

New York State Department of Taxation and Finance

Metropolitan Transportation Business Tax Surcharge Report

ALL corporations required to file Form CT-184 must complete this form.

Article 9, Section 184-a, Tax Law

Place Preaddressed Label Here →	Employer identification number	File number	<i>Date received</i>
	Name		
Mail to: New York State Tax Department Processing Unit P.O. Box 1909 Albany, N.Y. 12201-1909	Number	Street	
	City or town	State	ZIP code

For office use only

Does the above named corporation (taxable under Article 9, Section 184) do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD), which includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester?

Yes

No

If you answered yes, complete this form and pay the tax surcharge. If you answered no, you do not have to complete Schedules G or H. However, this form **must** be signed by an officer and returned to: **New York State Tax Department, Processing Unit, P.O. Box 1909, Albany, NY 12201-1909**

A. Payment — pay amount shown on line 10. Make check payable to: New York State Corporation Tax	Payment enclosed	
	\$	

Schedule G — Computation of Tax Surcharge

1 Telephone and telegraph corporations only NYS franchise tax from 1987 Form CT-184, line 5, Schedule A <input type="text"/> X 2.5	1		
2 All other transportation and transmission corporations NYS franchise tax from 1987 Form CT-184, line 5, Schedule A	2		
3 MCTD allocation percentage from page 2	3		%
4 Allocated tax (multiply line 1 or line 2 by line 3)	4		
5 Tax surcharge (multiply line 4 by 17%)	5		
6 Prepayments (a) Payment with CT-5.9			
(b) Credit transferred from CT- <input type="text"/> Period <input type="text"/>			
Total prepayment claimed (add lines 6a and 6b)	6		
7 Balance (subtract line 6 from line 5)	7		
8 Interest if applicable (compute on amount from line 7)	8		
9 Additional charges if applicable (compute on amount from line 7)	9		
10 Balance due (add lines 7, 8 and 9 — enter payment on line A)	10		
11 Overpayment (subtract line 5 from line 6)			
(a) Refund of overpayment	11a		
(b) Credit to NYS franchise tax CT- <input type="text"/> Period <input type="text"/>	11b		

Certification by an Elected Officer of the Corporation

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

Date	Signature of officer	Official title
Date	Signature of preparer or name of firm	Preparer's address

SCHEDULE H – Computation of MCTD Allocation Percentage Section 184-a – Use 1987 Figures

Part I – MCTD Allocation – Section 184-a General Transportation Corporations (Trucking, pipelines, railroads, messenger services, etc.)		(a) MCTD	(b) New York State
12 Revenue mileage or miles of transportation	12		
13 Allocation percentage (divide line 12, Column (a) by Column (b) – enter on page 1, line 3, Schedule G)	13	%	

Part II – MCTD Allocation – Aviation Corporations only – Section 184-a		(a) MCTD	(b) New York State
14 Revenue aircraft arrivals and departures	14		
15 MCTD percentage (divide line 14, Column (a) by Column (b))	15	%	
16 Revenue tons handled	16		
17 MCTD percentage (divide line 16, Column (a) by Column (b))	17	%	
18 Originating revenue	18		
19 MCTD percentage (divide line 18, Column (a) by Column (b))	19	%	
20 Total (add lines 15, 17 and 19)	20	%	
21 MCTD allocation percentage (divide line 20 by three – enter on page 1, line 3, Schedule G)	21	%	

Part III – MCTD Allocation for Corporations Operating Vessels in MCTD Territorial Waters – Section 184-a		(a) MCTD Territorial Waters	(b) New York State Territorial Waters
22 Aggregate number of working days	22		
23 MCTD allocation percentage: (divide line 22, Column (a) by Column (b) – enter on page 1, line 3, Schedule G)	23	%	

Part IV – MCTD Allocation for Telephone and Telegraph Corporations only – Section 184-a		(a) MCTD	(b) New York State
24 Operating revenue from services	24		
25 MCTD allocation percentage: (divide line 24, Column (a) by Column (b) – enter on page 1, line 3, Schedule G)	25	%	