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 1995**

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 PO Box

City State ZIP code

☐ Check box if refund claimed on line 16	State or country of incorporation	Date of inc. /	Foreign corporations: date began business in NYS	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-P.

A. Payment — pay amount shown on line 14. Make check payable to: ***New York State Corporation Tax*** Payment enclosed

← · · · · · · · Attach your payment here.

Computation of MCTD Allocation Percentage

1	New York State gross income *(from Form CT-186-P, line 37)*	1	
2	Gross income included on line 1 which was derived from sources within the Metropolitan Commuter Transportation District	2	
3	MCTD allocation percentage *(divide line 2 by line 1)*	3	%

Computation of MTA Surcharge

4	New York State tax *(from Form CT-186-P, line 1)*	4	
5	Allocated tax *(multiply line 4 by line 3)*	5	
6	MTA surcharge *(Multiply line 5 by 17% (.17). Foreign corporations, see instructions)*	6	
	First installment of estimated MTA surcharge for 1996		
7a	If a request for extension was filed, enter amount from Form CT-5.9, line 9	7a	
7b	If Form CT-5.9 was not filed, 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 ☐ 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 refunded *(check refund box above)*	16	
17	Amount of overpayment to be credited to New York State tax	17	
18	Amount of overpayment to be credited to MTA surcharge for 1996	18	

Composition of Prepayments on line 9

		Date Paid	Amount
19	Mandatory first installment		
20	CT-400 installments (1)		
	(2)		
	(3)		
21	Payment with extension request, Form CT-5.9, line 12		
22	Credit from prior years		
23	Add lines 19 through 22		
24	Credit transferred from Form CT-186-P	Period	
25	Total prepayments *(add lines 23 and 24; enter here and on line 9)*		

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 to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909**

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.

1995 Legislation

Effective for tax years beginning on or after January 1, 1995, section 186-a of the Tax Law, *Tax on the Furnishing of Utility Services*, has been amended to remove the provisions subjecting telephony and telegraphy and telephone and telegraph service receipts of whatever nature to tax under that section. The charges represented by these receipts previously taxed under section 186-a are now taxed under newly enacted section 186-e, *Excise Tax on Telecommunication Services*.

Relative to section 186-a, a provider of telecommunication services, that is subject to the supervision of the Department of Public Service is considered a utility of the first class for purposes of section 186-a and is subject to tax on gross income for certain non-telecommunication receipts. These receipts include receipts from interest, dividends, and royalties from sources within New York State; profits from the sale of securities held, managed, or controlled in New York State; real property sold within New York State; personal property sold within New York State that is not part of the stock and trade of the utility, and profits from any transaction, except sales for resale, within New York State. These non-telecommunication receipts were previously taxed under section 186-a and will continue to be taxed under section 186-a.

In addition, any person, corporation, or other entity (including a provider of telecommunication services), whether or not supervised by the Department of Public Service, who furnishes other utility services (such as gas, electricity, steam, water or refrigeration service) will continue to be subject to the tax under section 186-a on the receipts from such other services.

To facilitate the filing requirements for providers of telecommunication services subject to section 186-e, that also may have receipts subject to tax under section 186-a, a new form has been designed. If you have any receipts from telecommunication services, even if it is not your primary business, you must now file Form CT-186-E to report the taxes imposed by sections 186-e and 186-a. In addition, Form CT-186-E is used to report the MTA counterpart of the section 186-e excise tax and the MTA surcharge imposed on section 186-a tax.

Note: If you have no receipts from telecommunication services, but have other receipts from the furnishing of utility services, then you will continue to use Form CT-186-P to report your taxes under section 186-a. In addition you will continue to use CT-186-P/M to report your MTA surcharge.

Who Must File

A taxpayer filing Form CT-186-P that 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

File this return and pay any amount due on or before March 15, 1996.

Mail return to: NYS CORPORATION TAX, PROCESSING UNIT, PO 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, *Request for Three-Month Extension of Time 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.

The MTA surcharge estimated to be due on Form CT-5.9, line 8 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 14.

Computation of MCTD Allocation Percentage

If you do all your New York State business within the 12 counties of the MCTD, enter 100% on line 3.

If you do part of your business outside the MCTD compute your MCTD allocation percentage by completing lines 1 through 3.

Lines 1 and 2 — Enter your gross income from all sources within New York State on line 1 and your gross income from sources within the MCTD on line 2. Use the same method of accounting to compute MCTD gross income (i.e., accounting rule allocation method or formula rule allocation method) as was used to compute New York State gross income.

Line 3 — Divide line 2 by line 1. This is your MCTD allocation percentage.

Computation of MTA Surcharge

Line 4 — Enter your New York State tax from Form CT-186-P, line 1.

Line 6 — **Foreign Authorized Corporations only:** See Form CT-186-P-I, *Instructions for Form CT-186-P, Utility Services Tax Return*, Page 2, *Maintenance Fee for Foreign Corporations*.

First Installment of Estimated Tax for 1996 - Line 7a or 7b

— If, on Form CT-186-P, you are required to make a first installment of estimated tax and state tax surcharge for 1996, you must also make a first installment of the MTA surcharge for 1996.

Line 7a — If you have filed a request for extension (Form CT-5.9), enter the amount from line 9 of Form CT-5.9.

Line 7b — Enter 25% of the amount on line 6, if:

— you did not file Form CT-5.9, and

— the tax plus the state tax surcharge 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 plus the state tax surcharge on Form CT-186-P, line 3, **is not more than** $1,000.

Line 11 — If you underpaid your estimated MTA surcharge for 1995, 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 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 7a or 7b, first installment of estimated MTA surcharge for 1996.

You may call the Business Tax Information Center for the current interest rate or to have the interest computed for you. Call toll free 1 800 972-1233 from anywhere in the US (including Alaska and Hawaii) and Canada. 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.

Line 13 — 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 7a or 7b, first installment of estimated MTA surcharge for 1996.

A 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)).

B 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)).

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 item 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).

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.