



# Instructions for Form CT-3M/4M General Business Corporation MTA Surcharge Return

# CT-3M/4M-I

## Form CT-1, Supplement to Corporation Tax Instructions

See Form CT-1 for the following topics:

- Changes for the current tax year (general and by Tax Law Article)
- Business information (how to enter and update)
- Entry formats
  - Dates
  - Negative amounts
  - Percentages
  - Whole dollar amounts
- Are you claiming an overpayment?
- Third-party designee
- Paid preparer identification numbers
- Is your return in processible form?
- Use of reproduced and computerized forms
- Electronic filing and electronic payment mandate
- Web File
- Form CT-200-V
- Collection of debts from your refund or overpayment
- Fee for payments returned by banks
- Reporting requirements for tax shelters
- Tax shelter penalties
- Voluntary Disclosure and Compliance Program
- Your rights under the Tax Law
- Need help?
- Privacy notification

## General information

### Who must file this form and pay this surcharge

A taxpayer filing Form CT-3, *General Business Corporation Franchise Tax Return*, Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*, or Form CT-4, *General Business Corporation Franchise Tax Return Short Form*, under Article 9-A that does business, employs capital, owns or leases property, or maintains an office in the Metropolitan Commuter Transportation District (MCTD), must also file Form CT-3M/4M and pay a metropolitan transportation business tax (MTA surcharge) on business done in the Metropolitan Transportation Authority region. The **MCTD includes** the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

**Exception:** A qualified entity (QE) of a New York State innovation hot spot that operates solely within a hot spot is not subject to the MTA surcharge for five tax years, beginning with the first tax year during which it becomes a tenant in, or part of, a hot spot. This exception is only available to a QE that has irrevocably elected on its Form CT-3 or CT-4 to be subject to only the fixed dollar minimum tax base. This exception does not apply to taxpayers filing as part of a New York State combined group.

### Estimated MTA surcharge

Any corporation that is subject to the MTA surcharge that is required to make a declaration of estimated franchise tax must also make a declaration of estimated MTA surcharge and make quarterly installment payments on Form CT-400, *Estimated Tax for Corporations*. For more information, see the instructions for line 5b and Form CT-400-I, *Instructions for Form CT-400*.

### When and where to file

File this return and pay the amount of MTA surcharge due within 2½ months after the end of your reporting period. If your filing date falls on a Saturday, Sunday, or legal holiday, then you must file your return on or before the next business day.

Mail Form CT-3M/4M separately or with your <b>Form CT-3</b> or <b>CT-3-A</b> , as follows:	
With payment	Without payment
<b>NYS CORPORATION TAX PROCESSING UNIT PO BOX 1909 ALBANY NY 12201-1909</b>	<b>NYS CORPORATION TAX PROCESSING UNIT PO BOX 22095 ALBANY NY 12201-2095</b>

Mail Form CT-3M/4M separately or with your <b>Form CT-4</b> , as follows:	
With payment	Without payment
<b>NYS CORPORATION TAX PROCESSING UNIT PO BOX 22093 ALBANY NY 12201-2093</b>	<b>NYS CORPORATION TAX PROCESSING UNIT PO BOX 22101 ALBANY NY 12201-2101</b>

### Private delivery services

See Publication 55, *Designated Private Delivery Services*.

### Extension of time for filing MTA surcharge return

You may request additional time to file an MTA surcharge return. File Form CT-5, *Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both)*, or Form CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both)*, on or before the due date of the return for which you are requesting the extension, and pay the MTA surcharge you estimate to be due.

### Amended return

If you are filing an amended return, mark an **X** in the *Amended return* box in the upper left corner of Form CT-3M/4M.

If you file an amended federal return, you must file an amended New York State return within 90 days thereafter.

### For amended returns based on changes to federal taxable income (FTI) —

If your FTI has been changed or corrected by a final determination of the Commissioner of Internal Revenue or by a renegotiation of a contract or subcontract with the United States, you must file an amended return reflecting the changes to FTI within 90 days (120 days if filing an amended combined return) of the final federal determination. For a definition of final determination, see New York Codes, Rules, and Regulations (NYCRR), Title 20, section 6-1.3(b).

You must attach a copy of federal Form 4549, *Income Tax Examination Changes*, to your amended return.

If you filed as part of a consolidated group for federal tax purposes but on a separate basis for New York State tax purposes, you must submit a statement indicating the changes that would have been made if you had filed on a separate basis for federal tax purposes.

### For credits or refunds based upon carryback of a net operating loss (NOL) —

To claim a credit or refund resulting from the carryback of an NOL or alternative net operating loss (ANOL) to a prior year, file an amended return within 90 days (120 days if filing an amended combined return) from the date of the document indicating approval of the federal refund or credit.

You must attach the following to your amended return:

- federal claim Form 1139, *Corporation Application for Tentative Refund*, or federal Form 1120X, *Amended U.S. Corporation Income Tax Return*;
- a copy of the New York State return for the loss year; and
- proof of federal refund approval, *Statement of Adjustment to Your Account*.

If you are a federal S corporation that files as a New York C corporation file an amended New York State return for the prior year and attach a copy of federal Form 1120S, *U.S. Income Tax Return for an S Corporation*, for the loss year. File the amended return within 15 months from the end of the loss year.

**For credits or refunds of corporation tax paid** — To claim any refund type that requires an amended return, other than an NOL carryback (see above), file an amended New York State return for the year being amended and, if applicable, attach a copy of the claim form filed with the IRS (usually Form 1120X) and proof of federal refund approval, *Statement of Adjustment to Your Account*.

If you are a federal S corporation, file an amended New York State return for the year being amended. If applicable, attach a copy of the amended federal Form 1120S.

The amended return must be filed within three years of the date the original return was filed or within two years of the date the tax was paid, whichever is later. If you did not file an original return, you must make the request within two years of the date the tax was paid. However, a claim for credit or refund based on a federal change must be filed within two years from the time the amended return reporting the change or correction was required to be filed (see above). For additional limitations on credits or refunds, see Tax Law, Article 27, section 1087.

**Important identifying information**

For us to process your corporation tax forms, it is important that we have the necessary identifying information. Enter your employer identification number and file number above your corporation tax name and address. Keep a record of that information and include it on each corporation tax form mailed. If you use a paid preparer or accounting firm, make sure they use your complete and accurate information when completing all forms.

**Reporting period**

Use this tax return for calendar year 2013 and fiscal years that begin in 2013 and end in 2014.

You can also use the 2013 return if:

- you have a tax year of less than 12 months that begins and ends in 2014, **and**
- the 2014 return is not yet available at the time you are required to file the return.

In this case you must show your 2014 tax year on the 2013 return and take into account any tax law changes that are effective for tax years beginning after December 31, 2013.

All filers must complete the beginning and ending tax year boxes in the upper right corner on page 1 of the form.

**Line instructions**

**Line A** — Make your check or money order payable in United States funds. We will accept a foreign check or foreign money order only if payable through a United States bank or if marked **Payable in U.S. funds**.

**Computation of MTA surcharge**

**Line 1** — The Tax Law requires that the MTA surcharge be recomputed using the tax rates and limitations in effect for tax years beginning on or after July 1, 1997, and before July 1, 1998, if the highest tax **before** the application of credits is the tax on the entire net income (ENI) base, the minimum taxable income (MTI) base, or the capital base. To determine the amount to enter on line 1, follow the instructions below.

If the fixed dollar minimum tax is the highest tax **before** credits, enter the tax due amount from Form CT-3, line 82; Form CT-4, line 32; or Form CT-3-A, line 84 on Form CT-3M/4M, line 1.

If the tax on the ENI base is the highest tax **before** credits, complete the *ENI base worksheet*.

**ENI base worksheet**

A. Enter ENI from Form CT-3, line 17; Form CT-4, line 11; or Form CT-3-A, line 17 .....	A. _____
B. Enter ENI base from Form CT-3, line 24; Form CT-4, line 11; <b>or</b> Form CT-3-A, line 24 .....	B. _____
C. Qualified small business taxpayers: If line A is \$290,000 or less <b>and</b> line B is \$200,000 or less, multiply line B by 8% (.08). .....	C. _____
D. Qualified small business taxpayers: If line A is \$290,000 or less <b>and</b> line B is more than \$200,000 but not more than \$290,000, enter the line B amount below:  Line B amount _____ Subtract <u>200,000</u> multiply by .08 = (1) <u>16,000</u>  Balance _____ multiply by .09 = (2) _____ Subtract <u>50,000</u> Balance, if any _____ multiply by .05 = (3) _____  Add lines (1), (2), and (3) and enter the result here....	D. _____
E. If neither line C nor line D applies, multiply line B by 9% (.09) .....	E. _____
F. Enter the tax on subsidiary capital from Form CT-3, line 77, <b>or</b> Form CT-3-A, line 76 .....	F. _____
G. <b>Form CT-3-A filers only:</b> Enter the sum of lines 83a and 83b from Form CT-3-A (fixed dollar minimum tax for subsidiaries). .....	G. _____
H. Add lines C through G .....	H. _____
I. Enter tax credits from Form CT-3, line 79, <b>or</b> Form CT-3-A, line 78 .....	I. _____
J. Subtract line I from line H; enter the result here and on Form CT-3M/4M, line 1 .....	J. _____

If the tax on the MTI base is the highest tax **before** credits, complete the *MTI base worksheet*.

**MTI base worksheet**

A. Enter MTI base from Form CT-3, line 70; Form CT-3-A, line 70; or Form CT-4, line 26 .....	A. _____
B. Rate .....	B. <u>.035</u>
C. Multiply line A by line B .....	C. _____
D. Enter the tax on subsidiary capital from Form CT-3, line 77, <b>or</b> Form CT-3-A, line 76 .....	D. _____
E. <b>Form CT-3-A filers only:</b> Enter the sum of lines 83a and 83b from Form CT-3-A (fixed dollar minimum tax for subsidiaries). .....	E. _____
F. Add lines C, D, and E .....	F. _____
G. Enter tax credits from Form CT-3, line 79, <b>or</b> Form CT-3-A, line 78 .....	G. _____
H. Subtract line G from line F; enter the result here and on Form CT-3M/4M, line 1 .....	H. _____

If the tax on the capital base is the highest tax **before** credits, complete the *Capital base worksheet*.

**Cooperative housing corporations:** If your capital base tax does **not** exceed \$350,000, enter your franchise tax from your franchise tax return on line 1. **Do not** complete the *Capital base worksheet*.

**Capital base worksheet**

A. Enter the capital base from Form CT-3, line 39; Form CT-4, line 19; or Form CT-3-A, line 39 .....	A. _____
B. Multiply line A by .00178. <b>Cooperative housing corporations only:</b> Multiply line A by .0004 .....	B. _____
C. Enter the lesser of line B or \$350,000 .....	C. _____
D. Enter the tax on subsidiary capital from Form CT-3, line 77 or Form CT-3-A, line 76 .....	D. _____
E. <b>Form CT-3-A filers only:</b> Enter the sum of lines 83a and 83b from Form CT-3-A (fixed dollar minimum tax for subsidiaries).....	E. _____
F. Add lines C, D, and E .....	F. _____
G. Enter tax credits from Form CT-3, line 79 or Form CT-3-A, line 78 .....	G. _____
H. Subtract line G from line F; enter the result here and on Form CT-3M/4M, line 1 (if less than zero, enter 0) .....	H. _____

**Line 5b** — If your franchise tax on Form CT-3, CT-4, or CT-3-A is \$1,000 or less, enter 0. If your franchise tax on Form CT-3, CT-4, or CT-3-A is more than \$1,000, but not greater than \$100,000, multiply the line 4 amount by 25% (.25). If your franchise tax on Form CT-3, CT-4, or CT-3-A exceeds \$100,000, multiply the line 4 amount by 40% (.40).

**Line 9** — Form CT-222, *Underpayment of Estimated Tax by a Corporation*, is filed by a corporation to inform the Tax Department that the corporation meets one of the exceptions to reduce or eliminate the underpayment of estimated tax penalty pursuant to Tax Law, Article 27, section 1085(d).

**Line 13** — If you overpay your tax, you will not automatically receive a refund. Instead, we will credit your overpayment to the following tax year, unless you request a refund on line 16 (see *Lines 14, 15, and 16*).

**Lines 14, 15, and 16** — You may apply an overpayment as a credit to your next MTA surcharge return, or to your state franchise tax return for this period, or you may have it refunded. Indicate on these lines the amount of your overpayment you wish credited or refunded.

**Schedule A — Computation of MCTD allocation percentage**

**Enter the MCTD amounts in column A and the New York State amounts in column B.**

If you do all of your New York State business within the MCTD, enter 100 on line 2. Do not complete Schedule A.

**Air freight forwarders acting as principal and like indirect air carriers:** Taxpayers principally engaged as air freight forwarders acting as principal and like indirect air carriers, use Part 1 to compute a MCTD allocation percentage.

**Qualified foreign air carriers:** Taxpayers which are qualified foreign air carriers (see *Foreign airlines* in Form CT-3/4-I) use Part 1 to compute a MCTD allocation percentage. Foreign airlines should consult TSB-M-94(2)C, *Important Notice: Summary of 1994 Corporation Tax Law Changes*, before completing these schedules.

**Aviation corporations:** Taxpayers principally engaged in the conduct of aviation (except air freight forwarders acting as principal and like indirect air carriers and qualified foreign air carriers), use Part 2 to compute a MCTD allocation percentage.

**Railroad and trucking corporations:** Taxpayers principally engaged in the conduct of a railroad or trucking business, use Part 3 to compute a MCTD allocation percentage.

**All other Article 9-A taxpayers:** Taxpayers not required to use either Part 2 or Part 3 use Part 1 to compute a MCTD allocation percentage.

**Schedule A, Part 1 — MCTD allocation**

Determine the MCTD allocation percentage by adding a single-weighted property factor, a single-weighted receipts factor, and a single-weighted payroll factor and dividing the result by three or the number of factors.

**Line 17** — Enter the average value of real property you owned. Do not include real property and related equipment (except inventoriable goods) that are under construction and are not occupied or used during construction. Include property or equipment under construction that is partially used in the regular course of business only to the extent used.

**Line 18** — Enter the average value of rented real property. The value of rented real property is generally eight times the gross rent payable during the year covered by this return. *Gross rent* includes any amount payable as rent or in lieu of rent (such as taxes or repairs), and amortization of leasehold improvements that revert to the lessor at the end of the lease.

**Line 20** — Enter the average value of tangible personal property you owned, such as machinery, tools, and implements. Do not include cash, shares of stock, bonds, notes, credits, evidences of an interest in property, or evidences of credit.

**Line 21** — Enter the average value of tangible personal property you rented. The value of rented tangible personal property is generally eight times the gross rent payable during the year covered by this return.

**Lines 24 and 25** — Enter receipts from the sale of tangible personal property. Receipts from the sale of tangible personal property are allocable to the MCTD if:

- shipments are made to points in the MCTD; or
- the receipts are earned within the MCTD.

Receipts from the sale of tangible personal property are allocated to the MCTD if:

- The property is shipped via common carrier, contract carrier, or via the taxpayer's vehicle or other means of transportation, to a point in the MCTD. If the property is shipped to a point in the MCTD, it is presumed that the destination of the property is a point in the MCTD, unless the taxpayer has evidence that shows the property was shipped to a point outside the MCTD. It does not matter who arranges for the shipment of the property.
- The possession of the property is transferred to a purchaser or purchaser's designee at a point in the MCTD. If possession of the property is transferred in the MCTD, it is presumed that the destination of the property is a point in the MCTD, unless the taxpayer has evidence that shows that the destination of the property is a point outside the MCTD.
- The possession of the property is transferred to a purchaser or purchaser's designee at a point outside the MCTD, but the destination of the property is a point in the MCTD. If possession of the property is transferred outside the MCTD, it is presumed that the destination of the property is a point outside the MCTD unless the taxpayer has evidence that shows the destination of the property is a point in the MCTD.

See 20 NYCRR section 4-4.2(d) for examples of types of evidence that will be sufficient to demonstrate the destination of property.

**Line 26** — Enter receipts for services performed, based on where they are performed.

For allocation of receipts for services to regulated investment companies see TSB-M-88(9)C, *Allocation of Receipts from services provided to a Regulated Investment Company (Mutual Fund) and Similar Investment Companies*.

For allocation of receipts by a registered securities or commodities broker or dealer see TSB-M-00(5)C, *Summary of Corporation Tax Legislative Changes Taking Effect in 2001 and After*, and TSB-M-02(5)C, *Summary of Corporation Tax Legislative Changes Enacted in 2002*.

For allocation of receipts for services performed by an air freight forwarder acting as principal and like indirect air carriers see TSB-M-89(10)C, *Taxability of Aviation Corporations under Article 9-A*.

For allocation of receipts from services performed for transporting or transmitting gas through pipes see TSB-M-00(2)C, *Summary of 2000 Corporation Tax Legislative Changes Taking Effect in 2000*.

**Line 27** — Enter receipts from all property that was rented to others. Receipts from rentals of real and tangible personal property situated in the MCTD are allocated to the MCTD. Rental receipts include all amounts received for the use of or occupation of property, whether or not such property is owned by the taxpayer. Gross receipts from real and tangible personal property that is subleased must be included in the receipts factor.

**Line 28** — Enter receipts of royalties. Receipts of royalties from the use in the MCTD of patents and copyrights are allocated to the MCTD. Royalties include all amounts received by the taxpayer for the use of patents or copyrights, whether or not such patents or copyrights were issued to or are owned by the taxpayer. A patent or copyright is used in the MCTD to the extent that the activities thereunder occur in the MCTD.

**Line 29** — Enter all other business receipts, allocated where earned.

**Line 32** — Enter the total amount of all wages and compensation of employees other than general executive officers. Employees within the MCTD include all employees regularly connected with or working out of an office or other place of business you maintained within the MCTD, no matter where the services of the employees were performed.

*General executive officers* include the chairman, president, vice-president, secretary, assistant secretary, treasurer, assistant treasurer, comptroller, and any other officer charged with the general executive affairs of the corporation. An executive officer whose duties are restricted to territory either in or outside New York State is not a general executive officer.

**Line 35** — If a factor is missing, add the remaining factors and divide by the total number of factors present. If all factors but one are missing, the remaining factor is the MCTD allocation percentage. A factor is missing only if both the numerator (column A) and denominator (column B) are zero.

**Example:**

*Computation of MCTD allocation percentage:*

	<i>Corp. A</i>	<i>Corp. B</i>	<i>Corp. C</i>
<i>Property factor</i>	60%	60%	60%
<i>Receipts factor</i>	30%	30%	30%
<i>Payroll factor</i>	30%	0% *	<u>None*</u>
<i>Total</i>	120%	90%	90%
<i>Divided by</i>	3	3	2
<i>MCTD allocation percentage</i>	40%	30%	45%

\* In this example, Corporation C has no payroll factor since it has no employees in the MCTD and no employees in New York State. Corporation B has no employees in the MCTD but has employees in New York State.

**Schedule A, Part 2 — Computation of MCTD allocation percentage for aviation corporations**

Determine the MCTD allocation by averaging the percentage of the aviation corporation's revenue aircraft arrivals and departures, revenue tons handled, and originating revenue that apply to the MCTD. You must compute the MCTD allocation percentage without regard to the 40% reduction of the revenue aircraft arrivals and departures, revenue tons handled, and originating revenue attributable to New York State. With the exception of the 40% reduction, use the same instructions used in Form CT-3/4-I, Schedule A, Part 1, or CT-3-A-I, lines 118a through 128. When reading the instructions, substitute *New York State* for *Everywhere* and *MCTD* for *New York State*.

If you claimed a business allocation percentage on Form CT-3 or CT-3-A, enter the New York State amounts, before the 40% reduction, from Form CT-3, lines 112a, 114a, and 116a; or Form CT-3-A, column E, lines 118a, 121a, and 124a on the corresponding lines of Form CT-3M/4M, in column B.

**Schedule A, Part 3 — Computation of MCTD allocation percentage for trucking and railroad corporations**

Determine the MCTD allocation by dividing the trucking or railroad corporation's total revenue miles within the MCTD by the total revenue miles within New York State (excluding nonrevenue miles, such as deadheading miles).

If you claimed a business allocation percentage on Form CT-3 or CT-3-A, enter the New York State amount from Form CT-3, line 120, column A, or Form CT-3-A, line 161, on Form CT-3M/4M, line 44, column B.

**Composition of prepayments claimed on line 7**

If you need more space, write **see attached** in this section, and attach a separate sheet showing all relevant prepayment information. Transfer the total shown on the attached sheet to this line.

**Signature**

The return must be certified by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other officer authorized by the taxpayer corporation.

The return of an association, publicly traded partnership, or business conducted by a trustee or trustees must be signed by a person authorized to act for the association, publicly traded partnership, or business.

If an outside individual or firm prepared the return, all applicable entries in the paid preparer section must be completed, including identification numbers (see *Paid preparer identification numbers* in Form CT-1). Failure to sign the return will delay the processing of any refunds and may result in penalties.



# Change in Mailing Address and Assistance Information for Prior Year Corporation Tax Forms

Beginning on January 2, 2015, we changed processing centers.

Any corporation tax form for tax years 2014 or before that instructs you to mail the form to: NYS Tax Department – IT-2659, PO Box 397, Albany NY 12201-0397, must be mailed to this address instead (see *Private delivery services* below):

**NYS TAX DEPARTMENT  
PO BOX 15179  
ALBANY NY 12212-5179**

Any corporation tax filing extension request form for tax years 2014 or before that instructs you to mail the form to: NYS Tax Corporation Tax, Processing Unit, PO Box 22094, Albany NY 12201-2094, or NYS Tax Corporation Tax, Processing Unit, PO Box 22102, Albany NY 12201-2102, must be mailed to this address instead (see *Private delivery services* below):

**NYS CORPORATION TAX  
PO BOX 15180  
ALBANY NY 12212-5180**

Any C corporation, banking corporation, insurance corporation, Article 9 corporation, and Article 13 corporation tax form for tax years 2014 or before that instructs you to mail the form to: NYS Tax Corporation Tax, Processing Unit, PO Box 1909, Albany NY 12201-1909; NYS Tax Corporation Tax, Processing Unit, PO Box 22038, Albany NY 12201-2038; NYS Tax Corporation Tax, Processing Unit, PO Box 22095, Albany NY 12201-2095; NYS Tax Corporation Tax, Processing Unit, PO Box 22093, Albany NY 12201-2093; or NYS Tax Corporation Tax, Processing Unit, PO Box 22101, Albany NY 12201-2101, must be mailed to this address instead (see *Private delivery services* below):

**NYS TAX DEPARTMENT  
PO BOX 15181  
ALBANY NY 12212-5181**

Any S corporation tax form for tax years 2014 or before that instructs you to mail the form to: NYS Tax Corporation Tax, Processing Unit, PO Box 22092, Albany NY 12201-2092, or NYS Tax Corporation Tax, Processing Unit, PO Box 22096, Albany NY 12201-2096, must be mailed to this address instead (see *Private delivery services* below):

**NYS TAX DEPARTMENT  
PO BOX 15182  
ALBANY NY 12212-5182**

**Note:** Forms mailed to the old addresses may be delayed in processing.

## Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery.

For all the forms referenced above, if you are using a private delivery service, send to:

NYS TAX DEPARTMENT  
CORP TAX PROCESSING  
90 COHOES AVE  
GREEN ISLAND NY 12183

## Need help?



Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features



### Telephone assistance

**Corporation Tax** Information Center: (518) 485-6027

To order forms and publications: (518) 457-5431

**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



**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, call the information center.