

# CT-186-P/M

New York State Department of Taxation and Finance

# Utility Services MTA Surcharge Return Tax Law — Article 9 Section 195-5

Box 662-800 to request   1800-662-800 to r								Iax La	aw —	- Artici	e 9, Sec	tion 1	186-C					For calendar	year 1997		
The popular business in rank    Second Computation of MCTD Allocation Percentage   1 New York State gross income (from CF168-P line 37)   2 Gross income included on line 1 that was derived from sources within the Metropolitan Commuter Transportation District   3 MCTD Allocation of MCTD Allocation Percentage   1 New York State (ax multiply line 4 by line 3)   3 MCTD Allocation of MTA surcharge (brief as fire 2 by line 1)   5 Allocated tax (multiply line 4 by line 3)   5 MCTD Allocation of MTA surcharge (brief as fire 2 by line 1)   5 Allocated tax (multiply line 4 by line 3)   6 MTA surcharge (brief as fire 2 by line 1)   1 New York State (brief) was fire 3 or 3 MCTD Allocation of MTA surcharge for the next period   1 New York State (brief) was fire 3 New York State (brief) with the surcharge (brief) was fire 3 New York State (brief) with the surcharge (brief) was fire 3 New York State (brief) with the surcharge (brief) was fire 3 New York State	Employ	ployer identification number							File number									For office use only			
Second Company Compa	<b>L</b>	1 1	<del></del>	1	I								-								
Section 1   Section below of different from transportation   Different from 1   Section		Taxpayer's b	Taynayar's husiness name											r							
Source or Pto Bess   Source or Pto Bess   Source or Pto Bess   Source   S																d, Da	ate receiv	ved			
Source or Pto Bess   Source or Pto Bess   Source or Pto Bess   Source   S	ame ess	business name at location below (if different from business name above)  [ ]													-						
Check box if   Business telephone number   Salte or country of   Incorporation   Incorporat	Ž	C/O no form is enclosed, call														II					
Check box if   Business telephone number   Salte or country of   Incorporation   Incorporat	ing Aو	1 or																			
Check box if   Business telephone number   Salte or country of   Incorporation   Incorporat	lail	City State 7IP code													the U.S. and Canada, call						
	> 10	State ZIP code (518) 48																			
		Check how if Business telephone number. State or country of																			
if you do business in the Metropolitan Commuter Transportation District (MCTD) (the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Punan, Rockland, Sulfük, 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	ه لـــا	overpayment / incorporation date began																			
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			, , , , , , , , , , , , , , , , , , ,	- ( P	0		T		Distri	-	D) (11				D	<i>(</i>	<u> </u>	- D'-b	v. dalaa a		
discalam 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  ↑																					
A. Payment — pay amount shown on line 14. Make check payable to: New York State Corporation Tax  ↑ · · · · · · Attach your payment here.  Computation of MCTD Allocation Percentage  1 New York State gross income (from Form CT-186-P, line 37).  2 Gross income included on line 1 that was derived from sources within the Metropolitan Commuter Transportation District.  3 MCTD allocation percentage (divide line 2 by line 1).  5 Allocated tax (multiply line 5 by 17% (.17). Foreign corporations, see instructions).  6 MTA surcharge (Multiply line 5 by 17% (.17). Foreign corporations, see instructions).  6 If it is request for extension was filed, enter amount from Form CT-5.9, line 7.  7 If a request for extension was filed, enter amount from Form CT-5.9, line 7.  7 If a request for extension was filed, see instructions.  8 Total (add line 6 and line 7a or 7b).  9 Total prepayments (from line 25).  10 Balance (if line 9 is less than line 8, subtract line 9 from line 8).  11 Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached line).  12 Interest on late payment (see instructions).  13 Late filling and late payment penalties (see instructions).  13 Late filling and late payment penalties (see instructions).  14 Balance due (add lines 10 through 13; enter payment on line A above).  15 Overpayment (if line 8 is less than line 9, subtract line 8 from line 9).  16 Amount of overpayment to be credited to MTA surcharge for the next period  17 Mount of overpayment to be redited to MTA surcharge for the next period  17 Amount of overpayment to be redited to MTA surcharge for the next period  18 Composition of Prepayment of Prepayment of line 9.  20 July 1 / July 2 /									ou III	ust com	piete triis	ioiiii.	ii iiot, yt	ou uo	not need	i to ille	; ti 115 it	oiiii. Howevei, y	ou must		
Attach your payment here.  Computation of MCTD Allocation Percentage  1 New York State gross income (Irom Form CT-186-P, line 37)	_								ck na	avable t	o. New	York :	State C	orno	ration	Tax		Payment enclos	sed		
The Way of Management of MCTD Allocation Percentage  1 New York State gross income (from Form CT186-R, line 37). 2 Gross income included on line 1 that was derived from sources within the Metropolitan Commuter Transportation District. 3 MCTD allocation percentage (divide line 2 by line 1).  Computation of MTA Surcharge  4 New York State tax (from Form CT186-R, line 1). 5 Allocated tax (multiply line 4 by line 3). 6 MTA surcharge (Multiply line 4 by line 3). 6 MTA surcharge (Multiply line 5 by 17% (17). Foreign corporations, see instructions). 6 First installment of estimated MTA surcharge for the next period: 7 at If a request for extension was filed, enter amount from Form CT-5.9, line 7  7 b If Form CT-5.9 was not filed, see instructions 8 Total (add line 6 and line 7a or 7b). 9 Total prepayments (from line 25). 9 Total prepayments (from line 25). 9 Stotal prepayments (from line 25). 9 In Balance (if line 9 is less than line 8, subtract line 9 from line 8). 11 Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached in it is none, enter '0"). 11 Less than 1 and 1							i. ivia	110 0110	or pe	ayabio t	o. 1 <b>1011</b>	7077	olalo o	σιρο	ration .	·ux					
1 New York State gross income (from Form CT-186-P. line 37)	<u> </u>					n Per	centa	qe													
2 Gross income included on line 1 that was derived from sources within the Metropolitan Commuter Transportation District 3 MCTD allocation percentage (divide line 2 by line 1)  Computation of MTA Surcharge  4 New York State tax (from Form CT-186-P, line 1).  5 Allocated tax (multiply line 4 by line 3).  6 MTA surcharge (Multiply line 5 by 17% (.17). Foreign corporations, see instructions).  First installment of estimated MTA surcharge for the next period:  7a If a request for extension was filed, enter amount from Form CT-5.9, line 7  7b If Form CT-5.9 was not filed, see instructions  8 Total (add line 6 and line 7 a or 7b).  8 Total (add line 6 and line 7 a or 7b).  9 Total prepayments (from line 25).  9 In Balance (if line 9 is less than line 8, subtract line 9 from line 8).  11 Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached  if none, enter '0').  11 Interest on late payment (see instructions).  13 Late filling and late payment spenalties (see instructions).  14 Balance due (add lines 10 through 13; enter payment on line A above).  15 Overpayment (fit line 9 is less than line 9, subtract line 8 from line 9).  15 Overpayment (fit line 9 is less than line 9, subtract line 8 from line 9).  15 Overpayment (fit line 9 is less than line 9, subtract line 8 from line 9).  16 Amount of overpayment to be credited to New York State tax  16 Manual of overpayment to be credited to NTA surcharge for the next period  17 Interest of overpayment to be credited to MTA surcharge for the next period  18 Monual of overpayment to be credited to MTA surcharge for the next period  19 Mandatory first installment.  20		-						_	ne 37	")							1				
Transportation District 3 MCTD allocation percentage (divide line 2 by line 1)  Computation of MTA Surcharge  4 New York State tax (from Form CT-186-P, line 1). 5 Allocated tax (multiply line 4 by line 3). 6 MTA surcharge (Multiply line 5 by 17% (.17), Foreign corporations, see instructions). 6 First installment of estimated MTA surcharge for the next period: 7a If a request for extension was filed, enter amount from Form CT-5.9, line 7 7b If Form CT-5.9 was not filed, see instructions. 8 Total (add line 6 and line 7a or 7b). 9 Total prepayments (from line 25). 9 Total prepayments (from line 2 b). 9 Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached			_																		
A New York State tax (from Form CT-186-P, line 1).  4 New York State tax (from Form CT-186-P, line 1).  5 Allocated tax (multiply line 4 by line 3).  6 MTA surcharge (Multiply line 5 by 17% (.17). Foreign corporations, see instructions.)  6 If a request for extension was filed, enter amount from Form CT-5.9, line 7  7a If a request for extension was filed, enter amount from Form CT-5.9, line 7  7b If Form CT-5.9 was not filed, see instructions  8 Total (add line 6 and line 7 ao r 7b).  8 Total prepayments (from line 25)  9 In Balance (if line 9 is less than line 8, subtract line 9 from line 8).  10 Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached  if none, enter "0").  11 Penalty for underpayment (see instructions).  13 Late filing and late payment penalties (see instructions).  14 Balance due (add lines 10 through 13; enter payment on line A above).  15 Overpayment (if line 6 is less than line 9, subtract line 8 from line 9).  16 Amount of overpayment to be credited to New York State tax  16 Manount of overpayment to be credited to NTA surcharge for the next period  17 Amount of overpayment to be credited to MTA surcharge for the next period  18 Monount of overpayment to be credited to MTA surcharge for the next period  19 Mandatory first installment.  20	_												•				2				
A New York State tax (trom Form CT-186-P, line 1).  5 Allocated tax (multiply line 4 by line 3).  6 MTA surcharge (Multiply line 5 by 17% (.17). Foreign corporations, see instructions.)  First installment of estimated MTA surcharge for the next period:  7a If a request for extension was filed, enter amount from Form CT-5.9, line 7  7b If Form CT-5.9 was not filed, see instructions  8 Total (add line 6 and line 7 a or 7b).  8 Total prepayments (from line 25).  10 Balance (if line 9 is less than line 8, subtract line 9 from line 8).  11 Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached line in it is in the subject of th	3																3		%		
5 Allocated tax (multiply line 4 by line 3). 6 MTA surcharge (Multiply line 5 by 17% (.17). Foreign corporations, see instructions.) 6 Trist installment of estimated MTA surcharge for the next period: 7a If a request for extension was filed, enter amount from Form CT-5.9, line 7 7b If Form CT-5.9 was not filed, see instructions 8 Total (add line 6 and line 7a or 7b). 8 Total prepayments (from line 25). 9 10 Balance (if line 9 is less than line 8, subtract line 9 from line 8). 11 Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached [1]; if none, enter '0'). 11 It laterest on late payment (see instructions). 12 Late filing and late payment penalties (see instructions). 13 Late filing and late payment penalties (see instructions). 14 Balance due (add lines 10 through 13; enter payment on line A above). 15 Overpayment (if line 8 is less than line 9, subtract line 8 from line 9). 16 Amount of overpayment to be credited to MTA surcharge for the next period 17 Amount of overpayment to be credited to MTA surcharge for the next period 18 Amount of overpayment to be redited on Line 9  Date Paid  19 Amount of prepayments Claimed on Line 9  Date Paid  Amount  19 / / 20a Second installment. 20b / / 21 Payment with extension request, Form CT-5.9, line 10. 21 Payment with extension request, Form CT-5.9, line 10. 22 Credit from prior years. 22 23 Add lines 23 and 24; enter here and on line 9).  Official title  Date 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  Dia Correct and complete.	Com	putation	of MTA	Surcl	harge																
6 MTA surcharge (Multiply line 5 by 17% (.17). Foreign corporations, see instructions.)  First installment of estimated MTA surcharge for the next period:  7a If a request for extension was filed, enter amount from Form CT-5.9, line 7  7b If Form CT-5.9 was not filed, see instructions  8 Total (add line 6 and line 7a or 7b).  9 Total prepayments (from line 25).  10 Balance (if line 9 is less than line 8, subtract line 9 from line 8).  11 Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached  in none, enter "0").  11 Interest on late payment (see instructions).  12 Late filing and late payment penalties (see instructions).  13 Late filing and late payment penalties (see instructions).  14 Balance due (add lines 10 through 13; enter payment on line A above).  15 Overpayment (if line 8 is less than line 9, subtract line 8 from line 9).  16 Amount of overpayment to be credited to New York State tax  17 Amount of overpayment to be credited to NTA surcharge for the next period  18 Mandatory first installment  19 Mandatory first installment  20a Second installment  20b / /  20c Fourth installment  20c / /  21 Payment with extension request, Form CT-5.9, line 10  22 Credit from prior years.  23 Late filing and late payments of elected officer or authorized person  Official title  Date Paid  First installment, correct and complete.  Date Paid  First installment, correct and complete.	4	New York	State ta	x (from	Form C	T-186-F	P, line 1	)									4				
First installment of estimated MTA surcharge for the next period:  7a If a request for extension was filed, enter amount from Form CT-5.9, line 7  7b If Form CT-5.9 was not filed, see instructions  8 Total (add line 6 and line 7a or 7b).  8 Total prepayments (from line 25).  9 Total prepayments (from line 25).  10 Balance (if line 9 is less than line 8, subtract line 9 from line 8).  11 Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached if in none, enter "0").  12 Interest on late payment (see instructions).  13 Late filing and late payment penalties (see instructions).  14 Balance due (add lines 10 through 13; enter payment on line A above).  15 Overpayment (if line 8 is less than line 9, subtract line 8 from line 9).  16 Amount of overpayment to be credited to New York State tax  17 Amount of overpayment to be credited to NTA surcharge for the next period  18 Composition of Prepayments Claimed on Line 9  Date Paid  Amount  19 Mandatory first installment.  20a / /  20a Second installment.  20b / /  21 Payment with extension request, Form CT-5.9, line 10.  22 Credit from Form CT-186-P [**Direct**]  23 Lettification. 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  Corrictification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct and complete.	5	Allocated													5						
Ta If a request for extension was filed, enter amount from Form CT-5.9, line 7  The If Form CT-5.9 was not filed, see instructions  Total (add line 6 and line 7a or 7b).  8 Total (prepayments (from line 25).  9 Total prepayments (from line 25).  10 Balance (if line 9 is less than line 8, subtract line 9 from line 8).  11 Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached	6	MTA sur	charge (M	ultiply lii	ne 5 by	17% (.	17). Foi	reign co	rpora	tions, se	ee instruc	tions.)					6				
To If Form CT-5.9 was not filed, see instructions  8 Total (add line 6 and line 7a or 7b).  8 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 Interest on late payment (see instructions).  12 Interest on late payment (see instructions).  13 Interest on late payment penalties (see instructions).  14 Balance due (add lines 10 through 13: enter payment on line A above).  15 Overpayment (if line 8 is less than line 9, subtract line 8 from line 9).  16 Amount of overpayment to be credited to New York State tax  17 Amount of overpayment to be credited to New York State tax  18 Amount of overpayment to be refunded.  18 Composition of Prepayments Claimed on Line 9  19 Mandatory first installment.  20a / /  20a Second installment.  20a / /  20b Third installment.  20c / /  21 Payment with extension request, Form CT-5.9, line 10.  22 Credit from prior years.  22 23  23 Add lines 19 through 22.  23 Add lines 19 through 22.  24 Credit from Form CT-186-P Period  25 Total (add lines 23 and 24; enter here and on line 9).  26 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																					
8 Total (add line 6 and line 7a or 7b). 9 Total prepayments (from line 25) 10 Balance (if line 9 is less than line 8, subtract line 9 from line 8) 11 Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached if none, enter "0"). 11 Interest on late payment (see instructions). 12 Late filing and late payment penalties (see instructions). 13 Late filing and late payment penalties (see instructions). 14 Balance due (add lines 10 through 13; enter payment on line A above). 15 Overpayment (if line 8 is less than line 9, subtract line 8 from line 9). 16 Amount of overpayment to be credited to New York State tax 16 Amount of overpayment to be credited to New York State tax 17 Amount of overpayment to be refunded. 18 Amount of overpayment to be refunded. 19 Mandatory first installment 20 Date Paid 19 Mandatory first installment 20 Amount 20 Fourth installment 20 Fourth installment 20 Fourth installment 20 Credit from prior years. 22 Add lines 19 through 22 23 Add lines 19 through 22 24 Credit from Form CT-186-P Found 25 Total (add lines 23 and 24; enter here and on line 9) 25 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  Amount  10 Amount 11 Interest on late payment mine 8) 12 Ceredit from Form CT-186-P  Paid Table Paid  Date Paid  Amount  Amount  Amount  Amount  Date Paid  Amount  Date Paid  Amount  Amount  Date Paid  Amount  Date Paid  Amount  Amount  Date Paid  Amount  Amount  Date Paid  Date Pa	7a													7a							
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 filling 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 credited to New York State tax 16 17 Amount of overpayment to be refunded. 17 18 Amount of overpayment to be refunded. 18 1 Composition of Prepayments Claimed on Line 9 Date Paid 19 / / 20a Second installment. 20a / / 20b / / 20c Fourth installment. 20b / / 22 Credit from prior years. 22 23 Add lines 19 through 22 24 Credit from Form CT-186-P Puriod 25 25 Total (add lines 23 and 24; enter here and on line 9). Official title Date Paid 25 Signature of elected officer or authorized person Official title Date Paid 25 Date Paid 25 Signature of elected officer or authorized person Official title Date	7b	·											7b								
10 Balance (if line 9 is less than line 8, subtract line 9 from line 8)	8	Total (add	·											8							
11 Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached if if none, enter "0")  12 Interest on late payment (see instructions)  13 Late filing and late payment penalties (see instructions)  14 Balance due (add lines 10 through 13; enter payment on line A above)  15 Overpayment (if line 8 is less than line 9, subtract line 8 from line 9)  16 Amount of overpayment to be credited to New York State tax  17 Amount of overpayment to be credited to MTA surcharge for the next period  18 Amount of overpayment to be refunded  19 Mandatory first installment  19 Mandatory first installment  20a Second installment  20b / /  20c Fourth installment  20c / /  21 Payment with extension request, Form CT-5.9, line 10  21 Payment with extension request, Form CT-5.9, line 10  22 Credit from prior years  23 Add lines 19 through 22  24 Credit from Form CT-186-P Period  25 Total (add lines 23 and 24; enter here and on line 9)  Date Paid  Date Paid  Amount  25 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  10 In mone, enter "0")  12 In lact litle  12 In lact litle  13 In lact litle  14 In lact litle  15 In lact litle  16 In lact litle  17 In lact litle  18 In lact litle  19 In lact litle  10 In lact litle  10 In lact litle  10 In lact litle  11 In lact litle  12 In lact litle  12 In lact litle  13 In lact litle  14 In lact litle  15 In lact litle  16 In lact litle  18 In lact litle  19 In lact litle  10 In lact litle  10 In lact litle  11 In lact litle  11 In lact litle  12 In lact litle  13 In lact litle  14 In lact litle  15 In lact litle  16 In lact litle  17 In lact litle  18 In lact litle  18 In lact litle  19 In lact litle  10 In lact litle  11				•																	
12 Interest on late payment (see instructions).  13 Late filing and late payment penalties (see instructions).  14 Balance due (add lines 10 through 13; enter payment on line A above).  15 Overpayment (if line 8 is less than line 9, subtract line 8 from line 9).  16 Amount of overpayment to be credited to New York State tax  17 Amount of overpayment to be credited to MTA surcharge for the next period  18 Manount of overpayment to be refunded.  19 Mandatory first installment.  20a / /  20a Second installment.  20b / /  20b Third installment.  20c Fourth installment.  20c Fourth installment  20c Credit from prior years.  21 Add lines 19 through 22.  22 Add lines 19 through 22.  23 Add lines 23 and 24; enter here and on line 9.  25 Certification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct and complete.  Date  Date  Parts  19 Add lines 10 Amount  19 Amount  10 Amount  11 Amount  12 Amount  13 Amount  14 Amount  15 Balance due (add lines 9).  16 Amount of overpayment to be credited to New York State tax  17 Amount of overpayment to be credited to New York State tax  18 Amount  19 Amount  19 Amount  19 Amount  19 Amount  20a / /  20b / /  21 / /  22 Credit from prior years.  22 Date  23 Date  24 Date	10																				
13 Late filing and late payment penalties (see instructions).  14 Balance due (add lines 10 through 13; enter payment on line A above).  15 Overpayment (if line 8 is less than line 9, subtract line 8 from line 9).  16 Amount of overpayment to be credited to New York State tax  17 Amount of overpayment to be credited to MTA surcharge for the next period  18 Amount of overpayment to be refunded.  Composition of Prepayments Claimed on Line 9  Date Paid  Amount  19 / /  20a Second installment.  20a / /  20b Third installment.  20c / /  21 Payment with extension request, Form CT-5.9, line 10  22 Credit from prior years.  23 Add lines 19 through 22  24 Credit from Form CT-186-P  25 Total (add lines 23 and 24; enter here and on line 9).  Official title  Date  Date  Date  Date  Date  Date  Date																					
14 Balance due (add lines 10 through 13; enter payment on line A above).  15 Overpayment (if line 8 is less than line 9, subtract line 8 from line 9).  16 Amount of overpayment to be credited to New York State tax.  17 Amount of overpayment to be credited to MTA surcharge for the next period.  18 Amount of overpayment to be refunded.  Composition of Prepayments Claimed on Line 9  Date Paid  Amount  19 Amount  19 Amount  19 Amount  20a / /  20b / /  20b Third installment.  20c / /  21 Payment with extension request, Form CT-5.9, line 10.  22 Credit from prior years.  23 Add lines 19 through 22.  24 Credit from Form CT-186-P  25 Total (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	12	Interest of	on late pa	yment	(see ins	struction	s)														
15 Overpayment (if line 8 is less than line 9, subtract line 8 from line 9).  16 Amount of overpayment to be credited to New York State tax.  17 Amount of overpayment to be credited to MTA surcharge for the next period.  18 Amount of overpayment to be refunded.  18 Composition of Prepayments Claimed on Line 9  19 Mandatory first installment.  20a / /  20a Second installment.  20b / /  20c Fourth installment.  20c / /  21 Payment with extension request, Form CT-5.9, line 10.  22 Credit from prior years.  23 Add lines 19 through 22.  24 Credit from Form CT-186-P  25 Total (add lines 23 and 24; enter here and on line 9).  Signature of elected officer or authorized person  15  16			-		-																
16 Amount of overpayment to be credited to New York State tax			•		•						•										
17 Amount of overpayment to be credited to MTA surcharge for the next period  18 Amount of overpayment to be refunded.  Composition of Prepayments Claimed on Line 9  Date Paid  Amount  19 Mandatory first installment.  20a / /  20b Third installment.  20b / /  20c Fourth installment.  20c / /  21 Payment with extension request, Form CT-5.9, line 10  22 Credit from prior years.  23 Add lines 19 through 22  24 Credit from Form CT-186-P  25 Total (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																					
18 Amount of overpayment to be refunded.  Composition of Prepayments Claimed on Line 9  Date Paid  Amount  19 Mandatory first installment.  20a / /  20b Third installment.  20c Fourth installment.  20c Fourth installment.  21 / /  22 Credit from prior years.  23 Add lines 19 through 22.  24 Credit from Form CT-186-P  25 Total (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.  Date																					
Composition of Prepayments Claimed on Line 9  19 Mandatory first installment.  20a Second installment.  20b Third installment.  20c / /  21 Payment with extension request, Form CT-5.9, line 10  22 Credit from prior years.  23 Add lines 19 through 22  24 Credit from Form CT-186-P  25 Total (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  Date																					
19 Mandatory first installment.																	18	A	4		
20a Second installment.  20b Third installment.  20c Fourth installment.  20c Fourth installment.  20c / /  21 Payment with extension request, Form CT-5.9, line 10.  22 Credit from prior years.  23 Add lines 19 through 22.  24 Credit from Form CT-186-P Period  25 Total (add lines 23 and 24; enter here and on line 9).  26 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															ate Pa	<u>iia</u>	+ -	Amo	unt		
20b Third installment			•											-	/		+  -				
20c Fourth installment															/		+  -				
21 Payment with extension request, Form CT-5.9, line 10															/		-				
22 Credit from prior years. 22 23 Add lines 19 through 22 23 23 24 Credit from Form CT-186-P Period 24 24 25 Total (add lines 23 and 24; enter here and on line 9) 25 25 25 25 26 26 26 27 28 29 29 29 29 29 29 29 29 29 29 29 29 29															/		-				
23 Add lines 19 through 22															/	/	22				
24 Credit from Form CT-186-P Period 25 Total (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																	-	1			
25 Total (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			<u> </u>																		
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					· _		on line														
Signature of elected officer or authorized person  Official title  Date	Certi	fication.	certify th	at this	return	and ar	on inte	chmen	ts ar	e to the	best of	mv k	nowled	ge an	d belief	true		ct and comple	ete.		
Firm's name (or yours if self-employed)  Date							.,		ui					J- 411	201101	30,					
Firm's name (or yours if self-employed)  Date																					
	_	Firm's name	(or yours if se	elf-employe	ed)								ID r	number	-			Date			
1	pare nly																				
Address Signature of individual preparing this return	Pre se O	Address Signature of individual pr											al prep	aring th	nis return						
B I I I I I I I I I I I I I I I I I I I	Paid U																				
Mail your return by March 16, 1998, to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909		Mail vour r	eturn bv M	March '	16, 199	98, to:	NYS C	CORPO	RAT	ION TA	X, PRO	CESS	ING U	NIT. F	о вох	1909	), ALE	BANY NY 122	01-1909		

# 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.

#### Who Must File

A taxpayer filing Form CT-186-P who 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

This return is due on March 15, following the close of the tax year. If March 15 falls on a Saturday, Sunday or legal holiday, the return is due on the next business day.

Mail return to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, AI BANY 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 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.

# **Employer Identification Number, File Number, and Other Identifying Information**

To assist us in processing your corporation tax forms 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 return 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*. For forms and publications and taxpayer assistance refer to *Need Help?* below.

#### Amended Return

If you are filing an amended return, please write Amended Return across the top

#### **Line Instructions**

Whole Dollar Amounts - You may elect to show amounts in whole dollars rather than dollars and cents. Round an amount from 50 cents through 99 cents to the next higher dollar, and round any amount less than 50 cents to the next lower dollar.

**Percentages -** When computing allocation percentages, convert decimals into percentages by moving the decimal point two spaces to the right. Percentages should be carried out to four decimal places. For example: 5,000/7,500 = .6666666 = 66.6667%.

Negative amounts, if any, should be shown in parentheses.

**Line A** — Make your payment in United States funds. A foreign check or foreign money order will only be accepted if payable through a United States bank or if marked **Payable in U.S. Funds.** 

#### 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 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 6** — Foreign Authorized Corporations only: See Form CT-186-P-I, Instructions for Form CT-186-P, page 1, Maintenance Fee for Foreign Corporations.

## First Installment of Estimated MTA Surcharge for Next

**Period** — If on Form CT-186-P you are required to make a first installment of estimated tax for the next period, you must also make a first installment of the MTA surcharge for the next period.

**Line 7b** — Enter 25% of the amount on line 6 if you did not file Form CT-5.9, and the tax 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 on Form CT-186-P, line 3, is \$1,000 or less.

**Line 11** — If you underpaid your estimated MTA surcharge, 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 original due date (determined without regard to any extension of time for filing), you must pay interest on the amount of the underpayment from the original 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 the next period.

**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 (determined with regard to any extension of time for filing). Exclude from the penalty computation any amount shown on line 7a or 7b, first installment of estimated MTA surcharge for the next period.

- 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 items 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).

**Note:** You may have the interest (line 12) and penalty (line 13) computed for you by calling the Business Information Center at the number listed under *Need Help?* below.

**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.

Line 18 — Collection of debts from your refund — We will keep all or part of your refund if you owe a past-due legally enforceable debt to the Internal Revenue Service or a New York State agency. This includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state or a social services district. Any amount over your debt will be refunded.

If you have any questions about whether you owe a past-due legally enforceable debt to the Internal Revenue Service or a state agency, contact the IRS or that particular state agency.

For New York State tax liabilities **only** call 1 800 835-3554 (outside the U.S. and Canada call (518) 485-6800) or write to NYS TAX DEPARTMENT, TAX COMPLIANCE DIVISION, W A HARRIMAN CAMPUS, ALBANY NY 12227.

#### **Need Help?**

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday. For business tax information and forms, call the Business Tax Information Center at 1 800 972-1233. For general information, call toll free 1 800 225-5829. To order forms and publications, call toll free 1 800 462-8100. From areas outside the U.S. and Canada, call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - http://www.tax.state.ny.us Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 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.

**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 numbers listed above.

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