



# CT-183

New York State Department of Taxation and Finance

# Transportation and Transmission Corporation Franchise Tax Return on Capital Stock

Tax Law — Article 9, Section 183

Final return  Amended return

For calendar year 2012

|   |  |  |  |  |
|---|--|--|--|--|
| Employer identification number  | File number  | Business telephone number<br>( )   |  | 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)<br>c/o<br>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                            |  |
| NAICS business code number (from federal return)  | If address/phone above is new, mark an X in the box <input type="checkbox"/> |  | Foreign corporations: date began business in NYS |  |
| Principal business activity   |  | If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1. |  | Audit (for Tax Department use only)  |

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.

|  |                  |  |
|--|------------------|--|
| <b>A.</b> Pay amount shown on line 11. Make payable to: <b>New York State Corporation Tax</b><br>Attach your payment here. Detach all check stubs. (See instructions for details.) | Payment enclosed |  |
|  | <b>A</b>         |  |

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

|     |   |   |     |  |       |
|-----|---|---|-----|--|-------|
| 1   | Tax on allocated issued capital stock from line 56 .....  | • | 1   |  |       |
| 2   | Tax based on dividend rate, from line 75 or line 78, whichever applies .....                                  | • | 2   |  |       |
| 3   | Minimum tax .....   |   | 3   |  | 75 00 |
| 4   | Tax (amount from line 1, 2, or 3, whichever is largest) .....   | • | 4   |  |       |
| 5   | Tax credits (see instructions) .....  | • | 5   |  |       |
| 6   | Total tax after credits (subtract line 5 from line 4; foreign authorized corporations see instructions) ..... | ■ | 6   |  |       |
| 7   | Total prepayments from line 82 .....  | • | 7   |  |       |
| 8   | Balance (if line 7 is less than line 6, subtract line 7 from line 6; otherwise, enter 0) .....                |   | 8   |  |       |
| 9   | Interest on late payment (see instructions) .....   | • | 9   |  |       |
| 10  | Late filing and late payment penalties (see instructions) .....   | • | 10  |  |       |
| 11  | Balance due (add lines 8, 9, and 10 and enter here; enter the payment amount on line A above) .....           | ■ | 11  |  |       |
| 12  | Overpayment (if line 6 is less than line 7, subtract line 6 from line 7; otherwise, enter 0) .....            |   | 12  |  |       |
| 13  | Overpayment to be credited to the next period .....   | ■ | 13  |  |       |
| 14  | Balance of overpayment (subtract line 13 from line 12) .....  | • | 14  |  |       |
| 15  | Overpayment to be credited to Form CT-183-M .....   | • | 15  |  |       |
| 16a | Overpayment to be refunded (subtract line 15 from line 14) .....  | ■ | 16a |  |       |
| 16b | Refund of unused tax credits (see instructions) .....   | ■ | 16b |  |       |
| 16c | Refundable tax credits to be credited as an overpayment to the next tax period (see instructions) .....       | ■ | 16c |  |       |

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

| Part 1 – General transportation and transmission corporations |  | Average value for the year 2012 |                 |
|---|--|---------------------------------|-----------------|
|   |  | A<br>New York State             | B<br>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 2 – Corporations operating vessels not exclusively engaged in foreign commerce (see instructions) |   | A<br>New York State territorial waters | B<br>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, 2012 |  |
|-------------------------------------|--|-------------------------|--|
| 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<br>Class of stock | B<br>Number of shares as of Dec. 31, 2012  | C<br>Par value | D<br>Amount paid in on each share | E<br>Selling price during year |     | F<br>Average selling price | G<br>Net value<br>(column B × column F) |             |
|---------------------|--|----------------|-----------------------------------|--------------------------------|-----|----------------------------|---|-------------|
|                     |  |                |                                   | High                           | Low |                            |   |             |
| Common              |  |                |                                   |                                |     |                            |   |             |
| Preferred           |  |                |                                   |                                |     |                            |   |             |
| No-par-value        |  |                |                                   |                                |     |                            |   |             |
| <b>46 Total</b>     |  |                |                                   |                                |     | <b>Total net value</b>     | <b>46</b> ●                             |             |
| <b>47</b>           | 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 ..... |                |                                   |                                |     |                            |   | <b>47</b>   |
| <b>48</b>           | Taxable base (multiply line 47 by line 24 or 26) .....   |                |                                   |                                |     |                            |   | <b>48</b>   |
| <b>49</b>           | Tax (multiply line 48 by .0015 (1½ mills)) .....   |                |                                   |                                |     |                            |   | <b>49</b> ● |
| <b>50</b>           | Total net value of issued capital stock (from line 46, column G) .....   |                |                                   |                                |     |                            |   | <b>50</b>   |
| <b>51</b>           | Taxable base (multiply line 50 by line 24 or 26) .....   |                |                                   |                                |     |                            |   | <b>51</b>   |
| <b>52</b>           | Tax (multiply line 51 by .0015 (1½ mills)) .....   |                |                                   |                                |     |                            |   | <b>52</b> ● |
| <b>53</b>           | Net worth from line 29 .....   |                |                                   |                                |     |                            |   | <b>53</b>   |
| <b>54</b>           | Taxable base (multiply line 53 by line 24 or 26) .....   |                |                                   |                                |     |                            |   | <b>54</b>   |
| <b>55</b>           | Tax (multiply line 54 by .0015 (1½ mills)) .....   |                |                                   |                                |     |                            |   | <b>55</b> ● |
| <b>56</b>           | Tax on allocated issued capital stock (amount from line 49, 52, or 55, whichever is largest; enter here and on line 1) .....                 |                |                                   |                                |     |                            |   | <b>56</b>   |

**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 1 and 2. Corporations operating vessels in foreign commerce complete Parts 3 and 4.

**Part 1 – Tax rate computation based on dividends paid during the year (see instructions)**

| A<br>Class of stock    | B<br>Value of stock on which dividends were paid | C<br>Dividends paid | D<br>Dividend rate<br>(C ÷ B) | E<br>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. |
|------------------------|--|---------------------|-------------------------------|--|
| <b>57</b> Common       |  |                     | %                             | Enter tax rate here:   |
| <b>58</b> Preferred    |  |                     | %                             | Enter tax rate here:   |
| <b>59</b> No-par-value |  |                     | %                             | Enter tax rate here:   |
| <b>60</b> Total        |  |                     |                               |  |

**Part 2 – Tax computation (see instructions)**

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



**Part 3 – Tax rate computation based on dividends paid during the year** (see instructions)

|           | <b>A</b><br>Paid-in capital | <b>B</b><br>Dividends paid | <b>C</b><br>Dividend rate<br>(B ÷ A) | <b>D</b><br>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. |
|-----------|-----------------------------|----------------------------|--------------------------------------|--|
| <b>76</b> |                             |                            | %                                    | Enter tax rate here:   |

**Part 4 – Tax computation**

|   |           |  |
|---|-----------|--|
| <b>77</b> Taxable base (multiply line 76, column A, by line 26) .....                 | <b>77</b> |  |
| <b>78</b> Tax (multiply line 77 by line 76, column D; enter here and on line 2) ..... | <b>78</b> |  |

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

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

**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 83)

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 •

**83** Total tax credits above that are refund eligible (see instructions) ..... • **83**

|  |  |                         |                                |
|--|--|-------------------------|--------------------------------|
| <b>Third – party designee</b><br><small>(see instructions)</small> | Yes <input type="checkbox"/> No <input type="checkbox"/> | Designee's name (print) | Designee's phone number<br>( ) |
|  | 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.

|  |  |                                |                        |
|--|--|--------------------------------|------------------------|
| <b>Authorized person</b>                                     | Printed name of authorized person                  | Signature of authorized person | Official title         |
|  | E-mail address of authorized person                | Telephone number<br>( )        | Date                   |
| <b>Paid preparer use only</b><br><small>(see instr.)</small> | Firm's name (or yours if self-employed)            | Firm's EIN                     | Preparer's PTIN or SSN |
|  | Signature of individual preparing this return      | Address                        | City State ZIP code    |
|  | E-mail address of individual preparing this return | Preparer's NYTPRIN             | Date                   |

See instructions for where to file.

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