



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

For calendar year **1989**

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"/>	<i>For office use only</i>		
Name					Date received		
Number and street		City or town	State		ZIP code		
Trade name		Business telephone number ( )		Business group 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 Corporation Law? <input type="checkbox"/> Yes <input type="checkbox"/> No		If this is an association or publicly traded partnership, check box (see instructions) <input type="checkbox"/>				<i>Audit use</i>	

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 year(s):

A. Payment - pay amount shown on line 13 — Make check payable to: <b>New York State Corporation Tax</b>	Payment enclosed
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**Tax Computation**

1 Telephone and telegraph companies only: gross earnings from line 58	•	x .003	1		
2 All other transportation and transmission companies: gross earnings from line 58	•	x .0075	2		
3 Tax on dividends of certain railroads from line 64			3		
4 Special additional mortgage recording tax credit (attach Form CT-43)			4		
5 Total tax (subtract line 4 from appropriate tax on line 1, 2, or 3)			5		
First installment for calendar year 1990:					
6a Enter amount on line 3 from Form CT-59, Application for Extension, if this form was filed			6a		
6b Enter 25% of line 5 (above) if Form CT-59 was not filed and line 5 is over \$1,000			6b		
7 Total (line 5 plus line 6a or 6b)			7		
8 Prepayments (from line 70)			8		
9 Balance (if line 8 is smaller than line 7, subtract line 8 from line 7)			9		
10 Interest on late payment (compute on amount from line 5 or line 9, whichever is less)			10		
11 Late filing and late payment penalties (compute on amount from line 5 or line 9, whichever is less)			11		
12 Underpayment of estimated tax penalties <input type="checkbox"/> Form CT-222 attached			12		
13 Balance due (add lines 9, 10, 11 and 12 - enter payment on line A above)			13		
14 Overpayment (if line 7 is smaller than line 8, subtract line 7 from line 8)			14		
15 Overpayment to be credited to next period			15		
16 Balance of overpayment (subtract line 15 from line 14)			16		
17 Overpayment to be credited to Form CT-184-M			17		
18 Overpayment to be refunded (subtract line 17 from line 16)			18		

**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	Signature of individual or name of firm preparing this return	Preparer's address

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

		A New York State	B Everywhere
19	Revenue mileage or miles of transportation .....	19 •	•
20	Allocation percentage (divide line 19, column A by line 19, column B) .....	20 •	%

Enter on the appropriate line of Schedule D

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

21	Intrastate gross operating revenue -- 100% New York State .....	21 •	
<b>Allocation — Accounting Rule Method</b>			
22	Interstate gross operating revenue allocated to New York State .....	22 •	
23	Foreign gross operating revenue allocated to New York State .....	23 •	
24	Total allocated interstate and foreign gross operating revenue (add lines 22 and 23) .....	24 •	

Attach report filed with NYS Public Service Commission

**Allocation — Formula Rule Method**

**Part I —** Computation of revenue-producing circuit miles factor (include only revenue-producing communication pathways and revenue-producing channels used in connection with interstate and/or foreign transmission services)

25	Number of revenue-producing circuit miles in New York State .....	25 •	
26	Number of revenue-producing circuit miles everywhere .....	26 •	
27	Revenue-producing circuit miles factor (divide line 25 by line 26) .....	27 •	%
28	Factor weight .....	28	7.5 %
29	Revenue-producing circuit miles allocation percentage (multiply line 27 by line 28) .....	29 •	%

**Part II —** Computation of property factor (include only property used in connection with interstate and/or foreign transmission services)

		A New York State	B Everywhere	
30	Average value of real property owned .....	30		
31	Average value of rented real property (multiply the annual rent by 8) .....	31		
32	Average value of tangible personal property owned .....	32		
33	Average value of tangible personal property rented (multiply the annual rent by 8) .....	33		
34	Average value of intangible assets .....	34		
35	Average value of extraterrestrial property .....	35		
36	Total (add lines 30 through 35) .....	36 •	•	
37	Property factor (divide line 36, column A by line 36, column B) .....	37 •	%	
38	Factor weight .....	38	92.5 %	
39	Property factor allocation percentage (multiply line 37 by line 38) .....	39 •	%	
40	Formula rule percentage (add lines 29 and 39) .....	40 •	%	
41	Interstate gross operating revenue . . . ( • x % from line 40)	41 •		
42	Foreign gross operating revenue . . . ( • x % from line 40)	42 •		
43	Total allocated interstate and foreign gross operating revenue (add lines 41 and 42) .....	43 •		
44	Total intrastate, interstate and foreign gross operating revenue (add lines 21 and 24, or lines 21 and 43 - enter here and on line 50) .....	44		

**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					
45 Total — Interest and dividends allocated to New York State (enter here and on line 54) . . . . .				45	•	

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

46 Gross receipts from business and other sources (total from federal return) . . . . .		46	•	
<b>Gross receipts from transportation and transmission allocated to NYS:</b>				
	Gross Receipts	Allocation %		
47 Trucking . . . . .	•	x %	47	•
48 Pipeline (see instructions) . . . . .	•	x %	48	•
49 Messenger service . . . . .	•	x %	49	•
50 Telephone and telegraph (intrastate and allocated interstate and foreign gross operating revenue from line 44) . . . . .			50	•
51 Water transportation (gross receipts from transportation services originating and terminating within New York State - attach list) . . . . .			51	•
52 Railroad transportation (gross receipts from transportation services originating and terminating within New York State - attach list) . . . . .			52	•
<b>Gross receipts from other sources:</b>				
53 Rental income from use of real or tangible personal property within New York State . . . . .			53	•
54 Allocated interest and dividends from line 45 . . . . .			54	•
55 Capital gains from sale or exchange of property within New York State (see instructions) . . . . .			55	•
56 Capital gains from sale or exchange of securities where the situs is within New York State . . . . .			56	•
57 Gross receipts from all other sources within New York State . . . . .			57	•
58 Total gross earnings allocated to New York State (add lines 47 through 57 - telephone and telegraph companies enter here and on line 1 - all other transportation and transmission companies enter here and on line 2) . . . . .			58	•

**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, 1989 and ending December 31, 1989.

59 Name of corporation to whom leased . . . . .	
60 Amount of capital stock on which dividends were paid . . . . .	60
61 Total amount of dividends paid . . . . .	61
62 Dividend rate percent, per annum (divide line 61 by line 60) . . . . .	62
63 Amount of dividends paid in excess of 4% dividend rate . . . . .	63
64 Tax on dividends (multiply line 63 by 4.5% - enter here and on line 3) . . . . .	64

**Schedule F — Composition of Prepayments Claimed on Line 8**

	Date	Section 184 amount	Deposit Serial Number
65 Mandatory first installment . . . . .			
66 CT-400 installments . . . . .	Due June . . . . .		
	Due Sept . . . . .		
	Due Dec . . . . .		
67 Payment with extension CT-5.9 . . . . .			
68 Credit from prior years . . . . .			
69 Credit from Form CT-184-M . . . . .			
70 Total (add lines 65 through 69 - enter here and on line 8) . . . . .			

