

1982 Legislation  
Metropolitan Transportation Business Tax Surcharge  
Transportation and Transmission Corporations  
Article 9 Sections 183 & 184

Chapter 931 of the Laws of 1982, as amended by Chapter 11 of the Laws of 1983, amended the Tax Law to include new Sections 183-a and 184-a which provide for a tax surcharge on transportation and transmission corporations in the Metropolitan Commuter Transportation District for calendar years 1982 and 1983.

The surcharge is imposed upon every transportation and transmission corporation subject to tax under Article 9, Sections 183 and 184, for the privilege of exercising its corporate franchise, or doing business, in the Metropolitan Commuter Transportation District.

The Metropolitan Commuter Transportation District consists of the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

The surcharge is in addition to the tax imposed by Sections 183 and 184 of Article 9 of the Tax Law.

<u>Surcharge Rates</u>	<u>Applicable Period</u>
18%	Calendar year 1982
17%	Calendar year 1983

The surcharge rate is applied to the portion of tax imposed under Sections 183 and 184 attributable to the taxpayer's business activity carried on within the Metropolitan Commuter Transportation District.

A) The portion of the tax under Section 183 attributable to the taxpayer's business activity carried on within the Metropolitan Commuter Transportation District (MCTD) shall be computed by multiplying such tax by the following fraction:

- 1) For an aviation corporation the average of the following three fractions:
  - a) arrivals and departures within the MCTD over arrivals and departures within New York State;
  - b) revenue tons handled at airports within the MCTD over revenue tons handled at airports within New York State;
  - c) originating revenue within the MCTD over originating revenue within New York State.

- 2) For a corporation principally engaged in the operation of vessels the aggregate number of working days of all of the taxpayer's vessels within territorial waters of the MCTD compared to the aggregate number of working days of all of the taxpayer's vessels within the territorial waters of New York State;
  - 3) For all other corporations-all of the taxpayer's assets, exclusive of obligations of the United States and cash on hand or on deposit employed in business within the MCTD compared to all of the taxpayer's assets, exclusive of obligations of the United States and cash on hand or on deposit employed in business within New York State.
- B) The portion of the tax under Section 184 attributable to the taxpayer's business activity carried on within the MCTD of an aviation corporation or a corporation principally engaged in the operation of vessels shall be computed by applying to the tax under Section 184 of Article 9, the same fraction as is applied to the tax under Section 183.
  - C) The portion of the tax under Section 184 attributable to the Taxpayer's business activity carried on within the MCTD of a telephone or telegraph corporation shall be computed on the basis of the Allocation by Property Rule contained in TSB-M-82(6)C, except that the numerator shall be based on property within the MCTD and the denominator shall be based on property within New York State.
  - D) The portion of the tax under Section 184 attributable to the taxpayer's business activity carried on within the MCTD of a pipeline corporation shall be computed in accordance with TSB-M-82(11)C, except that the numerator shall be based on unit miles within the MCTD and the denominator shall be based on unit miles within New York State.
  - E) The portion of tax under Section 184 attributable to the taxpayer's business activities carried on within the MCTD of all other corporations shall be computed in accordance with the mileage allocation contained in TSB-M-82(9)C, except that the numerator shall be based on revenue miles within the MCTD and the denominator shall be based on revenue miles within New York State.

A three month extension for filing the Metropolitan Transportation Business Tax Surcharge Report (Form CT-183/184M) may be obtained by filing an Application for Three Month Extension (Form CT-12M) on or before March 15 following the close of the year accompanied by a payment of the surcharge due for the period.

No declaration or payments of estimated surcharge are required.

For forms or publications, in New York City only, call 488-3608.  
Elsewhere in New York State, call toll free 1-800-462-8100.  
For areas outside New York State, call (518) 457-0111.

For information, in New York City only, call 488-3400.  
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From areas outside New York State, call (518) 457-0111.