



**CT-187**  
(8/99)

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	<i>For office use only</i>	
<b>Mailing name and address</b>	Legal name of corporation		Trade name/DBA	
	Mailing name (if different from legal name) and address		State or country of incorporation	
	c/o		Date of incorporation	
	Number and street or PO box		Foreign corporations; date began business in NYS	
	City	State	ZIP code	<i>Audit use</i>
If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. 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.			Business telephone number (    )	

**Election** *(see instructions below)*

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* in Form CT-183/184-I, or see TSB-M-97(8)C.

### 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.

### Revocation of election

To revoke an election, check the box and complete the *Revocation of election* section above. You must file Form CT-187 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 TAX DEPARTMENT  
RALS — ID EXCEPTION UNIT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0150**

## Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, 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. If you have used a designated private delivery service and need to establish the date of delivery, contact that private delivery service for instructions on how to obtain written proof of the date of delivery.

The current designated private delivery services are:

1. Airborne Express (Airborne):  
Overnight Air Express Service  
Next Afternoon Service  
Second Day Service
2. DHL Worldwide Express (DHL):  
DHL Same Day Service  
DHL USA Overnight
3. Federal Express (FedEx):  
FedEx Priority Overnight  
FedEx Standard Overnight  
FedEx 2 Day
4. United Parcel Service (UPS):  
UPS Next Day Air  
UPS Next Day Air Saver  
UPS 2nd Day Air  
UPS 2nd Day Air A.M.

## Privacy notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 8, 9, 9-A, 13, 19, 27, 32, 33, and 33-A of the Tax Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer corporate tax liabilities under the Tax Law, for certain tax refund offsets, and for any other purpose 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 the Registration and Data Services Bureau, NYS Tax Department, Building 8, Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

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## Need help?



**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For business tax information, call the  
New York State Business Tax  
Information Center: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

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



**Fax-on-demand forms:** Forms are  
available 24 hours a day, 1 800 748-3676  
7 days a week.



**Internet access:** <http://www.tax.state.ny.us>



### Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



**If you need to write,** address your letter to:

NYS TAX DEPARTMENT  
TAXPAYER ASSISTANCE BUREAU  
TAXPAYER CORRESPONDENCE  
W A HARRIMAN CAMPUS  
ALBANY NY 12227