



CT-184

New York State Department of Taxation and Finance

Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings

Tax Law — Article 9, Section 184

For calendar year 1995

Final Return (see procedure in instr.)

Employer identification number, Mailing Name and Address, Trade name, Business telephone number, etc.

Attach a copy of your federal return.

- Is the corporation organized under NYS Transportation Corporations Law?
Do you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District?
Have you been audited by the Internal Revenue Service in the past 5 years?

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

Tax Computation

Table with 19 rows for tax computation: 1 Gross earnings from line 53, 2 Tax on dividends of certain railroads from line 59, etc.

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.

Signature of elected officer or authorized person, Official title, Date, Firm's name, ID number, Date, Address, Signature of individual preparing this return

Mail to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909, on or before March 15, 1996.

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 miles	20 ●	●
21	Allocation percentage (divide line 20, column A, by line 20, column B; enter on the appropriate line of Schedule C)	21 ■	%

Schedule B — Allocation of Gross Operating Revenue from 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

		A New York State	B Everywhere	
Include only property used in connection with interstate and/or foreign transmission				
26	Average value of real property owned	26		
27	Average value of real property rented (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 42)	37		

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

38	Gross receipts from business and other sources (total from federal return)			38	•	
Gross receipts from transportation and transmission allocated to NYS:						
		Gross Receipts	Allocation % From line 21			
39	Trucking	•	X %	39	•	
40	Pipeline (see instructions)	•	X %	40	•	
41	Messenger service	•	X %	41	•	
42	Telegraph services from line 37			42	•	
43	Total New York gross operating revenue from telephone services (see instructions)			43	•	
44	100% of separately charged inter-LATA, interstate and international telecommunications services (see instructions)			44	•	
45	Total New York gross operating revenue of a local telephone business subject to tax (subtract line 44 from line 43)			45	•	
46	Water transportation (gross receipts from transportation services originating and terminating within New York State; attach list)			46	•	
47	Railroad transportation (gross receipts from transportation services originating and terminating within New York State; attach list)			47	•	
Gross receipts from other sources:						
48	Rental income from use of real or tangible personal property within New York State			48	•	
49	Interest and dividends from New York sources (see instructions)			49	•	
50	Capital gains from sale or exchange of property within New York State (see instructions)			50	•	
51	Capital gains from sale or exchange of securities where the situs is within New York State (see instructions)			51	•	
52	Gross receipts from all other sources within New York State			52	•	
53	Total gross earnings allocated to New York State (add lines 39 through 42 and lines 45 through 52; enter here and on line 1)			53	•	

Schedule D — 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, 1995 and ending December 31, 1995.

54	Name of corporation to whom leased		
55	Amount of capital stock on which dividends were paid	55	
56	Total amount of dividends paid	56	
57	Dividend rate percent, per annum (divide line 56 by line 55)	57	
58	Amount of dividends paid in excess of 4% (.04) dividend rate	58	
59	Tax on dividends (multiply line 58 by 4.5% (.045); enter here and on line 2)	59	

Schedule E — Composition of Prepayments on Line 9

	Date	Section 184 Amount	Deposit Serial Number
60	Mandatory first installment	60	
61	CT-400 installments Due June	61 (1)	
	Due Sept	(2)	
	Due Dec	(3)	
62	Payment with extension CT-5.9	62	
63	Credit from prior years	63	
64	Credit from Form CT-184-M	64	
65	Total prepayments (add lines 60 through 64; enter here and on line 9)	65	