



CT-183-M

Metropolitan Transportation Business Tax Surcharge Return

Tax Law — Article 9, Section 183-a

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			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-183.

A. Payment — pay amount shown on line 10 — Make check payable to: New York State Corporation Tax	Payment enclosed
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Computation of Tax Surcharge

1 NYS franchise tax from 1989 Form CT-183, line 6	1		
2 MCTD allocation percentage from line 21 or 23	2		%
3 Allocated tax (multiply line 1 by line 2)	3		
4 Tax surcharge (multiply line 3 by 17% (.17))	4		
5a Prepayments with Form CT-5.9	5a		
5b Credit transferred from Form CT- _____ Period _____	5b		
6 Total prepayments claimed (add lines 5a and 5b)	6		
7 Balance (if line 6 is smaller than line 4, subtract line 6 from line 4)	7		
8 Interest on late payment (compute on amount from line 7)	8		
9 Additional late charges (compute on amount from line 7)	9		
10 Balance due (add lines 7, 8 and 9; enter payment on line A above)	10		
11 Overpayment (if line 4 is less than line 6, subtract line 4 from line 6)	11		
12 Amount of overpayment to be refunded	12		
13 Amount of overpayment to be credited to NYS franchise tax Form CT- _____ Period _____	13		

Schedule A — Computation of MCTD Allocation Percentage — Section 183-a — Use 1989 Figures

Part I — MCTD Allocation - Section 183-a - General Transportation Corporations	Average Value for the Year	
	A MCTD	B New York State
14 Bills and accounts receivable	14	
15 Shares of stock of other companies owned (attach list showing corporate name, shares held and actual value)	15	
16 Bonds, loans and other securities, exclusive of obligations of the United States, held, used or employed	16	
17 Leaseholds	17	
18 Real estate owned	18	
19 All other assets (except cash and investments in US obligations)	19	
20 Total (add lines 14 through 19)	20	
21 MCTD allocation percentage (divide line 20, column A, by line 20, column B; enter here and on line 2)	21	%
Part II — MCTD Allocation - Section 183-a - For Corporations Operating Vessels in MCTD Territorial Waters	A MCTD Territorial Waters	B New York State Territorial Waters
22 Aggregate number of working days	22	
23 MCTD allocation percentage (divide line 22, column A, by line 22, column B; enter here and on line 2)	23	%

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

Instructions

General Information

Who Must File

If you file Form CT-183 (Article 9, section 183 taxpayers), use Form CT-183-M to report and pay the metropolitan transportation business (MTB) tax surcharge.

If you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District (MCTD) you must 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.

MTB Tax Surcharge Rate

The MTB tax surcharge rate is 17% for calendar year 1990.

When and Where to File

File this return and any amount due on or before March 15, 1991.

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

Extension of Time for Filing MTB Tax Surcharge Return

You may request additional time to file a MTB tax surcharge return. File Form CT-5.9 on or before the due date of the return for which the extension is requested and pay the MTB tax surcharge estimated to be due.

Your total MTB tax surcharge payment:

- must equal or exceed 100% of the MTB tax surcharge for the preceding year (if it was for a period of 12 months); or
- equal or exceed 90% of the MTB tax surcharge for this period as finally determined.

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 mailing label. Please include your employer identification number and file number on each form filed. These numbers can be copied directly from the label. Do not use the label on this form.

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

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.

Computation of Tax Surcharge

Line 1 - Enter your New York State franchise tax from your 1989 return, Form CT-183, line 6.

Line 2 - Enter the MCTD allocation percentage from line 21 or line 23.

Line 5a - Enter any payment made with Form CT-5.9, *Application for Three-Month Extension*.

Line 5b - You can apply an overpayment of franchise tax from Form CT-183. 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 of money to be applied to the MTB tax surcharge.

Line 7 - If line 6 is less than line 4, subtract line 6 from line 4. If line 4 is less than line 6, go to line 11 for overpayments.

Line 8 - If you do not pay the MTB tax surcharge by March 15, 1991, 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 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.

Line 9 - Additional charges for late filing are computed on the amount of MTB tax surcharge 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 the return, add to the tax $\frac{1}{2}$ % 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 11 - If line 4 is less than line 6, subtract line 4 from line 6 and enter the result on line 11.

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(s) 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 1990 tax surcharge and MCTD allocation percentage must be based on amounts from your 1989 Form CT-183. This return was due on March 15, 1990.

Part I — General Transportation 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. The same instructions used for 1989 Form CT-183, Schedule A, Part I, apply 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.