



# CT-184-M

New York State Department of Taxation and Finance

# Transportation and Transmission Corporation MTA Surcharge Return

Tax Law — Article 9, Section 184-a

For calendar year **2001**

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only
Legal name of corporation		Trade name / DBA		
Mailing name and address	Mailing name (if different from legal name) and address		State or country of incorporation	Date received
	c/o		Date of incorporation	
	Number and street or PO box		Foreign corporations: date began business in NYS	
	City	State	ZIP code	
If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms by fax, phone, or from our Web site. See the <i>Need help?</i> section of the instructions.			Business telephone number ( )	

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.

<b>A. Payment</b> — pay amount shown on line 12. Make check payable to: <b>New York State Corporation Tax</b> Attach your payment here.	Payment enclosed
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### Computation of MTA surcharge

1	New York State franchise tax (from Worksheet in instructions, line g) .....	1	
2	MCTD allocation percentage from line 18, 20, or 24, whichever is applicable .....	2	%
3	Allocated tax (multiply line 1 by line 2) .....	3	
4	MTA surcharge (multiply line 3 by 17% (.17); foreign authorized corporations see instructions) .....	4	
<b>First installment of estimated tax for next tax period:</b>			
5a	If you filed a request for extension, enter amount from Form CT-5.9, line 7 .....	5a	
5b	If you did not file Form CT-5.9, see instructions .....	5b	
6	Add lines 4 and 5a or 5b .....	6	
7	Total prepayments (from line 31) .....	7	
8	Balance (if line 7 is less than line 6, subtract line 7 from line 6) .....	8	
9	Penalty for underpayment of estimated MTA surcharge (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0") .....	9	
10	Interest on late payment (see instructions) .....	10	
11	Late filing and late payment penalties (see instructions) .....	11	
12	Balance due (add lines 8 through 11; enter payment on line A above) .....	12	
13	Overpayment (if line 6 is less than line 7, subtract line 6 from line 7) .....	13	
14	Amount of overpayment to be credited to New York State franchise tax .....	14	
15	Amount of overpayment to be credited to MTA surcharge for next tax period .....	15	
16	Amount of overpayment to be refunded (subtract lines 14 and 15 from line 13) .....	16	

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

Signature of elected officer or authorized person		Official title	Date
Paid preparer use only	Firm's name (or yours if self-employed)		ID number
	Address		Signature of individual preparing this return

Mail your return by March 15, 2002, to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22038, ALBANY NY 12201-2038**

**Schedule A — Computation of MCTD allocation percentage — Section 184-a** (use 2001 figures)

<b>Part I</b> — MCTD allocation — Section 184-a — General transportation or transmission corporations		A MCTD	B New York State
<b>17</b>	<b>General transportation corporations:</b> enter revenue miles or miles of transportation. <b>Cable television operators:</b> enter gross receipts (see instructions) .....	<b>17</b>	
<b>18</b>	MCTD allocation percentage (divide line 17, column A, by line 17, column B; enter here and on line 2) .....	<b>18</b>	
<b>Part II</b> — MCTD allocation for corporations operating vessels in MCTD territorial waters — Section 184-a		A MCTD territorial waters	B NYS territorial waters
<b>19</b>	Aggregate number of working days .....	<b>19</b>	
<b>20</b>	MCTD allocation percentage (divide line 19, column A, by line 19, column B; enter here and on line 2) .....	<b>20</b>	
<b>Part III</b> — MCTD allocation for telegraph corporations and local telephone corporations only — Section 184-a		A MCTD	B New York State
<b>21</b>	Gross operating revenue from telegraph services (see instructions) .....	<b>21</b>	
<b>22</b>	Gross operating revenue from local telephone services (see instructions) .....	<b>22</b>	
<b>23</b>	Total gross operating revenue from telegraph services and local telephone services (add lines 21 and 22, column A and column B) .....	<b>23</b>	
<b>24</b>	MCTD allocation percentage (divide line 23, column A, by line 23, column B; enter here and on line 2) .....	<b>24</b>	

**Prepayments**

**Composition of prepayments claimed on line 7**

		Date paid	Amount
<b>25</b>	Mandatory first installment .....	<b>25</b>	
<b>26a</b>	Second installment from Form CT-400 .....	<b>26a</b>	
<b>26b</b>	Third installment from Form CT-400 .....	<b>26b</b>	
<b>26c</b>	Fourth installment from Form CT-400 .....	<b>26c</b>	
<b>27</b>	Payment with extension request, from Form CT-5.9, line 10 .....	<b>27</b>	
<b>28</b>	Overpayment credited from prior year .....	<b>28</b>	
<b>29</b>	Add lines 25 through 28 .....	<b>29</b>	
<b>30</b>	Overpayment transferred from Form CT-184 <input type="text" value="Period"/> .....	<b>30</b>	
<b>31</b>	Total prepayments (add lines 29 and 30; enter here and on line 7) .....	<b>31</b>	

**Privacy notification**

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8, Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and Canada, call (518) 485-6800.

## Instructions

### 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 on business done in the Metropolitan Transportation Authority region (MTA surcharge). The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. **Do not staple** this return to your Form CT-184.

The MTA surcharge related to 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 the worksheet below before computing the surcharge.

#### When and where to file

This return is due on March 15 following the close of the tax year. If March 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, Processing Unit, PO Box 22038,  
Albany NY 12201-2038.**

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.

#### Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* on page 4 of these instructions for information on ordering forms and publications.) If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 431C Broadway, Albany NY 12204-4836.**

#### Filing requirements for telephone businesses

Effective January 1, 1995, sections 184 and 184-a apply only to those corporations or associations formed for, or principally engaged in, the conduct of a **local** telephone business.

*Local telephone business* means the providing or furnishing of telecommunication services for hire, when the service consists of carrier access service, or originates and terminates within the same local access and transport area (LATA), or LATA-like Rochester non-associated independent area (LATA-like area). The LATAs and LATA-like areas are those areas that were essentially formed and defined under the Modification of Final Judgment in *United States v. Western Electric Company* (Civil Action No. 82-0192) in the United States District Court for the District of Columbia.

All telecommunication providers, whether organized in the corporate or individual form (**including local telephone service providers**), are subject to the excise tax under section 186-e of the Tax Law, *Excise Tax on Telecommunication Services*. Certain telecommunication providers may also be subject to tax under section 186-a on non-telecommunication receipts. See Form CT-186-E and instructions for additional details.

#### 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. You will find your employer identification number and file number just above your

corporation name and address on the forms mailed to you. 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.

#### Amended return

If you are filing an amended return, please write **Amended return** across the top.

### Specific instructions

#### Computation of MTA surcharge

**Whole dollar amounts** — You may elect to show amounts in whole dollars rather than in dollars and cents. Round an amount from 50 cents through 99 cents to the next higher dollar, and round any amount less than 50 cents to the next lower dollar.

**Percentages** — When computing allocation percentages, convert decimals into percentages by moving the decimal point two spaces to the right. Carry percentages out to four decimal places. For example:  $5,000/7,500 = 0.6666666 = 66.6667\%$ .

**Negative amounts** — Show any negative amounts in parentheses.

**Line A** — Make your payment 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**.

#### Worksheet for Line 1

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

#### Worksheet instructions

**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.”

**Line 4 — Foreign authorized corporations only:** Credit this amount as a payment toward your annual maintenance fee.

See Form CT-183/184-I, *Instructions for Forms CT-183 and CT-184, Page 2, Maintenance fee — Foreign corporations*.

**Line 5b** — Enter 25% (.25) of the amount on line 4, if the franchise tax on Form CT-184, line 6, is more than \$1,000.

Enter “0” if the franchise tax on Form CT-184, line 6, is not more than \$1,000.

**Line 9** — If you underpaid your estimated tax, check the box and use Form CT-222, *Underpayment of Estimated Tax by a Corporation*, to compute the penalty. Attach Form CT-222 to your return. If no penalty is due, enter “0” on line 9.

**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). Exclude from the penalty computation any amount shown on line 5a or 5b, first installment of estimated tax for the next period.

- 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: If you wish, we will compute the interest (line 10) and penalty (line 11) for you. Call the Business Tax Information Center at 1 800 972-1233.

**Line 13** — If line 6 is less than line 7, subtract line 6 from line 7. This is the amount of overpayment which may be divided between lines 14, 15, and 16 in any way you choose.

**Collection of debts from your refund** — We will keep all or part of your refund if you owe a past-due legally enforceable debt to the Internal Revenue Service (IRS) or to a New York State agency. This includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state or for a social services district. We will refund any amount over your debt.

If you have any questions about whether you owe a past-due legally enforceable debt to the IRS or to a state agency, contact the IRS or that particular state agency.

For New York State tax liabilities **only** call 1 800 835-3554 (outside the U.S. and outside Canada call (518) 485-6800) or write to NYS Tax Department, Tax Compliance Division, W A Harriman Campus, Albany NY 12227.

### Schedule A — Computation of MCTD allocation percentage — Section 184-a

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 I — General transportation or transmission corporations

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

- 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 II — Corporations operating vessels in MCTD territorial waters

Corporations operating vessels must use Part II. The same type of information used on Form CT-183 in Schedule A, Part II, is required; however, you must use 2001 figures.

### Part III — Telegraph corporations and local telephone corporations

A telegraph corporation or **local** telephone corporation must use Part III. The MCTD allocation percentage is based upon total gross operating revenue from transmission services performed wholly within the twelve 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 2001 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 2001 Form CT-184, line 47, the gross operating revenue received from local telephone services performed within the entire state.

## 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**, call the New York State Business Tax Information Center: 1 800 972-1233

**For general information:** 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



**Internet access:** [www.tax.state.ny.us](http://www.tax.state.ny.us)



### Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (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 1 800 225-5829.



### If you need to write, address your letter to:

NYS TAX DEPARTMENT  
TAXPAYER ASSISTANCE BUREAU  
W A HARRIMAN CAMPUS  
ALBANY NY 12227