



CT-186-M

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New York State Department of Taxation and Finance

Utility Corporation MTA Surcharge Return

For continuing section 186 taxpayers only (certain independent power producers)

Tax Law - Article 9, Section 186-b

For calendar year 2004

Amended return

Employer identification number	File number	Principal business activity	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation		Trade name/DBA	
Mailing name (if different from legal name above) and address c/o Number and street or PO box		State or country of incorporation	Date received (for Tax Department use only)
City State ZIP code		Date of incorporation	
		Foreign corporations: date began business in NYS	

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 the *Need help?* section on the back of this form.

A. Pay amount shown on line 16. Make check payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs.	Payment enclosed	
	A.	

Computation of Metropolitan Commuter Transportation District (MCTD) allocation percentage		A. MCTD	B. New York State
1	Gross earnings from operating revenue	1.	
2	Gross earnings from interest and dividends	2.	
3	Gross earnings from other revenues	3.	
4	Total (see instructions)	4.	
5	MCTD allocation percentage (divide line 4, column A, by line 4, column B)	5.	%
6	Net New York State franchise tax (from Form CT-186, line 7)	6.	
7	Allocated tax (multiply line 6 by line 5)	7.	
8	Metropolitan transportation business tax (MTA surcharge) (multiply line 7 by 17% (.17); foreign corporations, see instructions)	8.	
First installment of estimated MTA surcharge for next period:			
9a	If you filed a request for extension, enter MTA surcharge from Form CT-5.9, line 7	9a.	
9b	If you did not file Form CT-5.9, see instructions	9b.	
10	Add lines 8 and 9a or 9b	10.	
11	Total prepayments (from line 27)	11.	
12	Balance (if line 11 is less than line 10, subtract line 11 from line 10)	12.	
13	Penalty for underpayment of estimated MTA surcharge (mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	13.	
14	Interest on late payment (see instructions)	14.	
15	Late filing and late payment penalties (see instructions)	15.	
16	Balance due (add lines 12 through 15; enter payment here and on line A above)	16.	
17	Overpayment (if line 10 is less than line 11, subtract line 10 from line 11)	17.	
18	Amount of overpayment to be credited to New York State franchise tax	18.	
19	Amount of overpayment to be credited to MTA surcharge for next period	19.	
20	Amount of overpayment to be refunded	20.	

Composition of prepayments claimed on line 11 (see instructions)		Date paid	Amount
21	Mandatory first installment	21.	
22a	Second installment from Form CT-400	22a.	
22b	Third installment from Form CT-400	22b.	
22c	Fourth installment from Form CT-400	22c.	
23	Payment with extension request (from Form CT-5.9, line 10)	23.	
24	Overpayment credited from prior years	24.	
25	Add lines 21 through 24	25.	
26	Overpayment credited from Form CT-186 <input type="text" value="Period"/>	26.	
27	Total prepayments (add lines 25 and 26; enter here and on line 11)	27.	

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

Signature of authorized person		Official title	Date
Paid preparer use only	Signature of individual preparing this return		Firm's name (or yours if self-employed)
	Address	City State ZIP code	ID number Date

Mail return by March 15, 2005, to: **NYS CORPORATION TAX PROCESSING UNIT PO BOX 22038 ALBANY NY 12201-2038**

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Instructions

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* below.

Who must file

A taxpayer filing Form CT-186, *Utility Corporation Franchise Tax Return*, who does business or exercises a corporate franchise in the Metropolitan Commuter Transportation District (MCTD), must also file Form CT-186-M and pay a metropolitan transportation business tax (MTA surcharge) on business done in the Metropolitan Transportation Authority region. The MCTD includes the counties of New York, Bronx, Queens, Kings, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. If not, you do not have to file this form; however, **you must disclaim liability for the MTA surcharge on Form CT-186.**

When and where to file

This return is due on March 15, following the close of the calendar year. If March 15 falls on a Saturday, Sunday, or legal holiday, the return is due on the next business day (see mailing address on front).

If you use a delivery service other than the U.S. Postal Service, see Form CT-186-I, *Instructions for Form CT-186, Private delivery services.*

Extension of time for filing MTA surcharge return

You may request additional time to file an MTA surcharge return by filing 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 paying the MTA surcharge estimated to be due.

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

Employer identification number, file number, and other identifying information — For us to process your corporation tax forms, it is important that we have the necessary identifying information. Keep a record of that information and include it on each corporation tax form mailed. If you use a paid preparer or accounting firm, make sure they use your complete and accurate identifying information when completing all forms.

See Form CT-186-I for instructions on reporting change of business information, using whole dollar amounts, converting decimals into percentages, and showing negative amounts.

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 MCTD allocation percentage

Lines 1 through 3 — Enter gross earnings from sources within the MCTD in column A.

Line 4 — Column A — Add lines 1 through 3; **column B** — Enter the gross earnings within New York State from Form CT-186, line 25, column A. Use the same method of accounting to compute MCTD gross earnings (that is, the **accounting** rule allocation method or the **formula** rule allocation method) as you used to compute your New York State gross earnings.

Line 5 — Divide line 4, column A, by line 4, column B. This is your MCTD allocation percentage. If you do all of your New York State business within the 12 counties of the MCTD, enter 100% on line 5.

Computation of MTA surcharge

Foreign authorized corporations only: see front of Form CT-186-I, *Foreign corporations – maintenance fee.*

First installment of estimated MTA surcharge for the next period (Line 9a or 9b)

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

Line 9b — Enter 25% (.25) of the amount on line 8 if (1) you did not file Form CT-5.9, **and** (2) the franchise tax on Form CT-186, line 7 is more than \$1,000.

Enter **0** if you did not file Form CT-5.9 and the franchise tax on Form CT-186, line 7 is **not** more than \$1,000.

Line 13 — 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 13.

Line 14 — 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 you paid. Exclude from the interest computation any amount shown on line 9a or 9b.

Line 15 — Compute late filing and late payment penalties on the amount of MTA surcharge minus any payment you made on or before the due date (**with** regard to any extension of time for filing). Exclude from the penalty computation any amount shown on line 9a or 9b.

- If you do not file an MTA surcharge 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)).
- 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)).
- If you do not pay the MTA surcharge shown on a return, add to the MTA surcharge ½% (.005) per month up to 25% (.25) (section 1085(a)(2)).
- The total of the additional charges in items A and C above 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 17 — If line 10 is less than line 11, subtract line 10 from line 11. This is the amount of overpayment. You may divide it on lines 18, 19, and 20 in any way you choose.

Line 20 — 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 11

If you need additional space, enter all relevant prepayment information on a separate sheet, and write **see attached** in this section. Transfer the total to line 11, *Total prepayments.*

Need help?



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



Fax-on-demand forms: 1 800 748-3676



Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110