New York State Department of Taxation and Finance

CT-184

Franchise Tax Return on Gross Earnings
By Transportation and Transmission
Corporations and Associations
Tax Law — Article 9, Section 184

1991

For calendar year 1991

Employer identification number	File number	You **must** report changes to your name, EIN, address or owner/officer information on Form DTF-95. Also, if address on return is new, check box. ☐	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 activity code number (from federal return)

Principal business activity	State or country of incorporation date /	Date began business in NYS	Audit use

Is the corporation organized under NYS Transportation Corporations Law? ☐ Yes ☐ No	If this is an association or publicly traded partnership, check box. ■

Attach a copy of your federal return.

— Do you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District?   ■ Yes   ■ No

   If you answered *Yes*, you must file Form CT-184-M.

— Have you been audited by the Internal Revenue Service in the past 5 years?   ☐ Yes   ☐ No

   If *Yes*, list years: _____

A. Payment - pay amount shown on line 14 — Make check payable to: *New York State Corporation Tax*	Payment enclosed ■

Tax Computation

1 Gross earnings from line 51	●	x .0075	1	●
2 Tax on dividends of certain railroads from line 57			2	●
3 Special additional mortgage recording tax credit *(attach Form CT-43)*			3 ■	
4 Total tax *(subtract line 3 from appropriate tax on line 1 or line 2)*			4 ■	
5 Tax surcharge *(multiply line 4 by 15% (.15))*			5 ■	
6 Total tax and tax surcharge *(add lines 4 and 5)*			6 ■	
First installment for calendar year 1992:				
7a Enter amount from line 3 of Form CT-5.9, *Application for Extension*, if this form **was filed**			7a ■	
7b Enter 25% (.25) of line 6 (above) if Form CT-5.9 **was not filed** and line 6 is over $1,000			7b ■	
8 Total *(add lines 6 and 7a or 7b)*			8 ■	
9 Prepayments *(from line 63)*			9 ■	
10 Balance *(if line 9 is less than line 8, subtract line 9 from line 8)*			10 ■	
11 Interest on late payment *(see instructions)*			11 ■	
12 Late filing and late payment penalties *(see instructions)*			12 ■	
13 Underpayment of estimated tax penalties ■ Check box if Form CT-222 is attached *(If none, enter "0".)*			13 ■	
14 Balance due *(add lines 10 through 13; enter payment on line **A** above)*			14 ■	
15 Overpayment *(if line 8 is less than line 9, subtract line 8 from line 9)*			15 ■	
16 Overpayment to be credited to next period........................			16 ■	
17 Balance of overpayment *(subtract line 16 from line 15)*			17 ■	
18 Overpayment to be credited to Form CT-184-M........................			18 ■	
19 Overpayment to be refunded *(subtract line 18 from line 17)*			19 ■	

You must also file Form CT-183

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

Date	Signature of elected officer or authorized person	Official title
Date	Print or type name of paid individual or firm preparing this return	Signature of individual preparing this return
Paid preparer's ID number ■	Paid preparer's address	

Mail to: NYS Corporation Tax, Processing Unit, P.O. Box 1909, Albany, NY 12201-1909, on or before March 16, 1992.

Every taxpayer must compute its allocation by using either Schedule A or Schedule B, whichever is appropriate.

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

		A New York State	B Everywhere
20	Revenue mileage or miles of transportation...................................... **20**	●	●
21	Allocation percentage *(divide line 20, column A, by line 20, column B; enter on the appropriate line of Schedule D)* **21**	● %	

Schedule B — Allocation of Gross Operating Revenue from Telephone and Telegraph Corporations *(see instructions)*

22	Intrastate gross operating revenue — 100% New York State **22**	●	

Allocation — Accounting Rule Method

23	Interstate gross operating revenue allocated to New York State **23**	●	
24	Foreign gross operating revenue allocated to New York State **24**	●	
25	Total allocated interstate and foreign gross operating revenue *(add lines 23 and 24)* **25**	●	

Attach report filed with NYS Public Service Commission

Allocation — Formula Rule Method

Include only property used in connection with interstate and/or foreign transmission

		A New York State	B Everywhere	
26	Average value of real property owned **26**			
27	Average value of rented real property *(multiply the annual rent by 8)* **27**			
28	Average value of tangible personal property owned **28**			
29	Average value of tangible personal property rented *(multiply the annual rent by 8)* **29**			
30	Average value of intangible assets........ **30**			
31	Average value of extraterrestrial property ... **31**			
32	Total *(add lines 26 through 31)* **32**	●	●	
33	Formula rule percentage *(divide line 32, column A, by line 32, column B)* **33**	●		%
34	Interstate gross operating revenue .. (●_____ x _____% from line 33) **34**	●		
35	Foreign gross operating revenue ... (●_____ x _____% from line 33) **35**	●		
36	Total allocated interstate and foreign gross operating revenue *(add lines 34 and 35)* **36**	●		
37	Total intrastate, interstate and foreign gross operating revenue *(add lines 22 and 25, or lines 22 and 36; enter here and on line 43)* **37**			

Schedule C — Allocation of Interest and Dividends

A Description of Investments and Interest Bearing Cash Accounts		B Amount of Interest or Dividends Received	C Issuer's Allocation Percentage	D Interest and Dividends Allocated to New York
Name	Type			

38	Total — Interest and dividends allocated to New York State *(enter here and on line 47)*............... **38**	●	

Schedule D — Tax Computation Based on Gross Earnings From Business in New York State

39 Gross receipts from business and other sources *(total from federal return)* .... **39** •

Gross receipts from transportation and transmission allocated to NYS:

	Gross Receipts	Allocation % from line 21		
40 Trucking	•	x	%	**40** •
41 Pipeline *(see instructions)*	•	x	%	**41** •
42 Messenger service	•	x	%	**42** •

43 Telephone and telegraph *(intrastate and allocated interstate and foreign gross operating revenue from line 37)* .. **43** •

44 Water transportation *(gross receipts from transportation services originating and terminating within New York State; attach list)* .... **44** •

45 Railroad transportation *(gross receipts from transportation services originating and terminating within New York State; attach list)* .... **45** •

Gross receipts from other sources:

46 Rental income from use of real or tangible personal property within New York State............... **46** •

47 Allocated interest and dividends from line 38... **47** •

48 Capital gains from sale or exchange of property within New York State *(see instructions)* .... **48** •

49 Capital gains from sale or exchange of securities where the situs is within New York State .... **49** •

50 Gross receipts from all other sources within New York State .... **50** •

51 Total gross earnings allocated to New York State *(add lines 40 through 50; enter here and on line 1)* ..... **51** •

Schedule E — Annual Tax on Dividends — If this is a subway, railroad, elevated railroad, or surface railroad not operated by steam whose property is leased to another railroad, complete the following items for the period beginning January 1, 1991 and ending December 31, 1991.

52 Name of corporation to whom leased_____

53 Amount of capital stock on which dividends were paid **53**

54 Total amount of dividends paid **54**

55 Dividend rate percent, per annum *(divide line 54 by line 53)* .... **55** %

56 Amount of dividends paid in excess of 4% dividend rate **56**

57 Tax on dividends *(multiply line 56 by 4.5% (.045); enter here and on line 2)* **57**

Schedule F — Composition of Prepayments Claimed on Line 9

	Date	Section 184 amount		Deposit Serial Number
58 Mandatory first installment				
59 CT-400 installments .... Due June				
Due Sept				
Due Dec				
60 Payment with extension CT-5.9				
61 Credit from prior years				
62 Credit from Form CT-184-M				
63 Total *(add lines 58 through 62; enter here and on line 9)*				