



**CT-187**  
(8/03)

New York State Department of Taxation and Finance

# Election or Revocation of Election By Railroad and Trucking Corporations To Be Taxable Under Article 9

Employer identification number	File number	Business telephone number ( )	
Legal name of corporation		Trade name/DBA	
Mailing name (if different from legal name above) c/o Number and street or PO box		State or country of incorporation	Date received (for Tax Department use only)
City State ZIP code		Date of incorporation	
Foreign corporations: date began business in NYS			
If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms by fax, phone, or from our Web site. See the <i>Need help?</i> section on the back.			Audit (for Tax Department use only)

**Election** (see instructions below)

I certify that I am an authorized person of the corporation named above. On behalf of the corporation, I elect that it be subject to Article 9, sections 183 and 184 of the Tax Law, for \_\_\_\_\_ Year and subsequent years. This election will remain in effect until revoked.

Signature of authorized person	Official title	Telephone number ( )	Date
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**Revocation of election** (complete this section to revoke a previously made election)

I certify that I am an authorized person of the corporation named above. On behalf of the corporation, I revoke the election to be subject to Article 9, sections 183 and 184 of the Tax Law, made for the corporation on \_\_\_\_\_ (month/day/year). I understand that by making this revocation, the corporation will become subject to Article 9-A of the Tax Law, *Franchise Tax on Business Corporations*, or Article 32 of the Tax Law, *Franchise Tax on Banking Corporations*. I also understand that this revocation is permanent.

Signature of authorized person	Official title	Telephone number ( )	Date
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## Instructions

### General information

Railroad and trucking corporations include corporations, joint-stock companies, and associations formed for, or principally engaged in, the conduct of a railroad, palace car, sleeping car, or trucking business, or formed for, or principally engaged in, the conduct of two or more such businesses.

For tax years beginning on or after January 1, 1998, railroad and trucking corporations are subject to tax under Article 9-A, *General Business Franchise Tax*, or Article 32, *Bank Franchise Tax* (for certain subsidiaries of banks), **unless** they elect to be taxed under Article 9, sections 183 and 184. For more information, see *Filing requirements for railroad and trucking corporations* in Form CT-183/184-1, or see TSB-M-97(8)C.

### Election

To be taxed under Article 9, sections 183 and 184, check the box and complete the *Election* section above. To be taxed under Article 9, sections 183 and 184, you must file Form CT-187 no later than the due date (without extensions) of the first return that would be due under

Article 9, section 183 or 184; Article 9-A; or Article 32. **This election will remain in effect until revoked by the taxpayer.**

### Revocation of election

To revoke an election, check the box and complete the *Revocation of election* section above. You must file Form CT-187 by March 15 of the first year your corporation is not to be taxed under Article 9. The revocation will be effective as of January 1 of that year. A revocation filed after March 15 will take effect the following January 1. This revocation is permanent; once you revoke an election, you may not later elect again to be taxed under Article 9, sections 183 and 184.

### Where to mail your Form CT-187:

**NYS TAX DEPARTMENT  
CORP TAX REGISTRATION  
BLDG 8 RM 953  
W A HARRIMAN CAMPUS  
ALBANY NY 12227**

## Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

## Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

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



### Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. 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 1 800 972-1233.



### If you need to write, address your letter to:

NYS TAX DEPARTMENT  
BUSINESS TAX INFORMATION CENTER  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

## Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.