

New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau

TSB-H-81(33)C
Corporation Tax
May 20, 1981

STATE OF NEW YORK

STATE TAX COMMISSION

ADVISORY OPINION

PETITION NO. Z810507A

On May 7, 1981 a Petition for Advisory Opinion was filed by Walter A. Woodka, Jr., 115 North Greenbush Road, Troy, New York 12180.

The issue raised by Petitioner is whether a partnership engaged in the business of providing both interstate and intrastate trucking and transportation services is subject to tax under Sections 183 and 184 of the Tax Law.

Section 183 of the Tax Law imposes a franchise tax on corporations which are formed for or principally engaged in the conduct of specified transportation businesses, including trucking. Section 184 of the Tax Law imposes an additional franchise tax on corporations subject to tax under Section 183.

Since the partnership in question is not a corporation, within the meaning and intent of Sections 183 and 184 of the Tax Law, it is not subject to the taxes imposed thereunder and is not required to file form CT-183/184. Therefore, it should continue to file partnership returns (Form IT-204), as it has been doing.

DATED: May 19, 1981

s/GABRIEL B. DI CERBO
Deputy Director
Technical Services Bureau