**NEW YORK STATE**
**2025**

# CT-186-P/M

Department of Taxation and Finance

# Utility Services MTA Surcharge Return

Tax Law – Article 9, Section 186-c

**Amended return** ☐

**For calendar year 2025**

| Employer identification number (EIN) | | File number | Business telephone number ( ) | | 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 *Business information* in Form CT-1.

If you do business in the Metropolitan Commuter Transportation District (MCTD) (the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, 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 metropolitan transportation business tax (MTA surcharge) on Form CT-186-P. See *Who must file* in the instructions.

| **A.** Pay amount shown on line 14. Make payable to: ***New York State Corporation Tax*** <br> ◀ Attach your payment here. Detach all check stubs. *(See instructions for details.)* | **A** | Payment enclosed |
|---|---|---|

## Calculation of MTA surcharge

| | | | |
|---|---|---|---|
| 1 | Receipt amount on Form CT-186-P, line 3 derived from sources within the MCTD *(see instructions)* | **1** | |
| 2 | Receipt amount on Form CT-186-P, line 3 ...................... | **2** | |
| 3 | MCTD allocation percentage *(divide line 1 by line 2)* ........... ● | **3** | % |
| 4 | Tax after credits on Form CT-186-P, line 8.................... ● | **4** | |
| 5 | Allocated tax *(multiply line 3 by line 4)* ..................... ● | **5** | |
| 6 | MTA surcharge *(multiply line 5 by 17% [0.17]; see instructions)* ............ | **6** | |
| **7a** | | | |
| **7b** | | | |
| **8** | | | |
| 9 | Total prepayments *(from line 25; see instructions)* ............... ● | **9** | |
| 10a | Underpayment *(subtract line 9 from line 6)* .................. ● | **10a** | |
| 10b | Additional amount for 2026 MFI *(see instructions)* ............. ● | **10b** | |
| 10c | Increased balance due *(add lines 10a and 10b)* ............... ● | **10c** | |
| 11 | Estimated tax penalty *(see instructions; mark an X in the box if Form CT-222 is attached)* ● ☐ ............ ● | **11** | |
| 12 | Interest on late payment *(see instructions)* .................. ● | **12** | |
| 13 | Late filing and late payment penalties *(see instructions)* ............ ● | **13** | |
| 14 | Balance due *(add lines 10c through 13 and enter here; enter the payment amount on line A above)* ......... | **14** | |
| 15a | Excess prepayments *(subtract line 6 from line 9)* ............. ● | **15a** | |
| 15b | Amount previously credited to 2026 MFI *(see instructions)* ............... ● | **15b** | |
| 15c | Overpayment *(subtract line 15b from line 15a)* ............... ● | **15c** | |
| 16 | Amount of overpayment to be credited to New York State tax *(see instructions)* ............ ● | **16** | |
| 17 | Amount of overpayment to be credited to MTA surcharge for the next period .............. | **17** | |
| 18 | Amount of overpayment to be refunded .................. | **18** | |

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| Composition of prepayments claimed on line 9 *(see instructions)* | | Date paid | Amount | |
|---|---|---|---|---|
| **19** Mandatory first installment from Form CT-300 due by 3/17/**2025** *(see instructions)*... | **19** | | | |
| **20a** Second installment from Form CT-400 ............................................................. | **20a** | | | |
| **20b** Third installment from Form CT-400 ............................................................... | **20b** | | | |
| **20c** Fourth installment from Form CT-400 ............................................................. | **20c** | | | |
| **21** Payment with extension request *(from Form CT-5.9, line 10)* .............................. | **21** | | | |
| **22** Overpayment credited from prior years *(see instructions)*..................................... | | **22** | | |
| **23** Add lines 19 through 22 ......................................................................... ● | | **23** | | |
| **24** Overpayment credited from Form CT-186-P.......................................................... ● | | **24** | | |
| **25** Total prepayments *(add lines 23 and 24; enter here and on line 9)* ....................................... | | **25** | | |

| **Third – party designee** *(see instructions)* | Yes ☐  No ☐ | Designee's name *(print)* | | Designee's phone number ( ) |
|---|---|---|---|---|
| | | Designee's email address | | PIN |

**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.