New York State Department of Taxation and Finance

For calendar year 1988

1988 CT-184-R Foreign Omnibus and Taxicab Corporation Tax Return

Article 9, Section 184, Tax Law

Employer identification number	File number	*For office use only*
Name		
Trade name		*Date received*
Number and street		
City or town, state and ZIP code		
Location of commercial domicile		State or country of incorporation date

Business telephone number ( )	Business group code number (from federal return)	Date began business in NYS	Is this corporation authorized to do business in New York State? ☐ Yes ☐ No

A. Payment — pay amount shown on line 8 — Make check payable to: **New York State Corporation Tax** | Payment enclosed

1	Number of trips made into New York State *(see instructions)*	1			
2	Tax rate	2	15	00	
3	Multiply line 1 by line 2 *(result should not exceed $165)*			3	00
4	MTB tax surcharge *(from line 15)*			4	
5	Balance of maintenance fee *(authorized corporations only; see instructions)*			5	
6	Total *(add lines 3, 4 and 5)*			6	
7	Prepayments			7	
8	Balance due *(if line 7 is smaller than line 6, subtract line 7 from line 6)*			8	
9	Overpayment, to be refunded *(if line 6 is smaller than line 7, subtract line 6 from line 7)*			9	

Schedule A — Computation of Metropolitan Transportation Business (MTB) Tax Surcharge

10	Total number of trips made into New York State *(from line 1)*	10			
11	Number of trips made into the MCTD	11			
12	MCTD allocation percentage *(divide line 11 by line 10)*			12	%
13	Amount from line 3 above			13	00
14	Allocated tax *(multiply line 13 by line 12)*			14	
15	MTB tax surcharge *(multiply line 14 by 17% (.17) - enter here and on line 4)*			15	

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

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

Mail to: NYS Corporation Tax, Processing Unit, P.O. Box 1909, Albany, NY 12201-1909, on or before March 15, 1989.

Instructions

General Information

Beginning January 1, 1988, certain **foreign** omnibus and **foreign** taxicab corporations are taxable under Article 9, section 184 and will no longer be taxed under Article 9-A. These corporations are also specifically exempt from tax under Article 9, section 183 (Chapter 485 of the Laws of 1988). For more information see TSB-M-88(8)C.

Who Must File

Foreign omnibus and taxicab corporations that annually conduct fewer than 12 trips into New York State and which do not employ capital, own or lease property or maintain an office in New York State must file Form CT-184-R.

Foreign omnibus and taxicab corporations that annually conduct 12 or more trips into New York State, or which do business, employ capital, own or lease property or maintain an office in New York State are taxable under Article 9-A and must file Form CT-3.

When and Where to File

Filing periods for this form must be based on a calendar year regardless of the reporting period used for federal purposes. File your return on or before March 15, 1989.

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

If you cannot meet the filing deadline, ask for a three-month extension of time by filing Form CT-5.9. Indicate on Form CT-5.9 that you will be filing Form CT-184-R.

Penalties for Late Filing

If you do not file this return and pay the tax due by March 15, or the extended due date, each year that you qualify, the corporation will become taxable under Article 9-A, and will be liable for all penalties and interest provided by Article 27 of the Tax Law.

Tax Rate

The tax rate is $15 per trip made into New York State for up to 11 trips (maximum tax for 11 trips is $165).

The metropolitan transportation business tax surcharge also applies for trips made into the Metropolitan Commuter Transportation District at 17% of the allocated tax (see Schedule A instructions).

Foreign Corporations — Maintenance Fee

If you are authorized to do business in New York by the New York State Department of State, you must pay an annual maintenance fee of $200. This fee may be claimed as a credit against tax due under Article 9. See the instructions for line 5.

License Fee — Form CT-240

As a foreign corporation (organized under the laws of any other state or country) you must also file Form CT-240 and pay a license fee. File Form CT-240 when you file your first franchise tax return. The minimum license fee is $10.

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 **1 800 462-8100** (from out of state (518) 438-1073) to request one.

Mail your completed Form DTF-95 to:

NYS Tax Department
Registration Section
Building 8, Room 409
W.A. Harriman Campus
Albany, NY 12227

Taxpayer Assistance

If you need forms or publications, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073. For information, 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. Taxpayer assistance is available Monday through Friday from 8:00 a.m. to 5:00 p.m.

If you need to write, address your letters to: NYS Tax Department, Taxpayer Assistance Bureau, W.A. Harriman Campus, Albany, NY 12227.

Line-by-Line Instructions

Line 1 — Enter the number of trips made into New York State. A corporation is conducting a trip into New York State when one of its vehicles (owned, leased or operated) enters the state and transports passengers to, from, or to and from a New York location. A corporation will not be considered to be conducting a trip into New York State if its vehicles only make incidental stops at locations in the state while in transit from a location outside New York to another location outside New York.

Attach a statement to the return containing the following information for each trip:

Date of trip	Place of origination
Number of vehicles used	Destination

Number and location of stops made in New York

Line 4 — Enter MTB tax surcharge from Schedule A, line 15, if applicable.

Line 5 — If you are authorized to do business in New York State, enter the difference between the maintenance fee of $200 and the taxes computed at lines 3 and 4.

Example:

Annual Maintenance Fee	$200.00
Line 3: 6 trips times $15	—90.00
Line 4: MTB tax surcharge ($90 times .17)	—15.30
Balance of Maintenance Fee; enter on Line 5	$ 94.70

If you are not authorized, enter zero on line 5.

Line 6 — Add lines 3, 4 and 5.

Line 7 — Enter the amount paid with Form CT-5.9, *Application for Extension*, and any other amounts paid or carried over from previous years.

Schedule A — Computation of Metropolitan Transportation Business (MTB) Tax Surcharge

If you make trips into the Metropolitan Commuter Transportation District (MCTD) you must complete this schedule and pay the MTB tax surcharge. The MCTD includes the 12 counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

If you did not make any trips into the MCTD, enter zero on line 4 and do not complete Schedule A.

Line 10 — Enter the total number of trips made into New York State (from line 1).

Line 11 — Enter the number of trips made into the MCTD (counties listed above).

Line 12 — To determine the percentage of trips made into the MCTD, divide line 11 by line 10.

Line 13 — Enter the amount from line 3.

Line 14 — Multiply line 13 by line 12 to determine allocated tax.

Line 15 — Multiply line 14 by the tax surcharge rate of 17% (.17). Enter the result here and on line 4.