



CT-186-M

Department of Taxation and Finance

Utility Corporation MTA Surcharge Return

For continuing section 186 taxpayers only (certain independent power producers)

Tax Law – Article 9, Section 186-b

Amended return

For calendar year 2025

| | | | |
|--|-----------------------------------|--|---|
| Employer identification number (EIN) | File number | NYS principal business activity | If you claim an overpayment, mark an X in the box |
| Legal name of corporation | Trade name/DBA | | |
| Mailing address | State or country of incorporation | | |
| Care of (c/o) | | | |
| Number and street or PO Box | Date of incorporation | Foreign corporations: date began business in NYS | |
| City | U.S. state/Canadian province | ZIP/Postal code | Country (if not United States) |
| For office use only | | | |
| If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1. | | | |

| | |
|--|------------------|
| A. Pay amount shown on line 16. Make payable to: New York State Corporation Tax | Payment enclosed |
| Attach your payment here. Detach all check stubs. (See instructions for details.) | |

| Calculation of Metropolitan Commuter Transportation District (MCTD) allocation percentage (see instructions) | | A MCTD | B New York State |
|--|---|-----------|---------------------|
| 1 | Gross earnings from operating revenue | 1 | |
| 2 | Gross earnings from interest and dividends | 2 | |
| 3 | Gross earnings from other revenues | 3 | |
| 4 | Total | 4 | |
| 5 | MCTD allocation percentage (divide line 4, column A, by line 4, column B) | 5 | % |

| | |
|---|--|
| Calculation of MTA surcharge | |
| 6 | Net New York State franchise tax (from Form CT-186, line 7) |
| 7 | Allocated tax (multiply line 6 by line 5) |
| 8 | Metropolitan transportation business tax (MTA surcharge) (multiply line 7 by 17% [0.17]) |
| First installment of estimated MTA surcharge for next period: | |
| 9a | If you filed a request for extension, enter the amount from Form CT-5.6, line 7 |
| 9b | If you did not file Form CT-5.6, see instructions |
| 10 | Add lines 8 and 9a or 9b |
| 11 | Total prepayments (from line 27) |
| 12 | Balance (if line 11 is less than line 10, subtract line 11 from line 10) |
| 13 | Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) |
| 14 | Interest on late payment (see instructions) |
| 15 | Late filing and late payment penalties (see instructions) |
| 16 | Balance due (add lines 12 through 15 and enter here; enter the payment amount on line A above) |
| 17 | Overpayment (if line 10 is less than line 11, subtract line 10 from line 11; see instructions) |
| 18 | Amount of overpayment to be credited to New York State franchise tax |
| 19 | Amount of overpayment to be credited to MTA surcharge for next period |
| 20 | Amount of overpayment to be refunded |

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| Composition of prepayments claimed on line 11 (see instructions) | | | Date paid | Amount |
|--|---|------|-----------|--------|
| 21 | Mandatory first installment..... | 21 | | |
| 22a | Second installment from Form CT-400..... | 22a | | |
| 22b | Third installment from Form CT-400..... | 22b | | |
| 22c | Fourth installment from Form CT-400..... | 22c | | |
| 23 | Payment with extension request (from Form CT-5.6, line 10)..... | 23 | | |
| 24 | Overpayment credited from prior years | | 24 | |
| 25 | Add lines 21 through 24 | • 25 | | |
| 26 | Overpayment credited from Form CT-186 <input type="text" value="Period"/> | • 26 | | |
| 27 | Total prepayments (add lines 25 and 26; enter here and on line 11) | 27 | | |

| | | | |
|---|--|-------------------------|--------------------------------|
| Third – party designee (see instructions) | Yes <input type="checkbox"/> No <input type="checkbox"/> | Designee's name (print) | Designee's phone number () |
| | Designee's email address | | PIN <input type="text"/> |

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

| | | | | | | |
|---|---|--|--------------------------------|-------------------------|----------------|------------------------|
| Authorized person | Printed name of authorized person | | Signature of authorized person | | Official title | |
| | Email address of authorized person | | | Telephone number () | | Date |
| Paid preparer use only (see instr.) | Firm's name (or yours if self-employed) | | | Firm's EIN | | Preparer's PTIN or SSN |
| | Signature of individual preparing this return | | Address | | City | State ZIP code |
| | Email address of individual preparing this return | | | Preparer's NYTPRIN | or | Excl. code Date |

See instructions for where to file.

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