



# CT-186-P/M

Amended return

New York State Department of Taxation and Finance

# Utility Services MTA Surcharge Return

Tax Law – Article 9, Section 186-c

For calendar year 2002

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only
Legal name of corporation		Trade name / DBA		
Mailing name and address	Mailing name (if different from legal name above) and address		State or country of incorporation	Date received
	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 <i>Need help?</i> on the back.			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. See instructions for *Who must file*.

<b>A. Payment</b> — pay amount shown on line 14. Make check payable to: <b>New York State Corporation Tax</b> Attach your payment here.	Payment enclosed
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### Computation of MTA surcharge

1	Receipt amount on Form CT-186-P, lines 22, 25, 32, 35, and 42 derived from sources within the MCTD	1.	
2	Receipt amount on Form CT-186-P, lines 22, 25, 32, 35, and 42	2.	
3	MCTD allocation percentage (divide line 1 by line 2)	3.	%
4	Tax after long-term care insurance tax credit on Form CT-186-P, line 3	4.	
5	Allocated tax (multiply line 3 by line 4)	5.	
6	MTA surcharge (multiply line 5 by 17% (.17))	6.	
First installment of estimated MTA surcharge for the next period:			
7a	If you filed a request for extension, enter amount from Form CT-5.9, line 7	7a.	
7b	If you did not file Form CT-5.9, 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	Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached; <input type="checkbox"/> if none, enter "0")	11.	
12	Interest on late payment (see instructions)	12.	
13	Late filing and late payment penalties (see instructions)	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 credited to New York State tax	16.	
17	Amount of overpayment to be credited to MTA surcharge for the next period	17.	
18	Amount of overpayment to be refunded	18.	

### 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 17, 2003, to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22038, ALBANY NY 12201-2038.

Composition of prepayments claimed on line 9		Date paid	Amount
19	Mandatory first installment .....	19.	
20a	Second installment from Form CT-400 .....	20a.	
20b	Third installment from Form CT-400 .....	20b.	
20c	Fourth installment from Form CT-400 .....	20c.	
21	Payment with extension request (from Form CT-5.9, line 10) .....	21.	
22	Overpayment credited from prior years .....	22.	
23	Add lines 19 through 22 .....	23.	
24	Overpayment credited from Form CT-186-P .....	24.	
25	Total (add lines 23 and 24; enter here and on line 9) .....	25.	

## Instructions

### 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 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 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.**

If you are using a private delivery service, 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, and pay the MTA surcharge 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 check the *Amended return* box on the front page 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. You will find your employer identification number and file number just above your printed corporation name and address. 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.

### Specific instructions

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

**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, 2002, through December 31, 2002, is computed using the 2.4% and 1.9% tax rates on gross income. The MTA surcharge is no longer computed as if the tax rate on gross income was 3.5%.

**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% 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% 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, check the box, and enter the penalty on line 11. If no penalty is due, enter "0" 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, first installment of estimated MTA surcharge for the next period.

**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, first installment of estimated MTA surcharge for the next period.

See Form CT-186-P-I for instructions on computing late filing and late payment penalties.

**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.

### Line 18 — Collection of debts from your refund

See Form CT-186-P-I for instructions on collection of debts from your refund.

## Need help?



Business tax information: 1 800 972-1233  
 Forms and publications: 1 800 462-8100  
 From areas 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](http://www.tax.state.ny.us)