



Instructions for Form CT-184-M Transportation and Transmission Corporation MTA Surcharge Return

CT-184-M-I

New for 2023

For a detailed list of what's new, including a summary of tax law changes, visit our website at www.tax.ny.gov (search: 2023)

Form CT-1, Supplement to Corporation Tax Instructions

See Form CT-1 for the following topics:

- 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
- Electronic filing and electronic payment mandate
- Online services
- 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-184 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-184-M and pay the metropolitan transportation business tax surcharge (MTA surcharge) on business done in the Metropolitan Transportation Authority region. 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, 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 services

See 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

Worksheet for line 1

The MTA surcharge related to Article 9 section 184 must be computed as if the tax rates effective in periods ending on or before **December 31, 1999**, were still in effect. Complete this worksheet before computing the surcharge.

- a. Gross earnings (from Form CT-184, line 1) a. _____
- b. Tax rate (see instruction below) b. _____
- c. Tax on gross earnings (multiply line a by line b) c. _____
- d. Tax on certain railroad dividends (from Form CT-184, line 4) d. _____
- e. Tax before credits (add lines c and d) e. _____
- f. Tax credits (from Form CT-184, line 5) f. _____
- g. Total tax (subtract line f from line e; transfer this amount to Form CT-184-M, line 1) g. _____

Worksheet instruction

Line b – Corporations principally engaged in railroad or trucking activities (or a combination of both) enter **.006**. All other corporations subject to section 184 enter **.0075**.

Lines 4 and 7

If line 4 is **less than** line 7, go to line 13a.

If line 4 is **greater than or equal to** line 7, continue with line 8a.

Line 8b – If on Form CT-300, *Mandatory First Installment (MFI) of Estimated Tax for Corporations*, you **did not** apply an anticipated overpayment amount of MTA surcharge from this period to your next MTA surcharge period, enter **0** and complete line 8c. **Note:** For calendar-year filers, that Form CT-300 was due March 15, 2024.

If on Form CT-300 you **did** apply an anticipated overpayment amount of MTA surcharge from this period to your next MTA surcharge period, enter the amount from line 5, column **B** of the Form CT-300 that represents such anticipated overpayment. **Note:** For calendar-year filers, that Form CT-300 was due March 15, 2024.

Line 9 – Form CT-222, *Underpayment of Estimated Tax by a Corporation*, is filed by a corporation to inform the Tax Department that the corporation meets one of the exceptions to reduce or eliminate the underpayment of estimated tax penalty pursuant to Tax Law, Article 27, section 1085(d).

Line 10 – 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 11 – 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% (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?* in Form CT-1).

Line 13b – If on Form CT-300 you **did not** apply an anticipated overpayment amount of MTA surcharge from this period to your next MTA surcharge period, enter **0** and complete line 13c. **Note:** For calendar-year filers, that Form CT-300 was due March 15, 2024.

If on Form CT-300 you **did** apply an anticipated overpayment amount of MTA surcharge from this period to your next MTA surcharge period, enter the amount from line 5, column **B** of the Form CT-300 that represents such anticipated overpayment. **Note:** For calendar-year filers, that Form CT-300 was due March 15, 2024. If line 13b is **less than or equal to** line 13a, complete line 13c. If line 13b is **greater** than line 13a, subtract line 13a from line 13b and enter the result on line 8c. Complete lines 9 through 12 to determine your amount due.

Lines 14 through 16 – Divide the amount on line 13c between lines 14, 15, and 16 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 business outside the MCTD, compute an MCTD allocation percentage by completing the appropriate part of this schedule.

Part 1 – General transportation or transmission corporations

General transportation and transmission corporations such as trucking, railroad, cable television operators, and messenger service companies must use Part 1.

Line 17

For **general transportation corporations**, the MCTD allocation percentage is based on miles traveled within the 12 counties of the MCTD compared to total miles traveled within New York State.

For **cable television operators**, the MCTD allocation percentage is based on gross receipts from subscribers within the 12 counties of the MCTD compared to gross receipts from subscribers within New York State.

Part 2 – Corporations operating vessels in MCTD territorial waters

Corporations operating vessels must use Part 2. The same type of information used on Form CT-183, *Transportation and Transmission Corporation Franchise Tax Return on Capital Stock*, in Schedule A, Part 2, is required.

Part 3 – Telegraph corporations and local telephone corporations

A telegraph corporation or local telephone corporation must use Part 3. The MCTD allocation percentage is based upon total gross operating revenue from transmission services performed wholly within the 12 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 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 Form CT-184, line 47, the gross operating revenue received from local telephone services performed within the entire state.

Composition of prepayments claimed on line 7

If you need more space, write **see attached** in this section, and attach a separate sheet showing all relevant prepayment information. Transfer the total shown on the attached sheet to line 7.

Line 25 – Determine the amount to enter by completing the *Worksheet for Line 25* below.

Worksheet for line 25

From the Form CT-300 used to report the MFI for the tax period for which **this** return is being filed (**Note:** That Form CT-300 was due March 15, 2023):

1. Enter the portion of line A (*Payment enclosed*) that represents **MTA MFI** paid: generally, the amount on line 6, column B of that Form CT-300 1. _____
2. Enter the portion of line 5, column B **actually** applied toward satisfying the amount on line 4, column B: generally, the lesser of the amount on line 5, column B or the amount on line 4, column B of that Form CT-300. This is your *2022 anticipated overpayment applied*. 2. _____
3. **Add the amounts on lines 1 and 2, and enter the total here and on Form CT-184-M, line 25** 3. _____

Line 28 – Enter the amount reported on line 15 of the Form CT-184-M that you filed for the tax period **immediately prior** to the tax period for which this return is being filed.

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.