

**Instructions for Form CT-183-M****CT-183-M-1****Transportation and Transmission Corporation MTA Surcharge Return****Form CT-1, Supplement to Corporation Tax Instructions**

See Form CT-1 for the following topics:

- Changes for the current tax year (general and by Tax Law Article)
- Business information (how to enter and update)
- Entry formats
 - Dates
 - Negative amounts
 - Percentages
 - Whole dollar amounts
- Are you claiming an overpayment?
- NAICS business code number and NYS principal business activity
- Limitation on tax credit eligibility
- Third-party designee
- Paid preparer identification numbers
- Is your return in processible form?
- Use of reproduced and computerized forms
- Online services
- Electronic filing and electronic payment mandate
- Web File
- Form CT-200-V
- Collection of debts from your refund or overpayment
- Fee for payments returned by banks
- Reporting requirements for tax shelters
- Tax shelter penalties
- Voluntary Disclosure and Compliance Program
- Your rights under the Tax Law
- Need help?
- Privacy notification

General information**Who must file**

Form CT-183 filers – 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 the metropolitan transportation business tax (MTA surcharge) on business done in the Metropolitan Transportation Authority region. **However, you are not required to file Form CT-183-M the first time you file Form CT-183, Transportation and Transmission Corporation Franchise Tax Return on Capital Stock.** The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

When and where to file

This return is due on April 15, following the close of the calendar year. If April 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
PO BOX 15181
ALBANY NY 12212-5181**

Private delivery servicesSee Publication 55, *Designated Private Delivery Services*.**Extension of time for filing MTA surcharge return**

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 you are requesting the extension, and pay the MTA surcharge you estimate to be due.

Completing your tax return

Amended return – If you are filing an amended return, mark an **X** in the *Amended return* box on the top of page 1.

An amended New York State return requesting a credit or refund must be filed within three years of the time the original return was filed or within two years of the time the tax was paid, whichever is later; or, if no return was filed, within two years of the time the tax was paid. For additional limitations on credits or refunds, see Tax Law, Article 27, section 1087.

Employer identification number, file number, and other identifying information – For us to process your corporation tax forms, it is important that we have the necessary identifying information. Keep a record of that information and include it on each corporation tax form mailed.

If you use a paid preparer or accounting firm, make sure they use your complete and accurate identifying information when completing all forms.

Line instructions

Line A – Make your check or money order payable in United States funds. We will accept a foreign check or foreign money order only if payable through a United States bank or if marked **Payable in U.S. funds**.

Computation of MTA surcharge

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 the amount to be applied. Indicate the amount to be applied to the MTA surcharge on the overpayment line of Form CT-183. Include on this line any amount reported on Form CT-183-M, line 14, for the preceding tax period.

Line 9 – If you do not pay the MTA surcharge on or before the original due date (**without** regard to any extension of time for filing), you must pay interest on the amount of the underpayment from the original due date to the date paid.

Line 10 – Compute additional charges for late filing and late payment on the amount of MTA surcharge, minus any payment made on or before the due date (**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% (Article 27 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, payment, or both (section 1085).

Note: You may compute your penalty and interest by accessing our website, or you may call and we will compute the penalty and interest for you (see *Need help?*).

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

Schedule A – Computation of MCTD allocation percentage

If you do all of your New York State business within the 12 counties of the MCTD, do not complete this schedule. Enter **100** on line 2. If you do part of your New York State business outside the MCTD, compute an MCTD allocation percentage by completing the appropriate part of this schedule.

Corporations taxable under Article 9 section 183 must pay an annual tax computed on the basis of the preceding year. Therefore, you must base the computation of your 2019 MTA surcharge and MCTD allocation percentage on amounts from your **2018** Form CT-183. This return was due on March 15, 2019.

Part 1 – General transportation and transmission corporations

All corporations taxable under section 183-a, except corporations operating vessels, must use Part 1 to compute their MCTD allocation percentage. Use the same instructions for 2019 Form CT-183, Schedule A, Part 1, except you must substitute *New York State* for *Everywhere* and *MCTD* for *New York State*.

Enter in column A the average value of gross assets for the year employed within the MCTD, and enter in column B the average value of gross assets for the year employed within New York State.

Part 2 – 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 2 to compute their section 183-a MCTD allocation percentage. Divide 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.

Signature

The return must be certified by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other officer authorized by the taxpayer corporation.

The return of an association, publicly traded partnership, or business conducted by a trustee or trustees must be signed by a person authorized to act for the association, publicly traded partnership, or business.

If an outside individual or firm prepared the return, all applicable entries in the paid preparer section must be completed, including identification numbers (see *Paid preparer identification numbers* in Form CT-1). Failure to sign the return will delay the processing of any refunds and may result in penalties.
