



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 2002

- Final return (see instructions)
- Amended return

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	<i>For office use only</i>
Mailing name and address	Legal name of corporation		Trade name/DBA	
	Mailing name (if different from legal name above) 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 <input type="checkbox"/>		If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms by fax, phone, or from our Web site. See the <i>Need help?</i> section on the back page of this form.		<i>Audit use</i>
Business telephone number ()				
NAICS business code number (see instructions)		Principal business activity		

Attach a copy of your federal return. You must also file Form CT-183, Transportation and Transmission Corporation Franchise Tax Return on Capital Stock.

- 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 56	1.	
2 Tax rate	2.	.00375
3 Tax on gross earnings (multiply line 1 by line 2)	3.	
4 Tax on certain railroad dividends from line 62	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 <input type="checkbox"/> DTF-630 <input type="checkbox"/> CT-249 <input type="checkbox"/> Other credit(s) (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, see instructions	7b.	
8 Total (add lines 6 and 7a or 7b; foreign authorized corporations see instructions)	8.	
9 Total prepayments from line 68	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.	

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 17, 2003, to: **NYS CORPORATION TAX PROCESSING UNIT, PO BOX 22038, ALBANY NY 12201-2038.**

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Schedule A — Mileage allocation — Transportation over the road

		A New York State	B Everywhere
20 Revenue miles (see instructions)	• 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 D; see Data entry conventions in the instructions)	■ 21.	%	

Schedule B — Corporations principally engaged in local telephone business

22 Total New York gross operating revenue from telephone services (see instructions)	• 22.		
23 One hundred percent of separately charged inter-LATA, interstate, and international telecommunication services sold to customers for ultimate consumption	• 23.		
24 Thirty percent of separately charged intra-LATA toll service (including interregional calling plan services) sold to customers for ultimate consumption	• 24.		
25 Subtotal (add lines 23 and 24)			25.
26 Total New York gross operating revenue of a local telephone business subject to tax (subtract line 25 from line 22; enter here and on line 47)			26.

Schedule C — Allocation of gross operating revenue from telegraph corporations (see instructions)

27 Intrastate gross operating revenue — 100% of New York State receipts	• 27.		
Allocation — Accounting rule method			
28 Interstate gross operating revenue allocated to New York State	• 28.		
29 Foreign gross operating revenue allocated to New York State	• 29.		
30 Total allocated interstate and foreign gross operating revenue (add lines 28 and 29; attach report filed with New York State Public Service Commission)	• 30.		

Allocation — Formula rule method

		A New York State	B Everywhere	
31 Average value of real property owned	31.			
32 Average value of real property rented (multiply the annual rent by eight)	32.			
33 Average value of tangible personal property owned	33.			
34 Average value of tangible personal property rented (multiply the annual rent by eight)	34.			
35 Average value of intangible assets	35.			
36 Average value of extraterrestrial property	36.			
37 Total (add lines 31 through 36)	• 37.			
38 Formula rule percentage (divide line 37, column A, by line 37, column B)	• 38.			%
39 Interstate gross operating revenue • (_____ × _____ % from line 38) (see instructions)	• 39.			
40 Foreign gross operating revenue • (_____ × _____ % from line 38) (see instructions)	• 40.			
41 Total allocated interstate and foreign gross operating revenue (add lines 39 and 40)	• 41.			
42 Total intrastate, interstate, and foreign gross operating revenue (add lines 27 and 30, or lines 27 and 41; enter here and on line 48)	42.			

Schedule D — Tax computation based on gross earnings from business in New York State

43 Gross receipts from business and other sources (total from federal return) ● 43.

Gross receipts from transportation and transmission allocated to New York State:

	Gross receipts	Allocation % from line 21	
44 Trucking (see instructions)	×	%	● 44.
45 Messenger service	×	%	● 45.
46 Cable television operators (see instructions)			● 46.
47 Total New York gross operating revenue of a local telephone business subject to tax from line 26			● 47.
48 Telegraph services from line 42			● 48.
49 Water transportation (gross receipts from transportation services originating and terminating within New York State; attach list; see instructions)			● 49.
50 Railroad transportation (gross receipts from transportation services originating and terminating within New York State; attach list; see instructions)			● 50.

Gross receipts from other sources:

51 Rental income from use of real or tangible personal property within New York State (see instructions) ...	● 51.
52 Interest and dividends from New York State sources (see instructions)	● 52.
53 Capital gains from sale or exchange of property within New York State (see instructions)	● 53.
54 Capital gains from sale or exchange of securities if the gains are allocated to New York State (see instructions)	● 54.
55 Gross receipts from all other sources within New York State (see instructions)	● 55.
56 Total gross earnings allocated to New York State (add lines 44 through 55; enter here and on line 1)	● 56.

Schedule E — Annual tax on dividends — If this is a railroad not operated by steam, whose property is leased to another railroad, complete the following items for the period beginning January 1, 2002, and ending December 31, 2002.

57 Name of corporation to whom leased	
58 Amount of capital stock on which dividends were paid	58.
59 Total amount of dividends paid during the period covered by this return	59.
60 Dividend rate percent, per annum (divide line 59 by line 58)	60.
61 Amount of dividends paid in excess of 4% (.04) dividend rate	61.
62 Tax on dividends (multiply line 61 by 4.5% (.045); enter here and on line 4)	62.

Schedule F — Composition of prepayments claimed on line 9

	Date paid	Section 184 amount
63 Mandatory first installment	63.	
64a Second installment from Form CT-400	64a.	
64b Third installment from Form CT-400	64b.	
64c Fourth installment from Form CT-400	64c.	
65 Payment with extension request, from Form CT-5.9, line 5	65.	
66 Overpayment credited from prior year	66.	
67 Overpayment credited from Form CT-184-M <input type="text" value="Period"/>	67.	
68 Total prepayments (add lines 63 through 67; enter here and on line 9)	68.	



Need help?



Telephone assistance is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

For business tax information, call the New York State Business Tax Information Center: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Internet access: www.tax.state.ny.us



Hotline for the hearing and speech impaired:

1 800 634-2110 from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
TAXPAYER CONTACT CENTER
HARRIMAN CAMPUS
ALBANY NY 12227

— Notes —

