

Utility Services MTA Surcharge Return

Tax Law – Article 9, § 186-c



CT-186-P/M

AMND_RTN_IND

Amended return ☐

TAX_YEAR

For calendar year 2026

Employer identification number (EIN) EXT_TP_ID	File number FCC_CD/CHECK_DIGIT	Business telephone number () TP_PHONE_NMBR	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

If you do business in the Metropolitan Commuter Transportation District (MCTD) (the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester) you must complete this form. If not, you do not need to file this form. However, you must disclaim liability for the metropolitan transportation business tax (MTA surcharge) on Form CT-186-P. See *Who must file* in the instructions.

A. Pay amount shown on line 14. Make payable to: New York State Corporation Tax	A	Payment enclosed	
Attach your payment here. Detach all check stubs. (See instructions for details.)		REMIT_AMT	PYMNT_AMT

Calculation of MTA surcharge

1	Receipt amount on Form CT-186-P, line 3 derived from sources within the MCTD (see instructions)	1	MTA_RCPT_OTH_AMT	
2	Receipt amount on Form CT-186-P, line 3	2	RCPT_CT186P_AMT	
3	MCTD allocation percentage (divide line 1 by line 2)	3	MCTD_ALLOC_PCT	%
4	Tax after credits on Form CT-186-P, line 8	4	NET_NY_TAX_AMT	
5	Allocated tax (multiply line 3 by line 4)	5	ALLOC_TAX_AMT	
6	MTA surcharge (multiply line 5 by 17% [0.17]; see instructions)	6	MTA_SRCHRG_AMT	
7a				
7b				
8				
9	Total prepayments (from line 25; see instructions)	9	TOT_PREPAY_AMT	
10a	Underpayment (subtract line 9 from line 6)	10a	BALANCE_AMT	
10b	Additional amount for 2027 MFI (see instructions)	10b	ADD_MFI_AMT	
10c	Increased balance due (add lines 10a and 10b)	10c	INCR_BAL_AMT	
11	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) ☐ CT222_IND	11	UNDERPMT_PEN_AMT	
12	Interest on late payment (see instructions)	12	INT_LATE_PAY_AMT	
13	Late filing and late payment penalties (see instructions)	13	LATE_FIL_AMT	
14	Balance due (add lines 10c through 13 and enter here; enter the payment amount on line A above)	14	BAL_DUE_AMT	
15a	Excess prepayments (subtract line 6 from line 9)	15a	XS_PREPAY_AMT	
15b	Amount previously credited to 2027 MFI (see instructions)	15b	PR_CR_MFI_AMT	
15c	Overpayment (subtract line 15b from line 15a)	15c	OVPMT_AMT	
16	Amount of overpayment to be credited to New York State tax (see instructions)	16	OVRPMT_CR_NY_AMT	
17	Amount of overpayment to be credited to MTA surcharge for the next period	17	OVRPMT_CR_MTA_AMT	
18	Amount of overpayment to be refunded	18	RFND_AMT	



Composition of prepayments claimed on line 9 (see instructions)			Date paid	Amount
19	Mandatory first installment from Form CT-300 due by 3/16/2026 (see instructions)...	19	INSTALL_A_DT	REQ_INSTALL_A_AMT
20a	Second installment from Form CT-400	20a	INSTALL_B_DT	REQ_INSTALL_B_AMT
20b	Third installment from Form CT-400	20b	INSTALL_C_DT	REQ_INSTALL_C_AMT
20c	Fourth installment from Form CT-400	20c	INSTALL_D_DT	REQ_INSTALL_D_AMT
21	Payment with extension request (from Form CT-5.9, line 10)	21	INSTALL_E_DT	REQ_INSTALL_E_AMT
22	Overpayment credited from prior years (see instructions)	22		OVPMT_PRR_AMT
23	Add lines 19 through 22	• 23		PREPAY_AMT
24	Overpayment credited from Form CT-186-P	• 24		CRD_FROM_AMT
25	Total prepayments (add lines 23 and 24; enter here and on line 9)	25		Same as Line 9

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_TTLE_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	State PREP_ST_ADR
	Email address of individual preparing this return PP_EMAIL_ADR		Preparer's NYTPRIN TX_PREP_RGST_ID		or EXCL_CD	Date PREP_SIGN_DT

See instructions for where to file.

