



# Instructions for Form CT-184-M Transportation and Transmission Corporation MTA Surcharge Return

## General information

### New for 2004

**Your refund may be applied to a city of New York tax warrant judgment debt** — Due to a recent law change, your refund may be reduced by amounts owed for a city of New York tax warrant judgment debt. For additional information concerning these changes, see *Collection of debts from your refund* on the back page.

### 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.

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 calendar 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 and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, 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 the back page of these instructions for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. 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.

### Completing your tax return

**Amended return** — If you are filing an amended return, please mark an **X** in the *Amended return* box on the top of the form.

**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. 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.

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

**Negative amounts** — Show any negative amounts with a minus (-) sign.

**Percentages** — When computing allocation percentages, convert decimals into percentages by moving the decimal point two spaces to the right. Carry percentages to four decimal places.

**Example:**  $5,000/7,500 = 0.6666666 = 66.6667\%$ .

## Specific instructions

### Computation of MTA surcharge

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

#### 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 3, *Foreign corporations — Maintenance fee*.

**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, but less than or equal to \$100,000.

Enter 30% (.30) of the amount on line 4 if the franchise tax on Form CT-184, line 6, exceeds \$100,000.

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, mark an **X** in 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:** You may compute your penalty and interest by accessing our Web site at [www.nystax.gov](http://www.nystax.gov) and clicking on *Electronic Services*, or you may call 1 800 972-1233, and we will compute the penalty and interest for you.

**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, or if you owe a city of New York tax warrant judgment debt. A *New York State agency* 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 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, or whether you owe a city of New York tax warrant judgment debt, contact the IRS, the state agency, or the New York City Department of Finance.

For New York State tax liabilities only, call 1 800 835-3554 (from areas 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.

For New York City liabilities only, call (212) 232-3550.

### 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, *Transportation and Transmission Corporation Franchise Tax Return on Capital Stock*, in Schedule A, Part II, is required; however, you must use 2004 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 12 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 2004 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 2004 Form CT-184, line 47, the gross operating revenue received from local telephone services performed within the entire state.

### Composition of prepayments claimed on line 7

If you need more space, write **see attached** in this section, and attach a separate sheet showing all relevant prepayment information. Transfer the total shown on the attached sheet to line 7.

### Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** 1 800 748-3676



**Business Tax Information Center:** 1 800 972-1233  
From areas outside the U.S. and outside Canada: (518) 485-6800

**Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

### 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 Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.