



# CT-184 Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings

Tax Law — Article 9, Section 184

For calendar year 1994

Employer identification number		File number	If address on return is new, check box (see instructions). <input type="checkbox"/>	For office use only
Mailing Name and Address	Taxpayer's business name			If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions).
	Business name at location below (if different from business name above) c/o PLACE LABEL HERE		Date received	
	Street or P O Box			
	City State ZIP code			
Trade name		Business telephone number ( )	Business activity code number (from federal return)	Audit use
Principal business activity		State or country of incorporation date	Date began business in NYS	
<input type="checkbox"/> Check box if refund claimed	Is the corporation organized under NYS Transportation Corporations Law? <input type="checkbox"/> Yes <input type="checkbox"/> No			

**Attach a copy of your federal return.**

- Do you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District? If you answered Yes, you must file Form CT-184-M.  Yes  No
  - Have you been audited by the Internal Revenue Service in the past 5 years?  Yes  No
- If Yes, list years: \_\_\_\_\_

<b>A. Payment</b> — pay amount shown on line 14. Make check payable to: <b>New York State Corporation Tax</b> Attach your payment here.	Payment enclosed
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**Tax Computation**

1 Gross earnings from line 50	•	x .0075	1	•
2 Tax on dividends of certain railroads from line 56	•		2	•
3 Special additional mortgage recording tax credit (attach Form CT-43)			3	
4 Total tax (subtract line 3 from appropriate tax on line 1 or line 2)			4	
5 State tax surcharge (multiply line 4 by 12½% (.125))			5	
6 Total tax and state tax surcharge (add lines 4 and 5)			6	
First installment of estimated tax for 1995:				
7a If application for extension was filed, enter amount from Form CT-5.9, line 4			7a	
7b If Form CT-5.9 was not filed and line 6 is over \$1000, enter 25% of line 6			7b	
8 Total (add lines 6 and 7a or 7b)			8	
9 Total prepayments (from line 62)			9	
10 Balance (if line 9 is less than line 8, subtract line 9 from line 8)			10	
11 Interest on late payment (see instructions)			11	
12 Late filing and late payment penalties (see instructions)			12	
13 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> if none, enter "0")			13	
14 Balance due (add lines 10 through 13; enter payment on line A above)			14	
15 Overpayment (if line 8 is less than line 9, subtract line 8 from line 9)			15	
16 Overpayment to be credited to 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	
19 Overpayment to be refunded (subtract line 18 from line 17; check refund box above)			19	

**You must also file Form CT-183**

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

Signature of elected officer or authorized person		Official title	Date
Paid Preparer Use Only	Firm's name (or yours if self-employed)		ID number
	Address		Signature of individual preparing this return

Mail to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909, on or before March 15, 1995.

Every taxpayer must compute its allocation by using either Schedule A or Schedule B, whichever is appropriate.

**Schedule A — Mileage Allocation — Transportation Over the Road or Through Pipelines**

	A New York State		B Everywhere
20 Revenue miles	20	•	•
21 Allocation percentage (divide line 20, column A, by line 20, column B; enter on the appropriate line of Schedule C)	21	%	

**Schedule B — Allocation of Gross Operating Revenue from Telephone and Telegraph Corporations (see instructions)**

22 Intrastate gross operating revenue — 100% New York State	22	•	
<b>Allocation — Accounting Rule Method</b>			
23 Interstate gross operating revenue allocated to New York State	23	•	
24 Foreign gross operating revenue allocated to New York State	24	•	
25 Total allocated interstate and foreign gross operating revenue (add lines 23 and 24) Attach report filed with NYS Public Service Commission	25	•	

**Allocation — Formula Rule Method**

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

	A New York State		B Everywhere	
26 Average value of real property owned	26			
27 Average value of real property rented (multiply the annual rent by 8)	27			
28 Average value of tangible personal property owned	28			
29 Average value of tangible personal property rented (multiply the annual rent by 8)	29			
30 Average value of intangible assets	30			
31 Average value of extraterrestrial property	31			
32 Total (add lines 26 through 31)	32	•	•	
33 Formula rule percentage (divide line 32, column A, by line 32, column B)	33	•	%	
34 Interstate gross operating revenue ... ( • x % from line 33)	34	•		
35 Foreign gross operating revenue ... ( • x % from line 33)	35	•		
36 Total allocated interstate and foreign gross operating revenue (add lines 34 and 35)	36	•		
37 Total intrastate, interstate and foreign gross operating revenue (add lines 22 and 25, or lines 22 and 36; enter here and on line 42)	37			

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

<b>38</b>	Gross receipts from business and other sources (total from federal return) .....	<b>38</b>	•	
<b>Gross receipts from transportation and transmission allocated to NYS:</b>				
		Gross Receipts	Allocation % from line 21	
<b>39</b>	Trucking .....	•	X %	<b>39</b> •
<b>40</b>	Pipeline (see instructions) .....	•	X %	<b>40</b> •
<b>41</b>	Messenger service .....	•	X %	<b>41</b> •
<b>42</b>	Telephone and telegraph (from line 37) .....			<b>42</b> •
<b>43</b>	Water transportation (gross receipts from transportation services originating and terminating within New York State; attach list) .....			<b>43</b> •
<b>44</b>	Railroad transportation (gross receipts from transportation services originating and terminating within New York State; attach list) .....			<b>44</b> •
<b>Gross receipts from other sources:</b>				
<b>45</b>	Rental income from use of real or tangible personal property within New York State .....			<b>45</b> •
<b>46</b>	Interest and dividends from New York sources (see instructions) .....			<b>46</b> •
<b>47</b>	Capital gains from sale or exchange of property within New York State (see instructions) .....			<b>47</b> •
<b>48</b>	Capital gains from sale or exchange of securities where the situs is within New York State (see instructions) .....			<b>48</b> •
<b>49</b>	Gross receipts from all other sources within New York State .....			<b>49</b> •
<b>50</b>	Total gross earnings allocated to New York State (add lines 39 through 49; enter here and on line 1) .....			<b>50</b> •

**Schedule D — 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, complete the following items for the period beginning January 1, 1994 and ending December 31, 1994.

<b>51</b>	Name of corporation to whom leased .....		
<b>52</b>	Amount of capital stock on which dividends were paid .....	<b>52</b>	
<b>53</b>	Total amount of dividends paid .....	<b>53</b>	
<b>54</b>	Dividend rate percent, per annum (divide line 53 by line 52) .....	<b>54</b>	%
<b>55</b>	Amount of dividends paid in excess of 4% dividend rate .....	<b>55</b>	
<b>56</b>	Tax on dividends (multiply line 55 by 4.5% (.045); enter here and on line 2) .....	<b>56</b>	

**Schedule E — Composition of Prepayments on Line 9**

	Date	Section 184 amount	Deposit Serial Number
<b>57</b>	Mandatory first installment .....		
<b>58</b>	CT-400 installments .....		
	Due June .....		
	Due Sept .....		
	Due Dec .....		
<b>59</b>	Payment with extension CT-5.9 .....		
<b>60</b>	Credit from prior years .....		
<b>61</b>	Credit from Form CT-184-M .....		
<b>62</b>	Total (add lines 57 through 61; enter here and on line 9) .....		