



# CT-189

(6/99)

New York State Department of Taxation and Finance

## Tax on Importation of Gas Services

Tax Law — Article 9, Section 189

Tax Period: June 1, 1999, through August 31, 1999

Employer identification number		File number	If address on return is new, check box (see instructions). <input type="checkbox"/>	For office use only
Mailing name and address	Legal name of corporation		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 the U.S. and outside Canada, call (518) 485-6800.	Date received
	Mailing name (if different from legal name above) and address			Audit use
	C/O			
	Number and street or PO Box			
City		State	ZIP code	
Location of headquarters		Business telephone number ( )		
Type of organization				
<input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Individual <input type="checkbox"/> Other: _____				

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

<b>A.</b> Payment — pay amount shown on line 17 or 45. Make check payable to: <b>New York State Corporation Tax</b> ♦ Attach your payment here.	Payment enclosed
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### Schedule A - Collection and Remittance by a Regulated Public Utility (see Form CT-189-I, Instructions for Form CT-189)

#### Part I - Computation of Tax (section 189)

	A 6/1/99 – 6/30/99		B 7/1/99 – 8/31/99	
1 Number of Mcf's of gas service imported by and delivered to transportation customers in New York State from Schedule C	1			
2 Number of Mcf's listed on line 1 delivered to transportation customers with a Direct Pay Permit	2			
3 Number of Mcf's listed on line 1 delivered to transportation customers with an Exemption Certificate	3			
4 Total nontaxable Mcf's (add lines 2 and 3)	4			
5 Total taxable Mcf's (subtract line 4 from line 1)	5			
6 Average annual gas price per Mcf	6	\$ 2.42	\$ 1.98	
7 Total amount on which to compute tax (multiply line 5 by line 6)	7			
8 Tax rate (4¼%)	8	.0425	.0425	
9 Tax required to be collected (multiply line 7 by line 8)	9			
10 Total tax required to be collected (add line 9, columns A and B)	10			
11 MTA surcharge (from line 27)	11			
12 Tax and MTA surcharge required to be collected (add lines 10 and 11)	12			
13 Credits and other adjustments (see instructions) Explain: _____ _____ _____	13			
14 Balance after credits (subtract line 13 from line 12)	14			
15 Interest on late payment	15			
16 Additional charges	16			
17 Balance due (add lines 14, 15, and 16; enter payment on line A above)	17			

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

	A 6/1/99 – 6/30/99		B 7/1/99 – 8/31/99	
18 Number of Mcf's of gas service imported by and delivered to transportation customers in the MCTD from Schedule D .....	18			
19 Number of Mcf's listed on line 18 delivered to transportation customers with a Direct Pay Permit .....	19			
20 Number of Mcf's listed on line 18 delivered to transportation customers with an Exemption Certificate .....	20			
21 Total nontaxable Mcf's (add lines 19 and 20) .....	21			
22 Total Mcf's subject to MTA surcharge (subtract line 21 from line 18) .....	22			
23 Average annual gas price per Mcf .....	23	\$ 2 42	\$ 1 98	
24 Amount on which to compute the MTA surcharge (multiply line 22 by line 23) .....	24			
25 Total MTA surcharge required to be collected (add line 24, columns A and B) .....			25	
26 Surcharge rate (tax rate multiplied by MTA surcharge rate of 17% (.17)) .....			26	.007225
27 MTA surcharge required to be collected (multiply line 25 by line 26; enter here and on line 11) .....			27	

**Schedule B - Computation and Payment of Tax by Importers Who Have Obtained a Direct Payment Permit (including co-generators) or by Importers not using a Regulated Public Utility**

**Part I - Computation of Tax (section 189)**

	A 6/1/99 – 6/30/99		B 7/1/99 – 8/31/99	
28 Total number of Mcf's delivered in NYS .....	28			
29 Total number of Mcf's listed on line 28 that were purchased in New York State .....	29			
30 Total number of Mcf's imported into NYS (subtract line 29 from line 28) .....	30			
31 Average annual gas price .....	31	\$ 2 42	\$ 1 98	
32 Total consideration based on average annual gas price (multiply line 30 by line 31) .....	32			
33 Taxable consideration before any exemptions (see instructions) .....	33			
34 Total taxable consideration (add line 33, columns A and B) .....			34	
35 Exemption for co-generators (multiply line 34 by the percentage from line 48) .....			35	
36 Taxable consideration (subtract line 35 from line 34) .....			36	
37 Tax rate (4 1/4%) .....			37	.0425
38 Tax (multiply line 36 by line 37) .....			38	
39 MTA surcharge (from line 59) .....			39	
40 Tax and MTA surcharge due (add lines 38 and 39) .....			40	
41 Credits and other adjustments (see instructions) Explain: _____			41	
42 Balance after credits (subtract line 41 from line 40) .....			42	
43 Interest on late payment .....			43	
44 Additional charges .....			44	
45 Balance due (add lines 42, 43, and 44; enter payment on line A on front of form) .....			45	

**Part II - Exemption for Co-Generation Facilities - to be used by co-generators only**

46 BTU value of electricity and steam supplied to thermal energy host .....	46	
47 BTU value of total electricity and steam produced by the co-generator .....	47	
48 Exemption percentage (divide line 46 by line 47; enter to two decimal points) .....	48	%

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

	A 6/1/99 – 6/30/99		B 7/1/99 – 8/31/99	
49 Total number of Mcf's delivered into the MCTD .....	49			
50 Total number of Mcf's listed on line 49 that were purchased in New York State .....	50			
51 Total number of Mcf's imported into the MCTD (subtract line 50 from line 49) .....	51			
52 Average annual gas price .....	52	\$ 2 42	\$ 1 98	
53 Total consideration based on average annual gas price (multiply line 51 by line 52) .....	53			
54 Consideration subject to MTA surcharge before any exemptions (see instructions) .....	54			
55 Total consideration subject to MTA surcharge (add line 54, columns A and B) .....			55	
56 Exemption for co-generators (multiply line 55 by the percentage on line 62) .....			56	
57 Total amount on which to compute the MTA surcharge (subtract line 56 from line 55) .....			57	
58 Surcharge rate (tax rate multiplied by MTA surcharge rate of 17% (.17)) .....			58	.007225
59 MTA surcharge (multiply line 57 by line 58; enter here and on line 39) .....			59	

(continued)



