1995

New York State Department of Taxation and Finance

CT-183-M Transportation and Transmission Corporation MTA Surcharge Return

Tax Law — Article 9, Section 183-a **For calendar year 1995**

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)*. If no form is enclosed, call 1 800 462-8100 to request one. From areas outside New York State, call (518) 438-1073.	*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 PO Box

City State ZIP code

☐ Check box if refund claimed	Trade name	Business telephone number ( )	State or country of incorporation	Date of inc. /	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), you must file this form (see instructions for counties included in the MCTD). If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-183.

A. Payment — pay amount shown on line 11. Make check payable to: ***New York State Corporation Tax*** **Payment enclosed**

← · · · · · · · Attach your payment here.

1	NYS franchise tax from 1994 Form CT-183, line 6	1	
2	MCTD allocation percentage from line 23 or 25	2	%
3	Allocated tax *(multiply line 1 by line 2)*	3	
4	MTA surcharge *(multiply line 3 by 17% (.17); foreign authorized corporations see instructions)*	4	
5	Prepayments with Form CT-5.9, line 12	5	
6	Credit transferred from Form CT- Period	6	
7	Total prepayments *(add lines 5 and 6)*	7	
8	Balance *(If line 7 is smaller than line 4, subtract line 7 from line 4)*	8	
9	Interest on late payment *(compute on amount from line 8; see instructions)*	9	
10	Additional late charges *(compute on amount from line 8; see instructions)*	10	
11	Balance due *(add lines 8, 9 and 10; enter payment on line **A** above)*	11	
12	Overpayment *(if line 4 is less than line 7, subtract line 4 from line 7)*	12	
13	Amount of overpayment to be credited to NYS franchise tax	13	
14	Amount of overpayment to be credited to MTA surcharge for 1996	14	
15	Amount of overpayment to be refunded *(subtract lines 13 and 14 from line 12; check refund box above)*	15	

Schedule A — Computation of MCTD Allocation Percentage — Section 183-a *(use 1994 figures)*

Part I — MCTD Allocation - General Transportation and Transmission Corporations

			Average Value for the Year A MCTD	Average Value for the Year B New York State
16	Accounts receivable	16		
17	Shares of stock of other companies owned *(attach list showing corporate name, shares held and actual value)*	17		
18	Bonds, loans and other securities, except U.S. obligations	18		
19	Leaseholds	19		
20	Real estate owned	20		
21	All other assets *(except cash and investments in U.S. obligations)*	21		
22	Total *(add lines 16 through 21)*	22		
23	MCTD allocation percentage *(divide line 22, column A, by line 22, column B; enter here and on line 2)*	23	%	

Part II — MCTD Allocation - For Corporations Operating Vessels in MCTD Territorial Waters

			A MCTD Territorial Waters	B New York State Territorial Waters
24	Aggregate number of working days	24		
25	MCTD allocation percentage *(divide line 24, column A, by line 24, column B; enter here and on line 2)*	25	%	

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 your return to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909**

Instructions

General Information

Who Must File

If you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District (MCTD) you must file Form CT-183-M and pay a metropolitan transportation business tax surcharge on business done in the Metropolitan Transportation Authority region (MTA surcharge). The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

If you file Form CT-183, use Form CT-183-M to report and pay the MTA surcharge.

When and Where to File

File this return and any amount due on or before March 15, 1996.

Mail return to: **NYS CORPORATION TAX**
PROCESSING UNIT
PO BOX 1909
ALBANY NY 12201-1909

You may request additional time to file an MTA surcharge return. File Form CT-5.9, *Request for Three-Month Extension to File*, on or before the due date of the return for which the extension is requested and pay the MTA surcharge estimated to be due.

Your total MTA surcharge payment must either:

— equal or exceed 100% of the MTA surcharge for the preceding year (if it was for a period of 12 months); or

— equal or exceed 90% of the MTA surcharge for this period as finally determined.

Identifying Information

To assist us in processing your corporation tax forms 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.

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.

Line Instructions

Computation of MTA Surcharge

Line 1 - Enter your New York State franchise tax from your 1994 Form CT-183, line 6.

Line 2 - Enter the MCTD allocation percentage from line 23 or line 25.

Line 4 - The MTA surcharge rate is 17% for calendar year 1995.

Foreign Authorized Corporations only:
See Form CT-183/184-I, *Instructions for Forms CT-183 and CT-184, Transportation and Transmission Corporation Franchise Tax Returns*, Page 1, *Maintenance Fee - Foreign Corporations*.

Line 5 - Enter any payment made with Form CT-5.9, *Request for Three-Month Extension to File*.

Line 6 - You can apply an overpayment of franchise tax from Form CT-183 to your MTA surcharge liability. Enter the period in which the overpayment occurred (month and year) and amount to be applied. On the overpayment line of Form CT-183 indicate the amount to be applied to the MTA surcharge.

Line 8 - If line 7 is less than line 4, subtract line 7 from line 4 to compute your unpaid balance. If line 4 is less than line 7, go to line 12 for overpayments.

Line 9 - If you do not pay the MTA surcharge by March 15, 1996, 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. Call the Business Tax Information Center at the number listed below.

Line 10 - Additional charges for late filing and late payment are computed on the amount of MTA surcharge less any payment made on or before the due date.

A If you do not file a return when due or if the request for extension is invalid, add to the MTA surcharge 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 MTA surcharge in item A above 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 MTA surcharge shown on a return, add to the MTA surcharge ½% per month up to 25% (section 1085(a)(2)).

D The total of the additional charges in items A and C above may not exceed 5% for any one month, except as provided for in item 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 12 - If line 4 is less than line 7, subtract line 4 from line 7. This is the amount of overpayment. You may divide it between lines 13, 14, and 15 in any way you choose.

Schedule A — 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. If you do part of your New York State business **outside** the MCTD, you must compute an MCTD allocation percentage by completing the appropriate part 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 1995 MTA surcharge and MCTD allocation percentage must be based on amounts from your 1994 Form CT-183. This return was due on March 15, 1995.

Note: You are not required to file an MTA surcharge return at the time you file your **first** Form CT-183.

Part I — General Transportation and Transmission Corporations

All corporations taxable under section 183-a, except corporations operating vessels, must use Part I of Schedule A to compute their MCTD allocation percentage. Use the same instructions for 1995 Form CT-183, Schedule A, Part I, except you must substitute *New York State* for *Everywhere* and *MCTD* for *New York State*.

Part II — Corporations Operating Vessels in MCTD Territorial Waters

Corporations operating vessels in the navigable lakes, rivers, streams and waters within New York State and the MCTD must use Part II to compute their section 183-a MCTD allocation percentage. The allocation percentage is computed by dividing the aggregate number of working days of the vessels owned or leased in all navigable lakes, rivers, streams and waters within the MCTD by the aggregate number of working days of the vessels owned or leased in New York State territorial waters.

Need Help?

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, forms or publications, call the Business Tax Information Center at 1 800 972-1233. The call is toll free from anywhere in the U.S. (including Alaska and Hawaii) and Canada. For information, 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 1 800 634-2110 toll free from anywhere in the U.S. (including Alaska and Hawaii) and Canada. 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.