New York State Department of Taxation and Finance

1994

CT-186-M Utility Corporation MTA Surcharge Return

Tax Law — Article 9, Section 186-b

For calendar year 1994

Employer identification number	File number	If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 *(see instructions)*.	*For office use only*
			Date received

Mailing Name and Address

Taxpayer's business name

Business name at location below *(if different from business name above)*

c/o

Street or P O Box

City State ZIP code

☐ Check box if refund claimed	Principal business activity	State or country of incorporation	date /	Foreign corporations: date began business in NYS

If you carry on business or exercise your corporate franchise 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 file this form. If not, you do not have to file this form. However, *you must disclaim liability for the MTA surcharge on Form CT-186.*

A. Payment — pay amount shown on line 16. Make check payable to: ***New York State Corporation Tax*** Payment enclosed

← - - - - - - - Attach your payment here.

Computation of 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 *(add lines 1 through 3, column A; see instructions for column B)*	4		
5 MCTD allocation percentage *(divide line 4, column A, by line 4, column B)*	5		%

Computation of MTA Surcharge

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 **MTA surcharge** *(multiply line 7 by 17% (.17))*	8	
First installment of estimated MTA surcharge for 1995		
9a If application for extension was filed, enter MTA surcharge from Form CT-5.9, line 9	9a	
9b If Form CT-5.9 was not filed, 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 Interest on late payment *(see instructions)*	13	
14 Late filing and late payment penalties *(see instructions)*	14	
15 Penalty for underpayment of estimated MTA surcharge *(check if Form CT-222 is attached ☐ if none, enter "0")*	15	
16 **Balance due** *(add lines 12 through 15 — enter payment 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 refunded *(check refund box above)*	18	
19 Amount of overpayment to be credited to New York State franchise tax	19	
20 Amount of overpayment to be credited to MTA surcharge for 1995	20	

Composition of Prepayments Claimed on line 11

		Date Paid	Amount
21 Mandatory first installment			
22 CT-400 installments	(1)		
	(2)		
	(3)		
23 Payment with extension application, Form CT-5.9, line 12			
24 Credit from prior years			
25 Add lines 21 through 24			
26 Credit from Form CT-186		Period	
27 Total *(add lines 25 and 26; enter here and on line 11)*			

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	

Instructions

General Information

Who Must File

A taxpayer filing Form CT-186 that does business or exercises its corporate franchise in the Metropolitan Commuter Transportation District (MCTD), must also file Form CT-186-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.

MTA Surcharge Rate

The MTA surcharge rate is 17% for calendar year 1994.

When and Where to File

File this return and pay any amount due on or before March 15, 1995.

Mail return to: NYS Corporation Tax, Processing Unit, P O Box 1909, Albany NY 12201-1909.

Extension of Time for Filing MTA Surcharge Return

You may request additional time to file an MTA surcharge return. File Form CT-5.9 on or before the due date of the return for which the extension is requested and pay the MTA surcharge estimated to be due.

Your total MTA surcharge payment must either:

— equal or exceed 100% of the MTA surcharge for the preceding year (if it was for a period of 12 months); or

— equal or exceed 90% of the MTA surcharge for this period as finally determined.

Identifying Information

To ensure that your corporation tax forms are processed 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 form 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*. If you don't have a form, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073 to request one.

Line Instructions

Line A — After completing your return, enter the amount of your payment. Your payment should be the full amount shown on line 16.

Computation of MCTD Allocation Percentage

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

Line 4 — **Column A** — Add lines 1 through 3. **Column B** — Enter for column B the gross earnings within New York State from Form CT-186, line 27, column A. Use the same method of accounting to compute both MCTD and New York State gross earnings (i.e. accounting rule allocation method or formula rule allocation method).

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

Line 6 — Enter your New York State franchise tax from Form CT-186, line 7.

First Installment of Estimated MTA Surcharge for 1995 (Line 9a or 9b)

If, on your Form CT-186, you are required to make a first installment of estimated franchise tax and state tax surcharge for 1995, you must also make a first installment of the MTA surcharge for 1995.

Line 9a — If you have filed an application for extension (Form CT-5.9), enter the amount from line 9 of Form CT-5.9.

Line 9b — Enter 25% of the amount on line 8, if:

— you did not file Form CT-5.9, and

— the franchise tax plus the state tax surcharge on Form CT-186, line 9, is more than $1,000.

Enter "0" if:

— you did not file Form CT-5.9, and

— the franchise tax plus the state tax surcharge on Form CT-186, line 9 **is not** more than $1,000.

Line 13 — If you do not pay the MTA surcharge on or before the due date (without regard to any extension of time), you must pay interest on the amount of the underpayment from the due date to the date paid. Exclude from the interest computation any amount shown on line 9, first installment of estimated tax for 1995. You may call the Taxpayer Assistance Bureau for the current rate or to have the interest computed for you. From New York State, call toll free 1 800 CALL TAX (1 800 225-5829); from areas outside New York State, call (518) 438-8581.

Line 14 — Late filing and late payment penalties are computed on the amount of MTA surcharge less any payment made on or before the due date. Exclude from the penalty computation any amount shown on line 9, first installment of estimated tax for 1995.

a. If you do not file an MTA surcharge return when due or if the application for extension is invalid, add to the MTA surcharge 5% per month up to 25% (section 1085(a)(1)(A)).

b. If you do not file a return within 60 days of the due date, the addition to MTA surcharge 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)).

c. 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)).

d. The total of the additional charges in *a* and *c* above may not exceed 5% for any one month, except as provided for in *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).

Line 15 — If you underpaid your estimated MTA surcharge for 1994 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 15.

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.

Need Help?

For forms or publications, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

For information, call the Business Tax Information Center toll free (from the continental U.S. only) 1 800 972-1233. You can also call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

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 and assistance numbers listed above.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling our toll-free hotline 1 800 634-2110 (within New York State). Hours of operation are from 9:00 a.m. to 4:15 p.m., 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.

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