New York State Department of Taxation and Finance

1990

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

Tax Law — Article 9, Section 184

For calendar year 1990

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			
Number and street / City or town / State / ZIP code			*Date received*
Trade name	Business telephone number ( )	Business group code number (from federal return)	
Location of commercial domicile	Date began business in NYS		
Is this corporation authorized to do business in New York State? ☐ Yes ☐ No	State or country of incorporation / date		

A. Payment — pay amount shown on line 9 — Make check payable to: ***New York State Corporation Tax***	Payment enclosed	

Tax Computation

Number of trips made into New York State *(see instructions on back)*	1		
Tax rate	2	$15 00	
Multiply line 1 by line 2. Enter here and on line 14 *(result should not exceed $165)*	3		00
Tax surcharge *(multiply line 3 by 15% (.15))*	4		
MTB tax surcharge *(from line 16)*	5		
Balance of maintenance fee *(authorized corporations only; see instructions)*	6		
Total *(add lines 3 through 6)*	7		
Prepayments	8		
Balance due *(if line 8 is less than line 7, subtract line 8 from line 7)*	9		
Overpayment, to be refunded *(if line 7 is less than line 8, subtract line 7 from line 8)*	10		

Computation of Metropolitan Transportation Business (MTB) Tax Surcharge

Total number of trips made into New York State *(from line 1)*	11		
Number of trips made into the MCTD	12		
MCTD allocation percentage *(divide line 12 by line 11)*	13		%
Amount from line 3 above	14		00
Allocated tax *(multiply line 14 by line 13)*	15		
MTB tax surcharge *(multiply line 15 by 17% (.17); enter here and on line 5)*	16		

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 to: NYS Corporation Tax, Processing Unit, P.O. Box 1909, Albany, NY 12201-1909, on or before March 15, 1991.

Instructions

General Information

Certain **foreign** omnibus and **foreign** taxicab corporations that conduct at least one but fewer than twelve trips into New York State during a year are taxable under Article 9, section 184. These corporations are no longer taxed under Article 9-A and are also 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 do business or employ capital in New York State only by reason of conducting fewer than twelve trips into this state during a year and that do not own or lease property (other than the vehicles used to conduct the trips) or maintain an office in this state, must file Form CT-184-R.

Foreign omnibus and taxicab corporations that conduct 12 or more trips into New York State, 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 federal reporting period. File your return on or before March 15, 1991.

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 are liable for this tax and do not file this return and pay the tax due by March 15, or the extended due date, 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 (so the maximum tax is $165).

In addition, the metropolitan transportation business (MTB) tax surcharge applies, for trips made into the Metropolitan Commuter Transportation District (MCTD), at 17% of the allocated tax (see the instructions for lines 11 through 16).

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 $300. This fee may be claimed as a credit against tax due under Article 9. See the instructions for line 6.

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 toll free (from New York State only) **1 800 462-8100.** From areas outside New York State, call (518) 438-1073.

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 15% of line 3. Section 30 of Chapter 190 of the Laws of 1990 imposes a tax surcharge of 15% on tax due under section 184 for the calendar year 1990.

Line 5 — Enter MTB tax surcharge from line 16, if applicable.

Line 6 — If you are authorized to do business in New York State, enter the difference between the maintenance fee of $300 and the taxes computed on lines 3, 4 and 5.

Example:

Annual maintenance fee	$300.00
Line 3: 6 trips times $15	- 90.00
Line 4: Tax surcharge ($90 times .15)	- 13.50
Line 5: MTB tax surcharge ($90 times .17)	- 15.30
Balance of maintenance fee; enter on line 6	$181.20

If you are not authorized, enter "0" on line 6.

Line 7 — Add lines 3 through 6.

Line 8 — Enter the amount paid with Form CT-5.9, *Application for Extension*, and any other amounts paid or carried over from previous years.

Computation of Metropolitan Transportation Business (MTB) Tax Surcharge

If you make trips into the Metropolitan Commuter Transportation District (MCTD) you must complete this section 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 "0" on line 5; do not complete lines 11 through 16.

Line 11 — Enter the total number of trips made into New York State (from line 1).

Line 12 — Enter the number of trips made into the MCTD (counties listed above).

Line 13 — To determine the percentage of trips made into the MCTD, divide line 12 by line 11.

Line 14 — Enter the amount from line 3.

Line 15 — Multiply line 14 by line 13 to determine allocated tax.

Line 16 — Multiply line 15 by the MTB tax surcharge rate of 17% (.17). Enter the result here and on line 5.