



CT-184

Department of Taxation and Finance

Transportation and Transmission Corporation
Franchise Tax Return on Gross Earnings

Tax Law – Article 9, § 184

TAX_YEAR

For calendar year 2026

Employer identification number (EIN) EXT_TP_ID	File number FCC_CD/CHECK_DIGIT	Business telephone number () TP_PHONE_NMBR	If you claim an overpayment, mark an X in the box OVPMT_IND
Legal name of corporation LEGAL_NAME		Trade name/DBA BUS_TRADE_NAME	
Mailing address Care of (c/o) MAILING_NAME		State or country of incorporation STATE_INCORP_NAME	
Number and street or PO Box MAIL_LN_1_ADR MAIL_LN_2_ADR		Date of incorporation INCORP_DATE	Foreign corporations: date began business in NYS FRGN_BBNY_DATE
City MAIL_CITY_ADR	U.S. state/Canadian province MAIL_STATE_ADR	ZIP/Postal code MAIL_ZIP_5_ADR MAIL_ZIP_4_ADR	Country (if not United States) MAIL_CNTRY_CD
NAICS business code number (from NYS Pub 910) NAICS_CODE		For office use only DCMT_RCVD_DT	
NYS principal business activity PRIN_BUS_ACTY_DESC		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.	

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 ☐ **CT_UNDR_NY_TRP_IND** 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 ☐ **MTA_IND** No ☐
- Have you been audited by the IRS in the past 5 years? Yes ☐ **AUDITED_IND** No ☐ If Yes, list years: **IRS_AUD_YRS**

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.)	REMIT_AMT PYMNT_AMT

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

1	Gross earnings from line 56	1	GR_EARN_TRANS_AMT
2	Tax rate	2	.00375
3	Tax on gross earnings (multiply line 1 by line 2)	3	GRS_EARN_TAX_AMT
4	Tax on certain railroad dividends (from line 62)	4	TAX_DIVIDENDS_AMT
5	Tax credits (see instructions)	5	TAX_CRDS_AMT
6	Total tax (subtract line 5 from appropriate tax on line 3 or line 4)	6	TOT_TX_AMT
7a			
7b			
8			
9	Total prepayments from line 68.....	9	PREPAY_AMT
10a	Underpayment (subtract line 9 from line 6)	10a	BALANCE_AMT
10b	Additional amount for 2027 MFI (see instructions)	10b	ADD_MFI_AMT
10c	Increased balance due (add lines 10a and 10b)	10c	INCR_BAL_AMT
11	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • ☐ CT222_IND	11	PENALTY_AMT
12	Interest on late payment (see instructions)	12	INT_LATE_PAY_AMT
13	Late filing and late payment penalties (see instructions)	13	LATE_FIL_AMT
14	Balance due (add lines 10c through 13 and enter here; enter the payment amount on line A above)	14	BAL_DUE_AMT
15a	Excess prepayments (subtract line 6 from line 9)	15a	XS_PREPAY_AMT
15b	Amount previously credited to 2027 MFI (see instructions)	15b	PR_CR_MFI_AMT
15c	Overpayment (subtract line 15b from line 15a)	15c	OVPMT_AMT
16	Overpayment to be credited to the next period.....	16	CR_2_NXT_PRD_AMT
17	Balance of overpayment (subtract line 16 from line 15c)	17	BAL_OVERPAY_AMT
18	Overpayment to be credited to Form CT-184-M	18	OVERPAY_CR_MTA_AMT
19a	Overpayment to be refunded (subtract line 18 from line 17)	19a	RFND_AMT
19b	Refund of unused tax credits (see instructions)	19b	RFND_TX_CR_AMT
19c	Tax credits to be credited as an overpayment to the next tax period (see instructions)	19c	TX_CR_OP_NXT_AMT



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

		A – New York State	B – Everywhere
20 Revenue miles	20	REV_MILE_NYS_NMBR	REV_MILE_ALL_NMBR
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	ALLOC_NYS_PCT %	

Schedule B – Corporations principally engaged in local telephone business

22 Total New York State gross operating revenue from telephone services (see instructions)	22	TOT_NYOPER_TEL_AMT	
23 One hundred percent of separately charged inter-LATA, interstate, and international telecommunication services sold to customers for ultimate consumption	23	INTER_LATA_AMT	
24 Thirty percent of separately charged intra-LATA toll service (including interregional calling plan services) sold to customers for ultimate consumption	24	INTRA_LATA_AMT	
25 Subtotal (add lines 23 and 24)	25	TOT_LATA_AMT	
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	NYS_GRS_LOCAL_AMT	

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

27 Intrastate gross operating revenue – 100% of New York State receipts	27	INTRAST_OP_REV_AMT	
Allocation – Accounting rule method			
28 Interstate gross operating revenue allocated to New York State ...	28	INTR_OP_REV_NY_AMT	
29 Foreign gross operating revenue allocated to New York State	29	FRGN_OP_REV_NY_AMT	
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	TOT_OP_REV_AMT	

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	RL_EST_OWN_NYS_AMT	RL_EST_OWN_ALL_AMT	
32 Average value of real property rented (multiply the annual rent by eight)	32	RL_EST_RNT_NYS_AMT	RL_EST_RNT_ALL_AMT	
33 Average value of tangible personal property owned	33	TPP_OWN_NYS_AMT	TPP_OWN_ALL_AMT	
34 Average value of tangible personal property rented (multiply the annual rent by eight)	34	TPP_RNT_NYS_AMT	TPP_RNT_ALL_AMT	
35 Average value of intangible assets	35	INTGB_ASST_NYS_AMT	INTGB_ASST_ALL_AMT	
36 Average value of extraterrestrial property ...	36	EXTRSTL_NYS_AMT	EXTRSTL_ALL_AMT	
37 Total (add lines 31 through 36)	37	TOT_NYS_AMT	TOT_ALL_AMT	
38 Formula rule allocation percentage (divide line 37, column A, by column B)	38	PROP_FACT_FORM_PCT	%	
39 Interstate gross operating revenue	39	INTER_GR_REV_AMT	× Same as Line 38 % from line 38 (see instr.)	INTER_REV_PCT_AMT
40 Foreign gross operating revenue	40	FRGN_GR_REV_AMT	× Same as Line 38 % from line 38 (see instr.)	FRGN_REV_PCT_AMT
41 Total allocated interstate and foreign gross operating revenue (add lines 39 and 40)	41			TOT_GR_OPER_AMT
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			TOT_ALL_GR_OPR_AMT

Schedule D – Tax calculation based on gross earnings from business in New York State

43 Gross receipts from business and other sources (total from federal return)	43	GR_RCPT_BUSOTH_AMT	
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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)	GR_RCPT_TRUCK_AMT	× Same as Line 21 %	44 GR_TRUCK_PCT_AMT
45 Messenger service	GR_RCPT_MSNGR_AMT	× Same as Line 21 %	45 GR_MSGR_PCT_AMT
46 Cable television operators (see instructions)			46 GR_RCPT_CABLE_AMT

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47	Total New York gross operating revenue of a local telephone business subject to tax (from line 26)	47	TOT_NY_LOCTEL_AMT
48	Telegraph services from line 42	48	TELE_SERVICES_AMT
49	Water transportation (see instructions)	49	WATER_TRANS_AMT
50	Railroad transportation (see instructions)	50	RAILROAD_TRANS_AMT
Gross receipts from other sources			
51	Rental income from use of property within New York State (see instructions)	51	RENTAL_INC_AMT
52	Interest and dividends from New York State sources (see instructions)	52	INT_DIV_AMT
53	Capital gains from sale or exchange of property within New York State (see instructions)	53	CAP_GAINS_PROP_AMT
54	Capital gains from sale or exchange of securities if the gains are allocated to New York State (see instructions)	54	CAP_GAINS_SEC_AMT
55	Gross receipts from all other sources within New York State (see instructions)	55	GR_RCPT_OTH_AMT
56	Total gross earnings allocated to New York State (add lines 44 through 55; enter here and on line 1)	56	TOT_GR_NYS_AMT

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.

57	Name of corporation to whom leased: <u>CORP_NAME</u>	
58	Amount of capital stock on which dividends were paid	58 CAP_STOCK_AMT
59	Total amount of dividends paid during the period covered by this return	59 TOT_DIV_AMT
60	Dividend rate percent, per annum (divide line 59 by line 58)	60 DIV_RATE_AMT
61	Amount of dividends paid in excess of 4% (0.04) dividend rate	61 DIV_PD_XS_AMT
62	Tax on dividends (multiply line 61 by 4.5% [0.045]; enter here and on line 4)	62 Same as Line 4

Schedule F – Composition of prepayments (see instructions)		Date paid	§ 184 amount
63	Mandatory first installment from Form CT-300 due by 3/16/2026 (see instructions)	63 INSTALL_A_DT	REQ_INSTALL_A_AMT
64a	Second installment from Form CT-400	64a INSTALL_B_DT	REQ_INSTALL_B_AMT
64b	Third installment from Form CT-400	64b INSTALL_C_DT	REQ_INSTALL_C_AMT
64c	Fourth installment from Form CT-400	64c INSTALL_D_DT	REQ_INSTALL_D_AMT
65	Payment with extension request, from Form CT-5.9, line 5	65 EXTN_PYMT_DT	REQ_EXTN_PYMT_AMT
66	Overpayment credited from prior year (see instructions)	66 OVPMPT_PRR_AMT	
67	Overpayment credited from Form CT-184-M Period <u>CRD_FROM_PRD_DATE</u>	67 PREPAY_CR_AMT	
68	Total prepayments (add lines 63 through 67; enter here and on line 9)	68	Same as Line 9

Summary of credits claimed on line 5 against current year's franchise tax (mark an X in the boxes indicating the forms filed, and attach the forms; 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 § 195.20? (see Form CT-1; mark an X in one box) Yes ☐ No ☐ CONVICTED_IND

CT40_IND	CT41_IND	CT43_IND	CT249_IND	CT611_IND	CT611_1_IND	CT611_2_IND
CT40_AMT	CT41_AMT	CT43_AMT	CT249_AMT	CT611_AMT	CT611_1_AMT	CT611_2_AMT
CT-40 • ☐	CT-41 • ☐	CT-43 • ☐	CT-249 • ☐	CT-611 • ☐	CT-611.1 • ☐	CT-611.2 • ☐
CT612_IND	CT613_IND	CT631_IND	CT637_IND	CT663_IND		
CT612_AMT	CT613_AMT	CT631_AMT	CT637_AMT	CT663_AMT		
CT-612 • ☐	CT-613 • ☐	CT-631 • ☐	CT-637 • ☐	CT-663 • ☐	Other credits: OTH_CR_IND	
					OTH_CR_AMT • ☐	

69	Total tax credits above that are refund eligible (see instructions)	69	TOT_TX_CR_RFND_AMT
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Third – party designee (see instructions)	Yes ☐ No ☐	Designee's name (print) <u>THRD_PRTY_NAME</u>	Designee's phone number () <u>THRD_PRTY_PH_NMBR</u>
	Designee's email address <u>THRDPRTY_EMAIL_ADR</u>		PIN <u>THRD_PRTY_PIN_NMBR</u>

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

Authorized person	Printed name of authorized person <u>AUTHOFGR_FRST_NAME</u> <u>AUTHOFGR_LAST_NAME</u>		Signature of authorized person		Official title <u>AUTHOFGR_TITL_DESC</u>	
	Email address of authorized person <u>TP_EMAIL_ADR</u>		Telephone number () <u>AUTH_PH_NMBR</u>		Date <u>AUTH_OFGR_SGN_DT</u>	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) <u>FIRM_NAME</u>		Firm's EIN <u>PAID_PREPARER_ID</u>		Preparer's PTIN or SSN <u>PREP_SSN_NMBR</u>	
	Signature of individual preparing this return		Address <u>PREP_LN_1_ADR</u> <u>PREP_LN_2_ADR</u>		City <u>PREP_CTY_ADR</u> State <u>PREP_ST_ADR</u> ZIP code <u>PREP_ZIP_5_ADR</u>	
	Email address of individual preparing this return <u>PP_EMAIL_ADR</u>		Preparer's NYTPRIN or TX_PREP_RGST_ID <u>TX_PREP_RGST_ID</u>		Excl. code <u>EXCL_CD</u> Date <u>PREP_SIGN_DT</u>	

See instructions for where to file.

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