



# CT-184-M Metropolitan Transportation Business Tax Surcharge Return

For calendar year 1988

Article 9, Section 184-a, Tax Law

Attach label here

Employer identification number	File number	<i>For office use only</i>
Name		<i>Date received</i>
Trade name		
Number and street		
City or town, state and ZIP Code		

If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD), (counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester), you must file this form. If not, you no longer have to file this form. However, you must disclaim liability for the MTB tax surcharge on Form CT-184.

If you are required to file this form, complete it, have an officer sign it and pay the tax surcharge.

A. Payment — pay amount shown on line 12. Make check payable to: <b>New York State Corporation Tax</b>	Payment enclosed
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**Computation of Tax Surcharge**

1 Telephone and telegraph corporations <b>only</b> NYS franchise tax from 1988 Form CT-184, line 5 . . . . .	<b>1</b>		
2 Multiply line 1 by 2.5 . . . . .	<b>2</b>		
3 <b>All</b> other transportation and transmission corporations NYS franchise tax from 1988 Form CT-184, line 5 . . . . .	<b>3</b>		
4 MCTD allocation percentage from line 17, 25, 27 or 29, whichever is applicable . . . . .	<b>4</b>	%	
5 Allocated tax (multiply line 2 or line 3 by line 4) . . . . .	<b>5</b>		
6 Tax surcharge (multiply line 5 by 17%) . . . . .	<b>6</b>		
7 (a) Prepayments with Form CT-5.9 . . . . .	<b>7a</b>	Period	
(b) Credit transferred from Form CT- . . . . .	<b>7b</b>	Period	
8 Total prepayment claimed (add lines 7a and 7b) . . . . .	<b>8</b>		
9 Balance (If line 8 is smaller than line 6, subtract line 8 from line 6) . . . . .	<b>9</b>		
10 Interest on late payment (compute on amount from line 9) . . . . .	<b>10</b>		
11 Additional late charges (compute on amount from line 9) . . . . .	<b>11</b>		
12 Balance due (add lines 9, 10 and 11 — enter payment on line A above) . . . . .	<b>12</b>		
13 Overpayment (If line 6 is smaller than line 8, subtract line 6 from line 8) . . . . .	<b>13</b>		
14 Amount of overpayment to be refunded . . . . .	<b>14</b>		
15 Amount of overpayment to be credited to NYS franchise tax Form CT- . . . . .	<b>15</b>	Period	

**Certification by an Elected Officer.** I certify that this return 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 individual or name of firm preparing this return	Preparer's address

**Mail this return to: NYS Corporation Tax, Processing Unit, P.O. Box 1909, Albany, NY 12201-1909**

CT-184-M

**Schedule A — Computation of MCTD Allocation Percentage Section 184-a — Use 1988 Figures**

<b>Part I — MCTD Allocation — Section 184-a — General Transportation Corporations (Trucking, pipelines, railroads, messenger services, etc.)</b>		<b>A MCTD</b>	<b>B New York State</b>
<b>16</b>	Revenue mileage or miles of transportation . . . . .	<b>16</b>	
<b>17</b>	Allocation percentage (divide line 16, Column A by Column B — enter here and on line 4) . . . . .	<b>17</b>	%

<b>Part II — MCTD Allocation — Aviation Corporations only — Section 184-a</b>		<b>A MCTD</b>	<b>B New York State</b>
<b>18</b>	Revenue aircraft arrivals and departures . . . . .	<b>18</b>	
<b>19</b>	MCTD percentage (divide line 18, Column A by Column B) . . . . .	<b>19</b>	%
<b>20</b>	Revenue tons handled . . . . .	<b>20</b>	
<b>21</b>	MCTD percentage (divide line 20, Column A by Column B) . . . . .	<b>21</b>	%
<b>22</b>	Originating revenue . . . . .	<b>22</b>	
<b>23</b>	MCTD percentage (divide line 22, Column A by Column B) . . . . .	<b>23</b>	%
<b>24</b>	Total (add lines 19, 21 and 23) . . . . .	<b>24</b>	%
<b>25</b>	MCTD allocation percentage (divide line 24 by three — enter here and on line 4) . . . . .	<b>25</b>	%

<b>Part III — MCTD Allocation for Corporations Operating Vessels in MCTD Territorial Waters — Section 184-a</b>		<b>A MCTD Territorial Waters</b>	<b>B New York State Territorial Waters</b>
<b>26</b>	Aggregate number of working days . . . . .	<b>26</b>	
<b>27</b>	MCTD allocation percentage (divide line 26, Column A by Column B — enter here and on line 4) . . . . .	<b>27</b>	%

<b>Part IV — MCTD Allocation for Telephone and Telegraph Corporations only — Section 184-a</b>		<b>A MCTD</b>	<b>B New York State</b>
<b>28</b>	Gross operating revenue from services . . . . .	<b>28</b>	
<b>29</b>	MCTD allocation percentage: (divide line 28, Column A by Column B — enter here and on line 4) . . . . .	<b>29</b>	%