



# CT-184-R

(11/05)

New York State Department of Taxation and Finance

## Foreign Bus and Taxicab Corporation Tax Return

Tax Law — Article 9, Section 184

For calendar year \_\_\_\_\_

Employer identification number		File number		If your name, employer identification number, address or owner/ officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. See the <i>Need help?</i> section of the instructions.	For office use only	
Mailing name and address	Legal name of corporation				Date received	
	Mailing name (if different from legal name above)					
	C/o Street or P O box					
City			State	ZIP code		
<input type="checkbox"/> Check box if refund claimed	Trade name	Business telephone number ( )		Date began business in NYS		
Location of commercial domicile				NAICS business code number (from federal return)		
Is this corporation authorized to do business in New York State? <input type="checkbox"/> Yes <input type="checkbox"/> No		State or country of incorporation		Date		

<b>A.</b> Pay amount shown on line 8. Make check payable to: <b>New York State Corporation Tax</b> Attach your payment here. Detach all check stubs.	Payment enclosed	
	<b>A.</b>	

### Tax computation

1	Number of trips made into New York State (see instructions)		
2	Tax rate	\$15	00
3	Tax due (multiply line 1 by line 2; result should not exceed \$165)		00
4	MTA surcharge from line 15, if applicable (if none, enter 0)		
5	Balance of maintenance fee (authorized corporations only; see instructions)		
6	Total (add lines 3 through 5)		
7	Total prepayments (see instructions)		
8	Balance due (if line 7 is less than line 6, subtract line 7 from line 6; enter payment on line A above)		
9	Overpayment to be refunded (if line 6 is less than line 7, subtract line 6 from line 7)		

### Computation of Metropolitan Transportation Business Tax (MTA surcharge) (see instructions)

10	Total number of trips made into New York State (from line 1)		
11	Number of trips made into the MCTD		
12	MCTD allocation percentage (divide line 11 by line 10)		%
13	Amount of tax from line 3 above		00
14	Allocated tax (multiply line 13 by line 12)		
15	MTA surcharge (multiply line 14 by 17% (.17); enter here and on line 4)		

**Certification.** I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature of authorized person		Official title	Date
Paid preparer use only	Firm's name (or yours if self-employed)		ID number
	Address		Signature of individual preparing this return

Mail to: NYS TAX DEPARTMENT, CORPORATION TAX CONTROL UNIT, W A HARRIMAN CAMPUS, ALBANY NY 12227

# Instructions

## General information

Certain **foreign** (those corporations organized under the laws of any other state or country), bus and **foreign** taxicab corporations that conduct at least one but fewer than 12 trips into New York State during a year are taxable under Article 9, section 184. These corporations are not taxed under Article 9-A and are also exempt from tax under Article 9, section 183. For more information, see TSB-M-88(8)C.

## Who must file

Foreign bus and taxicab corporations that do business or employ capital in New York State only by reason of conducting fewer than 12 trips into this state during a year and that do not own or lease property (other than the vehicles used to conduct the trips) or do not maintain an office in this state, must file Form CT-184-R.

Foreign bus and taxicab corporations that conduct 12 or more trips into New York State, do business, employ capital, own or lease property, or maintain an office in New York State are taxable under Article 9-A and must file the appropriate form.

## When and where to file

Filing periods for this form must be based on a calendar year regardless of the federal reporting period. File your return on or before March 15 of the succeeding year.

Mail to: **NYS TAX DEPARTMENT  
CORPORATION TAX CONTROL UNIT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227**

If you cannot meet the filing deadline, ask for a three-month extension of time by filing Form CT-5.9, *Request for Three-month Extension to File (for Article 9 tax return, MTA surcharge, or both)*. Indicate on Form CT-5.9 that you will be filing Form CT-184-R.

## Penalties and interest for late filing and late payment

If you are liable for this tax and do not file this return by March 15 or the extended due date and pay the tax due by March 15, the corporation will become taxable under Tax Law Article 9-A, and will be liable for all penalties and interest provided by Article 27.

## Tax rate

The tax rate is \$15 per trip made into New York State for up to 11 trips (the maximum tax is \$165).

In addition, the metropolitan transportation business tax (MTA surcharge) applies for trips made into the Metropolitan Commuter Transportation District (MCTD) at 17% of the allocated tax (see the instructions for lines 10 through 15).

## Foreign corporations — maintenance fee

If you are authorized to do business in New York by the New York State Department of State, you must pay an annual maintenance fee of \$300. This fee may be claimed as a credit against tax due including the MTA surcharge under Article 9. See the instructions for line 5.

## License fee — Form CT-240, Foreign Corporation License Fee Return

As a foreign corporation (organized under the laws of any other state or country) you must also file Form CT-240 and pay a license fee. File Form CT-240 when you file your first franchise tax return. The minimum license fee is \$10.

## Change of business information

You must report any changes in your business name, identification number, mailing address, physical address, telephone number, or owner/officer information on Form DTF-95, *Business Tax Account Update*. If only your address has changed, you may file Form DTF-96, *Report of Address Change for Business Tax Accounts*. You can get these forms on our Web site, or by fax or phone (see *Need help?* below).

## Identifying information

When preparing your corporation tax return, please be sure to accurately complete the corporation's identifying information (employer identification

number (EIN) and file number), including your current address. Keep a record of your identifying information for future use.

If you use a paid preparer or accounting firm, make sure they use complete and accurate information when completing all your forms.

## Line instructions

**Line 1** — Enter the number of trips made into New York State. A corporation is conducting a trip into New York State when one of its vehicles (owned, leased or operated) enters the state and transports passengers to, from, or to and from a New York location. A corporation will not be considered to be conducting a trip into New York State if its vehicles only make incidental stops at locations in the state while in transit from a location outside New York to another location outside New York.

Attach a statement to the return containing the following information for each trip:

- Date of trip
- Number of vehicles used
- Number and location of stops made in New York
- Place of origination
- Destination

**Line 5** — If you are authorized to do business in New York State, enter the difference between the maintenance fee of \$300 and the taxes computed on lines 3 and 4.

### Example:

<i>Annual maintenance fee</i> .....	\$300.00
<i>Line 3: 6 trips times \$15</i> .....	- 90.00
<i>Line 4: MTA surcharge from line 15</i> .....	- 15.30
<i>Balance of maintenance fee; enter on line 5</i> .....	\$194.70

If you are not authorized, enter **0** on line 5.

**Line 7** — Enter the amount paid with extension Form CT-5.9 and any other amounts paid or carried over from previous tax years.

## Computation of Metropolitan Transportation Business Tax (MTA Surcharge)

If you make trips into the MCTD, you must complete this section and pay the MTA surcharge. The MCTD includes the 12 counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

If you did not make any trips into the MCTD, enter **0** on line 4; do not complete lines 10 through 15.

## Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

## Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** 1 800 748-3676



**To order forms and publications:** 1 800 462-8100

**Business Tax Information Center:** 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800



**Hearing and speech impaired**  
(telecommunications device for the deaf (TDD) callers only): 1 800 634-2110