



CT-184

Franchise Tax Return on Gross Earnings By Transportation and Transmission Corporations and Associations Tax Law — Article 9, Section 184

For calendar year 1992

Employer identification number		File number		You must report changes to your name, EIN, address or owner/officer information on Form DTF-95. Also, if address on return is new, check box. <input type="checkbox"/>	For office use only	
Name					Date received	
Number and street		City or town	State	ZIP code	Audit use	
Trade name		Business telephone number ()		Business activity code number (from federal return)		
Principal business activity		State or country of incorporation date /		Date began business in NYS		
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? Yes No
If you answered Yes, you must file Form CT-184-M.
- Have you been audited by the Internal Revenue Service in the past 5 years? Yes No
If Yes, list years: _____

A. Payment - pay amount shown on line 14 — Make check payable to: New York State Corporation Tax	Payment enclosed <input type="checkbox"/>
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Tax Computation

1 Gross earnings from line 51	•	x .0075	1	•	
2 Tax on dividends of certain railroads from line 57	•		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 Tax surcharge (multiply line 4 by 15% (.15))			5		
6 Total tax and tax surcharge (add lines 4 and 5)			6		
First installment for calendar year 1993.					
7a Enter amount from line 5 of Form CT-5.9, Application for Extension, if this form was filed			7a		
7b Enter 25% (.25) of line 6 (above) if Form CT-5.9 was not filed and line 6 is over \$1,000			7b		
8 Total (add lines 6 and 7a or 7b)			8		
9 Prepayments (from line 63)			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 Underpayment of estimated tax penalties <input type="checkbox"/> Check box if Form CT-222 is attached (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)			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.

Date	Signature of elected officer or authorized person	Official title
Date	Print or type name of paid individual or firm preparing this return	Signature of individual preparing this return
Paid preparer's ID number	Paid preparer's address	

Mail to: NYS Corporation Tax, Processing Unit, PO Box 1909, Albany NY 12201-1909, on or before March 15, 1993.

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 D)	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 •	
Allocation — Accounting Rule Method		
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)	25 •	

Attach report filed with NYS Public Service Commission

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 26; enter here and on line 43)	37		

Schedule C — Allocation of Interest and Dividends

A Description of Investments and Interest Bearing Cash Accounts		B Amount of Interest or Dividends Received	C Issuer's Allocation Percentage	D Interest and Dividends Allocated to New York
Name	Type			
38 Total — Interest and dividends allocated to New York State (enter here and on line 47)				38 •

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

39	Gross receipts from business and other sources (total from federal return)			39	•		
Gross receipts from transportation and transmission allocated to NYS:							
		Gross Receipts	Allocation % from line 21				
40	Trucking	•	X	%	40	•	
41	Pipeline (see instructions)	•	X	%	41	•	
42	Messenger service	•	X	%	42	•	
43	Telephone and telegraph (from line 37)				43	•	
44	Water transportation (gross receipts from transportation services originating and terminating within New York State; attach list)				44	•	
45	Railroad transportation (gross receipts from transportation services originating and terminating within New York State; attach list)				45	•	
Gross receipts from other sources:							
46	Rental income from use of real or tangible personal property within New York State				46	•	
47	Allocated interest and dividends (from line 38)				47	•	
48	Capital gains from sale or exchange of property within New York State (see instructions)				48	•	
49	Capital gains from sale or exchange of securities where the situs is within New York State				49	•	
50	Gross receipts from all other sources within New York State				50	•	
51	Total gross earnings allocated to New York State (add lines 40 through 50; enter here and on line 1)				51	•	

Schedule E — 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, 1992 and ending December 31, 1992.

52	Name of corporation to whom leased			
53	Amount of capital stock on which dividends were paid	53		
54	Total amount of dividends paid	54		
55	Dividend rate percent, per annum (divide line 54 by line 53)	55		%
56	Amount of dividends paid in excess of 4% dividend rate	56		
57	Tax on dividends (multiply line 56 by 4.5% (.045); enter here and on line 2)	57		

Schedule F — Composition of Prepayments Claimed on Line 9

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