



CT-184

Final Return
(see procedure in instr.)

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 1996

Employer identification number		File number		If address on return is new, check box (see instructions). <input type="checkbox"/>		For office use only		
Mailing Name and Address	Taxpayer's business name			If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions). If no form is enclosed, call 1 800 462-8100 to request one. From areas outside the U.S. and Canada, call (518) 485-6800.		Date received		
	Business name at location below (if different from business name above)							
	c/o Street or PO Box							
	City State ZIP code							
Trade name		Business telephone number ()		Business activity code number (from federal return)		Audit use		
Principal business activity			State or country of incorporation		Date of incorporation		Foreign corporations: date began business in NYS	

Attach a copy of your federal return.

- Is the corporation organized under NYS Transportation Corporations Law? Yes No
 - Do you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District? If Yes, you must file Form CT-184-M Yes No
 - 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 Attach your payment here.	Payment enclosed
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Tax Computation

1	Gross earnings from line 54	•	×	.0075 =	1	•
2	Tax on dividends of certain railroads from line 60	•			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	State tax surcharge (multiply line 4 by 2½% (.025))				5	
6	Total tax and state tax surcharge (add lines 4 and 5)				6	
First installment of estimated tax for the next period:						
7a	If application for extension was filed, enter amount from Form CT-5.9, line 4				7a	
7b	If Form CT-5.9 was not filed and line 6 is over \$1000, enter 25% of line 6				7b	
8	Total (add lines 6 and 7a or 7b)				8	
9	Total prepayments from line 66				9	
10	Balance (if line 9 is less than line 8, subtract line 9 from line 8)				10	
11	Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> if none, enter "0")				11	
12	Interest on late payment (see instructions)				12	
13	Late filing and late payment penalties (see instructions)				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 the 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.

Signature of elected officer or authorized person		Official title		Date		
Paid Preparer Use Only	Firm's name (or yours if self-employed)		ID number		Date	
	Address		Signature of individual preparing this return			

Mail your return on or before March 17, 1997, to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909.

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 ●	
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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	30% of telecommunication services that originate and terminate entirely within a LATA			45	●	
46	Total New York gross operating revenue of a local telephone business subject to tax (subtract lines 44 and 45 from line 43)			46	●	
47	Water transportation (gross receipts from transportation services originating and terminating within New York State; attach list)			47	●	
48	Railroad transportation (gross receipts from transportation services originating and terminating within New York State; attach list)			48	●	
Gross receipts from other sources:						
49	Rental income from use of real or tangible personal property within New York State			49	●	
50	Interest and dividends from New York sources (see instructions)			50	●	
51	Capital gains from sale or exchange of property within New York State (see instructions)			51	●	
52	Capital gains from sale or exchange of securities where the situs is within New York State (see instructions)			52	●	
53	Gross receipts from all other sources within New York State			53	●	
54	Total gross earnings allocated to New York State (add lines 39 through 42 and lines 46 through 53; enter here and on line 1)			54	●	

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, 1996 and ending December 31, 1996.

55	Name of corporation to whom leased _____	
56	Amount of capital stock on which dividends were paid	56
57	Total amount of dividends paid	57
58	Dividend rate percent, per annum (divide line 57 by line 56)	58
59	Amount of dividends paid in excess of 4% (.04) dividend rate	59
60	Tax on dividends (multiply line 59 by 4.5% (.045); enter here and on line 2)	60

Schedule E — Composition of Prepayments on Line 9

		Date	Section 184 Amount
61	Mandatory first installment		
62	CT-400 installments		
	Due June	(1)	
	Due Sept	(2)	
	Due Dec	(3)	
63	Payment with extension request, Form CT-5.9, line 7		
64	Credit from prior years		64
65	Credit from Form CT-184-M	65	Period
66	Total prepayments (add lines 61 through 65; enter here and on line 9)		66