# CT-189
(3/96)

New York State Department of Taxation and Finance

# Tax on Importation of Gas Services

**Tax Law — Article 9, Section 189**

**Tax Period: March 1, 1996, through May 31, 1996**

| | | | |
|---|---|---|---|
| Employer identification number | File number | If address on return is new, check box *(see instructions)*. ☐ | *For office use only* |
| **Mailing Name and Address**: Taxpayer's business name | | If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 *(see instructions)*. If no form is enclosed, call 1 800 462-8100 to request one. From areas outside New York State, call (518) 438-1073. | *Date received* |
| Business name at location below *(if different from business name above)* | | | |
| c/o | | | |
| Street or PO Box | | | *Audit use* |
| City | State ZIP code | | |
| Location of headquarters | Business telephone number ( ) | | |
| Type of organization ☐ Corporation ☐ Partnership ☐ Individual ☐ Other: | | | |

For this tax period did you import natural gas into the Metropolitan Commuter Transportation District? ☐ Yes ☐ No

**A.** Payment — pay amount shown on line 14 or 33. Make check payable to: ***New York State Corporation Tax*** Payment enclosed

Attach your payment here.

**Schedule A - Collection and Remittance by a Regulated Public Utility (see Form CT-189-I, *Instructions for Form CT-189*)**

Number of Mcf's (one thousand cubic feet) of gas service imported by and delivered to transportation customers from the transportation customer's own out-of-state gas well and for which you received a properly completed exemption certificate: _____ (Mcf's).

## Part I - Computation of Tax and State Tax Surcharge Due (section 189 and 189-b)

| | | |
|---|---|---|
| 1 | Number of taxable Mcf's (one thousand cubic feet) of gas service imported by and delivered to transportation customers in New York State *(from page 3, Schedule C)* | 1 |
| 2 | Average annual gas price per Mcf | 2 $ 1.83 |
| 3 | Total amount on which to compute tax *(multiply line 1 by line 2)* | 3 |
| 4 | Tax rate (4¼% (.0425)) | 4 .0425 |
| 5 | Tax required to be collected *(multiply line 3 by line 4)* | 5 |
| 6 | State tax surcharge *(multiply line 5 by 7½% (.075))* | 6 |
| 7 | Total tax and state tax surcharge *(add lines 5 and 6)* | 7 |
| 8 | MTA surcharge *(from line 19 below)* | 8 |
| 9 | Tax and tax surcharges required to be collected *(add lines 7 and 8)* | 9 |
| 10 | **Credits and other adjustments** *(see instructions)* *Explain:* _____ | 10 |
| 11 | Balance after credits *(subtract line 10 from line 9)* | 11 |
| 12 | Interest on late payment | 12 |
| 13 | Additional charges | 13 |
| 14 | Balance due *(add lines 11, 12 and 13; enter payment on line A above)* | 14 |

## Part II - Computation of Metropolitan Transportation Tax (MTA Surcharge) (section 189-a)

| | | |
|---|---|---|
| 15 | Number of taxable Mcf's of gas service imported by and delivered to transportation customers in the MCTD *(from page 4, Schedule D)* | 15 |
| 16 | Average annual gas price per Mcf | 16 $ 1.83 |
| 17 | Amount on which to compute the MTA surcharge *(multiply line 15 by line 16)* | 17 |
| 18 | Surcharge rate *(tax rate multiplied by MTA surcharge rate of 17% (.17))* | 18 .007225 |
| 19 | MTA surcharge required to be collected *(multiply line 17 by line 18; enter here and on line 8 above)* | 19 |

## Schedule B - Computation and Payment of Tax by Gas Importers Not Using a Regulated Public Utility or by Co-Generators Who Have Obtained a Direct Payment Permit

### Part I -Computation of Tax and State Tax Surcharge Due
**(sections 189 and 189-b)**

| | | | |
|---|---|---|---|
| 20 | Total consideration for gas services imported for consumption into New York State during the tax period *(see instructions)* | 20 | |
| 21 | Exemption for co-generators *(from line 38 below)* | 21 | |
| 22 | Net consideration *(subtract line 21 from line 20)* | 22 | |
| 23 | Tax rate (4¼% (.0425)) | 23 | .0425 |
| 24 | Tax *(multiply line 22 by line 23)* | 24 | |
| 25 | State tax surcharge *(multiply line 24 by 7½% (.075))* | 25 | |
| 26 | Total tax and state tax surcharge due *(add lines 24 and 25)* | 26 | |
| 27 | MTA surcharge *(from line 43 below)* | 27 | |
| 28 | Tax and tax surcharges due *(add lines 26 and 27)* | 28 | |
| 29 | Credits and other adjustments *(see instructions)* Explain: _____ | 29 | |
| 30 | Balance after credits *(subtract line 29 from line 28)* | 30 | |
| 31 | Interest on late payment | 31 | |
| 32 | Additional charges | 32 | |
| 33 | Balance due *(add lines 30, 31 and 32; enter payment on line A on front of form)* | 33 | |

### Part II - Exemption for Co-Generation Facilities

| | | | |
|---|---|---|---|
| 34 | BTU value of electricity and steam supplied to thermal energy host | 34 | |
| 35 | BTU value of total electricity and steam produced by the co-generator | 35 | |
| 36 | Exemption percentage *(divide line 34 by line 35; enter to two decimal points)* | 36 | % |
| 37 | Total consideration for natural gas consumed by co-generation | 37 | |
| 38 | Exemption *(multiply line 37 by line 36; enter here and on line 21 above)* | 38 | |

### Part III - Computation of Metropolitan Transportation Tax (MTA Surcharge) (section 189-a)

| | | | |
|---|---|---|---|
| 39 | Total consideration for gas service imported for consumption into the MCTD | 39 | |
| 40 | Exemption for co-generators *(from line 48 below)* | 40 | |
| 41 | Net consideration *(subtract line 40 from line 39)* | 41 | |
| 42 | Surcharge rate *(tax rate multiplied by MTA surcharge rate of 17% (.17))* | 42 | .007225 |
| 43 | MTA surcharge *(multiply line 41 by line 42; enter here and on line 27 above)* | 43 | |

### Part IV - Exemption for Co-Generation Facilities within the MCTD

| | | | |
|---|---|---|---|
| 44 | BTU value of electricity and steam supplied to thermal energy host in the MCTD | 44 | |
| 45 | BTU value of total electricity and steam produced by the co-generator in the MCTD | 45 | |
| 46 | Exemption percentage *(divide line 44 by line 45; enter to two decimal points)* | 46 | % |
| 47 | Total consideration for natural gas consumed by co-generation in the MCTD | 47 | |
| 48 | Exemption *(multiply line 47 by line 46; enter here and on line 40 above)* | 48 | |

**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**

**Schedule C - Gas Service Imported by and Delivered to Transportation Customers in New York State**

| Purchaser's Name | Purchaser's Address | MCF's Delivered |
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**Total MCF's** (enter here and on page 1, line 1) ........................................................ ______

## Schedule D - Gas Service Imported by and Delivered to Transportation Customers in the MCTD

| Purchaser's Name | Purchaser's Address | MCF's Delivered |
|---|---|---|
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**Total MCF's** (enter here and on page 1, line 15).......................................................... ______