Explain: _____ _____ _____ | | |
| 15 | Balance after credits (subtract line 14 from line 13) | | |
| 16 | Interest on late payment | | |
| 17 | Additional charges | | |
| 18 | Balance due (add lines 15, 16 and 17; enter payment on line A above) | | |

(continued)

Part II - Computation of Metropolitan Transportation Tax Due (MTA Surcharge) (section 189-a)

| | | | |
|----|--|----|---------|
| 19 | Number of Mcf's of gas service imported by and delivered to transportation customers in the MCTD from Schedule D | 19 | |
| 20 | Number of Mcf's listed on line 19 delivered to transportation customers with a Direct Pay Permit | 20 | |
| 21 | Number of Mcf's listed on line 19 delivered to transportation customers with an Exemption Certificate | 21 | |
| 22 | Total nontaxable Mcf's (add lines 20 and 21) | 22 | |
| 23 | Total Mcf's subject to MTA surcharge (subtract line 22 from line 19) | 23 | |
| 24 | Average annual gas price per Mcf | 24 | \$ 1.59 |
| 25 | Amount on which to compute the MTA surcharge (multiply line 23 by line 24) | 25 | |
| 26 | Surcharge rate (tax rate multiplied by MTA surcharge rate of 17% (.17)) | 26 | .007225 |
| 27 | MTA surcharge required to be collected (multiply line 25 by line 26; enter here and on line 12) | 27 | |

Schedule B - Computation and Payment of Tax by Importers Who Have Obtained a Direct Payment Permit (including co-generators) or by Importers not using a Regulated Public Utility

Part I - Computation of Tax and State Tax Surcharge Due (sections 189 and 189-b)

| | | | |
|----------------|---|----|---------|
| 28 | Total number of Mcf's delivered in NYS | 28 | |
| 29 | Total number of Mcf's listed on line 28 that were purchased in New York State | 29 | |
| 30 | Total number of Mcf's imported into NYS (subtract line 29 from line 28) | 30 | |
| 31 | Average annual gas price | 31 | \$ 1.59 |
| 32 | Total consideration based on average annual gas price (multiply line 30 by line 31) | 32 | |
| 33 | Taxable consideration before any exemptions (see instructions) | 33 | |
| 34 | Exemption for co-generators (multiply line 33 by the percentage from line 49) | 34 | |
| 35 | Taxable consideration (subtract line 34 from line 33) | 35 | |
| 36 | Tax rate (4 1/4%) | 36 | .0425 |
| 37 | Tax (multiply line 35 by line 36) | 37 | |
| 38 | State tax surcharge (multiply line 37 by 2 1/2% (.025)) | 38 | |
| 39 | Total tax and state tax surcharge due (add lines 37 and 38) | 39 | |
| 40 | MTA surcharge (from line 59) | 40 | |
| 41 | Tax and tax surcharges due (add lines 39 and 40) | 41 | |
| 42 | Credits and other adjustments (see instructions) | 42 | |
| Explain: _____ | | | |
| 43 | Balance after credits (subtract line 42 from line 41) | 43 | |
| 44 | Interest on late payment | 44 | |
| 45 | Additional charges | 45 | |
| 46 | Balance due (add lines 43, 44 and 45; enter payment on line A on front of form) | 46 | |

Part II - Exemption for Co-Generation Facilities - to be used by co-generators only

| | | | |
|----|---|----|---|
| 47 | BTU value of electricity and steam supplied to thermal energy host | 47 | |
| 48 | BTU value of total electricity and steam produced by the co-generator | 48 | |
| 49 | Exemption percentage (divide line 47 by line 48; enter to two decimal points) | 49 | % |

Part III - Computation of Metropolitan Transportation Tax Due (MTA Surcharge) (section 189-a)

| | | | |
|----|---|----|---------|
| 50 | Total number of Mcf's delivered into the MCTD | 50 | |
| 51 | Total number of Mcf's listed on line 50 that were purchased in New York State | 51 | |
| 52 | Total number of Mcf's imported into the MCTD (subtract line 51 from line 50) | 52 | |
| 53 | Average annual gas price | 53 | \$ 1.59 |
| 54 | Total consideration based on average annual gas price (multiply line 52 by line 53) | 54 | |
| 55 | Consideration subject to MTA surcharge before any exemptions (see instructions) | 55 | |
| 56 | Exemption for co-generators (multiply line 55 by the percentage on line 62) | 56 | |
| 57 | Total amount on which to compute the MTA surcharge (subtract line 56 from line 55) | 57 | |
| 58 | Surcharge rate (tax rate multiplied by MTA surcharge rate of 17% (.17)) | 58 | .007225 |
| 59 | MTA surcharge (multiply line 57 by line 58; enter here and on line 40) | 59 | |

