



# 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 2012

Employer identification number	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		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 (from federal return)	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.	
Principal business activity		Audit (for Tax Department use only)	

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: \_\_\_\_\_

<b>A.</b> Pay amount shown on line 14. Make payable to: <b>New York State Corporation Tax</b>	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	<input type="checkbox"/>

### 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	
<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	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 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	
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	
<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**

		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 percentage (divide line 37, column A, by 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	
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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



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 (see instructions)	49	
50	Railroad transportation (see instructions)	50	
<b>Gross receipts from other sources</b>			
51	Rental income from use of 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 calendar year covered by this return.

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 (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 <small>Period</small>	67	
68	Total prepayments (add lines 63 through 67; enter here and on line 9)	68	

**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)

CT-40 •     CT-41 •     CT-43 •     CT-243 •     CT-249 •     CT-259 •     CT-611 •   
 CT-611.1 •     CT-612 •     CT-613 •     CT-631 •     DTF-630 •     Other credits •   
 69 Total tax credits above that are refund eligible (see instructions) ..... • 69

<b>Third – party designee</b> <small>(see instructions)</small>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ( )
	Designee's e-mail address		PIN

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

<b>Authorized person</b>	Printed name of authorized person	Signature of authorized person	Official title
	E-mail address of authorized person	Telephone number ( )	Date
<b>Paid preparer use only</b> <small>(see instr.)</small>	Firm's name (or yours if self-employed)	Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address	City State ZIP code
	E-mail address of individual preparing this return	Preparer's NYTPRIN	Date

See instructions for where to file.

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