

New York State Department of Taxation and Finance

Metropolitan Transportation Business Tax Surcharge Report

ALL corporations required to file Form CT-183 must complete this form.

Article 9, Section 183-a, Tax Law

			<i>For office use only</i>
Place Preaddressed Label Here →	Employer identification number	File number	Date received
	Name		
Mail to: New York State Tax Department Processing Unit P.O. Box 1909 Albany, N.Y. 12201-1909	Number	Street	
	City or town	State	ZIP code

Does the above named corporation (taxable under Article 9, Section 183) do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD), which includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester?

Yes

No

If you answered yes, complete this form and pay the tax surcharge. If you answered no, you do not have to complete Schedules G or H. However, this form **must** be signed by an officer and returned to: **New York State Tax Department, Processing Unit, P.O. Box 1909, Albany, NY 12201-1909**

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

Schedule G – Computation of Tax Surcharge

1 NYS franchise tax from 1986 Form CT-183, Schedule A, line 4	1			
2 MCTD allocation percentage from page 2	2		%	
3 Allocated tax (multiply line 1 by line 2)	3			
4 Tax surcharge (multiply line 3 by 17%)	4			
5 Prepayments (a) Payment with CT-5.9		Period		
(b) Credit transferred from Form CT-		Period		
Total prepayments claimed (add lines 5a and 5b)	5			
6 Balance (subtract line 5 from line 4)	6			
7 Interest if applicable (compute on amount from line 6)	7			
8 Additional charges if applicable (compute on amount from line 6)	8			
9 Balance due (add lines 6, 7 and 8 – enter payment on line A)	9			
10 Overpayment (subtract line 4 from line 5)				
(a) Refund of overpayment	10a			
(b) Credit to NYS franchise tax	10b	CT-	Period	

Certification by an Elected Officer of the Corporation

I hereby certify that this report 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 preparer or name of firm	Preparer's address

Schedule H – Computation of MCTD Allocation Percentage Section 183-a – Use 1986 Figures

Part I – MCTD Allocation – Section 183a – General Transportation Corporations		Average Value for the Year	
		(a) MCTD	(b) New York State
11 Bills and accounts receivable	11		
12 Shares of stock of other companies owned (attach list showing corporate name, shares held and actual value)	12		
13 Bonds, loans and other securities, exclusive of obligations of the United States, held, used or employed	13		
14 Leaseholds	14		
15 Real estate owned	15		
16 All other assets (except cash and investments in U.S. obligations)	16		
17 Total (add lines 11 through 16)	17		
18 MCTD allocation percentage (divide line 17, Column (a) by Column (b) – enter on page 1, line 2, Schedule G)	18		%

Part II – MCTD Allocation – Section 183a – Aviation Corporations only		(a) MCTD	(b) New York State
19 Revenue aircraft arrivals and departures	19		
20 MCTD percentage (divide line 19, Column (a) by Column (b))	20	%	
21 Revenue tons handled	21		
22 MCTD percentage (divide line 21, Column (a) by Column (b))	22	%	
23 Originating revenue	23		
24 MCTD percentage (divide line 23, Column (a) by Column (b))	24	%	
25 Total (Add lines 20, 22 and 24)	25	%	
26 MCTD allocation percentage (divide line 25 by three – enter on page 1, line 2, Schedule G)	26	%	

Part III – MCTD Allocation – Section 183a – For Corporations Operating Vessels in MCTD Territorial Waters		(a) MCTD Territorial Waters	(b) New York State Territorial Waters
27 Aggregate number of working days	27		
28 MCTD allocation percentage (divide line 27, Column (a) by Column (b) enter on page 1, line 2, Schedule G)	28		%