New York State Department of Taxation and Finance

CT-183

1992

Franchise Tax Return on Capital Stock
By Transportation and Transmission Corporations and Associations
Tax Law — Article 9, Section 183

For calendar year 1992

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 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

Federal return was filed on   ☐ 1120   ☐ 1120S   ☐ consolidated basis   ☐ other

— Does this corporation have an interest in real property located in New York State?   • ☐ Yes   • ☐ No

— Has the controlling interest in the corporation's stock changed during the period covered in this return?   • ☐ Yes   • ☐ No

  If you answered *Yes* to both questions, attach an explanation. See instructions.

— 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-183-M.

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

Tax Computation

1	Tax on allocated issued capital stock from line 58	1 •	
2	Tax based on dividend rate, from line 77 or line 80, whichever applies	2 •	
3	Minimum tax	3	75 00
4	Tax *(amount from line 1, 2 or 3, whichever is largest)*	4 •	
5	Special additional mortgage recording tax credit *(attach Form CT-43)*	5	
6	Tax after credits *(subtract line 5 from line 4)*	6	
7	Tax surcharge *(multiply line 6 by 15% (.15))*	7	
8	Total tax and tax surcharge *(add lines 6 and 7)*	8	
9	Prepayments *(from line 84)*	9	
10	Balance *(if line 9 is less than line 8, subtract line 9 from line 8)*	10	
11	Interest on late payment *(compute on amount from line 10)*	11	
12	Late filing and late payment penalties *(compute on amount from line 10)*	12	
13	Balance due *(add lines 10, 11 and 12; enter payment on line **A** above)*	13	
14	Overpayment *(if line 8 is less than line 9, subtract line 8 from line 9)*	14	
15	Amount of overpayment to be credited to next period	15	
16	Balance of overpayment *(subtract line 15 from line 14)*	16	
17	Amount of overpayment to be credited to Form CT-183-M	17	
18	Amount of overpayment to be refunded *(subtract line 17 from line 16)*	18	

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	

You must also file Form CT-184

Mail to: NYS Corporation Tax, Processing Unit, P O Box 1909, Albany NY 12201-1909, on or before March 15, 1993.

Schedule A — Allocation Percentage/Issuer's Allocation Percentage (if no allocation is claimed, enter 100% on line 26 or 28) (see instructions)

Part I — Allocation for General Transportation and Transmission Corporations		Average Value for the Year	
		A New York	B Everywhere
19 Accounts receivable	19		
20 Shares of stock of other companies owned (attach list showing corporate name, shares held and actual value)	20		
21 Bonds, loans and other securities, other than US obligations	21		
22 Leaseholds	22		
23 Real estate owned	23		
24 All other assets (except cash and investments in US obligations)	24		
25 Total (add lines 19 through 24)	25 ●		●
26 Allocation percentage (divide line 25, column A by column B)	26 ▮ %		

Part II — Allocation Percentage/Issuer's Allocation Percentage for Corporations Operating Vessels Not Exclusively Engaged in Foreign Commerce (see instructions)		A New York Territorial Waters	B Everywhere
27 Aggregate number of working days	27		
28 Allocation percentage (divide line 27, column A by column B)	28 ▮ %		

Schedule B — Assets and Liabilities

		A Beginning of Year	B End of Year
29 Total assets	29		●
30 Total liabilities	30		●
31 Total capital (subtract line 30 from line 29)	31		●
32 Capital stock — preferred stock	32		
33 Capital stock — common stock	33		
34 Paid-in capital in excess of par or stated value	34		
35 Retained earnings (appropriated or unappropriated)	35		
36 Add lines 30, 32, 33, 34 and 35	36		
37 Cost of treasury stock	37		
38 Total liabilities and capital (subtract line 37 from line 36)	38		●

Schedule C — Reconciliation of Retained Earnings

39 Balance beginning of year	39		
40 Net income (attach profit and loss statement)	40		
41 Other additions (explain)	41		
42 Total (add lines 39, 40 and 41)			42
43 Dividends	43 ●		
44 Other deductions (explain)	44		
45 Total dividends and other deductions (add lines 43 and 44)			45
46 Balance at end of year (subtract line 45 from line 42)			46

47 Did this corporation purchase any of its capital stock during the year?

● ☐ Yes ● ☐ No

If Yes, attach a separate sheet showing number and kinds of shares, consideration received for the issuances of the shares and purchase price of each share.

Schedule D — Computation of Tax Based on the Net Value of Issued Capital Stock

A Class of Stock	B Number of Shares at Year End	C Par Value	D Amount Paid In on Each Share	E Selling Price During Year		F Average Selling Price	G Net Value (column B × column F)
				High	Low		
Common							
Preferred							
No par value							
48 Total						Total net value	•

49 Multiply issued shares of stock on line 48, column B, by $5.00 per share . . **49** •
50 Taxable base *(multiply line 49 by _____%, from line 26 or 28)* **50**
51 Tax *(multiply line 50 by .0015 (1½ mills))* . . . . **51** •
52 Net value of issued capital stock *(from line 48, column G)* . . . . **52** •
53 Taxable base *(multiply line 52 by _____%, from line 26 or 28)* **53**
54 Tax *(multiply line 53 by .0015 (1½ mills))* . . . . **54** •
55 Net worth *(year-end assets minus year-end liabilities; from line 31, column B)* . **55** •
56 Taxable base *(multiply line 55 by _____%, from line 26 or 28)* **56**
57 Tax *(multiply line 56 by .0015 (1½ mills))* . . . . **57** •
58 Tax on allocated issued capital stock *(amount from line 51, 54 or 57, whichever is largest; enter here*
   and on line 1) **58**

Schedule E — Computation of Tax if Dividend Rate is 6% or more on Some or All Classes of Capital Stock.
All corporations **except** those operating vessels in foreign commerce complete Parts I and II.
Corporations operating vessels in foreign commerce complete Parts III and IV.

Part I — Tax Rate Computation Based on Dividends Paid During the Year

A Class of Stock	B Value of Stock on Which Dividends Were Paid	C Dividends Paid	D Dividend Rate C ÷ B	E Tax Rate Computation - If column D is 6% or more, multiply each percent, including fractions of a percent, in Column D by .000375 (3/8 of a mill). Do not convert the percentage amount in Column D to a decimal.
59 Common			%	mills; enter on line 65
60 Preferred			%	mills; enter on line 68
61 No par value			%	mills; enter on line 71
62 Total				

Part II — Tax Computation *(see instructions)*

63 Par value common stock *(line 59, column B)* **63**
64 Taxable base *(multiply line 63 by _____%, from line 26)* **64**
65 Tax *(multiply line 64 by _____mills, from line 59, column E)* . . . . **65** •
66 Par value preferred stock *(line 60, column B)* **66**
67 Taxable base *(multiply line 66 by _____%, from line 26)* **67**
68 Tax *(multiply line 67 by _____ mills, from line 60, column E)* . . . . **68** •
69 Amount paid in on no par value stocks *(line 61, column B)* **69**
70 Taxable base *(multiply line 69 by _____%, from line 26)* **70**
71 Tax *(multiply line 70 by _____ mills, from line 61, column E)* . . . . **71** •
72 Total value of stockholder's equity **72**
73 Capital subject to tax on dividends *(add lines 63, 66 and 69)* **73**
74 Capital not previously taxed *(subtract line 73 from line 72)* **74**
75 Taxable base *(multiply line 74 by _____%, from line 26)* **75**
76 Tax *(multiply line 75 by .0015 (1½ mills))* . . . . **76** •
77 Tax on allocated issued capital stock using dividend rates *(add lines 65, 68, 71 and 76; enter here and on line 2)* **77**

Part III — Tax Rate Computation Based on Dividends Paid During the Year

A Paid-in Capital	B Dividends Paid	C Dividend Rate B ÷ A	D Tax Rate Computation - If column C is 6% or more, multiply each percent in column C by .000375 (3/8 of a mill)
78 ●		%	mills; enter on line 80

Part IV — Tax Computation

79	Taxable base *(multiply line 78, column A by _____%, from line 28)*	79 ●	
80	Tax *(multiply line 79 by _____ mills, from line 78, column D; enter here and on line 2)*	80	

Schedule F — Composition of Prepayments Claimed on Line 9

		Section 183 amount		Deposit Serial Number
81	Payments with extension Form CT-5.9	81		
82	Credit from prior year	82		
83	Credit from Form CT-183-M	83		
84	Add lines 81, 82 and 83; enter here and on line 9.....................	84		