



CT-189

(12/04)

Staple forms here

New York State Department of Taxation and Finance

Tax on Importation of Gas Services

Tax Law — Article 9, Section 189

Tax Period: December 1, 2004, through December 31, 2004

Employer identification number		File number	If address on return is new, mark an X in the 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 from our Web site, by phone, or by fax. 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	ZIP code	
Location of headquarters			Business telephone number ()	
Type of organization (mark an X in the box)				
Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Individual <input type="checkbox"/> Other: <input type="checkbox"/>				

For this tax period, did you import natural gas into the Metropolitan Commuter Transportation District (MCTD)? 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. Detach all check stubs.	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

	12/1/04 - 12/31/04	
1 Number of Mcfs of gas service imported by and delivered to transportation customers in New York State from Schedule C	1	
2 Number of Mcfs listed on line 1 delivered to transportation customers with a valid Form AU-260, <i>Direct Pay Permit</i>	2	
3 Number of Mcfs listed on line 1 delivered to transportation customers with an exemption certificate	3	
4 Number of Mcfs of gas service listed on line 1 used to generate electricity for sale	4	
5 Total nontaxable Mcfs (add lines 2, 3, and 4)	5	
6 Total taxable Mcfs (subtract line 5 from line 1)	6	
7 Annual average gas price per Mcf	7	4 98
8 Total amount on which to compute tax (multiply line 6 by line 7)	8	
9 Tax rate (see instructions)	9	.004
10 Tax required to be collected (multiply line 8 by line 9)	10	
11	11	
12 Metropolitan transportation business tax (MTA surcharge) (from line 30)	12	
13 Tax and MTA surcharge required to be collected (add lines 10 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 here and on line A above; see instructions)	18	
19	19	
20 Amount of overpayment from line 18 to be refunded	20	

Part II — Computation of MTA surcharge

	12/1/04 - 12/31/04
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 4 98
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 .00068
30 MTA surcharge required to be collected (multiply line 28 by line 29; enter here and on line 12)	30
31	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 30)	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

	12/1/04 - 12/31/04
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 4 98
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 .004
44 Tax (multiply line 42 by line 43)	44
45	45
46 MTA surcharge (from line 69)	46
47 Tax and MTA surcharge due (add lines 44 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 here and on line A on front page; see instructions)	52
53	53
54 Amount of overpayment from 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 MTA surcharge

	12/1/04 - 12/31/04
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 4 98
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

