



CT-184

Final return
(see instructions)

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 1999

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only
Mailing name and address	Legal name of corporation		Trade name/DBA	
	Mailing name (if different from legal name) and address c/o		State or country of incorporation	
	Number and street or PO box		Date of incorporation	
	City	State	ZIP code	Foreign corporations: date began business in NYS
If address above is new, check box (see instructions) <input type="checkbox"/>	If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If you need Form DTF-95, call 1 800 462-8100 to request one. From areas outside the U.S. and outside Canada, call (518) 485-6800.		Business telephone number ()	Audit use
NAICS business code number (see instructions)		Principal business activity		

Attach a copy of your federal return.

- Is the corporation organized under New York State 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 (see Form CT-183/184-I, Instructions for Forms CT-183 and CT-184)

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 certain railroad dividends from line 61	4	•	
5	Tax credits: Check forms filed and attach forms • <input type="checkbox"/> CT-40 • <input type="checkbox"/> CT-41 • <input type="checkbox"/> CT-43 (see instructions)	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 you filed an application for extension, enter amount from Form CT-5.9, line 2	7a		
7b	If you did not file Form CT-5.9 and line 6 is over \$1000, enter 25% of line 6 (mandatory first installment)	7b		
8	Total (add lines 6 and 7a or 7b; foreign authorized corporations see instructions)	8		
9	Total prepayments from line 67	9		
10	Balance (if line 9 is less than line 8, subtract line 9 from line 8; otherwise enter "0")	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; otherwise enter "0")	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 15, 2000, to: **NYS Corporation Tax, Processing Unit, PO Box 22038, Albany NY 12201-2038.**

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 sold to customers for ultimate consumption	23	●	
24 30% of separately charged intra-LATA toll service (including interregional calling plan services) sold to customers for ultimate consumption	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)

26 Intrastate gross operating revenue — 100% of New York State receipts	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; attach report filed with New York State Public Service Commission)			29 ●

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 eight)	31			
32 Average value of tangible personal property owned	32			
33 Average value of tangible personal property rented (multiply the annual rent by eight)	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 (● _____ × _____ % from line 37) (see instructions)	38	●		
39 Foreign gross operating revenue (● _____ × _____ % from line 37) (see instructions)	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 New York State:					
		Gross receipts		Allocation % from line 21	
43	Trucking (see instructions)	●	×	%	43 ●
44	Pipeline (see instructions)	●	×	%	44 ●
45	Messenger service (see instructions)	●	×	%	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; see instructions)				48 ●
49	Railroad transportation (gross receipts from transportation services originating and terminating within New York State; attach list; see instructions)				49 ●
Gross receipts from other sources:					
50	Rental income from use of real or tangible personal property within New York State (see instructions)				50 ●
51	Interest and dividends from New York State 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 if the gains are allocated to New York State (see instructions)				53 ●
54	Gross receipts from all other sources within New York State (see instructions)				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, 1999, and ending December 31, 1999.

56	Name of corporation to whom leased		
57	Amount of capital stock on which dividends were paid	57	
58	Total amount of dividends paid during the period covered by this return	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 September	(2)	
	Due December	(3)	
64	Payment with extension request, from Form CT-5.9, line 5		
65	Credit from prior year		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