

**Instructions for Form CT-186-A/M**
Utility Services MTA Surcharge Return

Tax Law – Article 9, Section 186-c

CT-186-A/M-I**New for 2004**

Your refund may be applied to a city of New York tax warrant judgment debt — Due to a recent law change, your refund may be reduced by amounts owed for a city of New York tax warrant judgment debt. For additional information concerning these changes, see *Collection of debts from your refund* on the back page.

Who must file

A taxpayer filing Form CT-186-A, *Utility Services Tax Return* — *Gross Operating Income*, 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 MCTD. 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 22038
ALBANY NY 12201-2038**

Private delivery services — Please see Form CT-186-A-I, *Instructions for Form CT-186-A*, for information about designated private delivery services.

Extension of time for filing

You may request additional time to file Form CT-186-A/M. 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 you estimate to be due.

Employer identification number, file number, and other identifying information — Enter your employer identification number and file number. If you use a paid preparer or accounting firm, make sure they use your complete and accurate identifying information when completing all forms.

Amended return — If you are filing an amended return, please mark an **X** in the *Amended return* box on the front of the return.

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

Negative amounts — Show any negative amounts with a minus (-) sign.

Percentages — When computing allocation percentages, convert decimals into percentages by moving the decimal point two spaces to the right. Carry percentages to four decimal places.

Example: $5,000/7,500 = 0.6666666 = 66.6667\%$.

Line instructions

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 operating income from sources within the MCTD. Use the same method of accounting to compute MCTD gross operating income (that is, the **accounting** rule allocation method or the **formula** rule allocation method) as you used to compute your New York State gross operating income.

Foreign authorized corporations only — See Form CT-186-A-I, page 2, *Foreign corporations — maintenance fee*.

First installment of estimated MTA surcharge for the next period (line 7b)

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

Line 7b — If you did not file Form CT-5.9, and the tax on Form CT-186-A, line 3, is more than \$1,000 but not more than \$100,000, enter 25% (.25) of the amount on line 6.

If you did not file Form CT-5.9, and the tax on Form CT-186-A, line 3, is \$100,000 or more, enter 30% (.3) of the amount on line 6.

If you did not file Form CT-5.9, and the tax on Form CT-186-A, line 3, is \$1,000 or less, enter **0**.

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, mark an **X** in the box, and enter the penalty 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 any amount shown on line 7a or 7b.

Line 13 — Compute late filing and late payment penalties on the amount of the MTA surcharge minus any payment made on or before the due date (**with** regard to any extension of time for filing). Exclude any amount shown on line 7a or 7b.

- A. If you do not file a return when due or if the request for extension is invalid, add to the MTA surcharge 5% (.05) per month up to 25% (.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 $\frac{1}{2}\%$ (.005) per month, up to 25% (.25) (section 1085(a)(2)).
- D. The total of the additional charges in items A and C may not exceed 5% (.05) 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: You may compute your penalty and interest by accessing our Web site at www.nystax.gov and clicking on *Electronic Services*, or you may call 1 800 972-1233, and we will compute the penalty and interest for you.

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.

Line 18 — 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, or if you owe a city of New York tax warrant judgment debt. A *New York State agency* 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, or whether

you owe a city of New York tax warrant judgment debt, contact the IRS, the state agency, or the New York City Department of Finance.

For New York State tax liabilities only, call 1 800 835-3554 (from areas 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.

For New York City liabilities only, call (212) 232-3550.

Composition of prepayments claimed on line 9 — If you need more space, write **see attached** in this section and attach a separate sheet showing all relevant prepayment information. Transfer the total shown on the sheet to line 25, *Total prepayments*.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.
To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. 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 1 800 972-1233.