



CT-184-M

New York State Department of Taxation and Finance

Transportation and Transmission Corporation MTA Surcharge Return

Tax Law — Article 9, Section 184-a

For calendar year 1995

Employer identification number		File number		If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions). If no form is enclosed, call 1 800 462-8100 to request one. From outside New York State, call (518) 438-1073.	For office use only
Mailing Name and Address	Taxpayer's business name				Date received
	Business name at location below (if different from business name above)				
	C/O Street or PO Box				
City			State	ZIP code	
Trade name					
<input type="checkbox"/> Check box if refund claimed	Business telephone number ()	State or country of incorporation		Date of inc.	Foreign corporations: date began business in NYS

A. Payment — pay amount shown on line 12. Make check payable to: **New York State Corporation Tax**

←.....Attach your payment here.

Payment enclosed

If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD), you must file this form (see instructions for counties). If you are not required to file this form, you must disclaim liability for the MTA surcharge on Form CT-184.

Computation of MTA Surcharge

1	NYS franchise tax (from 1995 Form CT-184, line 4)	1	
2	MCTD allocation percentage from line 18, 20 or 24, whichever is applicable	2	%
3	Allocated tax (multiply line 1 by line 2)	3	
4	MTA surcharge (multiply line 3 by 17% (.17); foreign authorized corporations, see instructions)	4	
First installment of estimated tax for 1996:			
5a	If a request for extension was filed, enter amount from Form CT-5.9, line 9	5a	
5b	If Form CT-5.9 was not filed, see instructions	5b	
6	Add lines 4 and 5a or 5b	6	
7	Total prepayments (from line 31)	7	
8	Balance (if line 7 is less than line 6, subtract line 7 from line 6)	8	
9	Penalty for underpayment of estimated MTA surcharge - (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0")	9	
10	Interest on late payment (see instructions)	10	
11	Late filing and late payment penalties (see instructions)	11	
12	Balance due (add lines 8 through 11; enter payment on line A above)	12	
13	Overpayment (if line 6 is less than line 7, subtract line 6 from line 7)	13	
14	Amount of overpayment to be credited to NYS Franchise tax	14	
15	Amount of overpayment to be credited to MTA surcharge for 1996	15	
16	Amount of overpayment to be refunded (subtract lines 14 and 15 from line 13; check refund box above)	16	

Schedule A — Computation of MCTD Allocation Percentage — Section 184-a — Use 1995 Figures

Part I — MCTD Allocation — Section 184-a — General Transportation Corporations (trucking, pipelines, railroads, messenger services, etc.)		A MCTD	B New York State
17	Revenue mileage or miles of transportation	17	
18	MCTD allocation percentage (divide line 17, column A, by line 17, column B; enter here and on line 2)	18	%

(continued)

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

Signature of elected officer or authorized person		Official title	Date
Paid Preparer Use Only	Firm's name (or yours if self-employed)	ID number	Date
	Address		Signature of individual preparing this return

Mail your return to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909

Schedule A (continued)

Part II — MCTD Allocation for Corporations Operating Vessels in MCTD Territorial Waters — Section 184-a		A		B	
		MCTD Territorial Waters		NYS Territorial Waters	
19	Aggregate number of working days	19			
20	MCTD allocation percentage (divide line 19, column A, by line 19, column B; enter here and on line 2)	20		%	
Part III — MCTD Allocation for Telegraph Corporations and Local Telephone Corporations only — Section 184-a		A		B	
		MCTD		New York State	
21	Gross operating revenue from telegraph services (see instructions)	21			
22	Gross operating revenue from local telephone services (see instructions)	22			
23	Total gross operating revenue from telegraph services and local telephone services (add lines 21 and 22, column A and column B)	23			
24	MCTD allocation percentage (divide line 23, column A, by line 23, column B; enter here and on line 2)	24		%	

Prepayments

Composition of Prepayments on line 7

		Date of Payment	Amount
25	Mandatory first installment	25	
26	CT-400 installments	(1)	
		(2)	
		(3)	
27	Payment with extension request, Form CT-5.9, line 12	27	
28	Credit from prior years	28	
29	Add lines 25 through 28	29	
30	Credit transferred from Form CT-184	30	Period
31	Total prepayments (add lines 29 and 30; enter here and on line 7)	31	

Instructions

General Information

Who Must File

If you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District (MCTD) you must file Form CT-184-M and pay the metropolitan transportation business tax surcharge on business done in the Metropolitan Transportation Authority region (MTA surcharge). The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

If you file Form CT-184, use Form CT-184-M to report and pay the MTA surcharge.

When and Where to File

File this return and any amount due on or before March 15, 1996.

Mail return to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909**

You may request additional time to file an MTA surcharge return. File Form CT-5.9, *Request for Three-Month Extension to File*, on or before the due date of the return for which the extension is requested and pay the MTA surcharge estimated to be due.

Your total MTA surcharge payment must either:

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

1995 Legislation: Change in Filing Requirements for Telephone Businesses

Chapter 2 of the Laws of 1995 has amended sections 184 and 184-a of the Tax Law to modify the franchise tax and MTA Surcharge on transportation and transmission businesses. Effective January 1, 1995, with respect to telephone companies, sections 184 and 184a apply only to those corporations or associations formed for or principally engaged in the conduct of a local telephone business.

Local telephone business means the providing or furnishing of telecommunication services for hire where the service consists of carrier access service or originates and terminates within the same local access and transport area (LATA), or LATA-like Rochester non-associated independent area (LATA-like area). The LATAs and LATA-like areas are those areas that were essentially formed and defined pursuant to the Modification of Final Judgement in *United States v. Western Electric Company* (Civil Action No. 82-0192) in the United States District Court for the District of Columbia.

All telecommunication providers, whether organized in the corporate or individual form, (**including local telephone service providers**) are subject to the excise tax under section 186-e of the Tax Law, *Excise Tax on Telecommunication Services*. Certain telecommunication providers may also be subject to tax under section 186-a on receipts from sales of water, gas, electricity, steam or refrigeration. See Form CT-186-E and instructions for additional details.

Identifying Information

To assist us in processing your corporation tax forms as quickly and efficiently as possible, it is important that we have the necessary identifying information from your preprinted label. **Keep a record of the label information for future use.** Please be certain to include your employer identification number and file number on each corporation tax form mailed. This will facilitate processing of your return to the correct account. Without this information, we may not be able to process your return.

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

Change of Business Information

If there have been any changes in your business name, identification number, mailing address, business address, telephone number or owner/officer information and you have not previously notified us, 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 to request one.

Line Instructions

Computation of MTA Surcharge

Line 1 - All transportation and transmission corporations: Enter the New York State franchise tax from your 1995, 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 4 - The MTA surcharge rate is 17% for the calendar year 1995.

Foreign Authorized Corporations only:

See Form CT-183/184-I, *Instructions for Forms CT-183 and CT-184, Transportation and Transmission Corporation Franchise Tax Returns*, Page 1, *Maintenance Fee - Foreign Corporations*.

Line 5a - If you filed a request for extension (Form CT-5.9), enter the amount from Form CT-5.9, line 9.

Line 5b - Enter 25% (.25) of the amount on line 4, if:

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

Enter "0" if:

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

Line 8 - If line 7 is less than line 6, subtract line 7 from line 6 to compute your unpaid balance. If line 6 is less than line 7, go to line 13 for overpayments.

Line 9 - If you underpaid your estimated tax, check the box and use Form CT-222, *Underpayment of Estimated Tax by a Corporation*, to compute the penalty. Attach Form CT-222 to your return. If no penalty is due, enter "0" on line 9.

Line 10 - If you do not pay the MTA surcharge by March 15, 1996, you must pay interest on the amount of the underpayment from the due date to the date paid. Exclude from the interest computation any amount shown on line 5a or 5b, first installment of estimated tax for the next period. You may call the Taxpayer Assistance Bureau for the current rate or to have the interest computed for you. Call the Business Tax Information Center 1 800 972-1233. The call is toll free from anywhere in the U.S. (including Alaska and Hawaii) and Canada. You can also 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 11 - Additional charges for late filing and late payment are computed on the amount of MTA surcharge less any payment made on or before the due date. Exclude from the penalty computation any amount shown on line 5a or 5b, first installment of estimated tax for the next period.

A If you do not file a return when due or if the request for extension is invalid, add to the MTA surcharge 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 MTA surcharge in item A above 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 MTA surcharge shown on a return, add to the MTA surcharge ½% per month up to 25% (section 1085(a)(2)).

D The total of the additional charges in items A and C above may not exceed 5% for any one month, except as provided for in item B above (section 1085(a)).

(continued)

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

Line 13 - If line 6 is less than line 7, subtract line 6 from line 7. This is the amount of overpayment. You may divide it between lines 14, 15 and 16 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 1995 figures.

Part III — Telegraph Corporations and Local Telephone Corporations

A telegraph corporation or local telephone 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.

Line 21 - Enter the gross operating revenue received from telegraph services performed wholly within the MCTD in column A. Enter the gross operating revenue received from telegraph services performed within the entire state in column B.

Line 22 - Enter the gross operating revenue received from local telephone services performed wholly within the MCTD in column A. To determine gross operating revenue in the MCTD you must: (1) follow the same instructions for 1995 Form CT-184, line 43, except you must substitute *MCTD for New York State* and (2) from the amount

determined in (1) deduct all receipts derived from the provision of inter-LATA, interstate, international or inter-MCTD telecommunications services performed within the MCTD.

Enter the gross operating revenue received from local telephone services performed within the entire state in column B. This amount may be obtained from 1995 Form CT-184, line 45.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 8, 9, 9-A, 13, 19, 27, 32, 33 and 33-A of the Tax Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer corporate tax liabilities under the Tax Law, for certain tax refund offsets, and for any other purpose authorized by law.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from areas outside New York State call (518) 438-8581.

Need Help?

For forms or publications, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

For information, forms or publications, call the Business Tax Information Center at 1 800 972-1233. The call is toll free from anywhere in the U.S. (including Alaska and Hawaii) and Canada. For information, you can also 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.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information and assistance numbers listed above.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling 1 800 634-2110 toll free from anywhere in the U.S. (including Alaska and Hawaii) and Canada. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.