



CT-186-P/M Utility Services MTA Surcharge Return

Tax Law — Article 9, Section 186-c

For calendar year 1994

Employer identification number		File number		If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions).	For office use only	
Taxpayer's business name					Date received	
Business name at location below (if different from business name above)						
Mailing Name and Address	C/O					
	Street or P O Box					
	City		State	ZIP code		
<input type="checkbox"/> Check box if refund claimed	State or country of incorporation	date	Foreign corporations: date began business in NYS	Business telephone number ()		

If you do business in the Metropolitan Commuter Transportation District (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 MTA surcharge on Form CT-186-P.

A. Payment — pay amount shown on line 14. Make check payable to: New York State Corporation Tax Attach your payment here.	Payment enclosed
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Computation of MCTD Allocation Percentage

1 New York State gross income (from Form CT-186-P, line 39)	1	
2 Gross income included on line 1 which was derived from sources within the Metropolitan Commuter Transportation District	2	
3 MCTD allocation percentage (divide line 2 by line 1)	3	%

Computation of MTA Surcharge

4 New York State tax (from Form CT-186-P, line 1)	4	
5 Allocated tax (multiply line 4 by line 3)	5	
6 MTA surcharge (multiply line 5 by 17% (.17))	6	
First installment of estimated MTA surcharge for 1995		
7a If application for extension was filed, enter amount from Form CT-5.9, line 9	7a	
7b If Form CT-5.9 was not filed, see instructions	7b	
8 Total (add line 6 and line 7a or 7b)	8	
9 Total prepayments (from line 25)	9	
10 Balance (if line 9 is less than line 8, subtract line 9 from line 8)	10	
11 Interest on late payment (see instructions)	11	
12 Late filing and late payment penalties (see instructions)	12	
13 Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached <input type="checkbox"/> if none, enter "0")	13	
14 Balance due (add lines 10 through 13; enter payment on line A above)	14	
15 Overpayment (if line 8 is less than line 9, subtract line 8 from line 9)	15	
16 Amount of overpayment to be refunded	16	
17 Amount of overpayment to be credited to New York State tax (check refund box above)	17	
18 Amount of overpayment to be credited to MTA surcharge for 1995	18	

Composition of Prepayments on line 9

	Date Paid	Amount
19 Mandatory first installment		
20 CT-400 installments	(1)	
	(2)	
	(3)	
21 Payment with extension application, Form CT-5.9, line 12		
22 Credit from prior years		
23 Add lines 19 through 22		
24 Credit transferred from Form CT-186-P	Period	
25 Total prepayments (add lines 23 and 24; enter here and on line 9)		

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

Signature of elected officer or authorized person		Official title	Date
Paid Preparer Use Only	Firm's name (or yours if self-employed)		ID number
	Address		Signature of individual preparing this return

Mail your return to: NYS CORPORATION TAX, PROCESSING UNIT, P O BOX 1909, ALBANY NY 12201-1909

Instructions

General Information

A taxpayer filing Form CT-186-P that does business in the Metropolitan Commuter Transportation District (MCTD), must also file Form CT-186-P/M and pay a metropolitan transportation business tax surcharge on business done in the Metropolitan Transportation Authority region (MTA surcharge). The MCTD includes the counties of New York, Bronx, Queens, Kings, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

MTA Surcharge Rate

The MTA surcharge rate is 17% for calendar year 1994.

When and Where to File

File this return and pay any amount due on or before March 15, 1995.

Mail return to:
 NYS CORPORATION TAX
 PROCESSING UNIT
 P O BOX 1909
 ALBANY NY 12201-1909

Extension of Time for Filing MTA Surcharge Return

You may request additional time to file an MTA surcharge return. File Form CT-5.9, *Application for Three-Month Extension of Time to File an Article 9 Tax Return*, on or before the due date of the return for which the extension is requested and pay the MTA surcharge estimated to be due.

The MTA surcharge estimated to be due on Form CT-5.9, line 8 must either:

- equal or exceed 100% of the MTA surcharge for the preceding year (if it was for a period of 12 months); or
- equal or exceed 90% of the MTA surcharge for this period as finally determined.

Identifying Information

To ensure that your corporation tax forms are processed as quickly and efficiently as possible, it is important that we have the necessary identifying information from your preprinted label. **Keep a record of the label information for future use.** Please be certain to include your employer identification number and file number on each corporation tax form mailed. This will facilitate processing of your return to the correct account. Without this information, we may not be able to process your return.

If you use a paid preparer or accounting firm, make sure they use the mailing label or label information when completing all forms prepared for you.

Change of Business Information

If there have been any changes in your business name, identification number, mailing address, business address, telephone number or owner/officer information and you have not previously notified us, complete Form DTF-95, *Change of Business Information*. If you don't have a form, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073 to request one.

Line Instructions

Line A. After completing your return, enter the amount of your payment. Your payment should be the full amount shown on line 14.

Computation of MCTD Allocation Percentage

If you do all your New York State business within the 12 counties of the MCTD, enter 100% on line 3.

If you do part of your business outside the MCTD compute your MCTD allocation percentage by completing lines 1 through 3.

Lines 1 and 2 — Enter your gross income from all sources within New York State on line 1 and your gross income from sources within the MCTD on line 2. Use the same method of accounting to compute MCTD gross income (i.e., accounting rule allocation method or formula rule allocation method) as was used to compute New York State gross income.

Line 3 — Divide line 2 by line 1. This is your MCTD allocation percentage.

Computation of MTA Surcharge

Line 4 — Enter your New York State tax from Form CT-186-P, line 1.

First Installment of Estimated Tax for 1995 - Line 7a or 7b

If, on Form CT-186-P, you are required to make a first installment of estimated tax and state tax surcharge for 1995, you must also make a first installment of the MTA surcharge for 1995.

Line 7a — If you have filed an application for extension (Form CT-5.9), enter the amount from line 9 of Form CT-5.9.

Line 7b — Enter 25% of the amount on line 6, if:

- you did not file Form CT-5.9, and
- the tax plus the state tax surcharge on Form CT-186-P, line 3, is more than \$1,000.

Enter "0" if:

- you did not file Form CT-5.9, and
- the tax plus the state tax surcharge on Form CT-186-P, line 3, is not more than \$1,000.

Line 11 — If you do not pay the MTA surcharge on or before the due date (without regard to any extension of time) you must pay interest on the amount of the underpayment from the due date to the date paid. Exclude from the interest computation any amount shown on line 7a or 7b, first installment of estimated tax for 1995.

You may call the Business Tax Information Center for the current interest rate or to have the interest computed for you. Call toll free (from the continental U.S. only) 1 800 972-1233. You can also call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State call (518) 438-8581.

Line 12 — Late filing and late payment penalties are computed on the amount of MTA surcharge less any payment made on or before the due date. Exclude from the penalty computation any amount shown on line 7a or 7b, first installment of estimated tax for 1995.

- a. If you do not file a return when due or if the application for extension is invalid, add to the MTA surcharge 5% per month up to 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 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 ½% per month up to 25% (section 1085(a)(2)).
- d. The total of the additional charges in a and c may not exceed 5% for any one month, except as provided for in 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 and/or payment (section 1085).

Line 13 — If you underpaid your estimated MTA surcharge for 1994, use Form CT-222, *Underpayment of Estimated Tax by a Corporation*, to compute the penalty. Attach Form CT-222, check the box and enter the penalty on line 13. If no penalty is due, enter "0" on line 13.

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.