



# CT-186-P/M

New York State Department of Taxation and Finance

## Utility Services MTA Surcharge Return

Tax Law — Article 9, Section 186-c

For calendar year 1998

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only
Mailing name and address	Legal name of corporation		Trade name/DBA	
	Mailing name (if different from legal name) and address c/o		State or country of incorporation	
	Number and street or PO box		Date of incorporation	
	City	State	ZIP code	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 (see instructions). If you need Form DTF-95, call 1 800 462-8100 to request one. From areas outside the U.S. and outside Canada, call (518) 485-6800.			Business telephone number ( )	

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 MTA surcharge on Form CT-186-P.

<b>A. Payment</b> — pay amount shown on line 11. Make check payable to: <b>New York State Corporation Tax</b>	Payment enclosed
Attach your payment here.	

### Computation of MTA Surcharge

1	Gross income derived from sources within the MCTD	1	
2	MTA surcharge rate (3.5% x 17% = .595% (.00595))	2	.00595
3	MTA surcharge (Multiply line 1 by line 2)	3	
First installment of estimated MTA surcharge for the next period:			
4a	If a request for extension was filed, enter amount from Form CT-5.9, line 7	4a	
4b	If Form CT-5.9 was not filed, see instructions	4b	
5	Total (add line 3 and line 4a or 4b)	5	
6	Total prepayments (from line 22)	6	
7	Balance (if line 6 is less than line 5, subtract line 6 from line 5)	7	
8	Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0")	8	
9	Interest on late payment (see instructions)	9	
10	Late filing and late payment penalties (see instructions)	10	
11	Balance due (add lines 7 through 10; enter payment on line A above)	11	
12	Overpayment (if line 5 is less than line 6, subtract line 5 from line 6)	12	
13	Amount of overpayment to be credited to New York State tax	13	
14	Amount of overpayment to be credited to MTA surcharge for the next period	14	
15	Amount of overpayment to be refunded	15	

### Composition of Prepayments Claimed on Line 6

	Date Paid	Amount
16	Mandatory first installment	16 / /
17a	Second installment	17a / /
17b	Third installment	17b / /
17c	Fourth installment	17c / /
18	Payment with extension request, Form CT-5.9, line 10	18 / /
19	Credit from prior years	19
20	Add lines 16 through 19	20
21	Credit from Form CT-186-P <input type="text"/> Period <input type="text"/>	21
22	Total (add lines 20 and 21; enter here and on line 6)	22

**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	Date
	Address		Signature of individual preparing this return

Mail your return by March 15, 1999, to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22038, ALBANY NY 12201-2038**

# Instructions

## General information

**Attention: If you are a telephone or telegraph company or other provider of telecommunication services, even if not your primary business, do not file this form; file Form CT-186-E or CT-186-EZ.**

## Who must file

A taxpayer filing Form CT-186-P 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 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.

## When and where to file

This return is due on March 15, following the close of the tax year. If March 15 falls on a Saturday, Sunday, or legal holiday, the return is due on the next business day.

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

If you are using a private delivery service, see *Private Delivery Services*, in Form CT-186-P-1, *Instructions for Form CT-186-P*.

## Extension of time for filing MTA surcharge return

You may request additional time to file an MTA surcharge return. File 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 pay the MTA surcharge estimated to be due.

## Employer identification number, file number, and other identifying information

To assist us in processing your corporation tax forms 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 return 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*. For forms and publications and taxpayer assistance, refer to *Need Help?* below.

## Amended return

If you are filing an amended return, please write **Amended Return** across the top.

## Line instructions

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

**Percentages** - When computing allocation percentages, convert decimals into percentages by moving the decimal point two spaces to the right. Percentages should be carried out to four decimal places. For example:  $5,000/7,500 = .6666666 = 66.6667\%$ .

**Negative amounts, if any, should be shown in parentheses.**

**Line A** — Make your payment in United States funds. A foreign check or foreign money order will only be accepted if payable through a United States bank or if marked **Payable in U.S. Funds**.

## Computation of MTA surcharge

**Line 1** — Enter your gross income 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.

**Line 2** - The MTA surcharge is computed as if the tax rate on gross income for the calendar year was computed at 3.5%. Therefore, the MTA surcharge rate of .595% (.00595) is computed by multiplying the tax rate of 3.5% by the MTA surcharge rate of 17%. **Foreign authorized corporations only:** See Form CT-186-P-1, *Instructions for Form CT-186-P*, page 1, *Maintenance Fee for Foreign Corporations*.

## 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 4b** — Enter 25% of the amount on line 3 if you did not file Form CT-5.9, and the tax 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 on Form CT-186-P, line 3, is \$1,000 or less.

**Line 8** — 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, check the box and enter the penalty on line 8. If no penalty is due, enter "0" on line 8.

**Line 9** — If you do not pay the MTA surcharge on or before the original due date (determined **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 4a or 4b, first installment of estimated MTA surcharge for the next period.

**Line 10** — Late filing and late payment penalties are computed on the amount of MTA surcharge less any payment made on or before the due date (determined **with** regard to any extension of time for filing). Exclude from the penalty computation any amount shown on line 4a or 4b, first installment of estimated MTA surcharge for the next period.

- If you do not file a return when due or if the request for extension is invalid, add to the MTA surcharge 5% per month up to 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  $\frac{1}{2}\%$  per month up to 25% (section 1085(a)(2)).
- The total of the additional charges in items A and C may not exceed 5% 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 and/or payment (section 1085).

**Note:** You may have the interest (line 9) and penalty (line 10) computed for you by calling the Business Information Center at the number listed under *Need Help?* below.

**Line 12** — If line 5 is less than line 6, subtract line 5 from line 6. This is the amount of overpayment. You may divide it on lines 13, 14, and 15 in any way you choose.

**Line 15 — 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 or a New York State agency. This 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. Any amount over your debt will be refunded.

If you have any questions about whether you owe a past-due legally enforceable debt to the Internal Revenue Service or a state agency, contact the IRS or that particular state agency.

For New York State tax liabilities **only** call 1 800 835-3554 (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.

## Need Help?

**Telephone Assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

**Fax-on-Demand Forms Ordering System** - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

**Internet Access** - <http://www.tax.state.ny.us>  
Access our website for forms, publications, and information.

**Hotline for the Hearing and Speech Impaired** - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), Monday through Friday. 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 the information numbers listed above.

**Mailing Address** - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.