

Important Notice

CT-183, CT-184, Transportation and Transmission Corporation Tax Return, CT-187, Election or Revocation of Election by Railroad and Trucking Corporations to be Taxable Under Article 9-A

Our records indicate that you filed a CT-183 and CT-184, *Transportation and Transmission Corporation Franchise Tax Return*, for 1998. Because we didn't receive a Form CT-187, *Election or Revocation of Election by Railroad and Trucking Corporations to Be Taxable Under Article 9*, from you, and because you were reclassified as an Article 9-A filer, you should **not** have filed a CT-183 and/or CT-184.

The CT-187 was included in the CT-183-P/CT-184-P packet that was mailed to you. A Technical Services Bureau memorandum was also sent to you explaining that CT-183/184 filers had to submit the CT-187 if they wished to remain taxable under Article 9.

If you are a subchapter S filer for federal tax purposes, you can apply to be a subchapter S filer in New York State by filing Form CT-6, *Election by a Federal S Corporation to be Treated as a New York S Corporation*. Then, you would file a CT-3-S or CT-4-S, *New York S Corporation Franchise Tax Return*. Otherwise, the proper form to file is a CT-3 or CT-4, *General Business Corporation Franchise Tax Return*.

Any money that was remitted with your CT-183 and CT-184 return will be credited toward your Article 9-A account.

If you would like to have any of these forms mailed to you or if you have questions about this matter, please call the appropriate number listed under *Need Help?* below.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us>

Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.