



# Instructions for Form CT-183-M

## Transportation and Transmission Corporation MTA Surcharge Return

**CT-183-M-I**

### New for 2024

For a detailed list of what's new, including a summary of tax law changes, visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: 2024).

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

This form is for general instructions that apply to all corporation tax forms. It includes a variety of topics about how to fill out your form (for example, entry formats and third-party designee), filing and payment information (such as when Form CT-200-V is required), collection options that we may take, tax shelter information, and your rights under the Tax Law. Form CT-1 also has our contact information if you need help, and our privacy notification.

For details, visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: CT-1).

**Note:** All citations are to New York State Tax Law sections (§) unless specifically noted otherwise.

### General information

#### Who must file

##### Form CT-183 filers

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 the metropolitan transportation business tax (MTA surcharge) on business done in the Metropolitan Transportation Authority region. **However, you are not required to file Form CT-183-M the first time you file Form CT-183, Transportation and Transmission Corporation Franchise Tax Return on Capital Stock.** The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

#### When and where to file

You must file this return by April 15, following the close of the calendar year. If April 15 falls on a Saturday, Sunday, or legal holiday, in any year, the return is due on the next business day. Mail your return to:

NYS CORPORATION TAX  
PO BOX 15181  
ALBANY NY 12212-5181

**Private delivery services:** See Publication 55, *Designated Private Delivery Services*.

#### Extension of time to file MTA surcharge return

You may request extension of time by filing Form CT-5.9, *Request for Three-Month Extension to File*, on or before the original due date. Most corporation taxpayers are **required** to file their extensions electronically.

#### Completing your tax return

##### Amended return

If you are filing an amended return mark an **X** in the Amended return box on the top of page 1.

To request a credit or refund, you **must** file an amended New York State return within three years of the time the original return was filed or within two years of the time the tax was paid, whichever is later; or, if no return was filed, within two years of the time the tax was paid. For additional limitations on credits or refunds, see Tax Law § 1087.

#### Important identifying information

When preparing your corporation tax forms, be sure to accurately complete the corporation's identifying information (employer identification number [EIN] and file number) including your current address. If you use a paid preparer or accounting firm, verify your complete and accurate identifying information on each completed form. Keep a record of your identifying information for future use.

### 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**.

#### Calculation of MTA surcharge

##### Line 6

You can apply an overpayment of franchise tax from Form CT-183 to your MTA surcharge liability.

1. Enter the period in which the overpayment occurred (month and year) and the amount to be applied.
2. Indicate the amount to be applied to the MTA surcharge on the overpayment line of Form CT-183.
3. Include on this line any amount reported on Form CT-183-M, line 14, for the preceding tax period.

##### Line 9

If you do not pay the MTA surcharge on or before the original due date (**without** regard to any extension of time for filing), you **must** pay interest on the amount of the underpayment from the original due date to the date paid.

##### Line 10

You must calculate additional charges for late filing and late payment on the amount of MTA surcharge, minus any payment made on or before the due date (**with** regard to any extension of time for filing).

- 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% (§ 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 (§ 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% (§ 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 (§ 1085(a)).

If you think you are not liable for these additional charges, attach a statement to your return explaining the delay in filing, payment, or both (§ 1085).

**Note:** You may calculate your penalty and interest online (visit [www.tax.ny.gov](http://www.tax.ny.gov) and search: *penalty*), or you may call and we will calculate the penalty and interest for you (see *Need help?* in Form CT-1).

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.

---

### Lines 12 through 15

If line 4 is less than line 7, subtract line 4 from line 7. This is the amount of overpayment. You may divide your overpayment between lines 13, 14, and 15 in any way you choose.

## Schedule A

### Calculation of MCTD allocation percentage

If you do all of your New York State business within the 12 counties of the MCTD, do **not** complete this schedule. Enter **100** on line 2. If you do part of your New York State business outside the MCTD, calculate an MCTD allocation percentage by completing the appropriate part of this schedule.

Corporations taxable under Tax Law § 183 **must** pay an annual tax calculated on the basis of the preceding year. You **must** base the calculation of your 2024 MTA surcharge and MCTD allocation percentage on amounts from your **2023** Form CT-183. This return was due on March 15, 2024.

### Part 1: General transportation and transmission corporations

All corporations taxable under Tax Law § 183-a, except corporations operating vessels, **must** use Part 1 to calculate their MCTD allocation percentage. Use the same instructions for 2024 Form CT-183, Schedule A, Part 1, **except** you **must** substitute *New York State* for *Everywhere* and *MCTD* for *New York State*.

Enter in column A the average value of gross assets for the year employed within the MCTD, and enter in column B the average value of gross assets for the year employed within New York State.

### Part 2: Corporations operating vessels in MCTD territorial waters

If you are a corporation operating vessels in the navigable lakes, rivers, streams, and waters within New York State and the MCTD you **must** use Part 2 to calculate your Tax Law § 183-a MCTD allocation percentage. Divide 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.

## 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.