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CT-184 New York State Department of Taxation and Finance Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings

Final return

Amended return

Tax Law - Article 9, Section 184

For calendar year 2009

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

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?
- Do you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District?
- Have you been audited by the IRS in the past 5 years?

A. Pay amount shown on line 14. Make 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 2 columns: Description (1-19c) and Amount. Includes lines for Gross earnings, Tax rate, Tax on gross earnings, Total tax, and various overpayment/credit adjustments.

Schedule A - Mileage allocation - Transportation over the road (see instructions)

Table with 2 columns: Description (20-21) and Allocation (A - New York State, B - Everywhere). Includes Revenue miles and Allocation percentage.

Schedule B – Corporations principally engaged in local telephone business

22	Total New York State 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 State 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

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	•	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 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.		
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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 (see instructions)	49.	
50	Railroad transportation (see instructions)	50.	
Gross receipts from other sources			
51	Rental income from use of 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, 2009, and ending December 31, 2009.

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 <small>Period</small>	67.	
68	Total prepayments (add lines 63 through 67; enter here and on line 9)	68.	

Summary of credits claimed on line 5 against current year's franchise tax (mark an X in the box(es) indicating the form(s) filed, and attach the form(s); see instructions for lines 5 and 69)

CT-40 • CT-41 • CT-43 • CT-243 • CT-249 • CT-259 • CT-611 •
 CT-611.1 • CT-612 • CT-613 • CT-631 • DTF-630 • Other credits •

69	Total tax credits above that are refund eligible (see instructions)	69.	
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Third – party designee <small>(see instructions)</small>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN

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

Authorized person	Signature of authorized person		Official title	
	E-mail address of authorized person			Date
Paid preparer use only	Firm's name (or yours if self-employed)			ID number
	Signature of individual preparing this return		Address	City State ZIP code
	E-mail address of individual preparing this return			Date

See instructions for where to file.

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