



CT-186-P/M

New York State Department of Taxation and Finance

Utility Services MTA Surcharge Return

Tax Law – Article 9, Section 186-c

For calendar year 1999

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only
Mailing name and address	Legal name of corporation		Trade name / DBA	
	Mailing name (if different from legal name) and address c/o		State or country of incorporation	
	Number and street or PO box		Date of incorporation	
	City	State	ZIP code	Foreign corporations: date began business in NYS
If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If you need Form DTF-95, call 1 800 462-8100 to request one. From areas outside the U.S. and outside Canada, call (518) 485-6800.			Business telephone number ()	

If you do business in the Metropolitan Commuter Transportation District (MCTD) (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-P. See instructions for *Who must file*.

A. Payment — pay amount shown on line 11. Make check payable to: New York State Corporation Tax	Payment enclosed
☛ Attach your payment here.	

Computation of MTA surcharge

1	Gross income derived from sources within the MCTD	1	
2	MTA surcharge rate (3.5% x 17% = .595% (.00595))	2	.00595
3	MTA surcharge (multiply line 1 by line 2)	3	
First installment of estimated MTA surcharge for the next period:			
4a	If you filed a request for extension, enter amount from Form CT-5.9, line 7	4a	
4b	If you did not file Form CT-5.9, see instructions	4b	
5	Total (add line 3 and line 4a or 4b)	5	
6	Total prepayments (from line 22)	6	
7	Balance (if line 6 is less than line 5, subtract line 6 from line 5)	7	
8	Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0") ..	8	
9	Interest on late payment (see instructions)	9	
10	Late filing and late payment penalties (see instructions)	10	
11	Balance due (add lines 7 through 10; enter payment on line A above)	11	
12	Overpayment (if line 5 is less than line 6, subtract line 5 from line 6)	12	
13	Amount of overpayment to be credited to New York State tax	13	
14	Amount of overpayment to be credited to MTA surcharge for the next period	14	
15	Amount of overpayment to be refunded	15	

Composition of prepayments claimed on line 6		Date paid	Amount
16	Mandatory first installment	16	
17a	Second installment	17a	
17b	Third installment	17b	
17c	Fourth installment	17c	
18	Payment with extension request (from Form CT-5.9, line 10)	18	
19	Credit from prior years	19	
20	Add lines 16 through 19	20	
21	Credit from Form CT-186-P <input type="text"/> Period	21	
22	Total (add lines 20 and 21; enter here and on line 6)	22	

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
	Address		Signature of individual preparing this return

Mail your return by March 15, 2000, to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22038, ALBANY NY 12201-2038

Instructions

General information

Who must file

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

Note: If you are a telephone or telegraph company or other provider of telecommunication services, even if those services are not your primary business, do not file this form. Instead, file Form CT-186-E, *Telecommunications Tax Return and Utility Services Tax Return*.

When and where to file

This return is due on March 15, following the close of the 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 22038, ALBANY NY 12201-2038.

If you are using a private delivery service, address your return to: State Processing Center, 431C Broadway, Albany NY 12204-4836.

Extension of time for filing MTA surcharge return

You may request additional time to file an MTA surcharge return. File Form CT-5.9, *Request for Three-Month Extension to File*, on or before the due date of the return for which you are requesting the extension, and pay the MTA surcharge you estimate to be due.

Amended return

If you are filing an amended return, please write **Amended return** across the top.

Employer identification number, file number, and other identifying information

For us to process your corporation tax return 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. 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 forms 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*. For forms and publications and taxpayer assistance, refer to *Need help?* below.

Specific 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. Carry percentages out to four decimal places. For example: $5,000/7,500 = .6666666 = 66.6667\%$.

Negative amounts — Show any negative amounts in parentheses.

Line A — Make your payment in United States funds. We will accept a foreign check or foreign money order only if payable through a United States bank or if marked **Payable in U.S. funds**.

Computation of MTA surcharge

Line 1 — Enter your gross income from sources within the MCTD. Use the same method of accounting to compute MCTD gross income (that is, the accounting rule allocation method or the formula rule allocation method) as was used to compute New York State gross income. Make no deduction for the Power for Jobs tax credit.

Line 2 — The MTA surcharge rate of .595% (.00595) is obtained by multiplying the tax rate of 3.5% by the MTA surcharge of 17%. The MTA surcharge is computed as if the tax rate on gross income was 3.5% instead of 3.25%.

First installment of estimated MTA surcharge for next period

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

Line 4b — Enter 25% of the amount on line 3 if you did not file Form CT-5.9, and the tax on Form CT-186-P, line 3, is more than \$1,000.

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

Line 8 — 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 8. If no penalty is due, enter "0" on line 8.

Line 9 — 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 4a or 4b, first installment of estimated MTA surcharge for the next period.

Line 10 — Late filing and late payment penalties are computed on the amount of MTA surcharge less any payment made on or before the due date (**with** regard to any extension of time for filing). Exclude from the penalty computation any amount shown on line 4a or 4b, 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 the 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 ½% 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, payment, or both (section 1085).

Note: If you wish, we will compute the interest (line 9) and penalty (line 10) for you. Call the Business Information Center at 1 800 972-1233.

Line 12 — If line 5 is less than line 6, subtract line 5 from line 6. This is the amount of overpayment. You may divide it on lines 13, 14, and 15 in any way you choose.

Line 15 — Collection of debts from your refund — We will keep all or part of your refund if you owe a past-due, legally enforceable debt to the Internal Revenue Service (IRS) or to a New York State agency. This includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state or a social services district. We will refund any amount over your debt.

If you have any questions about whether you owe a past-due legally enforceable debt to the IRS or to a state agency, contact the IRS or that particular state agency.

For New York State tax liabilities **only** call 1 800 835-3554 (outside the U.S. and outside Canada call (518) 485-6800) or write to NYS TAX DEPARTMENT, TAX COMPLIANCE DIVISION, W A HARRIMAN CAMPUS, ALBANY NY 12227.

Need help?

Tax information: 1 800 972-1233

Forms and publications: 1 800 462-8100

From outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms: 1 800 748-3676

Internet access: <http://www.tax.state.ny.us>

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110