



CT-189

(9/01)

New York State Department of Taxation and Finance

Tax on Importation of Gas Services

Tax Law — Article 9, Section 189

Tax Period: September 1, 2001, through November 30, 2001

| | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Employer identification number | | File number | If address on return is new, check box <input type="checkbox"/> | For office use only |
| Mailing name and address | Legal name of corporation | | If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms by fax, phone, or from our Web site. See <i>Need help?</i> in the instructions. | Date received |
| | Mailing name (if different from legal name above) and address | | | Audit use |
| | c/o Number and street or PO box | | | |
| | City | State | | |
| 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

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| A. Payment — pay amount shown on line 18 or 52. Make check payable to: New York State Corporation Tax Attach your payment here. | Payment enclosed |
|-------------------------------------------------------------------------------------------------------------------------------------------|------------------|

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 (section 189)

| | | 9/1/01 – 11/30/01 |
|----|------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 1 | Number of Mcfs of gas service imported by and delivered to transportation customers in New York State from <i>Schedule C</i> | |
| 2 | Number of Mcfs listed on line 1 delivered to transportation customers with a <i>Direct Pay Permit</i> | |
| 3 | Number of Mcfs listed on line 1 delivered to transportation customers with an <i>Exemption Certificate</i> | |
| 4 | Number of Mcfs of gas service listed on line 1 used to generate electricity for sale | |
| 5 | Total nontaxable Mcfs (add lines 2, 3, and 4) | |
| 6 | Total taxable Mcfs (subtract line 5 from line 1) | |
| 7 | Annual average gas price per Mcf | \$ 3 60 |
| 8 | Total amount on which to compute tax (multiply line 6 by line 7) | |
| 9 | Tax rate | .02 |
| 10 | Tax required to be collected (multiply line 8 by line 9) | |
| 11 | | |
| 12 | MTA surcharge (from line 30) | |
| 13 | Tax and MTA surcharge required to be collected (add lines 10 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 or overpayment (add lines 15, 16, and 17; enter payment on line A above; see instructions) | |
| 19 | Amount of overpayment on line 18 to be credited to next period | |
| 20 | Amount of overpayment on line 18 to be refunded | |

| Part II — Computation of metropolitan transportation business tax (MTA surcharge) (section 189-a) | | 9/1/01 – 11/30/01 |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 21 | Number of Mcfs of gas service imported by and delivered to transportation customers in the MCTD from <i>Schedule D</i> | |
| 22 | Number of Mcfs listed on line 21 delivered to transportation customers with a <i>Direct Pay Permit</i> | |
| 23 | Number of Mcfs listed on line 21 delivered to transportation customers with an <i>Exemption Certificate</i> | |
| 24 | Number of Mcfs of gas service listed on line 21 that are used to generate electricity for sale | |
| 25 | Total nontaxable Mcfs (<i>add lines 22, 23, and 24</i>) | |
| 26 | Total Mcfs subject to MTA surcharge (<i>subtract line 25 from line 21</i>) | |
| 27 | Annual average gas price per Mcf | \$ 3 60 |
| 28 | Amount on which to compute the MTA surcharge (<i>multiply line 26 by line 27</i>) | |
| 29 | Surcharge rate (<i>tax rate multiplied by surcharge rate of 17% (.17)</i>) | .0034 |
| 30 | MTA surcharge required to be collected (<i>multiply line 28 by line 29; enter here and on line 12</i>) | |
| 31 | | |
| 32 | MTA surcharge credit allowed from <i>Schedule E</i> , Column 4 total (<i>enter here and include the amount on line 14</i>) | |
| 33 | Balance due (<i>subtract line 32 from line 30</i>) | |

Schedule B — Computation and payment of tax by importers who have obtained a *Direct Pay Permit* (including co-generators) or by importers not using a regulated public utility

| Part I — Computation of tax (section 189) | | 9/1/01 – 11/30/01 |
|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 34 | Total number of Mcfs delivered in New York State | |
| 35 | Total number of Mcfs listed on line 34 that were purchased in New York State | |
| 36 | Total number of Mcfs imported into New York State (<i>subtract line 35 from line 34</i>) | |
| 37 | Annual average gas price per Mcf | \$ 3 60 |
| 38 | Total consideration based on annual average gas price (<i>multiply line 36 by line 37</i>) | |
| 39 | Taxable consideration before any exemptions (<i>see instructions</i>) | |
| 40 | Exemption for co-generators (<i>multiply line 39 by line 57</i>) | |
| 41 | Exemption for gas service used to generate electricity for sale (<i>see instructions</i>) | |
| 42 | Taxable consideration (<i>subtract lines 40 and 41 from line 39</i>) | |
| 43 | Tax rate | .02 |
| 44 | Tax (<i>multiply line 42 by line 43</i>) | |
| 45 | | |
| 46 | MTA surcharge (<i>from line 69</i>) | |
| 47 | Tax and MTA surcharge due (<i>add lines 44 and 46</i>) | |
| 48 | Credits and other adjustments (<i>see instructions</i>) Explain: _____ | |
| 49 | Balance after credits (<i>subtract line 48 from line 47</i>) | |
| 50 | Interest on late payment | |
| 51 | Additional charges | |
| 52 | Balance due or overpayment (<i>add lines 49, 50, and 51; enter payment on line A on front page of form; see instructions</i>) | |
| 53 | Amount of overpayment on line 52 to be credited to next period | |
| 54 | Amount of overpayment on line 52 to be refunded | |

| | | |
|----|----------------------------------------------------------------------------------------------|---|
| 55 | BTU value of electricity and steam supplied to and used by thermal energy host | |
| 56 | BTU value of total electricity and steam produced by the co-generator | |
| 57 | Exemption percentage (<i>divide line 55 by line 56; enter to two decimal places</i>) | % |

| Part III — Computation of metropolitan transportation business tax (MTA surcharge) (section 189-a) | | 9/1/01 – 11/30/01 |
|-----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-------------------|
| 58 | Total number of Mcfs delivered into the MCTD (<i>see instructions</i>) | |
| 59 | Total number of Mcfs listed on line 58 that were purchased in New York State | |
| 60 | Total number of Mcfs imported into the MCTD (<i>subtract line 59 from line 58</i>) | |
| 61 | Annual average gas price per Mcf | \$ 3 60 |
| 62 | Total consideration based on annual average gas price (<i>multiply line 60 by line 61</i>) | |
| 63 | Consideration subject to MTA surcharge before any exemptions (<i>see instructions</i>) | |
| 64 | Exemption for co-generators (<i>multiply line 63 by line 75</i>) | |
| 65 | Exemption for gas service used to generate electricity for sale (<i>see instructions</i>) | |
| 66 | Total amount on which to compute the MTA surcharge (<i>subtract lines 64 and 65 from line 63</i>) | |

