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CT-184 Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings

New York State Department of Taxation and Finance

Final return

Amended return

Tax Law — Article 9, Section 184

For calendar year 2004

Employer identification number		File number	Business telephone number ()	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation			Trade name/DBA		
Mailing name (if different from legal name above) c/o Number and street or PO box			State or country of incorporation	Date received (for Tax Department use only)	
City State ZIP code			Date of incorporation	Foreign corporations: date began business in NYS	
NAICS business code number (see instructions)	If address above is new, mark an X in the 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 from our Web site, by phone, or by fax. See the <i>Need help?</i> section on page 4.			Audit (for Tax Department use only)
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 IRS in the past 5 years? Yes No If Yes, list years: _____

A. Pay amount shown on line 14. Make check payable to: New York State Corporation Tax	Payment enclosed
Attach your payment here. Detach all check stubs.	A.

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: Mark an X in the box(es) indicating the forms filed and attach forms CT-40 • <input type="checkbox"/> CT-41 • <input type="checkbox"/> CT-43 • <input type="checkbox"/> CT-249 • <input type="checkbox"/> DTF-630 • <input type="checkbox"/> Other credit(s) (see instructions) • <input type="checkbox"/> ...		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 \$1,000, 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 (mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>		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 here and 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 authorized person		Official title	Date
Paid preparer use only	Signature of individual preparing this return		Firm's name (or yours if self-employed)
	Address	City	State ZIP code ID number Date

Mail your return by March 15, 2005, to:

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

Schedule A — Mileage allocation — Transportation over the road

	A New York State	B Everywhere
20 Revenue miles (see instructions)		
21 Allocation percentage (divide line 20, column A, by column B, and express as a percentage; enter on the appropriate line of Schedule D; see Data entry conventions in the instructions) ..	%	

Schedule B — Corporations principally engaged in local telephone business

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

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

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

Allocation — Formula rule method

Include only property used in connection with interstate transmission, foreign transmission, or both	A New York State	B Everywhere	
31 Average value of real property owned			
32 Average value of real property rented (multiply the annual rent by eight)			
33 Average value of tangible personal property owned			
34 Average value of tangible personal property rented (multiply the annual rent by eight)			
35 Average value of intangible assets			
36 Average value of extraterrestrial property			
37 Total (add lines 31 through 36)			
38 Formula rule percentage (divide line 37, column A, by column B)			%
39 Interstate gross operating revenue • (_____ × _____ % from line 38) (see instructions)			
40 Foreign gross operating revenue • (_____ × _____ % from line 38) (see instructions)			
41 Total allocated interstate and foreign gross operating revenue (add lines 39 and 40)			
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)			

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)	•	x	%
45 Messenger service	•	x	%
46 Cable television operators (see instructions)			
47 Total New York gross operating revenue of a local telephone business subject to tax (from line 26)	•		
48 Telegraph services from line 42	•		
49 Water transportation (gross receipts from transportation services originating and terminating within New York State; attach list; see instructions)	•		
50 Railroad transportation (gross receipts from transportation services originating and terminating within New York State; attach list; see instructions)	•		
Gross receipts from other sources			
51 Rental income from use of property within New York State (see instructions)	•		
52 Interest and dividends from New York State sources (see instructions)	•		
53 Capital gains from sale or exchange of property within New York State (see instructions)	•		
54 Capital gains from sale or exchange of securities if the gains are allocated to New York State (see instructions)	•		
55 Gross receipts from all other sources within New York State (see instructions)	•		
56 Total gross earnings allocated to New York State (add lines 44 through 55; enter here and on line 1)	•		

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, 2004, and ending December 31, 2004.

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 (see instructions)

	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?



Internet access: www.nystax.gov
(for information, forms, and publications)



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



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

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.