

# Instructions for Form CT-183-M and CT-184-M Metropolitan Transportation Business Tax Surcharge

1987

## General Information

**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 the enclosed Form DTF-95, **Change of Business Information**. If no form is enclosed, call **1 800 462-8100** (from out of state (518) 438-1073) to request one.

Mail your completed Form DTF-95 to:

**New York State Tax Department  
Registration Section  
Building 8, Room 409  
W.A. Harriman Campus  
Albany, NY 12227**

## Who Must File

Corporations, joint stock companies or associations formed for or principally engaged in a transportation or transmission business must file this report. (e.g., aviation, railroad, canal, steamboat, express, navigation, pipeline, transfer, baggage express, trucking, telephone, telegraph, ferry). This includes all taxpayers that file Forms CT-183 and CT-184.

## Who Must Pay the Tax Surcharge

If your transportation or transmission business is conducted within the **Metropolitan Commuter Transportation District (MCTD)**, you must pay a business tax surcharge. The MCTD includes the counties of New York, Bronx, Queens, Kings, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

The tax surcharge applies to taxable years beginning on or after January 1, 1982, but ending before December 31, 1990. The surcharge will not be imposed upon any taxpayer for more than 96 months.

## Tax Rate

The tax rate for calendar year 1987 is 17%. Deduct any tax credits from the tax imposed under Sections 183 and 184. Then apply the surcharge rate to the portion attributable to activities carried on within the MCTD.

## When and Where to File

File your 1987 report on or before March 15, 1988.

Mail to:

**New York State Tax Department  
Processing Unit  
P.O. Box 1909  
Albany, NY 12201-1909**

## Payment of Tax Surcharge

You must pay the entire tax surcharge on or before the original due date of the report.

## Extension of Time for Filing Tax Surcharge Report

A request for an extension of time to file a tax surcharge report must be filed on Form CT-5.9 on or before the due date of the report, which is 2½ months after the close of the taxable period.

Requirements for a valid extension for **Metropolitan Transportation Business (MTB)** tax surcharge reports are:

- A separate application for extension and any estimated tax surcharge payments that may be due must be filed on or before the due date of the report for which this extension is requested.
- and
- The total tax surcharge payment must equal or exceed 90% of the surcharge as finally determined.

## Instructions for CT-183-M

Answer "yes" or "no" to the question preceding Schedule G. **It is essential that taxpayers not doing business in the MCTD disclaim liability for the tax surcharge by answering "no."**

### Schedule G — Computation of Tax Surcharge

**Line 1** — Enter your New York State franchise tax from your 1986 franchise tax report, Form CT-183, Schedule A, line 4.

**Line 2** — Enter MCTD allocation percentage from Schedule H.

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

**Line 5b** — You can apply an overpayment of franchise tax made on your franchise tax report, Form CT-183. Enter the form number, period in which the overpayment occurred (use month and year) and amount to be applied. On the overpayment line of your Form CT-183 indicate the amount of money to be applied to the MTB tax surcharge.

**Line 6** — Subtract line 5 from line 4. Enclose overpayments in parentheses: ( ).

**Line 7** — If you do not pay the tax on or before the due date (without regard to any extension of time) you must pay interest on the amount of the underpayment from the due date to the date paid. Determine the interest rate in accordance with Part 603 of the Tax Regulations.

**Line 8** — Additional charges for late filing are computed on the amount of tax less any payment made on or before the prescribed due date.

- If a return is not filed when due or if the application for extension is invalid, add to the tax 5% per month up to 25% (Section 1085(a)(1)(A)).
- If a return is not filed within 60 days of the prescribed due date, the addition to tax cannot be less than the smaller of \$100 or 100% of the amount required to be shown as tax (Section 1085(a)(1)(B)).
- In case of failure to pay the tax shown on the return, add to the tax ½% per month up to 25% (Section 1085(a)(2)).
- 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).

### Schedule H — 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, Schedule G. If you do part of your New York State business **outside** the MCTD, you must compute an MCTD allocation percentage applicable to Section 183-a 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 1987 tax surcharge and MCTD allocation percentage must be based on your 1986 Form CT-183 tax report. This report was due on March 16, 1987.**

**Part I**

All corporations taxable under Section 183-a except aviation corporations or corporations operating vessels, must use Part I of Schedule H to compute their MCTD allocation percentage. The same instructions used for 1986 Form CT-183, Schedule B, apply except you must substitute "New York State" for "Everywhere" and "MCTD" for "New York State."

**Part II**

Aviation corporations must use Part II to compute their Section 183-a MCTD allocation percentage. The same definitions and methods used on 1986 Form CT-183, Schedule B, Part II, apply except you must substitute "New York State" for "Everywhere" and "MCTD" for "New York State."

**Part III**

Corporations operating vessels in the navigable lakes, rivers, streams and waters within New York State and the MCTD must use Part III to compute their Section 183-a MCTD allocation. The allocation is a fraction expressed as a percentage. The numerator of the fraction consists of the aggregate number of working days of the vessels owned or leased in all navigable lakes, rivers, streams and waters within the MCTD. The denominator consists of the aggregate number of working days of the vessels owned or leased in New York State territorial waters.

**Instructions for CT-184-M**

Answer "yes" or "no" to the question preceding Schedule G. **It is essential that taxpayers not doing business in the MCTD disclaim liability for the tax surcharge by answering "no".**

**Schedule G – Computation of Tax Surcharge**

**Line 1** – A telephone and telegraph business must compute its MTB tax surcharge as if the tax rate used to compute its 1987 franchise tax (Form CT-184) were  $\frac{3}{4}$  of 1% (.0075).

To obtain the correct amount to be used to compute your tax surcharge, multiply the New York State franchise tax from your 1987 Form CT-184, Schedule A, line 5, by 2.5.

**Line 2** – All other transportation and transmission corporations: Enter the New York State franchise tax from your 1987 franchise tax report, Form CT-184, Schedule A, line 5.

**Line 3** – Enter MCTD allocation percentage from Schedule H.

Telephone and telegraph corporations or cable television system corporations enter the MCTD allocation percentage described in Schedule H instructions.

**Line 6a** – Enter any payment made with Form CT-5.9, Application for Three Month Extension.

**Line 6b** – You can apply an overpayment of franchise tax made on your franchise tax report, Form CT-184. Enter the form number, period in which the overpayment occurred (use month and year) and amount to be applied. On the overpayment line of your Form CT-184 indicate the amount of money to be applied to the MTB tax surcharge.

**Line 7** – Subtract line 6 from line 5. Enclose overpayments in parentheses: ( ).

**Line 8** – If you do not pay the tax on or before the due date (without regard to any extension of time) you must pay interest on the amount of the underpayment from the due date to the date paid. Determine the interest in accordance with Part 603 of the Tax Regulations.

**Line 9** – Additional charges for late filing are computed on the amount of tax less any payment made on or before the prescribed due date.

- If a return is not filed when due or if the application for extension is invalid, add to the tax 5% per month up to 25% (Section 1085(a)(1)(A)).
- If a return is not filed within 60 days of the prescribed due date, the addition to tax cannot be less than the smaller of \$100 or 100% of the amount required to be shown as tax (Section 1085(a)(1)(B)).
- In case of failure to pay the tax shown on a return, add to the tax  $\frac{1}{2}$ % per month up to 25% (Section 1085(a)(2)).
- 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).

**Schedule H – 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 3, Schedule G.**

**Part I**

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 the miles traveled in New York State.

**Parts II and III**

Aviation corporations must use Part II; corporations operating vessels must use Part III. The same type of information used on **CT-183** in Schedule B, Parts II and III is required; however, you must use 1987 figures.

**Part IV – 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 report or reports required under this article. Attach a rider.

**Television Antenna and Cable Television Systems**

Corporations engaged in the operation of television antennas and cable television systems can compute their Section 184-a MCTD allocation percentage on the basis of the number of customers located in the 12 counties of the MCTD compared to the total number of customers located in New York State. Attach a rider.