



CT-183

New York State Department of Taxation and Finance

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Transportation and Transmission Corporation Franchise Tax Return on Capital Stock

Amended return Final return

Tax Law — Article 9, Section 183

For calendar year 2004

Main form with fields: Employer identification number, File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, Date of incorporation, Foreign corporations, NAICS business code number, Principal business activity, Audit.

Federal return filed (mark an X in one): Form 1120 Form 1120S Consolidated basis Other:

Do you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District? (mark an X in the appropriate box) If Yes, you must file Form CT-183-M (see instructions) Yes No

With the exception of non-local telephone companies, every taxpayer required to file Form CT-183 must also file Form CT-184.

Payment section: A. Pay amount shown on line 11. Make check payable to: New York State Corporation Tax. Attach your payment here. Detach all check stubs.

Tax computation (see Form CT-183/184-I, Instructions for Forms CT-183 and CT-184)

Table with 16 rows for tax computation: 1 Tax on allocated issued capital stock, 2 Tax based on dividend rate, 3 Minimum tax, 4 Tax (amount from line 1, 2, or 3, whichever is largest), 5 Tax credits, 6 Total tax after credits, 7 Total prepayments, 8 Balance, 9 Interest on late payment, 10 Late filing and late payment penalties, 11 Balance due, 12 Overpayment, 13 Overpayment to be credited to the next period, 14 Balance of overpayment, 15 Overpayment to be credited to Form CT-183-M, 16 Overpayment to be refunded.

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature section: Signature of authorized person, Official title, Date, Signature of individual preparing this return, Firm's name, Address, City, State, ZIP code, ID number, Date.

Mail your return on or before March 15, 2005, to:

NYS CORPORATION TAX PROCESSING UNIT PO BOX 22038 ALBANY NY 12201-2038

Schedule A — Allocation percentage/issuer's allocation percentage (if no allocation is claimed, enter 100% on line 24 or 26; see instructions)

Part I — General transportation and transmission corporations		Average value for the year 2004	
		A New York State	B Everywhere
17	Accounts receivable	17.	
18	Shares of stock of other companies owned (attach list showing corporate name, shares held, and actual value)	18.	
19	Bonds, loans, and other securities, other than U.S. obligations	19.	
20	Leaseholds	20.	
21	Real estate owned	21.	
22	All other assets (except cash and investments in U.S. obligations)	22.	
23	Total (add lines 17 through 22)	23.	
24	Allocation percentage (divide line 23, column A, by column B)	24.	%

Part II — Corporations operating vessels not exclusively engaged in foreign commerce (see instructions)		A New York State territorial waters	B Everywhere
25	Aggregate number of working days	25.	
26	Allocation percentage (divide line 25, column A, by column B)	26.	%

Schedule B — Assets and liabilities		As of December 31, 2004	
27	Total assets	27.	
28	Total liabilities	28.	
29	Net worth (subtract line 28 from line 27; enter here and on line 53)	29.	
30	Capital stock — preferred stock	30.	
31	Capital stock — common stock	31.	
32	Paid-in capital in excess of par or stated value	32.	
33	Retained earnings (appropriated or unappropriated)	33.	
34	Add lines 28, 30, 31, 32, and 33	34.	
35	Cost of treasury stock	35.	
36	Total liabilities and capital (subtract line 35 from line 34)	36.	

Schedule C — Reconciliation of retained earnings			
37	Balance at beginning of year	37.	
38	Net income (attach profit and loss statement)	38.	
39	Other additions (explain)	39.	
40	Total (add lines 37, 38, and 39)	40.	
41	Dividends	41.	
42	Other deductions (explain)	42.	
43	Total dividends and other deductions (add lines 41 and 42)	43.	
44	Balance at end of year (subtract line 43 from line 40)	44.	

45 Did this corporation purchase any of its capital stock during the year? Yes • No •

If Yes, attach a separate sheet showing number and kinds of shares, consideration received for the issuances of the shares, and purchase price of each share.

Schedule D — Computation of tax based on the net value of issued capital stock

A Class of stock	B Number of shares as of Dec. 31, 2004	C Par value	D Amount paid in on each share	E Selling price during year		F Average selling price	G Net value (column B × column F)
				High	Low		
Common							
Preferred							
No-par-value							
46 Total						Total net value	46.
47 Multiply line 46, column B, by the net value per share of stock outstanding at the end of the year, but not less than \$5.00 per share							47.
48 Taxable base (multiply line 47 by line 24 or 26)							48.
49 Tax (multiply line 48 by .0015 (1½ mills))							49.
50 Total net value of issued capital stock (from line 46, column G)							50.
51 Taxable base (multiply line 50 by line 24 or 26)							51.
52 Tax (multiply line 51 by .0015 (1½ mills))							52.
53 Net worth from line 29							53.
54 Taxable base (multiply line 53 by line 24 or 26)							54.
55 Tax (multiply line 54 by .0015 (1½ mills))							55.
56 Tax on allocated issued capital stock (amount from line 49, 52, or 55, whichever is largest; enter here and on line 1)							56.

Schedule E — Computation of tax if dividend rate is 6% or more on some or all classes of capital stock

Local telephone companies with no more than 1 million access lines in New York State: do not complete Schedule E. All other corporations **except** those operating vessels in foreign commerce complete Parts I and II. Corporations operating vessels in foreign commerce complete Parts III and IV.

Part I — Tax rate computation based on dividends paid during the year

A Class of stock	B Value of stock on which dividends were paid	C Dividends paid	D Dividend rate (C ÷ B)	E Tax rate computation — If column D is 6% or more, multiply each percent (including fractions of a percent) in column D by .000375 (¾ of a mill). When multiplying, do not convert the percentage amount in column D to a decimal.
57 Common			%	Enter tax rate here:
58 Preferred			%	Enter tax rate here:
59 No-par-value			%	Enter tax rate here:
60 Total				

Part II — Tax computation (see instructions)

61 Par value common stock (from line 57, column B)	61.		
62 Taxable base (multiply line 61 by line 24)	62.		
63 Tax (multiply line 62 by line 57, column E)		63.	
64 Par value preferred stock (from line 58, column B)	64.		
65 Taxable base (multiply line 64 by line 24)	65.		
66 Tax (multiply line 65 by line 58, column E)		66.	
67 Amount paid in on no-par-value stocks (from line 59, column B)	67.		
68 Taxable base (multiply line 67 by line 24)	68.		
69 Tax (multiply line 68 by line 59, column E)		69.	
70 Total value of stockholder's equity	70.		
71 Capital subject to tax on dividends (add lines 61, 64, and 67)	71.		
72 Capital not previously taxed (subtract line 71 from line 70)	72.		
73 Taxable base (multiply line 72 by line 24)	73.		
74 Tax (multiply line 73 by .0015 (1½ mills))		74.	
75 Tax on allocated issued capital stock using dividend rates (add lines 63, 66, 69, and 74; enter here and on line 2)		75.	

Part III — Tax rate computation based on dividends paid during the year

A Paid-in capital		B Dividends paid	C Dividend rate (B ÷ A)	D Tax rate computation — If column C is 6% or more, multiply the percent (including fractions of a percent) in column C by .000375 (3/8 of a mill). When multiplying, do not convert the percentage amount in column C to a decimal.
76.				% Enter tax rate here:

Part IV — Tax computation

77	Taxable base (multiply line 76, column A, by line 26)	77.	
78	Tax (multiply line 77 by line 76, column D; enter here and on line 2)	78.	

Schedule F — Composition of prepayments on line 7 (see instructions)

		Section 183 amount
79	Payment with extension request, from Form CT-5.9, line 5	79.
80	Overpayment credited from prior year	80.
81	Overpayment credited from Form CT-183-M	81.
82	Total prepayments (add lines 79, 80, and 81; enter here and on line 7)	82.

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To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired:
If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a 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 1 800 972-1233.