

# Tax on Importation of Gas Services Tax Law – Article 9, Section 189

Tax Period: December 1, 2002, through February 28, 2003

Employ	er identification number	File number	If address on return is <b>new</b> , check box	For office use only
Mailing name and address	Legal name of corporation Mailing name ( <i>if different from legal name above</i> ) and address C/O Number and street or PO box	•	If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms by fax, phone,	Date received
a Z	City State	ZIP code	or from our Web site. See <i>Need help?</i> in the instructions.	Audit use
Locatio	n of headquarters	Business telephone numb	er	
Туре о	f organization			
	Corporation 🔲 Partnership 📘 Individual 📘 🤇	Other:		
For t	his tax period did you import natural gas into the Me	etropolitan Commute	er Transportation Dist	trict?

For this tax period did you import natural gas into the Metropolitan Commuter Transportation District?

Payment enclosed

A. Payment — pay amount shown on line 18 or 52. Make check payable to: New York State Corporation Tax .....Attach your payment here.

Schedule A — Collection and remittance by a regulated public utility (see Form CT-189-I, Instructions for Form CT-189)

Par	t I — Computation of tax (section 189)		A 12/1/02 – 12/31/02			B 1/1/03 – 2/28/03
1	Number of Mcfs of gas service imported by and delivered to transportation					
	customers in New York State from Schedule C	1				
2	Number of Mcfs listed on line 1 delivered to transportation customers with a					
	Direct Pay Permit	2				
3	Number of Mcfs listed on line 1 delivered to transportation customers with an exemption certificate	3				
4	Number of Mcfs of gas service listed on line 1 used to generate electricity for sale	4				
5	Total nontaxable Mcfs (add lines 2, 3, and 4)	5				
6	Total taxable Mcfs (subtract line 5 from line 1)	6				
7	Annual average gas price per Mcf	7	\$ 4	12	2\$	4 12
	Total amount on which to compute tax (multiply line 6 by line 7)	8		Τ		
9	Tax rate (see instructions)	9	-	019	)	.0085
10	Tax required to be collected (multiply line 8 by line 9)	10		Τ		
11	Total tax required to be collected (add line 10, columns A and B)			11		
12	MTA surcharge (from line 31)			12		
13	Tax and MTA surcharge required to be collected (add lines 11 and 12)			13		
14	Credits and other adjustments (see instructions)					
	Explain:					
				14		
	Balance after credits (subtract line 14 from line 13)		F	15		
16	Interest on late payment			16		
17	Additional charges			17		
	Balance due or overpayment (add lines 15, 16, and 17; enter payment on line A above		· · · · · · · · · · · · · · · · · · ·	18		
19	Amount of overpayment on line 18 to be credited to next period		·····	19		
20	Amount of overpayment on line 18 to be refunded			20		

### Page 2 of 4 CT-189 (12/02)

Part	${\bf II-Computation of metropolitan transportation business tax (MTA surcharge) (sec. 1$	89-a)	A 12/1/02 – 12/31/02		B 1/1/03 – 2/28/03
21	Number of Mcfs of gas service imported by and delivered to transportation				
	customers in the MCTD from Schedule D	21			
22	Number of Mcfs listed on line 21 delivered to transportation customers with a Direct Pay Permit	22			
23	Number of Mcfs listed on line 21 delivered to transportation customers with an exemption certificate	23			
24	Number of Mcfs of gas service listed on line 21 that are used to generate				
05	electricity for sale Total nontaxable Mcfs (add lines 22, 23, and 24)	24 25		╇	
		25		+	
26	Total Mcfs subject to MTA surcharge ( <i>subtract line 25 from line 21</i> ) Annual average gas price per Mcf	20		12 \$	\$ 4 12
	Amount on which to compute the MTA surcharge (multiply line 26 by line 27)	28		12 4	· · · · · · · · · · · · · · · · · · ·
	Surcharge rate ( <i>tax rate multiplied by surcharge rate of 17%</i> (.17))	29		23	.001445
	MTA surcharge required to be collected (multiply line 28 by line 29)	30			
	Total MTA surcharge required to be collected ( <i>add line 30, columns A and B; enter</i>	<u> </u>		1	
	MTA surcharge credit allowed from Schedule E, column 4 total ( <i>enter here and include</i>				
	Balance due (subtract line 32 from line 31)				
-	nedule B — Computation and payment of tax by importers who have obtai	ned	a Direct Pay Permit		
Par	(including co-generators) or by importers not using a regul t I — Computation of tax (section 189)	ated	12/1/02 – 12/31/02	$\top$	1/1/03 – 2/28/03
	Total number of Mcfs delivered in New York State	34			
	Total number of Mcfs listed on line 34 that were purchased in New York State	35			
	Total number of Mcfs imported into New York State (subtract line 35 from line 34)	36		-	
	Annual average gas price per Mcf	37	\$ 41	12 \$	\$ 4 12
38	Total consideration based on annual average gas price (multiply line 36 by line 37)	38			
39	Taxable consideration before any exemptions (see instructions)	39			
40	Exemption for co-generators (multiply line 39 by line 57)	40			
41	Exemption for gas service used to generate electricity for sale (see instructions)	41			
42	Taxable consideration (subtract lines 40 and 41 from line 39)	42			
43	Tax rate (see instructions)	43	.01	9	.0085
44	Tax (multiply line 42 by line 43)	44			
45	Total tax due (add line 44, columns A and B)			5	
	MTA surcharge (from line 70)			_	
	Tax and MTA surcharge due (add lines 45 and 46)			7	
48	Credits and other adjustments (see instructions) Explain:				
				8	
	Balance after credits (subtract line 48 from line 47)				
	Interest on late payment			0	
	Additional charges				
	Balance due or overpayment (add lines 49, 50, and 51; enter payment on line A on front p	-			
	Amount of overpayment on line 52 to be credited to next period			3	
	Amount of overpayment on line 52 to be refunded			4	
	t II — Exemption for co-generation facilities — to be used by co-generato				
	BTU value of electricity and steam supplied to and used by thermal energy ho BTU value of total electricity and steam produced by the co-generator			5 6	
	Exemption percentage (divide line 55 by line 56; enter to two decimal places)			7	%
	t III — Computation of metropolitan transportation business tax (MTA surcharge) (sec.			4	
	Total number of Mcfs delivered into the MCTD (see instructions)	<b>58</b>		-	1/1/05 - 2/20/05
59		59			
60		60		-	
	Annual average gas price per Mcf	61		12 \$	\$ 412
	Total consideration based on annual average gas price (multiply line 60 by line 61)	62		+	
	Consideration subject to MTA surcharge before any exemptions (see instructions)	63			
	Exemption for co-generators (multiply line 63 by line 75)	64			
	Exemption for gas service used to generate electricity for sale (see instructions)	65			
	Total amount on which to compute the MTA surcharge (subtract lines 64 and 65 from line 63)	66		Ī	

CT-189 (12/02) Page 3 of 4

Par	t III — Computation of metropolitan transportation business tax (MTA surcharge) (section 189-a) (continued)		A 12/1/02 – 12/31/02		B 1/1/03 – 2/28/03
67	Enter amount from line 66 on page 2	67			
68	Surcharge rate (tax rate multiplied by MTA surcharge rate of 17% (.17))	68	.00	323	.001445
69	MTA surcharge (multiply line 67 by line 68)	69			
70	Total MTA surcharge (add line 69, columns A and B; enter here and on line 46)			70	
71	MTA tax reduction credit allowed (enter here and include the amount on line 48; see instructions)			71	
72	Balance due (subtract line 71 from line 70)			72	

#### Part IV — Exemption for co-generation facilities within the MCTD

73	BTU value of electricity and steam supplied to and used by thermal energy host in the MCTD	73	
74	BTU value of total electricity and steam produced by the co-generator in the MCTD	74	
75	Exemption percentage (divide line 73 by line 74; enter to two decimal points)	75	%

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

Sign	ature of elected officer or authorized person	Official title		Date
iid preparer use only	Firm's name (or yours if self-employed)		ID number	Date
Paid pr use	Address		Signature of individual preparing t	his return

If you use the U.S. Postal Service, mail your return to:

NYS CORPORATION TAX PROCESSING UNIT

ALBANY NY 12201-2038

PO BOX 22038

If you use any private delivery service, mail your return to:

#### STATE PROCESSING CENTER 431C BROADWAY ALBANY NY 12204-4838

## Schedule C — Gas service imported by and delivered to transportation customers in New York State

Purchaser's name	Purchaser's address	Mcfs delivered
Total Mcfs (enter here and on line 1)		

Purchaser's name	Purchaser's address	Mcfs delivere

# Schedule E — Computation of credit for transportation customers for Schedule A taxpayers who have not computed the credit in a previous year (see Schedule E worksheet and instructions)

1	2	3	4
Customer's name, delivery address, and account number	Amount of GIPT credited to transportation customers for the period 10/1/98 – 12/31/99	Amount of GIPT credited to transportation customers for 1/1/00 through the date that the GIPT rate applied to bills was adjusted to 2.1%	MTA surcharge credit on column 3 amount
Column totals			

Total of columns 2, 3, and 4 (enter here and on line 14)	)	
--	---	--