



CT-183-M

New York State Department of Taxation and Finance

Transportation and Transmission Corporation MTA Surcharge Return

Tax Law — Article 9, Section 183-a

For calendar year 1997

| | | | | | | |
|---|---|----------------------------------|-----------------------------------|--|---|--|
| 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 | | | |
| <input type="checkbox"/> Check box if overpayment claimed | Trade name | Business telephone number () | State or country of incorporation | Date of incorporation | 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), you must file this form (see instructions for counties included in the MCTD). If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-183.

| | | | | | | |
|---|----|--|--|------------------|----|---|
| A. Payment — pay amount shown on line 11. Make check payable to: <i>New York State Corporation Tax</i> | | | | Payment enclosed | | |
| <input type="checkbox"/> Attach your payment here. | | | | | | |
| Computation of MTA Surcharge | 1 | NYS franchise tax from 1996 Form CT-183, line 6 | | | 1 | |
| | 2 | MCTD allocation percentage from line 23 or 25 | | | 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 | |
| | 5 | Prepayments with Form CT-5.9, line 10 | | | 5 | |
| | 6 | Credit transferred from Form CT- Period | | | 6 | |
| | 7 | Total prepayments (add lines 5 and 6) | | | 7 | |
| | 8 | Balance (If line 7 is smaller than line 4, subtract line 7 from line 4) | | | 8 | |
| | 9 | Interest on late payment (compute on amount from line 8; see instructions) | | | 9 | |
| | 10 | Additional late charges (compute on amount from line 8; see instructions) | | | 10 | |
| | 11 | Balance due (add lines 8, 9 and 10; enter payment on line A above) | | | 11 | |
| | 12 | Overpayment (if line 4 is less than line 7, subtract line 4 from line 7) | | | 12 | |
| | 13 | Amount of overpayment to be credited to NYS franchise tax | | | 13 | |
| | 14 | Amount of overpayment to be credited to MTA surcharge for next period | | | 14 | |
| | 15 | Amount of overpayment to be refunded (subtract lines 13 and 14 from line 12) | | | 15 | |

Schedule A — Computation of MCTD Allocation Percentage — Section 183-a (use 1996 figures)

| Part I — MCTD Allocation - General Transportation and Transmission Corporations | | Average Value for the Year | |
|---|---|---------------------------------|---|
| | | A MCTD | B New York State |
| 16 | Accounts receivable | 16 | |
| 17 | Shares of stock of other companies owned (attach list showing corporate name, shares held and actual value) | 17 | |
| 18 | Bonds, loans and other securities, except U.S. obligations | 18 | |
| 19 | Leaseholds | 19 | |
| 20 | Real estate owned | 20 | |
| 21 | All other assets (except cash and investments in U.S. obligations) | 21 | |
| 22 | Total (add lines 16 through 21) | 22 | |
| 23 | MCTD allocation percentage (divide line 22, column A, by line 22, column B; enter here and on line 2). | 23 | % |
| Part II — MCTD Allocation - For Corporations Operating Vessels in MCTD Territorial Waters | | A MCTD Territorial Waters | B New York State Territorial Waters |
| | | 24 | Aggregate number of working days |
| 25 | MCTD allocation percentage (divide line 24, column A, by line 24, column B; enter here and on line 2). | 25 | % |

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 16, 1998, to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909.

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-183-M and pay a 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-183, use Form CT-183-M to report and pay the MTA surcharge. **Do not staple this return to your Form CT-183.**

When and Where to File

This return is due on March 15 following the close of the calendar year. If March 15 falls on a Saturday, Sunday, or legal holiday, in any year, 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.

Employer Identification Number, File Number, and Other 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*. For information about ordering forms, refer to **Need Help?** below.

Amended Return

If you are filing an amended return, please write **Amended Return** across the top.

Line Instructions

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: $5,000/7,500 = .6666666 = 66.6667\%$.

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

Computation of MTA Surcharge

Line A — Make your payment in United States funds. A foreign check or foreign money order will only be accepted if payable through a United States bank or if marked **Payable in U.S. Funds**.

Line 1 - Enter your New York State franchise tax from your 1996 Form CT-183, line 6.

Line 2 - Enter the MCTD allocation percentage from line 23 or line 25.

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 6 — You can apply an overpayment of franchise tax from Form CT-183 to your MTA surcharge liability. 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 to be applied to the MTA surcharge.

Line 9 — 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 10 — 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.

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 $\frac{1}{2}\%$ 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/or payment (section 1085).

Note: You may have the interest (line 9) and penalty (line 10) computed for you by calling the Business Tax Information Center at the number listed under **Need Help?** below.

Line 12 — If line 4 is less than line 7, subtract line 4 from line 7. This is the amount of overpayment. You may divide it between lines 13, 14, and 15 in any way you choose.

Collection of debts from your refund — We will keep all or part of your refund if you owe a past-due legally enforceable debt to the Internal Revenue Service or a New York State agency. This includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state or a social services district. Any amount over your debt will be refunded.

If you have any questions about whether you owe a past-due legally enforceable debt to the Internal Revenue Service or a state agency, contact the IRS or that particular state agency.

For New York State tax liabilities **only** call 1 800 835-3554 (outside the U.S. and Canada call (518) 485-6800) or write to NYS TAX DEPARTMENT, TAX COMPLIANCE DIVISION, W A HARRIMAN CAMPUS, ALBANY NY 12227.

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 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 1997 MTA surcharge and MCTD allocation percentage must be based on amounts from your 1996 Form CT-183. This return was due on March 15, 1997.

Note: You are not required to file an MTA surcharge return at the time you file your first Form CT-183.

Part I — General Transportation and Transmission Corporations

All corporations taxable under section 183-a, except corporations operating vessels, must use Part I of Schedule A to compute their MCTD allocation percentage. Use the same instructions for 1997 Form CT-183, Schedule A, Part I, except you must substitute *New York State for Everywhere* and *MCTD for New York State*.

Part II — Corporations Operating Vessels in MCTD Territorial Waters

Corporations operating vessels in the navigable lakes, rivers, streams and waters within New York State and the MCTD must use Part II 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.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and Canada**, call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us> Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you 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. Assistance is available 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.

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