

CT-184

New York State Department of Taxation and Finance


For calendar year **1987**

Franchise Tax Report on Gross Earnings

By Transportation and Transmission Corporations and Associations
Article 9, Section 184, Tax Law

Attach a copy of your federal return.

For office use only

Attach mailing label here. 	Employer identification number	File number		Date received
If there have been any changes in your business name, ID number, mailing or business address, telephone number or owner/officer information, please complete the enclosed Form DTF-95. If no form is enclosed, call 1 800 462-8100 (from out of state, (518) 438-1073).	Name			Audit use only
	Trade name			
	Number	Street		
	City or town	State	ZIP code	
State or country of incorporation	Telephone	Date of incorporation	Date began business in NYS	
Principal business activity	Is the corporation organized under NYS Transportation Corporation Law? <input type="checkbox"/> Yes <input type="checkbox"/> No			Business group code number (per federal return)

Have you been audited by the Internal Revenue Service in the past 5 years?
 No Yes If yes, list year(s):

A. Payment - pay amount shown on line 12 — Make check payable to:	New York State Corporation Tax	Payment enclosed \$
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Schedule A — Tax Computation

1 Telephone and telegraph companies only: gross earnings from Schedule E, line 39	<input type="text"/>	x .003	1		
2 All other transportation and transmission companies: gross earnings from Schedule E, line 39	<input type="text"/>	x .0075	2		
3 Tax on dividends (certain railroads from Schedule F, line 45)			3		
4 Special additional mortgage recording tax credit (Attach Form CT-43)			4		
5 Total tax (subtract line 4 from tax indicated on line 1, 2 or 3)			5		
6 First installment for calendar year 1988					
a. Enter amount on line 3 from Form CT-5.9 Application for Extension if this form was filed			6a		
b. Enter 25% of line 5 (above) if Form CT-5.9, Application for Extension, was not filed and line 5 is over \$1,000			6b		
7 Total (line 5 plus line 6a or 6b)			7		
8 Prepayments (from page 3, Composition of Prepayments, line f)			8		
9 Balance (subtract line 8 from line 7)			9		
10 Interest (compute on amount from line 5 or line 9, whichever is less)			10		
11 Additional charges					
a. Late filing and late payment penalties (compute on amount from line 5 or line 9, whichever is less)			11a		
b. Underpayment of estimated tax penalties <input type="checkbox"/> Form CT-222 attached			11b		
12 Balance due (add lines 9, 10, 11a and 11b - enter payment on line A above)			12		
13 a. Overpayment (subtract line 7 from line 8)			13a		
b. Credit to next period			13b		
c. Balance of overpayment (subtract line 13b from 13a)			13c		
d. Credit to CT-184-M			13d		
e. Refund (subtract line 13d from 13c)			13e		

You must also file Form CT-183

Certification by an Elected Officer of the Corporation

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

Date	Signature of officer	Official title
Date	Signature of preparer or name of firm	Preparer's address

Schedule B — Mileage Allocation — Transportation Over the Road or Through Pipelines

		(a) New York State	(b) Everywhere
14	Revenue mileage or miles of transportation	14	•
15	Allocation percentage (divide line 14, column (a) by line 14, column (b))	15	% •

Enter on the appropriate line of Schedule E

Schedule C — Allocation of Gross Operating Revenue from Telephone and Telegraph Corporations (See Instructions)

16	Intrastate gross operating revenue — 100% New York State	16	•
Allocation — Accounting Rule Method			
17	a. Interstate gross operating revenue allocated to New York State	17a	•
	b. Foreign gross operating revenue allocated to New York State	17b	•
18	Total allocated interstate and foreign gross operating revenue (line 17a plus line 17b)	18	•

Attach report filed with NYS Public Service Commission

19 Allocation — Formula Rule Method

Part I — Computation of revenue-producing circuit miles factor
 (Include only revenue-producing communication pathways and revenue-producing channels used in connection with interstate and/or foreign transmission services)

a.	Number of revenue-producing circuit miles in New York State	19a	•
b.	Number of revenue-producing circuit miles everywhere	19b	•
c.	Revenue-producing circuit miles factor (divide line 19a by line 19b)	19c	% •
d.	Factor weight	19d	x 27.5%
e.	Revenue-producing circuit miles allocation percentage (multiply line 19c by line 19d)	19e	% •

Part II — Computation of Property Factor

(Include only property used in connection with interstate and/or foreign transmission services)

	(a) New York State	(b) Everywhere	
f.	Average value of real property owned	19f	•
g.	Average value of rented real property (multiply the annual rent by 8)	19g	•
h.	Average value of tangible personal property owned	19h	•
i.	Average value of tangible personal property rented (multiply the annual rent by 8)	19i	•
j.	Average value of intangible assets	19j	•
k.	Average value of extraterrestrial property	19k	•
l.	Total (add lines 19f through 19k)	19l	•
m.	Property Factor (divide line 19l, column (a) by line 19l, column (b))	19m	% •
n.	Factor weight	19n	x 72.5%
o.	Property factor allocation percentage (multiply line 19m by line 19n)	19o	% •

20	Formula rule percentage (add lines 19e and 19o)	20	% •
21	Interstate gross operating revenue (x % from line 20)	21	•
22	Foreign gross operating revenue (x % from line 20)	22	•
23	Total allocated interstate and foreign gross operating revenue (add line 21 and line 22)	23	•
24	Total intrastate, interstate and foreign gross operating revenue (add lines 16 and 18, or lines 16 and 23 - enter here and on line 32, Schedule E)	24	•

Schedule D — Allocation of Interest and Dividends

(a) Description of Investments and Interest Bearing Cash Accounts		(b) Amount of Interest or Dividends Received		(c) Issuers Allocation Percentage	(d) Interest and Dividends Allocated to New York	
Name	Type					
25 Total — Interest and dividends allocated to New York State (enter on line 36, Schedule E)					25	•

Schedule E — Tax Computation Based on Gross Earnings From Business in New York State

26	Gross receipts from business and other sources (total from federal return)	26		•
Gross receipts from transportation and transmission allocated to NYS:				
		Gross Receipts	Allocation %	
27	Trucking	• x	%	•
28	Pipeline (see instructions)	• x	%	•
29	Aviation (intrastate freight)	• x	100 %	•
30	Messenger service	• x	%	•
31	Television antenna and cable TV system	• x	%	•
32	Telephone and telegraph (intrastate and allocated interstate and foreign gross operating revenue from Schedule C, line 24)			•
33	Water transportation (gross receipts from transportation services originating and terminating within New York State - attach list)			•
34	Railroad transportation (gross receipts from transportation services originating and terminating within New York State - attach list)			•
Gross receipts from other sources:				
35	Rental income from use of real or tangible personal property within New York State			•
36	Allocated interest and dividends from Schedule D, line 25			•
37	Capital gains from sale or exchange of property (see instructions)			•
38	Gross receipts from all other sources within New York State			•
39	Total gross earnings allocated to New York State (add lines 27 through 38 - Telephone and telegraph companies enter on line 1, Schedule A. All other transportation and transmission companies enter on line 2, Schedule A.)			•

Schedule F — Annual Tax on Dividends — If this is a subway, railroad, elevated railroad, or surface railroad not operated by steam, whose property is leased to another railroad, the following items must be completed for the period beginning January 1, 1987 and ending December 31, 1987.

40	Name of corporation to whom leased			
41	Amount of capital stock on which dividends were paid	41		
42	Total amount of dividends paid	42		
43	Dividend rate percent, per annum (divide line 42 by line 41)	43		%
44	Amount of dividends paid in excess of 4% dividend rate	44		
45	Tax on dividends (multiply line 44 by 4.5% - enter here and on line 3, Schedule A)	45		

Composition of Prepayments Claimed on Line 8, Schedule A

	Date	Section 184	Deposit Serial Number
a	Mandatory first installment		
b	CT-400 installments	Due June	
		Due Sept	
		Due Dec	
c	Payment with extension CT-5.9		
d	Credit from prior year(s)		
e	Credit from Form CT-184-M		
f	Total (add lines a, b, c, d and e - enter here and on line 8, Schedule A)		