NEW YORK STATE 2016

CT-184

Department of Taxation and Finance

Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings

Tax Law – Article 9, Section 184

For calendar year 2016

Final return ☐ **Amended return** ☐

Employer identification number (EIN)	File number	Business telephone number ( )		If you claim an overpayment, mark an *X* in the box ☐
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 **NYS Pub 910**)*	If address/phone above is new, mark an *X* in the box ☐		*Audit (for Tax Department use only)*	
NYS principal business activity				

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

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: ____

A. Pay amount shown on line 14. Make payable to: ***New York State Corporation Tax*** Attach your payment here. Detach all check stubs. *(See instructions for details.)*	**A**	Payment enclosed

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**	
7a **7b** **8**	**Mandatory first installment (MFI) removed; see instructions**		
9	Total prepayments from line 68 ●	**9**	
10	Balance *(if line 9 is less than line 6, subtract line 9 from line 6; otherwise, enter **0**)*	**10**	
11	Estimated tax penalty *(see instructions; mark an **X** in the box if Form CT-222 is attached)* ● ☐ ●	**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 6 is less than line 9, subtract line 6 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

Allocation – Accounting rule method

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

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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**	
	Gross receipts from other sources		
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 Period ________		**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)*

Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law Article 200 or 496, or section 195.20? *(see Form CT-1; mark an **X** in one box)* ..... Yes ☐ No ☐

CT-40 ● ☐ CT-41 ● ☐ CT-43 ● ☐ CT-243 ● ☐ CT-249 ● ☐ CT-259 ● ☐ CT-501 ● ☐ CT-611 ● ☐ CT-611.1 ● ☐

CT-611.2 ● ☐ CT-612 ● ☐ CT-613 ● ☐ CT-631 ● ☐ CT-637 ● ☐ DTF-630 ● ☐ Other credits: ____________ ● ☐

69 Total tax credits above that are refund eligible *(see instructions)* ● **69** ________

Third – party designee *(see instructions)*	Yes ☐ No ☐	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.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title	
	E-mail address of authorized person		Telephone number ( )	Date

Paid preparer use only *(see instr.)*	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 or	Excl. code	Date	

See instructions for where to file.

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