



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 1996

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 areas outside the U.S. and Canada, call (518) 485-6800.	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					
Business telephone number ()		State or country of incorporation		Date of incorporation	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 1996 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 next tax period:			
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 next tax period	15		
16 Amount of overpayment to be refunded (subtract lines 14 and 15 from line 13)	16		

Schedule A — Computation of MCTD Allocation Percentage — Section 184-a — Use 1996 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
	Address		Signature of individual preparing this return

Mail your return by March 17, 1997, 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 MCTD Territorial Waters	B 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 MCTD	B 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 Claimed on line 7

		Date Paid	Amount
25	Mandatory first installment	25	
26	CT-400 installments	26 (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	

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 1 800 225-5829; from areas outside the U.S. and Canada, call (518) 485-6800.

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

This return is due on March 15 following the close of the calendar tax year. If March 15 falls on a Saturday, Sunday, or legal holiday, the return is due on the next business day. Mail your 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.

Filing Requirements for Telephone Businesses

Effective January 1, 1995, with respect to telephone companies, sections 184 and 184-a 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 when 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 Judgment 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 non-telecommunication receipts. 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 1 800 462-8100 or, from areas outside the U.S. and Canada, call (518) 485-6800 to request one.

Line Instructions

Computation of MTA Surcharge

Whole Dollar Amounts - You may elect to show amounts in whole dollars rather than dollars and cents. Round an amount from 50 cents through 99 cents to the next higher dollar, and round any amount less than 50 cents to the next lower dollar.

Percentages - When computing allocation percentages, convert decimals into percentages by moving the decimal point two spaces to the right. Percentages should be carried out to four decimal places. For example: $5,000/7,500 = .6666666 = 66.66667\%$.

Negative amounts, if any, should be shown in parentheses.

Line 1 - All transportation and transmission corporations: Enter the New York State franchise tax from your 1996 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%.

Foreign Authorized Corporations only:

See Form CT-183/184-I, *Instructions for Forms CT-183 and CT-184, 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 the franchise tax plus the state tax surcharge on Form CT-184, line 6, is more than \$1,000.

Enter "0" if the 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 on or before the original due date (determined without regard to any extension of time to file), you must pay interest on the amount of the underpayment from the original due date to the date paid.

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 determined with regard to any extension of time for filing. 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)).

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).

NOTE: You may have the interest (line 10) and penalty (line 11) computed for you by calling the Business Tax Information Center at the number listed under *Need Help?* below.

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 that 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 1996 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 1996 Form CT-184, line 43, except you must substitute *MCTD* for *New York State* and (2) from the amount determined in (1) deduct the following (if sold to your customers for ultimate consumption):

- 100% of separately-charged receipts derived from the provision of inter-LATA, interstate, international or inter-MCTD telecommunication services, and
- 30% of separately-charged receipts from the provision of telecommunication services that originate and terminate entirely within a LATA and entirely within the MCTD (but not including any receipts from carrier access services).

Enter the gross operating revenue received from local telephone services performed within the entire state in column B. This amount may be obtained from 1996 Form CT-184, line 46.

Need Help?

For information, forms or publications, call the Business Tax Information Center at 1 800 972-1233. For information, you can also call toll free 1 800 225-5829. For forms or publications, call toll free 1 800 462-8100.

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

From areas outside the U.S. and Canada, call (518) 485-6800.

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 toll free from the U.S. and Canada 1 800 634-2110. 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.

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 numbers listed above.

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