



# CT-184

New York State Department of Taxation and Finance

# Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings

Final return

Amended return

Tax Law — Article 9, Section 184

For calendar year 2003

Employer identification number	File number	Business telephone number ( )	If you claim an overpayment, check box <input type="checkbox"/>
Legal name of corporation	Trade name/DBA		
Mailing name (if different from legal name above) c/o	State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box	Date of incorporation		
City	State	ZIP code	Foreign corporations: date began business in NYS
NAICS business code number (see instructions)	If address above is new, check box <input type="checkbox"/>	If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms by fax, phone, or from our Web site. See the <i>Need help?</i> section of the instructions.	Audit (for Tax Department use only)
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 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>	Payment enclosed
Attach your payment here.	

### 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: Check forms filed and attach forms • <input type="checkbox"/> CT-40 • <input type="checkbox"/> CT-41 • <input type="checkbox"/> CT-43 • <input type="checkbox"/> CT-249 • <input type="checkbox"/> DTF-630 • <input type="checkbox"/> Other credit(s) (see instructions)	5.	
6	Total tax (subtract line 5 from appropriate tax on line 3 or line 4)	6.	
<b>First installment of estimated tax for the next period:</b>			
7a	If you filed an application for extension, enter amount from Form CT-5.9, line 2	7a.	
7b	If you did not file Form CT-5.9 and line 6 is over \$1,000, see instructions	7b.	
8	Total (add lines 6 and 7a or 7b; foreign authorized corporations see instructions)	8.	
9	Total prepayments from line 68	9.	
10	Balance (if line 9 is less than line 8, subtract line 9 from line 8; otherwise enter "0")	10.	
11	Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0")	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; enter payment on line A above)	14.	
15	Overpayment (if line 8 is less than line 9, subtract line 8 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.	
19	Overpayment to be refunded (subtract line 18 from line 17)	19.	

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

Signature of 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
		Date

Mail your return on or before March 15, 2004, to:  
**NYS CORPORATION TAX PROCESSING UNIT**  
PO BOX 22038  
ALBANY NY 12201-2038

40301030094

**Schedule A — Mileage allocation — Transportation over the road**

		A New York State	B Everywhere
20 Revenue miles (see instructions) .....	● 20.		
21 Allocation percentage (divide line 20, column A, by line 20, column B, and express as a percentage; enter on the appropriate line of Schedule D; see Data entry conventions in the instructions) ....	■ 21.	%	

**Schedule B — Corporations principally engaged in local telephone business**

22 Total New York 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 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.		
<b>Allocation — Accounting rule method</b>			
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**

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.			
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 percentage (divide line 37, column A, by line 37, column B) .....	● 38.			%
39 Interstate gross operating revenue ● ( _____ × _____ % from line 38) (see instructions) .....	● 39.			
40 Foreign gross operating revenue ● ( _____ × _____ % from line 38) (see instructions) .....	● 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.

**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.
47 Total New York gross operating revenue of a local telephone business subject to tax from line 26 .....			● 47.
48 Telegraph services from line 42 .....			● 48.
49 Water transportation (gross receipts from transportation services originating and terminating within New York State; attach list; see instructions) .....			● 49.
50 Railroad transportation (gross receipts from transportation services originating and terminating within New York State; attach list; see instructions) .....			● 50.

**Gross receipts from other sources:**

51 Rental income from use of real or tangible personal property within New York State (see instructions) ...	● 51.
52 Interest and dividends from New York State sources (see instructions) .....	● 52.
53 Capital gains from sale or exchange of property within New York State (see instructions) .....	● 53.
54 Capital gains from sale or exchange of securities if the gains are allocated to New York State (see instructions) .....	● 54.
55 Gross receipts from all other sources within New York State (see instructions) .....	● 55.
56 Total gross earnings allocated to New York State (add lines 44 through 55; enter here and on line 1) .....	● 56.

**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 period beginning January 1, 2003, and ending December 31, 2003.

57 Name of corporation to whom leased: .....	
58 Amount of capital stock on which dividends were paid .....	58.
59 Total amount of dividends paid during the period covered by this return .....	59.
60 Dividend rate percent, per annum (divide line 59 by line 58) .....	60.
61 Amount of dividends paid in excess of 4% (.04) dividend rate .....	61.
62 Tax on dividends (multiply line 61 by 4.5% (.045); enter here and on line 4) .....	62.

**Schedule F — Composition of prepayments claimed on line 9 (see instructions)**

	Date paid	Section 184 amount
63 Mandatory first installment .....	63.	
64a Second installment from Form CT-400 .....	64a.	
64b Third installment from Form CT-400 .....	64b.	
64c Fourth installment from Form CT-400 .....	64c.	
65 Payment with extension request, from Form CT-5.9, line 5 .....	65.	
66 Overpayment credited from prior year .....	66.	
67 Overpayment credited from Form CT-184-M <input type="text" value="Period"/> .....	67.	
68 Total prepayments (add lines 63 through 67; enter here and on line 9) .....	68.	



## Need help?



**Internet access:** *www.nystax.gov*  
(for information, forms, and publications)

---



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

---



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800



### **Hotline for the hearing and speech impaired:**

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

---



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

---



### **If you need to write,** address your letter to:

NYS TAX DEPARTMENT  
BUSINESS TAX INFORMATION CENTER  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

