



CT-186-M

Metropolitan Transportation Business Tax Surcharge Return

For calendar year 1991

Employer identification number	File number	If your name, employer identification number, address or owner/ officer information has changed, file Form DTF-95 (see instructions).	For office use only
Name			Date received
Number and street	City or town State ZIP code		
State or country of incorporation	date	Foreign corporations: date began business in NYS	Business telephone number

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 MTB tax surcharge on Form CT-186.

A. Payment - pay amount shown on line 19 — Make check payable to: New York State Corporation Tax	Payment enclosed
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Computation of MCTD Allocation Percentage	A MCTD	B New York State
1 Gross earnings from operating revenue	1	
2 Gross earnings from interest	2	
3 Gross earnings from dividends	3	
4 Gross earnings from other revenues	4	
5 Total (add lines 1 through 4)	5	
6 MCTD allocation percentage (divide line 5, column A, by line 5, column B)	6	%

Computation of MTB Tax Surcharge	7	8	9	10a	10b	11	12	13	14	15	16	17	18	19	20	21	22	23	
7 Net New York State franchise tax (from Form CT-186, line 7)																			
8 Allocated tax (multiply line 7 by line 6)																			
9 MTB tax surcharge (multiply line 8 by 17% (.17))																			
10a If application for extension was filed, enter amount from Form CT-59, line 5																			
10b If Form CT-59 was not filed, see instructions																			
11 Add lines 9 and 10a or 10b																			
12 Prepayments (see instructions)																			
13 Credit transferred from Form CT- Period																			
14 Total prepayments claimed (add lines 12 and 13)																			
15 Balance (if line 14 is less than line 11, subtract line 14 from line 11)																			
16 Interest on late payment (see instructions)																			
17 Late filing and late payment penalties (see instructions)																			
18 Penalty for underpayment of estimated MTB tax surcharge - Form CT-222 attached <input type="checkbox"/> (if none enter "0")																			
19 Balance due (add lines 15, 16, 17 and 18— enter payment on line A above)																			
20 Overpayment (if line 11 is less than line 14, subtract line 11 from line 14)																			
21 Amount of overpayment to be refunded																			
22 Amount of overpayment to be credited to New York State franchise tax																			
23 Amount of overpayment to be credited to MTB tax surcharge for 1992																			

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

Date	Signature of elected officer or authorized person	Official title
Date	Signature of preparer or name of firm preparing this return	Preparer's address

Instructions

General Information

Who Must File

If you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District (MCTD) you must pay a metropolitan transportation

business (MTB) tax surcharge. The MCTD includes the counties of New York, Bronx, Queens, Kings, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

If you file Form CT-186 (Article 9, section 186 taxpayers), use Form CT-186-M to report and pay the MTB tax surcharge.

1991 Law Change

Effective for tax periods beginning in 1991 and thereafter, any corporation doing business in the Metropolitan Commuter Transportation District that is required to make a declaration of estimated franchise tax and tax surcharge must also make a declaration of estimated metropolitan transportation business (MTB) tax surcharge and make quarterly installment payments on Form CT-400. For additional information see Form CT-400-I and instructions for line 10b.

MTB Tax Surcharge Rate

The MTB tax surcharge rate is 17% for calendar year 1991.

When and Where to File

File this return and pay any amount due on or before March 16, 1992.

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

Extension of Time for Filing MTB Tax Surcharge Return

You may request additional time to file a MTB tax 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 MTB tax surcharge estimated to be due.

Your total MTB tax surcharge payment must:

- equal or exceed 100% of the MTB tax surcharge for the preceding year (if it was for a period of 12 months); or
- equal or exceed 90% of the MTB tax 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 mailing label. Please include your employer identification number and file number on each form filed. These numbers can be copied directly from the label. Do not use the label on this form.

If you use a paid preparer or accounting firm, make sure they use the 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, 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.

Specific Instructions

Line A — After completing your return, enter the amount of your payment. Your payment should be the full amount shown on line 19.

Computation of MCTD Allocation Percentage

Lines 1-4 — Enter gross earnings from sources within the MCTD in column A and gross earnings from all sources within New York State in column B.

Line 6 — Divide line 5, column A by line 5, 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 6.

If you do part of your business outside of the MCTD and you completed Schedule A on Form CT-186, the New York State

figures appearing in column A of that Schedule A must be used in column B on this form.

Computation of MTB Tax Surcharge

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

First Installment of Estimated Tax for 1992 (Line 10a or 10b)

Line 10a — If you have filed an application for extension (Form CT-5.9), enter the amount from line 5 of Form CT-5.9.

Line 10b — Enter 25% of the amount on line 9, if:

- you did not file Form CT-5.9, and
- the franchise tax plus the 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 tax surcharge on Form CT-186, line 9 is not more than \$1,000.

Line 12 — Prepayments include one or more of the following:

- mandatory first installment from prior year;
- installment payments made with Form CT-400; and
- payments made with Form CT-5.9.

Line 13 — You can apply an overpayment of franchise tax from Form CT-186 to this MTB tax surcharge. Enter the period in which the overpayment occurred (month and year) and amount to be applied. On the overpayment line of Form CT-186, indicate the amount of money to be applied to the MTB tax surcharge.

Line 16 — If you do not pay the MTB tax 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. 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 17 — Late filing and late payment penalties are computed on the amount of MTB tax surcharge less any payment made on or before the due date.

- a. If you do not file a return 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 you do not file a return within 60 days of the 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. If you do not pay the MTB tax surcharge 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 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 18 — If you underpaid your estimated tax use Form CT-222, *Underpayment of Estimated Tax by Corporations*, to compute the penalty. Attach Form CT-222 and check box.

No penalty will be imposed if by September 15, 1991, you filed a declaration of estimated MTB tax surcharge and made the required payments of MTB tax surcharge due on or before September 15, 1991.

Line 20 — If line 11 is less than line 14, subtract line 11 from line 14. This is the amount of overpayment. You may divide it on lines 21, 22 and 23 in any way you choose.