New York State Department of Taxation and Finance

1989

Metropolitan Transportation Business Tax Surcharge Return

Tax Law — Article 9, Section 184-a

CT-184-M

For calendar year 1989

Employer identification number	File number	If your name, employer identification number, address or owner/officer information has changed, file Form DTF-95 (see instructions).	*For office use only*
Name	PLACE LABEL HERE		*Date received*
Number and street / City or town / State / ZIP code			
Trade name	State or country of incorporation / date		
Business telephone number ( )	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), (counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester), you must file this form. If not, you do not have to file this form. However, you must disclaim liability for the MTB tax surcharge on Form CT-184.

A. Payment — pay amount shown on line 12 — Make check payable to: **New York State Corporation Tax** | Payment enclosed

Computation of Tax Surcharge

1	Telephone and telegraph corporations **only**: NYS franchise tax from 1989 Form CT-184, line 5	1	
2	Multiply line 1 by 2.5	2	
3	**All** other transportation and transmission corporations: NYS franchise tax from 1989 Form CT-184, line 5	3	
4	MCTD allocation percentage from line 17, 19 or 21, whichever is applicable	4	
5	Allocated tax *(multiply line 2 or line 3 by line 4)*	5	
6	Tax surcharge *(multiply line 5 by 17%)*	6	
7a	Prepayments with Form CT-5.9	7a	
7b	Credit transferred from Form CT- ____ Period	7b	
8	Total prepayment claimed *(add lines 7a and 7b)*	8	
9	Balance *(If line 8 is smaller than line 6, subtract line 8 from line 6)*	9	
10	Interest on late payment *(compute on amount from line 9)*	10	
11	Additional late charges *(compute on amount from line 9)*	11	
12	Balance due *(add lines 9, 10 and 11 — enter payment on line A above)*	12	
13	Overpayment *(If line 6 is smaller than line 8, subtract line 6 from line 8)*	13	
14	Amount of overpayment to be refunded	14	
15	Amount of overpayment to be credited to NYS franchise tax Form CT- ____ Period	15	

Schedule A — Computation of MCTD Allocation Percentage — Section 184-a — Use 1989 Figures

Part I — MCTD Allocation — Section 184-a — General Transportation Corporations (Trucking, pipelines, railroads, messenger services, etc.)		A MCTD	B New York State
16 Revenue mileage or miles of transportation	16		
17 MCTD Allocation percentage *(divide line 16, column A by column B — enter here and on line 4)*	17	%	

Part II — MCTD Allocation for Corporations Operating Vessels in MCTD Territorial Waters — Section 184-a		A MCTD Territorial Waters	B New York State Territorial Waters
18 Aggregate number of working days	18		
19 MCTD allocation percentage *(divide line 18, column A by column B — enter here and on line 4)*	19	%	

Part III — MCTD Allocation for Telephone and Telegraph Corporations **only** — Section 184-a		A MCTD	B New York State
20 Gross operating revenue from services	20		
21 MCTD allocation percentage: *(divide line 20, column A by column B — enter here and on line 4)*	21	%	

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

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

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

Instructions

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 Form DTF-95, *Change of Business Information*. If you need 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

Who Must File

Corporations, joint stock companies, associations and publicly traded partnerships which do transportation or transmission business, file Form CT-183 and Form CT-184 and conduct business in the Metropolitan Commuter Transportation District (MCTD), must file Forms CT-183-M and CT-184-M and 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 MTB tax surcharge will not be imposed upon any taxpayer for more than 96 months.

Tax Rate

The tax rate for calendar year 1989 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

Mail this 1989 return and payment due to:

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

on or before March 15, 1990.

Extension of Time for Filing Tax Surcharge Return

You may request additional time to file a tax surcharge return. File Form CT-5.9 on or before the due date of the return for which the extension is requested. In order for the extension to be valid, the payment must equal or exceed 90% of the surcharge as finally determined.

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 1989 franchise tax (Form CT-184) were ¾ of 1% (.0075). Enter the New York State franchise tax from your 1989 Form CT-184, line 5.

Line 2 - To obtain the correct amount to be used to compute your tax surcharge, multiply line 1 by 2.5.

Line 3 - All other transportation and transmission corporations: Enter the New York State franchise tax from your 1989 franchise tax return, Form CT-184, line 5.

Line 4 - Enter the MCTD allocation percentage from Schedule A.

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

Line 7a - Enter any payment made with Form CT-5.9, *Application for Three Month Extension*.

Line 7b - You can apply an overpayment of franchise tax from Form CT-184. Enter the period in which the overpayment occurred (month and year) and amount to be applied. On the overpayment line of Form CT-184, indicate the amount of money to be applied to the MTB tax surcharge.

Line 9 - If line 8 is smaller than line 6, subtract line 8 from line 6. If line 6 is smaller than line 8, go to line 13 for overpayments.

Line 10 - If you do not pay the tax by March 15, 1990, you must pay interest on the amount of the underpayment from the due date to the date paid. You may call the Taxpayer Assistance Bureau for the current rate or to have the interest computed for you. From within New York State call 1 800 CALL TAX (1 800 225-5829); from outside New York State call (518) 438-8581.

Line 11 - Additional charges for late filing are computed on the amount of tax less any payment made on or before the due date.

a. If you do not file a return 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)).
b. If you do not file a return within 60 days of the 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)).
c. If you do not pay the tax shown on a return, add to the tax 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 13 - If line 6 is smaller than line 8, subtract line 6 from line 8 and enter the result on line 13.

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 4. 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 the 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 B, Part II is required; however, you must use 1989 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.