



# CT-184-R

(6/16)

Department of Taxation and Finance

## Foreign Bus and Taxicab Corporation Tax Return

Tax Law — Article 9, Section 184

For calendar year \_\_\_\_\_

Employer identification number (EIN)		File number	Business telephone number ( )	If you claim an overpayment, mark an <b>X</b> in the box <input type="checkbox"/>	
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	
NAICS business code number (from NYS Pub 910)	If address/phone above is new, mark an <b>X</b> in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		
NYS principal business activity					

Location of commercial domicile	Is this corporation authorized to do business in New York State? <input type="checkbox"/> Yes <input type="checkbox"/> No
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<b>A.</b> Pay amount shown on line 7. Make payable to: <b>New York State Corporation Tax</b> Attach your payment here. Detach all check stubs. (See instructions for details.)	<b>A</b> Payment enclosed
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### Tax computation

1	Number of trips made into New York State (see instructions)	1	
2	Tax rate	2	15 00
3	Tax due (multiply line 1 by line 2; result should not exceed \$165)	3	00
4	MTA surcharge from line 14, if applicable (if none, enter 0)	4	
5	Total (add lines 3 and 4)	5	
6	Total prepayments (see instructions)	6	
7	Balance due (if line 6 is less than line 5, subtract line 6 from line 5; enter payment on line A above)	7	
8	Overpayment to be refunded (if line 5 is less than line 6, subtract line 5 from line 6)	8	

### Computation of metropolitan transportation business tax (MTA surcharge) (see instructions)

9	Total number of trips made into New York State (from line 1)	9	
10	Number of trips made into the MCTD	10	
11	MCTD allocation percentage (divide line 10 by line 9)	11	%
12	Amount of tax from line 3 above	12	00
13	Allocated tax (multiply line 12 by line 11)	13	
14	MTA surcharge (multiply line 13 by 17% (.17); enter here and on line 4)	14	

<b>Third - party designee</b> (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ( )
	Designee's e-mail address		PIN

**Certification:** I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

<b>Authorized person</b>	Printed name of authorized person	Signature of authorized person	Official title
	E-mail address of authorized person	Telephone number ( )	Date
<b>Paid preparer use only</b> (see instr.)	Firm's name (or yours if self-employed)	Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address	City State ZIP code
	E-mail address of individual preparing this return	Preparer's NYTPRIN	or Excl. code Date

See instructions for where to file.

# Instructions

## 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
- 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

Certain **foreign** (those corporations organized under the laws of any other state or country), bus and **foreign** taxicab corporations that conduct at least one but fewer than 12 trips into New York State during a year are taxable under Article 9, section 184. These corporations are not taxed under Article 9-A and are also exempt from tax under Article 9, section 183. For more information, see TSB-M-88(8)C, *Filing Requirements of Foreign Omnibus and Taxicab Corporations Making Infrequent Trips into New York State*.

### Who must file

Foreign bus and taxicab corporations that do business or employ capital in New York State only by reason of conducting fewer than 12 trips into this state during a year and that do not own or lease property (other than the vehicles used to conduct the trips) or do not maintain an office in this state, must file Form CT-184-R.

Foreign bus and foreign taxicab corporations that meet one or more of the following conditions:

- conduct 12 or more trips into New York State,
- do business or employ capital in New York State beyond the conduct of fewer than 12 trips into the state,
- own or lease property in New York State (other than the vehicles used to conduct the trips),
- maintain an office in New York State, or
- derive receipts from activity in New York State (other than the receipts derived from conducting the trips),

are taxable under Article 9-A and must file the appropriate form.

### When and where to file

Filing periods for this form must be based on a calendar year regardless of the federal reporting period. File your return on or before April 15 of the succeeding year.

Mail to: **NYS TAX DEPARTMENT**  
**RPC WADE ROAD - CT PROCESSING**  
**ALBANY NY 12227-3299**

### Private delivery services

See Publication 55, *Designated Private Delivery Services*.

### Extension if you cannot meet the filing deadline

If you cannot meet the filing deadline, you may file a three-month extension of time by filing Form CT-5.9, *Request for Three-month Extension to File (for Article 9 tax return, MTA surcharge, or both)*. Indicate on Form CT-5.9 that you will be filing Form CT-184-R.

### Penalties and interest for late filing and late payment

If you are liable for this tax and do not file this return by April 15 or the extended due date and pay the tax due by April 15, the corporation will become taxable under Tax Law Article 9-A, and will be liable for all penalties and interest provided by Article 27.

### Tax rate

The tax rate is \$15 per trip made into New York State for up to 11 trips (the maximum tax is \$165).

In addition, the metropolitan transportation business tax (MTA surcharge) applies for trips made into the Metropolitan Commuter Transportation District (MCTD) at 17% of the allocated tax.

### Important identifying information

When preparing your corporation tax return, be sure to accurately complete the corporation's identifying information (employer identification number (EIN) and file number), including your current address. Keep a record of your identifying information for future use.

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

### Line instructions

**Line 1** – Enter the number of trips made into New York State. A corporation is conducting a trip into New York State when one of its vehicles (owned, leased or operated) enters the state and transports passengers to, from, or to and from a New York location. A corporation will not be considered to be conducting a trip into New York State if its vehicles only make incidental stops at locations in the state while in transit from a location outside New York to another location outside New York.

Attach a statement to the return containing the following information for each trip:

- Date of trip
- Number of vehicles used
- Number and location of stops made in New York
- Place of origination
- Destination

**Line 6** – Enter the amount paid with extension Form CT-5.9 and any other amounts paid or carried over from previous tax years.

### Computation of metropolitan transportation business tax (MTA surcharge)

If you make trips into the MCTD, you must complete this section and pay the MTA surcharge. The MCTD includes the 12 counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

If you did not make any trips into the MCTD, enter **0** on line 4; do not complete lines 9 through 14.

### 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.