



CT-187
(6/98)

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	For office use only
Mailing name and address	Legal name of corporation	Trade name/DBA	Date received
	Mailing name (if different from legal name) and address c/o Number and street or PO box PLACE LABEL HERE		State or country of incorporation
	City State ZIP code		Date of incorporation
	If your name, employer identification number, address, or owner / officer information has changed, you must file Form DTF-95 (see instructions). If you need Form DTF-95, call 1 800 462-8100 to request one. From areas outside the U.S. and outside Canada, call (518) 485-6800.		Foreign corporations: date began business in NYS
Principal business activity		Business telephone number ()	

Election (Corporations not subject to sections 183 and 184 for 1997 should complete this section to elect to be taxable under Article 9)

I certify that I am an elected officer of or authorized person with respect to the corporation named above. On behalf of the corporation, I elect that it be subject to Article 9, sections 183 and 184, of the Tax Law for _____ and subsequent years.
Year

Signature of elected officer or authorized person	Official title	Telephone number ()	Date
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Revocation of Election (Complete this section to revoke a previously made election)

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

Signature of elected officer or authorized person	Official title	Telephone number ()	Date
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Instructions

General Information

Railroad and trucking corporations include corporations, joint-stock companies 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 of such businesses.

For tax years beginning on or after January 1, 1998, railroad and trucking corporations are subject to tax under Article 9-A, General Business Franchise Tax, or Article 32, Bank Franchise Tax (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* on Form CT-183/184-I.

Election

To be taxed under Article 9, sections 183 and 184, check the box and complete the *Election* section above. A railroad or trucking corporation that begins business in New York State after 1997 and elects to be taxed under Article 9, sections 183 and 184, must file its *Election* 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.

Note: Corporations that were subject to tax under Article 9, sections 183 and 184 prior to January 1, 1998 can not make this election. The last date for those corporations to make the election was March 15, 1998.

Revocation of Election

To revoke an election, check the box and complete the *Revocation of Election* section above. Form CT-187 must be filed by March 15 of the first year the corporation is not to be taxed under Article 9. The revocation will be effective as of January 1 of that year. A revocation filed after March 15 will take effect the following January 1. This revocation is permanent; once a corporation revokes an election, the corporation may not later elect again to be taxed under Article 9, sections 183 and 184.

Where to File

Mail the completed Form CT-187 to:
**NYS DEPARTMENT OF TAX AND FINANCE
RALS — IDENTIFICATION EXCEPTION UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227-0150**

Private Delivery Services

The date recorded or marked by certain private delivery services, as designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance, will be treated as a postmark, and that date will be considered to be the date of delivery in determining whether your return was filed on time. (Designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. Call 1 800 462-8100 for information on ordering forms and publications.)