



# CT-184-M

# Transportation and Transmission Corporation MTA Surcharge Return

Tax Law — Article 9, Section 184-a

For calendar year 1994

Employer identification number		File number	If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions).	<i>For office use only</i>		
Mailing Name and Address	Taxpayer's business name			Date received		
	Business name at location below (if different from business name above)					
	C/O					
Street or P O Box		State ZIP code				
City						
Trade name			Business telephone number			
			( )			
<input type="checkbox"/> Check box if refund claimed	State or country of incorporation		date		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), (see instructions for counties), you must file this form. 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
--	------------------

### Computation of MTA Surcharge

1 NYS franchise tax from 1994 Form CT-184, line 4	1	
2 MCTD allocation percentage from line 18, 20 or 22, 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 1995:</b>		
5a If application for extension was filed, enter amount from Form CT-5.9, line 9	5a	
5b If Form CT-5.9 was not filed, see instructions	5b	
6 Add lines 4 and 5a or 5b	6	
7 Total prepayments (from line 29)	7	
8 Balance (if line 7 is less than line 6, subtract line 7 from line 6)	8	
9 Interest on late payment (see instructions)	9	
10 Late filing and late payment penalties (see instructions)	10	
11 Penalty for underpayment of estimated MTA surcharge - (check box if Form CT-222 is attached <input type="checkbox"/> if none, enter "0")	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 NYS Franchise tax	14	
15 Amount of overpayment to be credited to MTA surcharge for 1995	15	
16 Amount of overpayment to be refunded (subtract lines 14 and 15 from line 13; check refund box above)	16	

### Schedule A — Computation of MCTD Allocation Percentage — Section 184-a — Use 1994 Figures

Part I — MCTD Allocation — Section 184-a — General Transportation Corporations (trucking, pipelines, railroads, messenger services, etc.)	A MCTD	B New York State
17 Revenue mileage or miles of transportation	17	
18 MCTD allocation percentage (divide line 17, column A, by line 17, column B; enter here and on line 2)	18	%
Part II — MCTD Allocation for Corporations Operating Vessels in MCTD Territorial Waters — Section 184-a	A MCTD Territorial Waters	B NYS Territorial Waters
19 Aggregate number of working days	19	
20 MCTD allocation percentage (divide line 19, column A, by line 19, column B; enter here and on line 2)	20	%
Part III — MCTD Allocation for Telephone and Telegraph Corporations only — Section 184-a	A MCTD	B New York State
21 Gross operating revenue from services	21	
22 MCTD allocation percentage (divide line 21, column A, by line 21, column B; enter here and on line 2)	22	%

**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 to: NYS CORPORATION TAX, PROCESSING UNIT, P O BOX 1909, ALBANY NY 12201-1909

**Prepayments**

**Composition of Prepayments on line 7**

	Date of Payment	Amount
23 Mandatory first installment	23	
24 CT-400 installments	24 (1)	
	(2)	
	(3)	
25 Payment with extension application, Form CT-5.9, line 12	25	
26 Credit from prior years	26	
27 Add lines 23 through 26	27	
28 Credit transferred from Form CT-184	28 Period	
29 Total prepayments (add lines 27 and 28; enter here and on line 7)	29	

**Instructions**

**General Information**

**Who Must File**

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.

If you file Form CT-184, use Form CT-184-M to report and pay the MTA surcharge.

**When and Where to File**

File this return and any amount due on or before March 15, 1995.

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

You may request additional time to file an MTA 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 MTA surcharge estimated to be due.

Your total MTA surcharge payment must either:

- equal or exceed 100% of the MTA surcharge for the preceding year (if it was for a period of 12 months); or
- equal or exceed 90% of the MTA 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 label. **Keep a record of the label information for future use.** Please be certain to include your employer identification number and file number on each corporation tax form mailed. This will facilitate processing of your return to the correct account. Without this information, we may not be able to process your return.

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

**Change of Business Information**

If there have been any changes in your business name, identification number, mailing address, business address, telephone number or owner/officer information and you have not previously notified us, 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 to request one.

**Line Instructions**

**Computation of MTA Surcharge**

**Line 1** - All transportation and transmission corporations: Enter the New York State franchise tax from your 1994 franchise tax return, Form CT-184, line 4.

**Line 2** - Enter the MCTD allocation percentage from Schedule A, Part I, II or III, whichever is appropriate.

Telephone and telegraph corporations enter the MCTD allocation percentage described in Schedule A, Part III instructions.

**Line 4** - The MTA surcharge rate is 17% for the calendar year 1994.

**Foreign Authorized Corporations only:**

See Form CT-183/184-I, *Instructions for Forms CT-183 and CT-184, Transportation and Transmission Corporation Franchise Tax Returns, Page 1, Maintenance Fee - Foreign Corporations.*

**Line 5a** - If you have filed an application for extension (Form CT-5.9), enter the amount from line 9 of Form CT-5.9.

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

Enter "0" if:

— franchise tax plus state tax surcharge on Form CT-184, line 6 is not more than \$1,000.

**Line 8** - If line 7 is less than line 6, subtract line 7 from line 6 to compute your unpaid balance. If line 6 is less than line 7, go to line 13 for overpayments.

**Line 9** - If you do not pay the MTA surcharge by March 15, 1995, you must pay interest on the amount of the underpayment from the due date to the date paid. Exclude from the interest computation any amount shown on line 5a or 5b, first installment of estimated tax for the next period. You may call the Taxpayer Assistance Bureau for the current rate or to have the interest computed for you. Call the Business Tax Information Center (from the continental U.S. only) 1 800 972-1233. You can also call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

**Line 10** - Additional charges for late filing and late payment are computed on the amount of MTA surcharge less any payment made on or before the due date. 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 application 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 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 a and c may not exceed 5% for any one month, except as provided for in 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 and/or payment (section 1085).

**Line 11** - If you underpaid your estimated tax, use Form CT-222, *Underpayment of Estimated Tax by a Corporation*, to compute the penalty. Attach Form CT-222 and check box. If no penalty is due, enter "0" on line 11.

**Line 13** - If line 6 is less than line 7, subtract line 6 from line 7. This is the amount of overpayment. You may divide it on lines 14, 15 and 16 in any way you choose.

**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 you do not need to complete this schedule. Enter 100% on line 2. If you do part of your business outside the MCTD, you must compute an MCTD allocation percentage by completing the appropriate part of this schedule.

**Part I — General Transportation Corporations**

General transportation corporations such as trucking, pipeline, railroad and messenger service companies must use this section to compute their section 184-a MCTD allocation percentage which is based on miles traveled within the 12 counties of the MCTD compared to total miles traveled in 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 1994 figures.

**Part III — Telephone and Telegraph Companies**

A telephone or telegraph corporation must determine the portion of its tax attributable to business activity carried on within the MCTD by multiplying the tax imposed under section 184 of this article by the ratio of its total gross operating revenue from transmission services performed wholly within the MCTD to its total gross operating revenue from transmission services performed within the entire state during the period covered by the return. Attach a statement showing the computation.