

**CT-183-M**

Department of Taxation and Finance
Transportation and Transmission Corporation
MTA Surcharge Return

Tax Law – Section 183-a

Amended return

For calendar year 2025

Employer identification number (EIN)	File number	Business telephone number ()	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation		Trade name/DBA	
Mailing address		State or country of incorporation	
Care of (c/o)			
Number and street or PO Box		Date of incorporation	Foreign corporations: date began business in NYS
City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)
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.			

File this form if you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD) (see *instructions*). If not, you need not file this form, but you must disclaim liability for the MTA surcharge on Form CT-183.

A. Pay amount shown on line 11. Make payable to: **New York State Corporation Tax**
 Attach your payment here. Detach all check stubs. (See *instructions* for details.)

Payment enclosed

A**Calculation of MTA surcharge**

1 New York State franchise tax (from 2024 Form CT-183, line 6).....	•	1	
2 MCTD allocation percentage (from line 23 or 25).....	•	2	%
3 Allocated tax (multiply line 1 by line 2)	•	3	
4 MTA surcharge (multiply line 3 by 17% (.17)).....	•	4	
5 Prepayments with Form CT-5.9, line 10.....	•	5	
6 Overpayment (see <i>instructions</i>) <input type="text"/> Period	•	6	
7 Total prepayments (add lines 5 and 6)		7	
8 Balance (if line 7 is less than line 4, subtract line 7 from line 4)		8	
9 Interest on late payment (see <i>instructions</i>)	•	9	
10 Additional late charges (see <i>instructions</i>)	•	10	
11 Balance due (add lines 8, 9, and 10 and enter here; enter the payment amount on line A above)	•	11	
12 Overpayment (if line 4 is less than line 7, subtract line 4 from line 7; see <i>instructions</i>)		12	
13 Amount of overpayment to be credited to New York State franchise tax (see <i>instructions</i>)	•	13	
14 Amount of overpayment to be credited to MTA surcharge for next period (see <i>instructions</i>).....	•	14	
15 Amount of overpayment refunded (subtract lines 13 and 14 from line 12; see <i>instructions</i>)	•	15	

Schedule A – Calculation of MCTD allocation percentage (see *instructions*)

Part 1 – General transportation and transmission corporations (see <i>instructions</i>)	A MCTD	B New York State
16 Accounts receivable	16	
17 Shares of stock of other companies owned (attach list showing corporate name, shares held, and actual value)	17	
18 Bonds, loans, and other securities, except U.S. obligations	18	
19 Leaseholds	19	
20 Real estate owned.....	20	
21 All other assets (except cash and investments in U.S. obligations)	21	
22 Total (add lines 16 through 21)	22	
23 MCTD allocation percentage (divide line 22, column A, by line 22, column B; enter here and on line 2)	23	%



Part 2 – Corporations operating vessels in MCTD territorial waters (see *instructions*)

	A MCTD territorial waters	B New York State territorial waters
24		
25		%

Third – party designee <i>(see instructions)</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's email address			PIN <input type="checkbox"/>

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

Authorized person	Printed name of authorized person	Signature of authorized person	Official title		
	Email address of authorized person		Telephone number ()	Date	
Paid preparer use only (see instr.)	Firm's name (<i>or yours if self-employed</i>)		Firm's EIN	Preparer's PTIN or SSN	
	Signature of individual preparing this return	Address		City	State ZIP code
	Email address of individual preparing this return		Preparer's NYTPRIN	or	Excl. code

See instructions for where to file.

