



# CT-183-M

New York State Department of Taxation and Finance

## Transportation and Transmission Corporation MTA Surcharge Return

Tax Law — Article 9, Section 183-a

For calendar year 1999

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only
Mailing name and address	Legal name of corporation		Trade name/DBA	
	Mailing name (if different from legal name) and address		State or country of incorporation	
	c/o Number and street or PO box		Date of incorporation	
	City	State	ZIP code	Foreign corporations: date began business in NYS
If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If you need Form DTF-95, call 1 800 462-8100 to request one. From areas outside the U.S. and outside Canada, call (518) 485-6800.			Business telephone ( )	

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-183.

<b>A. Payment — pay amount shown on line 11. Make check payable to: <i>New York State Corporation Tax</i></b>		Payment enclosed	
Attach your payment here.			
Computation of MTA surcharge	1 New York State franchise tax from 1998 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 MTA surcharge (multiply line 3 by 17% (.17); foreign authorized corporations see instructions)	4	
	5 Prepayments with Form CT-5.9, line 10	5	
	6 Credit transferred from Form CT-	6	
	7 Total prepayments (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; see instructions)	9	
	10 Additional late charges (compute on amount from line 8; see instructions)	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 New York State franchise tax	13	
	14 Amount of overpayment to be credited to MTA surcharge for next period	14	
	15 Amount of overpayment refunded (subtract lines 13 and 14 from line 12)	15	

### Schedule A — Computation of MCTD allocation percentage — section 183-a (see instructions)

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 U.S. obligations	18	
19 Leaseholds	19	
20 Real estate owned	20	
21 All other assets (except cash and investments in U.S. 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	Average value for the year	
	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.

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

Mail your return by March 15, 2000, to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22038, ALBANY NY 12201-2038.

# 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-183-M and pay a 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-183, use Form CT-183-M to report and pay the MTA surcharge. **Do not staple** this return to your Form CT-183.

### 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, in any year, 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?* below 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.**

### Employer identification number, file number, and other identifying information

For us to process your corporation tax forms 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. 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.

### Amended return

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

## Line instructions

**Whole dollar amounts** — You may elect to show amounts in whole dollars rather than 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:  $5,000/7,500 = .6666666 = 66.6667\%$ .

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

### 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**.

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

**Line 9** - If you do not pay the MTA surcharge on or before the original due date (determined **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 10** - 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 (determined **with** regard to any extension of time for filing).

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  $\frac{1}{2}\%$  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 9) and penalty (line 10) for you. Call the Business Tax Information Center at 1 800 972-1233.

**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 your overpayment between lines 13, 14, and 15 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 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 183-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 New York State business outside the MCTD, compute an MCTD allocation percentage by completing the appropriate part of this schedule.

Corporations taxable under Article 9, section 183, must pay an annual tax, computed on the basis of the preceding year. Therefore, the computation of your 1999 MTA surcharge and MCTD allocation percentage must be based on amounts from your 1998 Form CT-183. This return was due on March 15, 1999.

Note: You are not required to file an MTA surcharge return at the time you file your first Form CT-183.

### 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. Use the same instructions for 1999 Form CT-183, Schedule A, Part I, 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. Divide 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.

### Need help?

Tax information: 1 800 972-1233

Forms and publications: 1 800 462-8100

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

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

Internet access: <http://www.tax.state.ny.us>

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