New York State Department of Taxation and Finance

CT-184-R (11/94) Foreign Bus and Taxicab Corporation Tax Return

Tax Law — Article 9, Section 184

For calendar year_____

Employer identification number	File number	If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 *(see instructions)*.	*For office use only*
			Date received

Mailing Name and Address

Taxpayer's business name

Business name at location below *(if different from business name above)*

c/o

Street or P O Box

City State ZIP code

☐ Check box if refund claimed	Trade name	Business telephone number ( )	Business activity 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***
← · · · · · · · Attach your payment here.

Payment enclosed

Tax Computation

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

Computation of Metropolitan Transportation Business Tax (MTA Surcharge) *(if applicable)*

11	Total number of trips made into New York State *(from line 1)*	11		
12	Number of trips made into the MCTD	12		
13	MCTD allocation percentage *(divide line 12 by line 11)*		13	%
14	Amount of tax from line 3 above		14	00
15	Allocated tax *(multiply line 14 by line 13)*		15	
16	MTA 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.

Signature of elected officer or authorized person	Official title	Date

Paid Preparer Use Only

Firm's name *(or yours if self-employed)*	ID number	Date
Address	Signature of individual preparing this return	

Mail to: **NYS CORPORATION TAX, PROCESSING UNIT, P O BOX 1909, ALBANY NY 12201-1909**

Instructions

General Information

Certain **foreign** bus 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 not taxed under Article 9-A and are also exempt from tax under Article 9, section 183. For more information, see TSB-M-88(8)C.

Who Must File

Foreign bus 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 do not maintain an office in this state, must file Form CT-184-R.

Foreign bus 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 of the succeeding year.

Mail to: NYS Corporation Tax, Processing Unit, PO 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, *Application for Three-month Extension of Time to File an Article 9 Tax Return*. Indicate on Form CT-5.9 that you will be filing Form CT-184-R.

Penalties and Interest for Late Filing and Late Payment

If you are liable for this tax and do not file this return by March 15 or the extended due date and pay the tax due by March 15, 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 tax (MTA 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 including the state tax surcharge and the MTA surcharge 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, identification number, mailing address, business address, telephone number or owner/officer information and you have not previously notified us, 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 to request one.

Identifying Information

To ensure that your corporation tax forms are processed as quickly and efficiently as possible, it is important that we have the necessary identifying information from your preprinted label. **Keep a record of the label information for future use**. Please be certain to include your employer identification number and file number on each corporation tax form mailed. This will facilitate processing of your return to the correct account. Without this information, we may not be able to process your return.

If you use a paid preparer or accounting firm, make sure they use the mailing label or label information when completing all forms prepared for you.

Taxpayer Assistance

For 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 the Business Tax Information Center toll free (from the continental U.S. only) 1 800 972-1233. You can also 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.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

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 the information and assistance numbers listed above.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll-free 1 800 634-2110 (within the continental U.S.). Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. 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.

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

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 — Section 188 of Article 9 imposes a state tax surcharge on tax due under section 184.

Enter the appropriate state tax surcharge rate in the box on line 4 and multiply the amount on line 3 by that rate.

For the 1994 tax year, the state tax surcharge rate is 12½%.
For the 1995 tax year, the rate is 7½%.
For the 1996 tax year, the rate is 2½%.
For tax years 1997 and after, the state tax surcharge is eliminated.

Line 5 — Enter the MTA 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 .125)	- 11.25
Line 5: MTA surcharge from line 16	- 15.30
Balance of maintenance fee; enter on line 6	$183.45

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

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

Computation of Metropolitan Transportation Business Tax (MTA Surcharge)

If you make trips into the Metropolitan Commuter Transportation District (MCTD) you must complete this section and pay the MTA 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 of tax from line 3.

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

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