



# CT-184-M

# Metropolitan Transportation Business Tax Surcharge

Tax Law — Article 9, Section 184-a

For calendar year 1991

Employer identification number	File number	If your name, employer identification number, address or owner/officer information has changed, file Form DTF-95 (see instructions).	For office use only
Name			Date received
Number and street	City or town	State	ZIP code
Trade name	State or country of incorporation		date
Business telephone number ( )	Foreign corporations: date began business in NYS		

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 do not have to file this form. However, you must disclaim liability for the MTB tax surcharge on Form CT-184.

<b>A. Payment — pay amount shown on line 14 — Make check payable to: <i>New York State Corporation Tax</i></b>		Payment enclosed	
<b>Computation of MTB Tax Surcharge</b>	1 NYS franchise tax from 1991 Form CT-184, line 4	1	
	2 MCTD allocation percentage from line 20, 22 or 24, whichever is applicable	2	
	3 Allocated tax (multiply line 1 by line 2)	3	
	4 MTB tax surcharge (multiply line 3 by 17% (.17))	4	
	<b>First installment of estimated tax for 1992:</b>		
	5a If application for extension was filed, enter amount from Form CT-5.9, line 5	5a	
	5b If Form CT-5.9 was not filed, (see instructions)	5b	
	6 Add lines 4 and 5a or 5b	6	
	7 Prepayments (See instructions)	7	
	8 Credit transfer from Form CT- _____ Period _____	8	
	9 Total prepayments claimed (add lines 7 and 8)	9	
	10 Balance (if line 9 is less than line 6, subtract line 9 from line 6)	10	
	11 Interest on late payment (see instructions)	11	
	12 Late filing and late payment penalties (see instructions)	12	
	13 Penalty for underpayment of estimated tax - <input type="checkbox"/> Check box if Form CT-222 is attached (if none, enter "0")	13	
	14 Balance due (add lines 10, 11, 12 and 13 - enter amount on line A above)	14	
	15 Overpayment (if line 6 is less than line 9, subtract line 6 from line 9)	15	
	16 Amount of overpayment to be credited to NYS Franchise tax	16	
17 Amount of overpayment to be credited to MTB tax surcharge for 1992	17		
18 Amount of overpayment to be refunded (subtract lines 16 and 17 from line 15)	18		

### Schedule A — Computation of MCTD Allocation Percentage — Section 184-a — Use 1991 Figures

	A MCTD	B New York State
<b>Part I — MCTD Allocation — Section 184-a — General Transportation Corporations (trucking, pipelines, railroads, messenger services, etc.)</b>		
19 Revenue mileage or miles of transportation	19	
20 MCTD allocation percentage (divide line 19, column A, by line 19, column B; enter here and on line 2)	20	%
<b>Part II — MCTD Allocation for Corporations Operating Vessels in MCTD Territorial Waters — Section 184-a</b>		
	A MCTD Territorial Waters	B NYS Territorial Waters
21 Aggregate number of working days	21	
22 MCTD allocation percentage (divide line 21, column A, by line 21, column B; enter here and on line 2)	22	%
<b>Part III — MCTD Allocation for Telephone and Telegraph Corporations only — Section 184-a</b>		
	A MCTD	B New York State
23 Gross operating revenue from services	23	
24 MCTD allocation percentage (divide line 23, column A, by line 23, column B; enter here and on line 2)	24	%

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

Date	Signature of elected officer or authorized person	Official title
Date	Signature of individual or name of firm preparing this return	Preparer's address

## Instructions

### General Information

#### 1991 Law Change

Effective for periods beginning in 1991, any corporation doing business in the Metropolitan Commuter Transportation District which is required to make a declaration of estimated franchise tax and franchise tax surcharge must also make a declaration of estimated metropolitan transportation business tax surcharge and make quarterly installment payments on Form CT-400. For additional information, see Form CT-400-I.

#### Who Must File

If you file Form CT-184 (Article 9, section 184 taxpayers), use Form CT-184-M to report and pay the MTB tax surcharge.

If you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District (MCTD) you must 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.

#### MTB Tax Surcharge Rate

The surcharge rate is 17% for calendar year 1991.

#### When and Where to File

File this return and any amount due on or before March 16, 1992.

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

#### Extension of Time for Filing MTB Tax Surcharge Return

You may request additional time to file a MTB tax surcharge return. File Form CT-5.9 on or before the due date of the return for which the extension is requested and pay the MTB tax surcharge estimated to be due.

Your total MTB tax surcharge payment:

- must equal or exceed 100% of the MTB tax surcharge for the preceding year (if it was for a period of 12 months); or
- equal or exceed 90% of the MTB tax surcharge for this period as finally determined.

#### Identifying Information

To ensure that your corporation tax forms are processed as quickly and efficiently as possible, it is important that we have the necessary identifying information from your preprinted mailing label. Please include your employer identification number and file number on each form filed. These numbers can be copied directly from the label. Do not use the label on this form.

If you use a paid preparer or accounting firm, make sure they use the label information when completing all forms prepared for you.

#### 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 Form DTF-95, *Change of Business Information*. If you don't have a form, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073. If your address has changed, check the box next to the name and address on Form CT-184.

#### Computation of Tax Surcharge

**Line 1** - All transportation and transmission corporations: Enter the New York State franchise tax from your 1991 franchise tax return, Form CT-184, line 4.

**Line 2** - Enter the MCTD allocation percentage from Schedule A, Part I, II or III, whichever is appropriate.

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

**Line 5a** - If you have filed an application for extension (Form CT-5.9), enter the amount from line 5 of Form CT-5.9.

**Line 5b** - Enter 25% (.25) of the amount from Form CT-184, line 6, if:
 

- franchise tax plus the tax surcharge on Form CT-184, line 6, is more than \$1,000.

Enter "0" if:

- franchise tax plus tax surcharge on Form CT-184, line 6 is not more than \$1,000.

**Line 7** - Enter any payment made with Form CT-5.9, *Application for Three Month Extension*. Prepayments include one or more of the following:

- mandatory first installment from prior year;
- installment payments made with Form CT-400; and
- credits transferred from prior years.

**Line 8** - You can apply an overpayment of franchise tax from Form CT-184 to your MTB liability. 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 to be applied to the MTB tax surcharge.

**Line 10** - If line 9 is less than line 6, subtract line 9 from line 6 to compute your unpaid balance. If line 6 is less than line 9, go to line 15 for overpayments.

**Line 11** - If you do not pay the tax by March 16, 1992, you must pay interest on the amount of the underpayment from the due date to the date paid. You may call the Taxpayer Assistance Bureau for the current rate or to have the interest computed for you. Call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

**Line 12** - 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 ½% 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 you underpaid your estimated tax, use Form CT-222, *Underpayment of Estimated Tax By Corporations*, to compute the penalty. Attach Form CT-222 and check box. If no CT-222 penalty is due, enter "0" on line 13.

No penalty will be imposed if by September 15, 1991, you filed a declaration of estimated MTB tax surcharge with required payments due before September 15, 1991.

**Line 15** - If line 6 is less than line 9, subtract line 6 from line 9. This is the amount of overpayment. You may divide it on lines 16, 17 and 18 in any way you choose.

### 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 line 2. 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

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 total miles traveled in New York State.

#### Part II — Corporations Operating Vessels in MCTD Territorial Waters

Corporations operating vessels must use Part II. The same type of information used on Form CT-183 in Schedule A, Part II is required; however, you must use 1991 figures.

#### Part III — 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 showing the computation.