



CT-184

Department of Taxation and Finance

Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings

Tax Law – Article 9, Section 184

For calendar year 2016

Final return

Amended return

Employer identification number (EIN)		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 (from NYS Pub 910)	If address/phone above is new, mark an X in the box <input type="checkbox"/>		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)
NYS 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 payable to: New York State Corporation Tax	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	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 (see instructions)	5	
6	Total tax (subtract line 5 from appropriate tax on line 3 or line 4)	6	
7a	Mandatory first installment (MFI) removed; see instructions		
7b			
8			
9	Total prepayments from line 68	9	
10	Balance (if line 9 is less than line 6, subtract line 9 from line 6; otherwise, enter 0)	10	
11	Estimated tax penalty (see instructions; 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 and enter here; enter the payment amount on line A above)	14	
15	Overpayment (if line 6 is less than line 9, subtract line 6 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	
19a	Overpayment to be refunded (subtract line 18 from line 17)	19a	
19b	Refund of unused tax credits (see instructions)	19b	
19c	Tax credits to be credited as an overpayment to the next tax period (see instructions)	19c	

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

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

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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

		A New York State	B Everywhere	
Include only property used in connection with interstate transmission, foreign transmission, or both				
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 allocation percentage (divide line 37, column A, by column B)			38 %
39	Interstate gross operating revenue •		× % from line 38 (see instr.)	39
40	Foreign gross operating revenue •		× % from line 38 (see instr.)	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



Table with 2 columns: Description and Amount. Rows include 47 Total New York gross operating revenue, 48 Telegraph services, 49 Water transportation, 50 Railroad transportation, Gross receipts from other sources (51-55), and 56 Total gross earnings.

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 calendar year covered by this return.

Table with 2 columns: Description and Amount. Rows include 57 Name of corporation, 58 Amount of capital stock, 59 Total amount of dividends, 60 Dividend rate percent, 61 Amount of dividends in excess of 4%, and 62 Tax on dividends.

Table with 3 columns: Description, Date paid, and Section 184 amount. Rows include 63-68 Mandatory first installment, Second through Fourth installments, Payment with extension request, Overpayment credited, and Total prepayments.

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)

Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1; mark an X in one box) Yes [] No []

CT-40 [] CT-41 [] CT-43 [] CT-243 [] CT-249 [] CT-259 [] CT-501 [] CT-611 [] CT-611.1 [] CT-611.2 [] CT-612 [] CT-613 [] CT-631 [] CT-637 [] DTF-630 [] Other credits: []

69 Total tax credits above that are refund eligible (see instructions) []

Third-party designee section with fields for Yes/No, Designee's name, Designee's phone number, Designee's e-mail address, and 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 and Paid preparer use only section with fields for name, signature, address, phone number, date, firm's name, EIN, PTIN/SSN, and NYTPRIN/Excl. code.

See instructions for where to file.

