



CT-184-M

Department of Taxation and Finance

Transportation and Transmission Corporation
MTA Surcharge Return

Tax Law – Article 9, § 184-a

TAX_YEAR

For calendar year 2026

Amended
return ☐

AMND_RTN_IND

Employer identification number (EIN) EXT_TP_ID	File number PCC_CD / CHECK_DIGIT	Business telephone number () TP_PHONE_NMBR	If you claim an overpayment, mark an X in the box OVPMNT_IND
Legal name of corporation LEGAL_NAME	Trade name/DBA BUS_TRADE_NAME		
Mailing address Care of (c/o) MAILING_NAME	State or country of incorporation STATE_INCORP_NAME		
Number and street or PO Box MAIL_LN_1_ADR MAIL_LN_2_ADR	Date of incorporation INCRP_DATE	Foreign corporations: date began business in NYS FRGN_BBNY_DATE	
City MAIL_CITY_ADR	U.S. state/Canadian province MAIL_STATE_ADR	ZIP/Postal code MAIL_ZIP_5_ADR MAIL_ZIP_4_ADR	Country (if not United States) MAIL_CNTRY_CD
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.			For office use only DCMT_RCVD_DT

If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD), file this form (see instructions for counties included in the MCTD). If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-184.

A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed REMIT_AMT PYMNT_AMT
--	----------	---

Calculation of MTA surcharge

1	New York State franchise tax (from Form CT-184-M-I, Worksheet for line 1, line g)	1	NET_NY_TAX_AMT	
2	MCTD allocation percentage (from line 18, 20, or 24, whichever is applicable)	2	MCTD_ALLOC_PCT	%
3	Allocated tax (multiply line 1 by line 2)	3	ALLOC_TAX_AMT	
4	MTA surcharge (multiply line 3 by 17% [0.17])	4	MTA_SRCHRG_AMT	
5a				
5b				
6				
7	Total prepayments (from line 31)	7	Same as Line 31	
8a	Underpayment (subtract line 7 from line 4)	8a	BALANCE_AMT	
8b	Additional amount for 2027 MFI (see instructions)	8b	ADD_MFI_AMT	
8c	Increased balance due (add lines 8a and 8b)	8c	INCR_BAL_AMT	
9	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) ☐ CT222_IND	9	MTA_UNDPMT_PEN_AMT	
10	Interest on late payment (see instructions)	10	INT_LATE_PAY_AMT	
11	Late filing and late payment penalties (see instructions)	11	LATE_FIL_AMT	
12	Balance due (add lines 8c through 11 and enter here; enter the payment amount on line A above)	12	BAL_DUE_AMT	
13a	Excess prepayments (subtract line 4 from line 7)	13a	XS_PREPAY_AMT	
13b	Amount previously credited to 2027 MFI (see instructions)	13b	PR_CR_MFI_AMT	
13c	Overpayment (subtract line 13b from line 13a)	13c	OVPMNT_AMT	
14	Amount of overpayment to be credited to New York State franchise tax (see instructions)	14	OVPMNT_CR_NY_AMT	
15	Amount of overpayment to be credited to MTA surcharge for next tax period (see instructions)	15	OVPMNT_CR_MTA_AMT	
16	Amount of overpayment to be refunded (see instructions)	16	RFND_AMT	



Schedule A – Calculation of MCTD allocation percentage (use 2026 figures; see instructions)

Part 1 – General transportation or transmission corporations (see instructions)		A MCTD	B New York State
17 General transportation corporations: enter revenue miles or miles of transportation. Cable television operators: enter gross receipts (see instructions)	17	MCTD_GEN_TRANS_AMT	NYS_GEN_TRANS_AMT
18 MCTD allocation percentage (divide line 17, column A, by line 17, column B; enter here and on line 2)	18	MCTD_A_ALLOC_PCT %	

Part 2 – Corporations operating vessels in MCTD territorial waters (see instructions)		A MCTD territorial waters	B NYS territorial waters
19 Aggregate number of working days	19	MCTD_WRK_DAY_NMBR	NYS_WRK_DAY_NMBR
20 MCTD allocation percentage (divide line 19, column A, by line 19, column B; enter here and on line 2)	20	MCTD_ALLOC_P2_PCT %	

Part 3 – Telegraph corporations and local telephone corporations (see instructions)		A MCTD	B New York State
21 Gross operating revenue from telegraph services (see instructions)	21	MCTD_GRS_OPER_AMT	NYS_GRS_OPER_AMT
22 Gross operating revenue from local telephone services (see instructions)	22	MCTD_GRS_LOCAL_AMT	NYS_GRS_LOCAL_AMT
23 Total gross operating revenue from telegraph services and local telephone services (add lines 21 and 22, column A and column B)	23	MCTD_TOT_GRS_AMT	NYS_TOT_GRS_AMT
24 MCTD allocation percentage (divide line 23, column A, by line 23, column B; enter here and on line 2)	24	MCTD_ALLOC_P3_PCT %	

Composition of prepayments claimed on line 7 (see instructions)

		Date paid	Amount
25 Mandatory first installment from Form CT-300 due by 3/16/2026 (see instr.)	25	INSTALL_A_DT	REQ_INSTALL_A_AMT
26a Second installment from Form CT-400	26a	INSTALL_B_DT	REQ_INSTALL_B_AMT
26b Third installment from Form CT-400	26b	INSTALL_C_DT	REQ_INSTALL_C_AMT
26c Fourth installment from Form CT-400	26c	INSTALL_D_DT	REQ_INSTALL_D_AMT
27 Payment with extension request	27	EXTN_PYMT_DT	REQ_EXTN_PYMT_AMT
28 Overpayment credited from prior year (see instructions)	28		OVPMT_PRR_AMT
29 Add lines 25 through 28	29		PREPAY_AMT
30 Overpayment transferred from Form CT-184 Period CRD_FRM_PRD_DT	30		CRD_FROM_AMT
31 Total prepayments (add lines 29 and 30; enter here and on line 7)	31		TOT_PREPAY_AMT

Third – party designee (see instructions)	Yes ☐ No ☐	Designee's name (print) THRD_PRTY_NAME	Designee's phone number () THRD_PRTY_PH_NMBR
	Designee's email address THRD_PRTY_EMAIL_ADR		PIN THRD_PRTY_PIN_NMBR

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

Authorized person	Printed name of authorized person AUTHOCR_FRST_NAME AUTHOCR_LAST_NAME		Signature of authorized person		Official title AUTHOCR_TITL_DESC	
	Email address of authorized person TP_EMAIL_ADR		Telephone number () AUTH_PH_NMBR		Date AUTH_OFCR_SGN_DT	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) FIRM_NAME		Firm's EIN PAID_PREPARER_ID		Preparer's PTIN or SSN PREP_SSN_NMBR	
	Signature of individual preparing this return		Address PREP_LN_1_ADR PREP_LN_2_ADR		City PREP_CTY_ADR	
	Email address of individual preparing this return PP_EMAIL_ADR		Preparer's NYTPRIN or TX_PREP_RGST_ID		State PREP_ST_ADR	
			Excl. code EXCL_CD		ZIP code PREP_ZIP_5_ADR PREP_ZIP_4_ADR	

See instructions for where to file.

404002260099

