

# CT-183

New York State Department of Taxation and Finance

## Transportation and Transmission Corporation Franchise Tax Return on Capital Stock

Tax Law — Article 9, Section 183

For calendar year 1995

Employer identification number		File number	If address on return is new, check box <input type="checkbox"/> <i>(see instructions).</i>	For office use only	
Mailing Name and Address	Taxpayer's business name		If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 <i>(see instructions)</i> . If no form is enclosed, call 1 800 462-8100 to request one. From areas outside New York State, call (518) 438-1073.	Date received	
	Business name at location below <i>(if different from business name above)</i>			PLACE LABEL HERE	Audit use
	C/O				
	Street or PO Box				
City		State	ZIP code		
Trade name		Business telephone number	Business activity code number (from federal return)		
Principal business activity		State or country of incorporation	Date of inc.	Date began business in NYS	
<input type="checkbox"/> Check box if refund claimed	Is the corporation organized under NYS Transportation Corporation Law?				
	<input type="checkbox"/> Yes	<input type="checkbox"/> No			

- Federal return was filed on  1120  1120S  consolidated basis  other
- Does this corporation have an interest in real property located in New York State? •  Yes •  No
- Has the controlling interest in the corporation's stock changed during the period covered in this return? •  Yes •  No
- If you answered Yes to both questions, attach an explanation. See instructions.
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- 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-183-M.

<b>A. Payment</b> — pay amount shown on line 13. Make check payable to: <b>New York State Corporation Tax</b> ←.....Attach your payment here.	Payment enclosed
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### Tax Computation (See Form CT-183/184-I, Instructions for Forms CT-183 and CT-184, for assistance)

1 Tax on allocated issued capital stock from line 58 .....	1	•	
2 Tax based on dividend rate, from line 77 or line 80, whichever applies .....	2	•	
3 Minimum tax .....	3		75 00
4 Tax (amount from line 1, 2 or 3, whichever is largest) .....	4	•	
5 Special additional mortgage recording tax credit (attach Form CT-43) .....	5		
6 Tax after credits (subtract line 5 from line 4) .....	6		
7 State tax surcharge (multiply line 6 by 7½% (.075)) .....	7		
8 Total tax and state tax surcharge (add lines 6 and 7) .....	8		
9 Total prepayments (from line 84) .....	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 Balance due (add lines 10, 11 and 12; enter payment on line A above) .....	13		
14 Overpayment (if line 8 is less than line 9, subtract line 8 from line 9) .....	14		
15 Amount of overpayment to be credited to next period .....	15		
16 Balance of overpayment (subtract line 15 from line 14) .....	16		
17 Amount of overpayment to be credited to Form CT-183-M .....	17		
18 Amount of overpayment to be refunded (subtract line 17 from line 16; check refund box above) .....	18		

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

Signature of elected officer or 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

It may also be necessary for you to file Form CT-184

Mail your return to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909, ON OR BEFORE MARCH 15, 1996

**Schedule A — Allocation Percentage/Issuer's Allocation Percentage** (if no allocation is claimed, enter 100% on line 26 or 28; see instructions)

Part I — Allocation for General Transportation and Transmission Corporations		Average Value for the Year	
		A New York	B Everywhere
19	Accounts receivable	19	
20	Shares of stock of other companies owned (attach list showing corporate name, shares held and actual value)	20	
21	Bonds, loans and other securities, other than US obligations	21	
22	Leaseholds	22	
23	Real estate owned	23	
24	All other assets (except cash and investments in US obligations)	24	
25	Total (add lines 19 through 24)	25	•
26	Allocation percentage (divide line 25, column A by column B)	26	%

Part II — Allocation Percentage/Issuer's Allocation Percentage for Corporations Operating Vessels Not Exclusively Engaged in Foreign Commerce (see instructions)		A	B
		New York Territorial Waters	Everywhere
27	Aggregate number of working days	27	
28	Allocation percentage (divide line 27, column A by column B)	28	%

Schedule B — Assets and Liabilities		A	B
		Beginning of Year	End of Year
29	Total assets	29	•
30	Total liabilities	30	•
31	Total capital (subtract line 30 from line 29)	31	•
32	Capital stock — preferred stock	32	
33	Capital stock — common stock	33	
34	Paid-in capital in excess of par or stated value	34	
35	Retained earnings (appropriated or unappropriated)	35	
36	Add lines 30, 32, 33, 34 and 35	36	
37	Cost of treasury stock	37	
38	Total liabilities and capital (subtract line 37 from line 36)	38	•

**Schedule C — Reconciliation of Retained Earnings**

39	Balance beginning of year	39	
40	Net income (attach profit and loss statement)	40	
41	Other additions (explain)	41	
42	Total (add lines 39, 40 and 41)	42	
43	Dividends	43	•
44	Other deductions (explain)	44	
45	Total dividends and other deductions (add lines 43 and 44)	45	
46	Balance at end of year (subtract line 45 from line 42)	46	
47	Did this corporation purchase any of its capital stock during the year?		

•  Yes •  No

If Yes, attach a separate sheet showing number and kinds of shares, consideration received for the issuances of the shares and purchase price of each share.

**Schedule D — Computation of Tax Based on the Net Value of Issued Capital Stock**

A Class of Stock	B Number of Shares at Year End	C Par Value	D Amount Paid In on Each Share	E Selling Price During Year		F Average Selling Price	G Net Value (column B × column F)
				High	Low		
Common							
Preferred							
No par value							
<b>48 Total</b>						<b>Total net value</b>	•

49 Multiply issued shares of stock on line 48, column B, by the net value per share of stock outstanding at the end of the year, but not less than \$5.00 per share	49	•	
50 Taxable base (multiply line 49 by _____%, from line 26 or 28)	50		
51 Tax (multiply line 50 by .0015 (1½ mills))			51 •
52 Net value of issued capital stock from line 48, column G	52	•	
53 Taxable base (multiply line 52 by _____%, from line 26 or 28)	53		
54 Tax (multiply line 53 by .0015 (1½ mills))			54 •
55 Net worth (year-end assets minus year-end liabilities; from line 31, column B)	55	•	
56 Taxable base (multiply line 55 by _____%, from line 26 or 28)	56		
57 Tax (multiply line 56 by .0015 (1½ mills))			57 •
58 Tax on allocated issued capital stock (amount from line 51, 54 or 57, whichever is largest; enter here and on line 1)			58

**Schedule E — Computation of Tax if Dividend Rate is 6% or More on Some or All Classes of Capital Stock.**  
 All corporations **except** those operating vessels in foreign commerce complete Parts I and II.  
 Corporations operating vessels in foreign commerce complete Parts III and IV.

**Part I — Tax Rate Computation Based on Dividends Paid During the Year**

A Class of Stock	B Value of Stock on Which Dividends Were Paid	C Dividends Paid	D Dividend Rate C ÷ B	E Tax Rate Computation - If column D is 6% or more, multiply each percent, including fractions of a percent, in Column D by .000375 (3/8 of a mill). Do not convert the percentage amount in Column D to a decimal.
59 Common			%	mills; enter on line 65
60 Preferred			%	mills; enter on line 68
61 No par value			%	mills; enter on line 71
62 Total				

**Part II — Tax Computation (see instructions)**

63 Par value common stock (line 59, column B)	63		
64 Taxable base (multiply line 63 by _____%, from line 26)	64		
65 Tax (multiply line 64 by _____mills, from line 59, column E)			65 •
66 Par value preferred stock (line 60, column B)	66		
67 Taxable base (multiply line 66 by _____%, from line 26)	67		
68 Tax (multiply line 67 by _____mills, from line 60, column E)			68 •
69 Amount paid in on no par value stocks (line 61, column B)	69		
70 Taxable base (multiply line 69 by _____%, from line 26)	70		
71 Tax (multiply line 70 by _____mills, from line 61, column E)			71 •
72 Total value of stockholder's equity	72		
73 Capital subject to tax on dividends (add lines 63, 66 and 69)	73		
74 Capital not previously taxed (subtract line 73 from line 72)	74		
75 Taxable base (multiply line 74 by _____%, from line 26)	75		
76 Tax (multiply line 75 by .0015 (1½ mills))			76 •
77 Tax on allocated issued capital stock using dividend rates (add lines 65, 68, 71 and 76; enter here and on line 2)			77

**Part III — Tax Rate Computation Based on Dividends Paid During the Year**

A Paid-In Capital	B Dividends Paid	C Dividend Rate $B \div A$	D Tax Rate Computation - If column C is 6% or more, multiply each percent in column C by .000375 (3/8 of a mill)
78 •		%	mills; enter on line 80

**Part IV — Tax Computation**

79 Taxable base (multiply line 78, column A by _____%, from line 28) .....	79 •	
80 Tax (multiply line 79 by _____ mills, from line 78, column D; enter here and on line 2) .....	80	

**Schedule F — Composition of Prepayments on Line 9**

	Section 183 amount	Deposit Serial Number
81 Payments with extension Form CT-5.9, line 7 .....	81	
82 Credit from prior year .....	82	
83 Credit from Form CT-183-M .....	83	
84 Add lines 81, 82 and 83; enter here and on line 9.....	84	