



CT-187
(9/11)

Staple forms here

New York State Department of Taxation and Finance

Election or Revocation of Election By Railroad and Trucking Corporations To Be Taxable Under Article 9

Employer identification number	File number	Business telephone number ()	
Legal name of corporation		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation	Date received (for Tax Department use only)
Number and street or PO box		Date of incorporation	
City	State	ZIP code	Foreign corporations: date began business in NYS
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			Audit (for Tax Department use only)

Election (see instructions)

I certify that I am an authorized person of the corporation named above. On behalf of the corporation, I elect that it be subject to Tax Law, Article 9, sections 183 and 184 for _____ and subsequent years. This election will remain in effect until revoked.
(year)

Authorized person	Printed name of authorized person	Signature of authorized person	Official title	
	E-mail address of authorized person	Telephone number ()	Date	

Revocation of election (complete this section to revoke a previously made election)

I certify that I am an authorized person of the corporation named above. On behalf of the corporation, I revoke the election to be subject to Tax Law, Article 9, sections 183 and 184 made for the corporation on _____. I understand that by making this revocation, the corporation will become subject to Tax Law, Article 9-A *Franchise Tax on Business Corporations*, or Tax Law, Article 32, *Franchise Tax on Banking Corporations*. I also understand that this revocation is permanent.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title	
	E-mail address of authorized person	Telephone number ()	Date	

Instructions

General information

Railroad and trucking corporations include corporations, joint-stock companies, limited liability companies, publicly traded partnerships that are taxed as corporations under the Internal Revenue Code, and associations formed for, or principally engaged in, the conduct of a railroad, palace car, sleeping car, or trucking business, or formed for, or principally engaged in, the conduct of two or more such businesses.

For tax years beginning on or after January 1, 1998, railroad and trucking corporations are subject to tax under Article 9-A or Article 32 (for certain subsidiaries of banks), **unless** they elect to be taxed under Article 9, sections 183 and 184. For more information, see *Filing requirements for railroad and trucking corporations* in Form CT-183/184-I, *Instructions for Forms CT-183 and CT-184*, or see TSB-M-97(8)C, *Railroad and Trucking Corporations Subject to Tax under Article 9, 9-A or 32 of the Tax Law*.

Election

To be taxed under Article 9, sections 183 and 184, mark an **X** in the box and complete the *Election* section. To be taxed under Article 9, sections 183 and 184, you must file Form CT-187 no later than the due date (without extensions) of the first return that would be due under Article 9, section 183 or 184; Article 9-A; or Article 32. **This election will remain in effect until revoked by the taxpayer.**

Revocation of election

To revoke an election, mark an **X** in the box and complete the *Revocation of election* section. You must file Form CT-187 by March 15 of the first year your corporation is not to be taxed under Article 9. If March 15 falls on a Saturday, Sunday, or legal holiday, the revocation is due on the next business day. The revocation will be effective as of January 1 of that year. A revocation filed after the due date will take effect the following January 1. This revocation is permanent; once you revoke an election, you may not later elect again to be taxed under Article 9, sections 183 and 184.

Where to mail your Form CT-187:

**NYS TAX DEPARTMENT
CORP TAX REGISTRATION
W A HARRIMAN CAMPUS
ALBANY NY 12227**

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?* 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.

Need help? and Privacy notification

See Form CT-1, *Supplement to Corporation Tax Instructions*.
