



CT-186-M

AMND_RTN_IND

Department of Taxation and Finance

Utility Corporation MTA Surcharge Return

For continuing section 186 taxpayers only (certain independent power producers)
Tax Law – Article 9, § 186-b

TAX_YEAR

For calendar year 2026

Amended return ☐

Employer identification number (EIN) EXT_TP_ID	File number FCC_CD/CHECK_DIGIT	NYS principal business activity PRIN_BUS_ACTY_DESC	If you claim an overpayment, mark an X in the box OVPMT_IND
Legal name of corporation LEGAL_NAME	Trade name/DBA BUS_TRADE_NAME		
Mailing address Care of (c/o) MAILING_NAME	State or country of incorporation STATE_INCORP_NAME		
Number and street or PO Box MAIL_LN_1_ADR MAIL_LN_2_ADR	Date of incorporation INCORP_DATE	Foreign corporations: date began business in NYS FRGN_BBNY_DATE	
City MAIL_CITY_ADR	U.S. state/Canadian province MAIL_STATE_ADR	ZIP/Postal code MAIL_ZIP_5_ADR MAIL_ZIP_4_ADR	Country (if not United States) MAIL_CNTRY_CD
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			For office use only DCMT_RCVD_DT

A. Pay amount shown on line 16. Make payable to: **New York State Corporation Tax**
Attach your payment here. Detach all check stubs. (See instructions for details.)

Payment enclosed
REMIT_AMT **PYMNT_AMT**

Calculation of Metropolitan Commuter Transportation District (MCTD) allocation percentage (see instructions)

		A MCTD		B New York State	
1	Gross earnings from operating revenue	1	MCTD_OPER_REV_AMT		
2	Gross earnings from interest and dividends	2	MCTD_INT_DVND_AMT		
3	Gross earnings from other revenues	3	MCTD_OTHER_AMT		
4	Total	4	MCTD_TOT_AMT		
5	MCTD allocation percentage (divide line 4, column A, by line 4, column B)	5	MCTD_ALLOC_PCT		%

Calculation of MTA surcharge

6	Net New York State franchise tax (from Form CT-186, line 7)	6	NET_NY_TAX_AMT	
7	Allocated tax (multiply line 6 by line 5)	7	ALLOC_TAX_AMT	
8	Metropolitan transportation business tax (MTA surcharge) (multiply line 7 by 17% [0.17])	8	MTA_SRCHRG_AMT	
First installment of estimated MTA surcharge for next period:				
9a	If you filed a request for extension, enter the amount from Form CT-5.6, line 7	9a	EXT_AMT	
9b	If you did not file Form CT-5.6, see instructions	9b	INSTL_25PCT_AMT	
10	Add lines 8 and 9a or 9b	10	MTA_TOT_AMT	
11	Total prepayments (from line 27)	11	Same as Line 27	
12	Balance (if line 11 is less than line 10, subtract line 11 from line 10)	12	MTA_BAL_AMT	
13	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) ☐ CT222_IND	13	UNDERPMT_PEN_AMT	
14	Interest on late payment (see instructions)	14	INT_LATE_PAY_AMT	
15	Late filing and late payment penalties (see instructions)	15	LATE_FIL_AMT	
16	Balance due (add lines 12 through 15 and enter here; enter the payment amount on line A above)	16	BAL_DUE_AMT	
17	Overpayment (if line 10 is less than line 11, subtract line 10 from line 11; see instructions)	17	MTA_OVRPMT_AMT	
18	Amount of overpayment to be credited to New York State franchise tax	18	OVRPMT_CR_NY_AMT	
19	Amount of overpayment to be credited to MTA surcharge for next period	19	OVRPMT_CR_MTA_AMT	
20	Amount of overpayment to be refunded	20	RFND_AMT	

(continued on page 2)



Composition of prepayments claimed on line 11 (see instructions)			Date paid	Amount
21	Mandatory first installment.....	21	INSTALL_A_DT	REQ_INSTALL_A_AMT
22a	Second installment from Form CT-400.....	22a	INSTALL_B_DT	REQ_INSTALL_B_AMT
22b	Third installment from Form CT-400.....	22b	INSTALL_C_DT	REQ_INSTALL_C_AMT
22c	Fourth installment from Form CT-400.....	22c	INSTALL_D_DT	REQ_INSTALL_D_AMT
23	Payment with extension request (from Form CT-5.6, line 10).....	23	INSTALL_E_DT	REQ_INSTALL_E_AMT
24	Overpayment credited from prior years	24	OVPMT_PRR_AMT	
25	Add lines 21 through 24	25	PREPAY_AMT	
26	Overpayment credited from Form CT-186 Period CRD_FROM_PRD_DATE	26	CRD_FROM_AMT	
27	Total prepayments (add lines 25 and 26; enter here and on line 11)	27	TOT_PREPAY_AMT	

Third – party designee (see instructions)	☐ Yes ☐ No ☐		THRD_PRTY_DSGN_IND	Designee's name (print) THRD_PRTY_NAME	Designee's phone number () THRD_PRTY_PH_NMBR
	Designee's email address THRDPRTY_EMAIL_ADR				
	PIN THRD_PRTY_PIN_NMBR				

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

Authorized person	Printed name of authorized person AUTHOFGR_FRST_NAME AUTHOFGR_LAST_NAME		Signature of authorized person		Official title AUTHOFGR_TITL_DESC
	Email address of authorized person TP_EMAIL_ADR		Telephone number () AUTH_PH_NMBR		Date AUTH_OFGR_SGN_DT
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) FIRM_NAME		Firm's EIN PAID_PREPARER_ID		Preparer's PTIN or SSN PREP_SSN_NMBR
	Signature of individual preparing this return		Address PREP_LN_1_ADR PREP_LN_2_ADR		City PREP_CTY_ADR
	Email address of individual preparing this return PP_EMAIL_ADR		Preparer's NYTPRIN or Excl. code TX_PREP_RGST_ID EXCL_CD		State ZIP code PREP_ST_ADR PREP_ZIP_5_ADR

See instructions for where to file.

