



Instructions for Form CT-186-P/M

Utility Services MTA Surcharge Return

Tax Law — Article 9, Section 186-c

CT-186-P/M-I

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* on the back page.

Who must file

Note: If you are a telephone or telegraph company or other provider of telecommunication services, even if those services are not your primary business, do not file this form. Instead, file Form CT-186-E, *Telecommunications Tax Return and Utility Services Tax Return*.

A taxpayer filing Form CT-186-P, *Utility Services Tax Return — Gross Income*, who does business in the Metropolitan Commuter Transportation District (MCTD), must also file Form CT-186-P/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.

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.

Mail your return to: **NYS CORPORATION TAX
PROCESSING UNIT
PO BOX 22038
ALBANY NY 12201-2038**

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* on the back of these instructions for information on ordering forms and publications.) If you use **any** private delivery service, whether it is a designated service or not, address your return to: State Processing Center, 431C Broadway, Albany NY 12204-4836.

Extension of time for filing MTA surcharge return — If you cannot meet the filing deadline, you may request an extension of time by filing Form CT-5.9, *Request for Three-Month Extension to File*, on or before the due date of the return for which you are requesting the extension, and paying any amount you estimate to be due. An extension of time granted by the IRS to file a federal tax return does not extend the due date for filing Form CT-186-P/M.

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 — Enter your employer identification number and file number. If you use a paid preparer or accounting

firm, make sure they use your complete and accurate identifying information when completing all forms.

Changes of business information — You must report any changes in your business name, ID number, mailing address, physical address, telephone number, or owner/officer information on Form DTF-95, *Business Tax Account Update*. If only your address has changed, please enter your new address in the appropriate area and file Form DTF-96, *Report of Address Change for Business Tax Accounts*. You can get these forms from our Web site, by phone, or by fax. See *Need help?* (on back) for the phone number and Web address.

Whole dollar amounts — You may elect to show amounts in whole dollars rather than in dollars and cents. Round any amount from 50 cents through 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.

Negative amounts — Show any negative amounts with a minus (-) sign.

Percentages — When computing allocation percentages, convert decimals into percentages by moving the decimal point two spaces to the right. Carry percentages to four decimal places.

Example: $5,000/7,500 = 0.6666666 = 66.6667\%$.

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 MTA surcharge

MTA surcharge — For a utility supervised by the Department of Public Service (when the utility is not a provider of telecommunication services) the MTA surcharge on Form CT-186-P/M for the tax year January 1, 2004, through December 31, 2004, is computed using the 2.125% (.02125) and .4% (.004) tax rates on gross income. The MTA surcharge is no longer computed as if the tax rate on gross income was 3.5% (.035).

Line 1 — Enter the total amount of receipts shown on Form CT-186-P, lines 22, 25, 32, 35, and 42, that are derived from sources within the MCTD. Use the same method of accounting to compute MCTD gross income (that is, the **accounting** rule allocation method or the **formula** rule allocation method) as was used to compute New York State gross income. Make no deduction for the power for jobs tax credit.

First installment of estimated MTA surcharge for next period

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

Line 7b — If you did not file Form CT-5.9, and the tax on Form CT-186-P, line 5, is more than \$1,000 but not more than \$100,000, enter 25% (.25) of the amount on line 6.

If you did not file Form CT-5.9, and the tax on Form CT-186-P, line 5, is \$100,000 or more, enter 30% (.30) of the amount on line 6.

If you did not file Form CT-5.9, and the tax on Form CT-186-P, line 5, is \$1,000 or less, enter **0**.

Line 11 — 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 11.

Line 12 — 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 paid. Exclude from the interest computation any amount shown on line 7a or 7b.

Line 13 — Compute late filing and late payment penalties on the amount of MTA surcharge minus any payment 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 7a or 7b.

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 15 — If line 8 is less than line 9, subtract line 8 from line 9. This is the amount of overpayment. You may divide the amount of overpayment on lines 16, 17, and 18 in any way you choose.

Line 18 — 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.

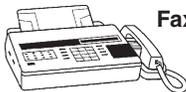
Composition of prepayments claimed on line 9

If you need more space, write **see attached** in this section and attach a separate sheet showing all relevant prepayment information. Transfer the total shown on the sheet to line 25, *Total prepayments*.

Need help?



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



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.
To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.