



# 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 1998

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only
<b>Mailing name and address</b>	Legal name of corporation		Trade name / DBA	
	Mailing name (if different from legal name) and address		State or country of incorporation	
	c/o		Date of incorporation	
	Number and street or PO box		Foreign corporations: date began business in NYS	
	City	State	ZIP code	
If your name, employer identification number, address, or owner / officer information has changed, you must file Form DTF-95 (see instructions). If you need Form DTF-95, call 1 800 462-8100 to request one. From areas outside the U.S. and outside Canada, call (518) 485-6800.			Business telephone number ( )	
<b>A. Payment</b> — pay amount shown on line 12. Make check payable to: <b>New York State Corporation Tax</b> 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 1998 Form CT-184, line 6)		
2	MCTD allocation percentage from line 18, 20 or 24, whichever is applicable		%
3	Allocated tax (multiply line 1 by line 2)		
4	MTA surcharge (multiply line 3 by 17% (.17); foreign authorized corporations, see instructions)		
<b>First installment of estimated tax for next tax period:</b>			
5a	If a request for extension was filed, enter amount from Form CT-5.9, line 7		
5b	If Form CT-5.9 was not filed, see instructions		
6	Add lines 4 and 5a or 5b		
7	Total prepayments (from line 31)		
8	Balance (if line 7 is less than line 6, subtract line 7 from line 6)		
9	Penalty for underpayment of estimated MTA surcharge - (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0")		
10	Interest on late payment (see instructions)		
11	Late filing and late payment penalties (see instructions)		
12	Balance due (add lines 8 through 11; enter payment on line A above)		
13	Overpayment (if line 6 is less than line 7, subtract line 6 from line 7)		
14	Amount of overpayment to be credited to NYS franchise tax		
15	Amount of overpayment to be credited to MTA surcharge for next tax period		
16	Amount of overpayment to be refunded (subtract lines 14 and 15 from line 13)		

### Schedule A — Computation of MCTD Allocation Percentage — Section 184-a — Use 1998 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		
18	MCTD allocation percentage (divide line 17, column A, by line 17, column B; enter here and on line 2)	%	

(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
<b>Paid Preparer Use Only</b>	Firm's name (or yours if self-employed)	ID number	Date
	Address		Signature of individual preparing this return

Mail your return by March 15, 1999, to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22038, ALBANY NY 12201-2038

**Schedule A — (continued)**

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

**Prepayments**

**Composition of Prepayments Claimed on line 7**

		Date Paid	Amount
<b>25</b>	Mandatory first installment .....	<b>25</b>	
<b>26</b>	CT-400 installments .....	<b>26</b> (1) (2) (3)	
<b>27</b>	Payment with extension request, Form CT-5.9, line 10 .....	<b>27</b>	
<b>28</b>	Credit from prior years .....	<b>28</b>	
<b>29</b>	Add lines 25 through 28 .....	<b>29</b>	
<b>30</b>	Credit transferred from Form CT-184 .....	<b>30</b> Period	
<b>31</b>	Total prepayments (add lines 29 and 30; enter here and on line 7) .....	<b>31</b>	

**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 Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside 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. **Do not staple this return to your Form CT-184.**

### When and Where to File

This return is due on March 15 following the close of the 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 22038, Albany NY 12201-2038.**

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.

### Private Delivery Services

The date recorded or marked by certain private delivery services, as designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance, will be treated as a postmark, and that date will be considered to be the date of delivery in determining whether your return was filed on time. (Designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need Help?* on page 4 of these instructions for information on ordering forms and publications.) If you use **any** private delivery service, address your return to: **State Processing Center, 431C Broadway, Menands NY 12204.**

## 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.

## 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.

## Amended Return

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

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

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

**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 4** - Foreign authorized corporations only: Credit this amount as a payment toward your annual maintenance fee.

See Form CT-183/184-I, *Instructions for Forms CT-183 and CT-184, Page 2, Maintenance Fee - Foreign Corporations*.

**Line 5b** - Enter 25% (.25) of the amount on line 4, if the franchise tax on Form CT-184, line 6, is more than \$1,000.

Enter "0" if the franchise tax on Form CT-184, line 6 is not more than \$1,000.

**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  $\frac{1}{2}\%$  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 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 1 800 972-1233.

**Line 13** - If line 6 is less than line 7, subtract line 6 from line 7. This is the amount of overpayment which may be divided between lines 14, 15, and 16 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 outside 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 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 Part I. The MCTD allocation percentage 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 1998 figures.

## Part III — Telegraph Corporations and Local Telephone Corporations

A telegraph corporation or **local** telephone corporation must use Part III. The MCTD allocation percentage is based upon total gross operating revenue from transmission services performed wholly within the twelve counties of the MCTD, compared to 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** - Column A: Enter the gross operating revenue received from local telephone services performed wholly within the MCTD. To determine gross operating revenue in the MCTD you must: (1) follow the same instructions for 1998 Form CT-184, line 22, 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).

**Line 22** - Column B: Enter from 1998 Form CT-184, line 46, the gross operating revenue received from local telephone services performed within the entire state.

### Need Help?

**Telephone Assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), 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 outside 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. (eastern time), 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.