



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 1997

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		
<input type="checkbox"/> Check box if overpayment claimed	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		Payment enclosed	
♦ Attach your payment here.			

Tax Computation

1	Gross earnings from line 55	1	•
2	Tax rate (see instructions)	2	
3	Tax on gross earnings (multiply line 1 by line 2)	3	•
4	Tax on dividends of certain railroads from line 61	4	•
5	Special additional mortgage recording tax credit (attach Form CT-43)	5	■
6	Total tax (subtract line 5 from appropriate tax on line 3 or line 4)	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 2	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 67	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	
	Address			Signature of individual preparing this return	

Mail your return on or before March 16, 1998, to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909.

Every taxpayer must complete either Schedule A, Schedule B1, or Schedule B2, 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 and express as a percentage; enter on the appropriate line of Schedule C; see Data Entry Conventions in the instructions)	21 ■	%

Schedule B1 — Corporations Principally Engaged in Local Telephone Business

22	Total New York gross operating revenue from telephone services (see instructions) ...	22 ●	
23	100% of separately charged inter-LATA, interstate, and international telecommunication services (see instructions)	23 ●	
24	30% of telecommunication services that originate and terminate entirely within a LATA	24 ●	
25	Total New York gross operating revenue of a local telephone business subject to tax (subtract lines 23 and 24 from line 22; enter here and on line 46)		25

Schedule B2 — Allocation of Gross Operating Revenue from Telegraph Corporations (see instructions)
(Local telephone businesses should not complete Schedule B2, but should complete Schedule B1 above.)

26	Intrastate gross operating revenue — 100% New York State	26 ●	
Allocation — Accounting Rule Method			
27	Interstate gross operating revenue allocated to New York State	27 ●	
28	Foreign gross operating revenue allocated to New York State	28 ●	
29	Total allocated interstate and foreign gross operating revenue (add lines 27 and 28)	29 ●	
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						
30	Average value of real property owned	30				
31	Average value of real property rented (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	Formula rule percentage (divide line 36, column A, by line 36, column B)	37 ●				%
38	Interstate gross operating revenue .. (● _____ x _____ % from line 37)	38 ●				
39	Foreign gross operating revenue .. (● _____ x _____ % from line 37)	39 ●				
40	Total allocated interstate and foreign gross operating revenue (add lines 38 and 39)	40 ●				
41	Total intrastate, interstate and foreign gross operating revenue (add lines 26 and 29, or lines 26 and 40; enter here and on line 47)	41				

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

42	Gross receipts from business and other sources (total from federal return).....	42	●	
Gross receipts from transportation and transmission allocated to NYS:				
		Gross Receipts	Allocation % from line 21	
43	Trucking	●	X %	43 ●
44	Pipeline (see instructions)	●	X %	44 ●
45	Messenger service.....	●	X %	45 ●
46	Total New York gross operating revenue of a local telephone business subject to tax from line 25			46 ●
47	Telegraph services from line 41			47 ●
48	Water transportation (gross receipts from transportation services originating and terminating within New York State; attach list)			48 ●
49	Railroad transportation (gross receipts from transportation services originating and terminating within New York State; attach list)			49 ●
Gross receipts from other sources:				
50	Rental income from use of real or tangible personal property within New York State			50 ●
51	Interest and dividends from New York sources (see instructions).....			51 ●
52	Capital gains from sale or exchange of property within New York State (see instructions)			52 ●
53	Capital gains from sale or exchange of securities where the situs is within New York State (see instructions)			53 ●
54	Gross receipts from all other sources within New York State			54 ●
55	Total gross earnings allocated to New York State (add lines 43 through 54; enter here and on line 1)			55 ●

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, 1997 and ending December 31, 1997.

56	Name of corporation to whom leased	
57	Amount of capital stock on which dividends were paid	57
58	Total amount of dividends paid	58
59	Dividend rate percent, per annum (divide line 58 by line 57)	59
60	Amount of dividends paid in excess of 4% (.04) dividend rate	60
61	Tax on dividends (multiply line 60 by 4.5% (.045); enter here and on line 4)	61

Schedule E — Composition of Prepayments on Line 9

		Date	Section 184 Amount
62	Mandatory first installment		
63	CT-400 installments.....		
	Due June	(1)	
	Due Sept	(2)	
	Due Dec	(3)	
64	Payment with extension request, Form CT-5.9, line 5		
65	Credit from prior years.....		65
66	Credit from Form CT-184-M	66	Period
67	Total prepayments (add lines 62 through 66; enter here and on line 9)		67