

CT-186-A/M

For calendar year **1987**

New York State Department of Taxation and Finance

Metropolitan Transportation Business Tax Surcharge Report

All taxpayers required to file Form CT-186-A must complete this form.

For office use only

If there have been any changes in your business' name, ID number, mailing or business address, telephone number or owner/officer information, please complete the enclosed Form DTF-95. If no form is enclosed, call 1-800-462-8100 (from out of state, (518) 438-1073).	Employer identification number	File number	Date received
	Name		
	Number	Street	
	City or town	State	

Do you do business in the Metropolitan Commuter Transportation District, which includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester?

Yes

No

If you answered "yes", complete this form and pay the tax surcharge. If you answered "no", it is not necessary to complete Schedule E or F. However, this form must be signed by an officer and returned to: **New York State Tax Department Processing Unit, P. O. Box 1909, Albany, NY 12201 - 1909.**

A. Payment — pay amount shown on line 9. Make check payable to: New York State Corporation Tax	Payment enclosed \$	
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Schedule E — Computation of Tax Surcharge

1. Net New York State franchise tax (from Form CT-186-A, Schedule A, line 5)	1		
2. MCTD allocation percentage (from Schedule F, line 13)	2		%
3. Allocated tax (multiply line 1 by line 2)	3		
4. Tax surcharge (multiply line 3 by 17%)	4		
5. (a) Prepayments with Form CT-5.9		Period	
(b) Credit transferred from Form CT-			
Total prepayments claimed (add lines 5a and 5b)	5		
6. Balance (subtract line 5 from line 4)	6		
7. Interest	7		
8. Additional charges	8		
9. Balance due (add lines 6, 7 and 8 - enter amount on line A)	9		
10. Overpayment (subtract line 4 from line 5)			
(a) Refund of overpayment	10a	Period	
(b) Credit to New York State franchise tax Form CT-	10b		

Schedule F — Computation of MCTD Allocation Percentage

11. Gross operating income from Form CT-186-A, Schedule A, line 4	11		
12. Gross operating income included on line 11 which was derived from sources within the Metropolitan Commuter Transportation District	12		
13. MCTD allocation percentage (divide line 12 by line 11 - enter on Schedule E, line 2)	13		%

Certification by Taxpayer or Agent

I hereby certify that this report and any attachments are to the best of my knowledge and belief true, correct and complete.

Date Signature of taxpayer or agent Official title

Date Signature of preparer or name of firm Preparer's address

INSTRUCTIONS

Who Must File

Utilities, persons, corporations, companies, associations or joint-stock associations **not** subject to the supervision of the State Department of Public Service, who are engaged in the sale or furnishing of gas, electricity, steam, water, refrigeration, telephone or telegraph service delivered through mains, pipes or wires for ultimate consumption within this state must file Form CT-186-A/M. This includes all taxpayers filing Form CT-186-A.

Who Must Pay the Surcharge

If you sell or furnish gas, electricity, steam, water, refrigeration, telephone or telegraph within the Metropolitan Commuter Transportation District (MCTD) you must pay a business tax surcharge. The MCTD includes the counties of New York, Bronx, Queens, Kings, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

Change of Business Information

If there have been any changes in your business' name, ID number, mailing address, business address, telephone number or owner/officer information, complete the enclosed Form DTF-95, *Change of Business Information*. If no form is enclosed, call 1-800-462-8100 (from out of state (518) 438-1073) to request one.

Mail your completed Form DTF-95 to:

**New York State Tax Department
Registration Section —
Building 8, Room 409
W. A. Harriman Campus
Albany, NY 12227**

If there are no changes to your business' information, keep this Form DTF-95 in your files. In the event a change occurs, complete the form and send it to the Tax Department as soon as possible.

Tax Rate

The Metropolitan Transportation Business tax surcharge applies to taxable years beginning on or after January 1, 1982, but ending before December 31, 1990. The surcharge will not be imposed upon any taxpayer for more than 96 months.

The surcharge rate is applied to the portion of tax, after deduction of any credits, imposed under Section 186-a attributable to the taxpayer's activities carried on within the MCTD. The rate for 1987 is 17%.

When and Where to File

This report must be filed on or before March 15, 1988.

Mail this report with any payment due to:

**New York State Tax Department
Processing Unit
P. O. Box 1909
Albany, NY 12201-1909**

Extension of Time for Filing Tax Surcharge Report

A request for an extension of time to file a tax surcharge report must be filed on Form CT-5.9 on or before the due date of the report, for the taxable period for which the extension is requested.

Requirements for a valid extension for all MTB tax surcharge reports are as follows:

- a. A separate application for extension, along with any estimated tax surcharge payments that may be due, must be filed on or before the due date of the report for the taxable period for which this extension is requested,
- and**
- b. The total tax surcharge payment for the period for which this extension is requested must equal or exceed 90% of the tax surcharge as finally determined.

Specific Instructions

Answer "yes" or "no" to the question preceding Schedule E. **It is essential that utilities not doing business in the Metropolitan Commuter Transportation District disclaim liability for the tax surcharge by answering "no".**

Schedule E — Computation of Tax Surcharge

- Line 1. Enter your New York State franchise tax from Form CT-186-A, Schedule A, line 5.
- Line 2. Enter your MCTD allocation percentage from Schedule F, line 13.
- Line 5a. Enter any payment made with Form CT-5.9, *Application for Three-Month Extension*.
- Line 5b. You can apply an overpayment of franchise tax made on Form CT-186-A. Enter the form number, period in which the overpayment occurred (use month and year) and amount to be applied. On the overpayment line of your Form CT-186-A, indicate the amount of money to be applied to the MTB tax surcharge.
- Line 7. If the tax is not paid 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. Determine the interest rate in accordance with Part 603 of the Tax Regulations.
- Line 8. Additional charges for late filing are computed on the amount of tax less any payment made on or before the prescribed due date.
- a. If a return is not filed when due or if the application for extension is invalid, add to the tax 5% per month up to 25% (Section 1085(a)(1)(A)).
 - b. If a return is not filed within 60 days of the prescribed due date, the addition to tax cannot be less than the smaller of \$100 or 100% of the amount required to be shown as tax (Section 1085(a)(1)(B)).
 - c. In case of failure to pay the tax shown on a return, add to the tax ½% per month up to 25% (Section 1085(a)(2)).
 - d. The total of the additional charges in a and c 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).

Schedule F — Computation of MCTD Allocation Percentage

Determine your MCTD allocation percentage by dividing your gross operating income from sources in the MCTD (line 12) by your gross operating income from all sources in New York State (line 11).

- If you do all your New York State business within the 12 counties of the MCTD, enter 100% on line 13 and on line 2, Schedule E.
- If you do part of your business outside the MCTD compute your MCTD allocation percentage by completing this schedule.