



CT-184

Franchise Tax Return on Gross Earnings

By Transportation and Transmission Corporations and Associations

Article 9, Section 184, Tax Law

Attach a copy of your federal return.

Employer identification number	File number	If your name, employer identification number, address or owner/ officer information has changed, file Form DTF-95 (see instructions).	For office use only	
Name	PLACE LABEL HERE		Date received	
Number and street	City or town		State	ZIP code
Trade name	Business telephone number	Business group code number (from federal return)	Audit use	
Principal business activity	State or country of incorporation	date		Date began business in NYS
Is the corporation organized under NYS Transportation Corporation Law? <input type="checkbox"/> Yes <input type="checkbox"/> No				

- Do you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District? Yes No
 If you answer yes, you must file Form CT-184-M. If you answer no, it is not necessary for you to file Form CT-184-M.
- Have you been audited by the Internal Revenue Service in the past 5 years? Yes No
 If yes, list year(s):

A. Payment - pay amount shown on line 13 — Make check payable to: New York State Corporation Tax	Payment enclosed
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Schedule A — Tax Computation

1 Telephone and telegraph companies only: gross earnings from line 59	•		x .003	1		
2 All other transportation and transmission companies: gross earnings from line 59	•		x .0075	2		
3 Tax on dividends (certain railroads from line 65)				3		
4 Special additional mortgage recording tax credit (Attach Form CT-43)				4		
5 Total tax (subtract line 4 from appropriate tax on line 1, 2, or 3)				5		
6 First installment for calendar year 1989						
a. Enter amount on line 3 from Form CT-5.9, Application for Extension, if this form was filed				6a		
b. Enter 25% of line 5 (above) if Form CT-5.9 was not filed and line 5 is over \$1,000				6b		
7 Total (line 5 plus line 6a or 6b)				7		
8 Prepayments (from line 7)				8		
9 Balance (if line 8 is smaller than line 7, subtract line 8 from line 7)				9		
10 Interest on late payment (compute on amount from line 5 or line 9, whichever is less)				10		
11 Late filing and late payment penalties (compute on amount from line 5 or line 9, whichever is less)				11		
12 Underpayment of estimated tax penalties <input type="checkbox"/> Form CT-222 attached				12		
13 Balance due (add lines 9, 10, 11 and 12 - enter payment on line A above)				13		
14 Overpayment (if line 7 is smaller than line 8, subtract line 7 from line 8)				14		
15 Overpayment to be credited to next period				15		
16 Balance of overpayment (subtract line 15 from line 14)				16		
17 Overpayment to be credited to Form CT-184-M				17		
18 Overpayment to be refunded (subtract line 17 from line 16)				18		

You must also file Form CT-183

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

Date	Signature of officer	Official title
Date	Signature of individual or name of firm preparing this return	Preparer's address

Mail to: NYS Corporation Tax, Processing Unit, P.O. Box 1909, Albany, NY 12201-1909, on or before March 15, 1989

Schedule B — Mileage Allocation — Transportation Over the Road or Through Pipelines

		(a) New York State	(b) Everywhere
19	Revenue mileage or miles of transportation	19 •	•
20	Allocation percentage (divide line 19, column (a) by line 19, column (b)) Enter on the appropriate line of Schedule E	20 •	%

Schedule C — Allocation of Gross Operating Revenue from Telephone and Telegraph Corporations (See instructions)

21	Intrastate gross operating revenue — 100% New York State	21 •	
Allocation — Accounting Rule Method			
22	Interstate gross operating revenue allocated to New York State	22 •	
23	Foreign gross operating revenue allocated to New York State	23 •	
24	Total allocated interstate and foreign gross operating revenue (add lines 22 and 23) Attach report filed with NYS Public Service Commission	24 •	

Allocation — Formula Rule Method

Part I — Computation of revenue-producing circuit miles factor (Include only revenue-producing communication pathways and revenue-producing channels used in connection with interstate and/or foreign transmission services)

25	Number of revenue-producing circuit miles in New York State	25 •	
26	Number of revenue-producing circuit miles everywhere	26 •	
27	Revenue-producing circuit miles factor (divide line 25 by line 26)	27 •	%
28	Factor weight	28	17.5 %
29	Revenue-producing circuit miles allocation percentage (multiply line 27 by line 28)	29 •	%

Part II — Computation of Property Factor (Include only property used in connection with interstate and/or foreign transmission services)

		(a) New York State	(b) Everywhere	
30	Average value of real property owned	30		
31	Average value of rented real property (multiply the annual rent by 8)	31		
32	Average value of tangible personal property owned	32		
33	Average value of tangible personal property rented (multiply the annual rent by 8)	33		
34	Average value of intangible assets	34		
35	Average value of extraterrestrial property	35		
36	Total (add lines 30 through 35)	36 •	•	
37	Property factor (divide line 36, column (a) by line 36, column (b))	37 •	%	
38	Factor weight	38	82.5 %	
39	Property factor allocation percentage (multiply line 37 by line 38)	39 •	%	
40	Formula rule percentage (add lines 29 and 39)	40 •	%	
41	Interstate gross operating revenue (•) x _____ % from line 40	41 •		
42	Foreign gross operating revenue (•) x _____ % from line 40	42 •		
43	Total allocated interstate and foreign gross operating revenue (add lines 41 and 42)	43 •		
44	Total intrastate, interstate and foreign gross operating revenue (add lines 21 and 24, or lines 21 and 43 - enter here and on line 51)	44		

