CT-189 (12/03)

New York State Department of Taxation and Finance

Tax on Importation of Gas Services

Tax Law — Article 9, Section 189

Tax Period: December 1, 2003, through February 29, 2004

Employer identification number	File number	If address on return is **new**, check box ☐	For office use only

Mailing name and address

Legal name of corporation

Mailing name (*if different from legal name above*) and address

c/o

Number and street or PO box

City   State   ZIP code

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 *Need help?* in the instructions.

Date received

Audit use

Location of headquarters	Business telephone number ( )

Type of organization

☐ Corporation   ☐ Partnership   ☐ Individual   ☐ Other: _____

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

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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

		A 12/1/03 – 12/31/03	B 1/1/04 – 2/29/04
1	Number of Mcfs of gas service imported by and delivered to transportation customers in New York State from Schedule C		
2	Number of Mcfs listed on line 1 delivered to transportation customers with a *Direct Pay Permit*		
3	Number of Mcfs listed on line 1 delivered to transportation customers with an exemption certificate		
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	$ 2 87	$ 2 87
8	Total amount on which to compute tax (multiply line 6 by line 7)		
9	Tax rate (see instructions)	.0085	.004
10	Tax required to be collected (multiply line 8 by line 9)		
11	Total tax required to be collected (add line 10, columns A and B)	11	
12	MTA surcharge (from line 31)	12	
13	Tax and MTA surcharge required to be collected (add lines 11 and 12)	13	
14	Credits and other adjustments (see instructions) Explain:	14	
15	Balance after credits (subtract line 14 from line 13)	15	
16	Interest on late payment	16	
17	Additional charges	17	
18	Balance due or overpayment (add lines 15, 16, and 17; enter payment on line A above; see instructions)	18	
19	Amount of overpayment on line 18 to be credited to next period	19	
20	Amount of overpayment on line 18 to be refunded	20	

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Part II — Computation of metropolitan transportation business tax (MTA surcharge)

		A 12/1/03 – 12/31/03		B 1/1/04 – 2/29/04	
21	Number of Mcfs of gas service imported by and delivered to transportation customers in the MCTD from Schedule D	**21**			
22	Number of Mcfs listed on line 21 delivered to transportation customers with a *Direct Pay Permit* ...	**22**			
23	Number of Mcfs listed on line 21 delivered to transportation customers with an exemption certificate	**23**			
24	Number of Mcfs of gas service listed on line 21 that are used to generate electricity for sale	**24**			
25	Total nontaxable Mcfs *(add lines 22, 23, and 24)*	**25**			
26	Total Mcfs subject to MTA surcharge *(subtract line 25 from line 21)*	**26**			
27	Annual average gas price per Mcf	**27**	$ 2 87	$ 2 87	
28	Amount on which to compute the MTA surcharge *(multiply line 26 by line 27)*	**28**			
29	Surcharge rate *(tax rate multiplied by surcharge rate of 17% (.17))*	**29**	.001445	.00068	
30	MTA surcharge required to be collected *(multiply line 28 by line 29)*	**30**			
31	Total MTA surcharge required to be collected *(add line 30, columns A and B; enter here and on line 12)*	**31**			
32	MTA surcharge credit allowed from Schedule E, column 4 total *(enter here and include the amount on line 14)*	**32**			
33	Balance due *(subtract line 32 from line 31)*	**33**			

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

			12/1/03 – 12/31/03	1/1/04 – 2/29/04
34	Total number of Mcfs delivered in New York State	**34**		
35	Total number of Mcfs listed on line 34 that were purchased in New York State ...	**35**		
36	Total number of Mcfs imported into New York State *(subtract line 35 from line 34)*	**36**		
37	Annual average gas price per Mcf	**37**	$ 2 87	$ 2 87
38	Total consideration based on annual average gas price *(multiply line 36 by line 37)* .	**38**		
39	Taxable consideration before any exemptions *(see instructions)*	**39**		
40	Exemption for co-generators *(multiply line 39 by line 57)*	**40**		
41	Exemption for gas service used to generate electricity for sale *(see instructions)*	**41**		
42	Taxable consideration *(subtract lines 40 and 41 from line 39)*	**42**		
43	Tax rate *(see instructions)*	**43**	.0085	.004
44	Tax *(multiply line 42 by line 43)*	**44**		
45	Total tax *(add line 44, columns A and B)*	**45**		
46	MTA surcharge *(from line 70)*	**46**		
47	Tax and MTA surcharge due *(add lines 45 and 46)*	**47**		
48	Credits and other adjustments *(see instructions)* Explain: _____	**48**		
49	Balance after credits *(subtract line 48 from line 47)*	**49**		
50	Interest on late payment	**50**		
51	Additional charges	**51**		
52	Balance due or overpayment *(add lines 49, 50, and 51; enter payment on line A on front page of form; see instructions)* ..	**52**		
53	Amount of overpayment on line 52 to be credited to next period	**53**		
54	Amount of overpayment on line 52 to be refunded	**54**		

Part II — Exemption for co-generation facilities — to be used by co-generators only

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

Part III — Computation of metropolitan transportation business tax (MTA surcharge)

			12/1/03 – 12/31/03	1/1/04 – 2/29/04
58	Total number of Mcfs delivered into the MCTD *(see instructions)*	**58**		
59	Total number of Mcfs listed on line 58 that were purchased in New York State	**59**		
60	Total number of Mcfs imported into the MCTD *(subtract line 59 from line 58)*	**60**		
61	Annual average gas price per Mcf	**61**	$ 2 87	$ 2 87
62	Total consideration based on annual average gas price *(multiply line 60 by line 61)* ..	**62**		
63	Consideration subject to MTA surcharge before any exemptions *(see instructions)* ..	**63**		
64	Exemption for co-generators *(multiply line 63 by line 75)*	**64**		
65	Exemption for gas service used to generate electricity for sale *(see instructions)* ..	**65**		
66	Total amount on which to compute the MTA surcharge *(subtract lines 64 and 65 from line 63)* ..	**66**		

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Part III — Computation of metropolitan transportation business tax **(MTA surcharge)** (section 189-a) (continued)		**A** 12/1/03 – 12/31/03	**B** 1/1/04 – 2/29/04
67 Enter amount from line 66	**67**		
68 Surcharge rate (tax rate multiplied by MTA surcharge rate of 17% (.17))	**68**	.001445	.00068
69 MTA surcharge (multiply line 67 by line 68)	**69**		
70 Total MTA surcharge (add line 69, columns A and B; enter here and on line 46)	**70**		
71 MTA tax reduction credit allowed (enter here and include the amount on line 48; see instructions)	**71**		
72 Balance due (subtract line 71 from line 70)	**72**		

Part IV — Exemption for co-generation facilities within the MCTD

73 BTU value of electricity and steam supplied to and used by thermal energy host in the MCTD	**73**	
74 BTU value of total electricity and steam produced by the co-generator in the MCTD	**74**	
75 Exemption percentage (divide line 73 by line 74; enter to two decimal places)	**75**	%

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

Signature of 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	

If you use the U.S. Postal Service, mail your return to:

NYS CORPORATION TAX
PROCESSING UNIT
PO BOX 22038
ALBANY NY 12201-2038

If you use any private delivery service, mail your return to:

STATE PROCESSING CENTER
431C BROADWAY
ALBANY NY 12204-4836

Schedule C — Gas service imported by and delivered to transportation customers in New York State

Purchaser's name	Purchaser's address	Mcfs delivered

Total Mcfs (enter here and on line 1) ....

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Schedule D — Gas service imported by and delivered to transportation customers in the MCTD

Purchaser's name	Purchaser's address	Mcfs delivered

Total Mcfs *(enter here and on line 21)* ....

Schedule E — Computation of credit for transportation customers for Schedule A taxpayers who have not computed the credit in a previous year *(see Schedule E worksheet and instructions)*

1	2	3	4
Customer's name, delivery address, and account number	Amount of GIPT credited to transportation customers for the period 10/1/98 – 12/31/99	Amount of GIPT credited to transportation customers for 1/1/00 through the date that the GIPT rate applied to bills was adjusted to 2.1%	MTA surcharge credit on column 3 amount

Column totals ....

Total of columns 2, 3, and 4 *(enter here and on line 14)* ....

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