

**Instructions for Form CT-183-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

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, *Transportation and Transmission Corporation Franchise Tax Return on Capital Stock*, use Form CT-183-M to report and pay the MTA surcharge.

If you file Form CT-245, *Maintenance Fee and Activities Return for a Foreign Corporation Disclaiming Tax Liability*, do not file Form CT-183-M.

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

Line 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**.

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 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 (**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 (**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 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 and clicking on *Electronic Services*, or you may call 1 800 972-1233, and we will compute the penalty and interest for you.

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, 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 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.

Enter in column A the average value of gross assets for the year employed within the MCTD, and enter in column B the average value of gross assets for the year employed within New York State.

Corporations taxable under Article 9, section 183, must pay an annual tax, computed on the basis of the preceding year. Therefore, you must base the computation of your 2004 MTA surcharge and MCTD allocation percentage on amounts from your **2003** Form CT-183. This return was due on March 15, 2004.

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 2004 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?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.
To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.