



CT-186-A/M

New York State Department of Taxation and Finance

Utility Services MTA Surcharge Return Tax Law — Article 9, Section 186-c

For calendar year 2001

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		State or country of incorporation	
	c/o		Date of incorporation	
	Number and street or PO box		Foreign corporations: date began business in NYS	
	City	State	ZIP code	
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 by fax, phone, or from our Web site. See the <i>Need help?</i> section on the back.			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-A.

Attention: 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*, or Form CT-186-EZ (short form).

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

Computation of MTA surcharge

1	Gross operating income derived from sources within the MCTD (see instructions)	1	
2	MTA surcharge rate (2.0% x 17% = .34% (.0034))	2	.0034
3	MTA surcharge (multiply line 1 by line 2)	3	
First installment of estimated MTA surcharge for next period:			
4a	If you filed a request for extension, enter amount from Form CT-5.9, line 7	4a	
4b	If you did not file Form CT-5.9, 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) (see instructions)	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 next period	14	
15	Amount of overpayment to be refunded (subtract lines 13 and 14 from line 12)	15	

Composition of prepayments claimed on line 6		Date paid	Amount
16	Mandatory first installment	16	
17a	Second installment from Form CT-400	17a	
17b	Third installment from Form CT-400	17b	
17c	Fourth installment from Form CT-400	17c	
18	Payment with extension request, from Form CT-5.9, line 10	18	
19	Overpayment credited from prior years	19	
20	Add lines 16 through 19	20	
21	Overpayment credited from Form CT-186-A <input type="text" value="Period"/>	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
	Address		Signature of individual preparing this return

Mail your return by March 15, 2002, 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 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*, or Form CT-186-EZ (short form).

Who must file

A taxpayer filing Form CT-186-A who does business in the Metropolitan Commuter Transportation District (MCTD) must also file Form CT-186-A/M and pay a metropolitan transportation business tax surcharge (MTA surcharge) on business done in the MCTD. 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.**

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, 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. Designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below 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.**

Do not staple your Form CT-186-A/M to Form CT-186-A.

Extension of time for filing

You may request additional time to file Form CT-186-A/M. To do this, 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 you estimate to be due.

Changes in 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, you may use Form DTF-96, *Report of Address Change for Business Tax Accounts*, to correct your address for other tax types. You can get these forms by fax, phone, or from our Web site. See *Need help?* below for the phone number and Web address.

Amended return

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

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. You will find your employer identification number and file number just above your corporation name and address on the forms mailed to you. 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.

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

Negative amounts — Show any negative amounts in parentheses.

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

Line 1 — Enter your gross operating income from sources within the MCTD. Use the same method of accounting to compute MCTD gross

operating income (that is, the **accounting** rule allocation method or the **formula** rule allocation method) as you used to compute your New York State gross operating income.

Line 2 — The MTA surcharge rate of .34% (.0034) is obtained by multiplying the tax rate of 2.0% by the MTA surcharge rate of 17%.

Foreign authorized corporations only — See Form CT-186-A-I, *Instructions for Form CT-186-A*, page 1, *Maintenance fee — foreign corporations*.

First installment of estimated MTA surcharge for the next period (line 4b)

If you are required to make a first installment of estimated tax for the next period on Form CT-186-A, 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-A, line 1, is more than \$1,000.

Enter "0" if you did not file Form CT-5.9, and the tax on Form CT-186-A, line 1, 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 (**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 — Compute late filing and late payment penalties on the amount of the 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 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 ½% 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, payment, or both (section 1085).

Note: If you wish, we will compute the interest (line 9) and penalty (line 10) for you. Call the Business Tax Information Center at 1 800 972-1233.

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 (IRS) or to 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. 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, 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?

 Business Tax information: 1 800 972-1233

Forms and publications: 1 800 462-8100

From outside the U.S. and outside Canada: (518) 485-6800

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

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

 **Internet access:** www.tax.state.ny.us