



CT-183-M

Metropolitan Transportation Business Tax Surcharge Return

Tax Law — Article 9, Section 183-a

For calendar year 1991

Employer identification number	File number	If your name, employer identification number, address or owner / officer information has changed, file Form DTF-95 (see instructions).	For office use only
Name			Date received
Number and street	City or town	State	ZIP code
Trade name		State or country of incorporation date /	
Business telephone number ()	Foreign corporations: date began business in NYS		

If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD), (counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester), you must file this form. If not, you do not have to file this form. However, you must disclaim liability for the MTB tax surcharge on Form CT-183.

A. Payment — pay amount shown on line 11 — Make check payable to: <i>New York State Corporation Tax</i>		Payment enclosed
Computation of MTB Tax Surcharge	1 NYS franchise tax from 1990 Form CT-183, line 6	1
	2 MCTD allocation percentage from line 23 or 25	2 %
	3 Allocated tax (multiply line 1 by line 2)	3
	4 MTB Tax surcharge (multiply line 3 by 17% (.17))	4
	5 Prepayments with Form CT-5.9	5
	6 Credit transferred from Form CT- _____ Period	6
	7 Total prepayments claimed (add lines 5 and 6)	7
	8 Balance (If line 7 is smaller than line 4, subtract line 7 from line 4)	8
	9 Interest on late payment (compute on amount from line 8)	9
	10 Additional late charges (compute on amount from line 8)	10
	11 Balance due (add lines 8, 9 and 10; enter payment on line A above)	11
	12 Overpayment (if line 4 is less than line 7, subtract line 4 from line 7)	12
	13 Amount of overpayment to be credited to NYS franchise tax	13
	14 Amount of overpayment to be credited to MTB surcharge for next period	14
	15 Amount of overpayment to be refunded (subtract lines 13 and 14 from line 12)	15

Schedule A — Computation of MCTD Allocation Percentage — Use 1990 Figures

Part I — MCTD Allocation - General Transportation and Transmission Corporations	Average Value for the Year	
	A MCTD	B New York State
16 Accounts receivable	16	
17 Shares of stock of other companies owned (attach list showing corporate name, shares held and actual value)	17	
18 Bonds, loans and other securities, except US obligations, held, used or employed	18	
19 Leaseholds	19	
20 Real estate owned	20	
21 All other assets (except cash and investments in US obligations)	21	
22 Total (add lines 16 through 21)	22	
23 MCTD allocation percentage (divide line 22, column A, by line 22, column B; enter here and on line 2)	23	%
Part II — MCTD Allocation - For Corporations Operating Vessels in MCTD Territorial Waters	A MCTD Territorial Waters	B New York State Territorial Waters
24 Aggregate number of working days	24	
25 MCTD allocation percentage (divide line 24, column A, by line 24, column B; enter here and on line 2)	25	%

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

Date	Signature of elected officer or authorized person	Official title
Date	Signature of individual or name of firm preparing this return	Preparer's address

Instructions

General Information

Who Must File

If you file Form CT-183, use Form CT-183-M to report and pay the metropolitan transportation business (MTB) tax surcharge.

If you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District (MCTD) you must pay an MTB tax surcharge. The MCTD includes the counties of New York, Bronx, Queens, Kings, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

MTB Tax Surcharge Rate

The MTB tax surcharge rate is 17% for calendar year 1991.

When and Where to File

File this return and any amount due on or before March 16, 1992.

Mail return to: **NYS Corporation Tax
Processing Unit
P.O. Box 1909
Albany, NY 12201-1909**

You may request additional time to file an MTB tax surcharge return. File Form CT-5.9 on or before the due date of the return for which the extension is requested and pay the MTB tax surcharge estimated to be due.

Your total MTB tax surcharge payment must either:

- equal or exceed 100% of the MTB tax surcharge for the preceding year (if it was for a period of 12 months); or
- equal or exceed 90% of the MTB tax surcharge for this period as finally determined.

Identifying Information

To ensure that your corporation tax forms are processed as quickly and efficiently as possible, it is important that we have the necessary identifying information from your preprinted mailing label. Please include your employer identification number and file number on each form filed. These numbers can be copied directly from the label. Do not use the label on this form.

If you use a paid preparer or accounting firm, make sure they use the label information when completing all forms prepared for you.

Change of Business Information

If there have been any changes in your business name, ID number, mailing address, business address, telephone number or owner/officer information, complete Form DTF-95, *Change of Business Information*. If you don't have a form, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

Computation of MTB Tax Surcharge

Line 1 - Enter your New York State franchise tax from your 1990 return, Form CT-183, line 6.

Line 2 - Enter the MCTD allocation percentage from line 23 or line 25.

Line 5 - Enter any payment made with Form CT-5.9, *Application for Three-Month Extension*.

Line 6 - You can apply an overpayment of franchise tax from Form CT-183 to your MTB liability. Enter the period in which the overpayment occurred (month and year) and amount to be applied. On the overpayment line of Form CT-183 indicate the amount to be applied to the MTB tax surcharge.

Line 8 - If line 7 is less than line 4, subtract line 7 from line 4 to compute your unpaid balance. If line 4 is less than line 7, go to line 12 for overpayments.

Line 9 and 10 - If you are not filing this return on time, you must pay interest and additional charges (see Interest and Additional Charges on page 4 of booklet).

Line 12 - If line 4 is less than line 7, subtract line 4 from line 7. This is the amount of overpayment. You may divide it on lines 13, 14, and 15 in any way you choose.

Schedule A — Computation of MCTD Allocation Percentage — Section 183-a

If you do **all** of your New York State business within the 12 counties of the MCTD you do not need to complete this schedule. Enter 100% on line 2. If you do part of your New York State business **outside** the MCTD, you must compute an MCTD allocation percentage by completing the appropriate part(s) of this schedule.

Corporations taxable under Article 9, section 183, are required to pay an annual tax, computed on the basis of the preceding year. Therefore, the computation of your 1991 tax surcharge and MCTD allocation percentage must be based on amounts from your 1990 Form CT-183. This return was due on March 15, 1991.

Part I — General Transportation and Transmission Corporations

All corporations taxable under section 183-a, except corporations operating vessels, must use Part I of Schedule A to compute their MCTD allocation percentage. The same instructions used for 1990 Form CT-183, Schedule A, Part I, apply except you must substitute *New York State* for *Everywhere* and *MCTD* for *New York State*.

Part II — Corporations Operating Vessels in MCTD Territorial Waters

Corporations operating vessels in the navigable lakes, rivers, streams and waters within New York State and the MCTD must use Part II to compute their section 183-a MCTD allocation percentage. The allocation percentage is computed by dividing the aggregate number of working days of the vessels owned or leased in all navigable lakes, rivers, streams and waters within the MCTD by the aggregate number of working days of the vessels owned or leased in New York State territorial waters.