



CT-183-M/184-M-I Instructions for Form CT-183-M and CT-184-M Metropolitan Transportation Business Tax Surcharge

General Information

Change of Business Information - If there have been any changes in your business' name, ID number, mailing address, business address, telephone number or owner/officer information, complete the enclosed Form DTF-95, *Change of Business Information*. If no form is enclosed, call **1 800 462-8100** (from out of state (518) 438-1073) to request one.

Mail your completed Form DTF-95 to:

**NYS Tax Department
Registration Section
Building 8, Room 409
W.A. Harriman Campus
Albany, NY 12227**

Who Must File

Corporations, joint stock companies or associations which do transportation or transmission business, file Form CT-183 and Form CT-184 and conduct business in the Metropolitan Commuter Transportation District (MCTD), must file Forms CT-183-M and CT-184-M and pay a business tax surcharge. The MCTD includes the counties of New York, Bronx, Queens, Kings, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

The tax surcharge applies to taxable years beginning on or after January 1, 1982, but ending before December 31, 1990. The MTB tax surcharge will not be imposed upon any taxpayer for more than 96 months.

Tax Rate

The tax rate for calendar year 1988 is 17%. Deduct any tax credits from the tax imposed under sections 183 and 184. Then apply the surcharge rate to the portion attributable to activities carried on within the MCTD.

When and Where to File

Mail this 1988 return and payment due to:

**NYS Corporation Tax
Processing Unit
P.O. Box 1909
Albany, NY 12201-1909**

on or before March 15, 1989.

Extension of Time for Filing Tax Surcharge Return

You may request additional time to file a tax surcharge return. File Form CT-5.9 on or before the due date of the return for which the extension is requested. In order for the extension to be valid, the payment must equal or exceed 90% of the surcharge as finally determined.

Instructions for CT-183-M

Computation of Tax Surcharge

Line 1 - Enter your New York State franchise tax from your 1987 return, Form CT-183, line 4.

Line 2 - Enter the MCTD allocation percentage from Form CT-183-M, Schedule A.

Line 5a - Enter any payment made with Form CT-5.9, *Application for Three-Month Extension*.

Line 5b - You can apply an overpayment of franchise tax from Form CT-183. Enter the period in which the overpayment occurred (month and year) and amount to be applied. On the overpayment line of Form CT-183 indicate the amount of money to be applied to the MTB tax surcharge.

Line 7 - If line 6 is smaller than line 4, subtract line 6 from line 4. If line 4 is smaller than line 6, go to line 11 for overpayments.

Line 8 - If you do not pay the tax on or before the due date (without regard to any extension of time) you must pay interest on the amount of the underpayment from the due date to the date paid. Determine the interest rate in accordance with Part 603 of the Tax Regulations.

Line 9 - Additional charges for late filing are computed on the amount of tax less any payment made on or before the due date.

- If you do not file a return when due or if the application for extension is invalid, add to the tax 5% per month up to 25% (section 1085(a)(1)(A)).
- If you do not file a return within 60 days of the due date, the addition to tax cannot be less than the smaller of \$100 or 100% of the amount required to be shown as tax (section 1085(a)(1)(B)).
- If you do not pay the tax shown on the return, add to the tax ½% per month up to 25% (section 1085(a)(2)).
- The total of the additional charges in **a** and **c** may not exceed 5% for any one month, except as provided for in **b** above (section 1085(a)).

If you think you are not liable for these additional charges, attach a statement to your return explaining the delay in filing and/or payment (section 1085).

Line 11 - If line 4 is smaller than line 6, subtract line 4 from line 6 and enter the result on line 11.

Schedule A - Computation of MCTD Allocation Percentage - Section 183-a

If you do **all** of your New York State business within the 12 counties of the MCTD you do not need to complete this schedule. Enter 100% on line 2. If you do part of your New York State business **outside** the MCTD, you must compute an MCTD allocation percentage by completing the appropriate part(s) of this schedule.

Corporations taxable under Article 9, section 183, are required to pay an annual tax, computed on the basis of the preceding year. Therefore, the computation of your 1988 tax surcharge and MCTD allocation percentage must be based on amounts from your 1987 Form CT-183. This return was due on March 15, 1988.

Part I

All corporations taxable under section 183-a except aviation corporations or corporations operating vessels, must use Part I of Schedule A to compute their MCTD allocation percentage. The same instructions used for 1987 Form CT-183, Schedule B, apply except you must substitute "New York State" for "Everywhere" and "MCTD" for "New York State."

Part II

Aviation corporations must use Part II to compute their section 183-a MCTD allocation percentage. The same definitions and methods used on 1987 Form CT-183, Schedule B, Part II, apply except you must substitute "New York State" for "Everywhere" and "MCTD" for "New York State."

Part III

Corporations operating vessels in the navigable lakes, rivers, streams and waters within New York State and the MCTD must use Part III to compute their section 183-a MCTD allocation percentage. The allocation percentage is computed by dividing the aggregate number of working days of the vessels owned or leased in all navigable lakes, rivers, streams and waters within the MCTD by the aggregate number of working days of the vessels owned or leased in New York State territorial waters.

Instructions for CT-184-M

Computation of Tax Surcharge

Line 1 - A telephone and telegraph business must compute its MTB tax surcharge as if the tax rate used to compute its 1988 franchise tax (Form CT-184) were $\frac{3}{4}$ of 1% (.0075). Enter the New York State franchise tax from your 1988 Form CT-184, line 5.

Line 2 - To obtain the correct amount to be used to compute your tax surcharge, multiply line 1 by 2.5.

Line 3 - All other transportation and transmission corporations: Enter the New York State franchise tax from your 1988 franchise tax return, Form CT-184, line 5.

Line 4 - Enter MCTD allocation percentage from Schedule A.

Telephone and telegraph corporations enter the MCTD allocation percentage described in Schedule A, Part IV instructions.

Line 7a - Enter any payment made with Form CT-5.9, *Application for Three Month Extension*.

Line 7b - You can apply an overpayment of franchise tax from Form CT-184. Enter the period in which the overpayment occurred (month and year) and amount to be applied. On the overpayment line of Form CT-184, indicate the amount of money to be applied to the MTB tax surcharge.

Line 9 - If line 8 is smaller than line 6, subtract line 8 from line 6. If line 6 is smaller than line 8, go to line 13 for overpayments.

Line 10 - If you do not pay the tax on or before the due date (without regard to any extension of time) you must pay interest on the amount of the underpayment from the due date to the date paid. Determine the interest in accordance with Part 603 of the Tax Regulations.

Line 11 - Additional charges for late filing are computed on the amount of tax less any payment made on or before the due date.

- a. If you do not file a return when due or if the application for extension is invalid, add to the tax 5% per month up to 25% (section 1085(a)(1)(A)).
- b. If you do not file a return within 60 days of the due date, the addition to tax cannot be less than the smaller of \$100 or 100% of the amount required to be shown as tax (section 1085(a)(1)(B)).
- c. If you do not pay the tax shown on a return, add to the tax $\frac{1}{2}$ % per month up to 25% (section 1085(a)(2)).
- d. The total of the additional charges in a and c may not exceed 5% for any one month, except as provided for in b above (section 1085(a)).

If you think you are not liable for these additional charges, attach a statement to your return explaining the delay in filing and/or payment (section 1085).

Line 13 - If line 6 is smaller than line 8, subtract line 6 from line 8 and enter the result on line 13.

Schedule A — Computation of MCTD Allocation Percentage — Section 184-a

If you do **all** of your New York State business within the 12 counties of the MCTD you do not need to complete this schedule. Enter 100% on page 1, line 4. If you do part of your business outside the MCTD, you must compute an MCTD allocation percentage by completing the appropriate part of this schedule.

Part I

General transportation corporations such as trucking, pipeline, railroad and messenger service companies must use this section to compute their section 184-a MCTD allocation percentage which is based on miles traveled within the 12 counties of the MCTD compared to the miles traveled in New York State.

Parts II and III

Aviation corporations must use Part II; corporations operating vessels must use Part III. The same type of information used on Form CT-183 in Schedule B, Parts II and III is required; however, you must use 1988 figures.

Part IV — Telephone and Telegraph Companies

A telephone or telegraph corporation must determine the portion of its tax attributable to business activity carried on within the MCTD by multiplying the tax imposed under section 184 of this article by the ratio of its total gross operating revenue from transmission services performed wholly within the MCTD to its total gross operating revenue from transmission services performed within the entire state during the period covered by the return. Attach a statement.