



CT-3 General Business Corporation Franchise Tax Return

Article 9-A

For calendar year 1990
or tax period:

beginning _____
ending _____

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	
Trade name		Business telephone number		Business group code number (from federal return)		Audit use
Principal business activity		State or country of incorporation		date		
Foreign corporations: date began business in NYS		Was this corporation involved in a merger, acquisition or consolidation on or after April 19, 1989? <input type="checkbox"/> Yes <input type="checkbox"/> No		If this is an association or publicly traded partnership, check box <input type="checkbox"/> (see instructions):		
If Yes, complete and attach Form CT-3, Schedule F.						

1 Payment - pay amount shown on line 67 — Make check payable to: New York State Corporation Tax		Payment enclosed	
Computation of Entire Net Income Base	2 Federal taxable income before net operating loss and special deductions	2	<input type="checkbox"/>
	3 Interest on federal, state, municipal and other obligations not included on line 2	3	<input type="checkbox"/>
	4 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock	4	<input type="checkbox"/>
	5 Deductions directly attributable to subsidiary capital (attach list)	5	<input type="checkbox"/>
	6 Deductions indirectly attributable to subsidiary capital (attach list)	6	<input type="checkbox"/>
	7 New York State, other state and local taxes deducted on your federal return (see instructions)	7	<input type="checkbox"/>
	8 ACRS deduction used in the computation of line 2 (attach Form CT-399)	8	<input type="checkbox"/>
	9 Other additions (attach list — see instructions)	9	<input type="checkbox"/>
	10 Add lines 2 through 9	10	<input type="checkbox"/>
	11 Income from subsidiary capital (from CT-3-ATT, line 99)	11	<input type="checkbox"/>
12 50% of dividends from nonsubsidiary corporations (see instructions)	12	<input type="checkbox"/>	
13 Foreign dividends gross-up not included on lines 11 and 12	13	<input type="checkbox"/>	
14 New York net operating loss deduction (attach federal and NYS computations)	14	<input type="checkbox"/>	
15 Allowable New York depreciation (attach Form CT-399)	15	<input type="checkbox"/>	
16 Other subtractions (attach list — see instructions)	16	<input type="checkbox"/>	
17 Total subtractions (add lines 11 through 16)	17	<input type="checkbox"/>	
18 Entire net income (subtract line 17 from line 10)	18	<input type="checkbox"/>	
19 Investment income for allocation (from CT-3-ATT, line 117 but not more than line 18 above)	19	<input type="checkbox"/>	
20 Business income for allocation (subtract line 19 from line 18)	20	<input type="checkbox"/>	
21 Allocated investment income (multiply line 19 by <input type="checkbox"/> % from CT-3-ATT, line 105)	21	<input type="checkbox"/>	
22 Allocated business income (multiply line 20 by <input type="checkbox"/> % from CT-3-ATT, line 68 or line 76)	22	<input type="checkbox"/>	
23 Total allocated income (add lines 21 and 22)	23	<input type="checkbox"/>	
24 Optional depreciation adjustments (attach Form CT-324)	24	<input type="checkbox"/>	
25 Entire net income base (line 23 and add or subtract line 24)	25	<input type="checkbox"/>	
26 Entire net income base tax computation (multiply line 25 by tax rate — see instructions; enter here and on line 42)	26	<input type="checkbox"/>	
(Enter whole dollars for lines 27 through 32.)			
Computation of Capital Base	27 Total assets from federal return	A. Beginning of Year	B. End of Year
	28 Real property and marketable securities included on line 27	28	<input type="checkbox"/>
	29 Subtract line 28 from line 27	29	<input type="checkbox"/>
	30 Real property and marketable securities at fair market value	30	<input type="checkbox"/>
	31 Adjusted total assets (add lines 29 and 30)	31	<input type="checkbox"/>
	32 Total liabilities	32	<input type="checkbox"/>
	33 Total capital (subtract line 32, column C from line 31, column C)	33	<input type="checkbox"/>
	34 Subsidiary capital (from CT-3-ATT, line 101)	34	<input type="checkbox"/>
	35 Business and investment capital (subtract line 34 from line 33)	35	<input type="checkbox"/>
	36 Investment capital (from CT-3-ATT, line 107)	36	<input type="checkbox"/>
37 Business capital (subtract line 36 from line 35)	37	<input type="checkbox"/>	
38 Allocated investment capital (multiply line 36 by <input type="checkbox"/> % from CT-3-ATT, line 105)	38	<input type="checkbox"/>	
39 Allocated business capital (multiply line 37 by <input type="checkbox"/> % from CT-3-ATT, line 68 or line 76)	39	<input type="checkbox"/>	
40 Capital base (add lines 38 and 39)	40	<input type="checkbox"/>	
40a Issuer's allocation percentage (see instructions)	40a	<input type="checkbox"/> %	
41 Capital base tax computation (multiply line 40 by .00178; enter here and on line 43)	41	<input type="checkbox"/>	

42	Tax on entire net income base from line 26	42	•							
43	Tax on capital base from line 41 (New small business: <input type="checkbox"/> First year <input type="checkbox"/> Second year)	43	•							
44a	Minimum taxable income base (enter amount from CT-3-ATT, line 25)	44a								
44b	Tax from CT-3-ATT, line 26	44b	•							
45	Fixed dollar minimum tax (see instructions)	45	•							
<input type="checkbox"/> Gross payroll <input type="checkbox"/> Total receipts <input type="checkbox"/> Gross assets										
46	Amount from line 42, 43, 44b or 45, whichever is largest	46	•							
47	Subsidiary capital base from CT-3-ATT, line 102 <input type="checkbox"/> Tax from CT-3-ATT, line 103	47	•							
48	Tax due before credits (add lines 46 and 47)	48	•							
49	Tax credits: Check forms filed and attach forms	49								
<input type="checkbox"/> CT-42 <input type="checkbox"/> CT-43 <input type="checkbox"/> CT-45 <input type="checkbox"/> CT-46 <input type="checkbox"/> CT-46.1 <input type="checkbox"/> DTF-601 <input type="checkbox"/> DTF-602 <input type="checkbox"/> DTF-603										
50	Balance (subtract line 49 from line 48)	50	•							
51	Amount from line 44b or 45, whichever is larger	51	•							
52a	Tax due — amount from line 50 or 51, whichever is larger	52a								
52b	Tax surcharge (multiply line 52a by 15% (.15))	52b								
52c	Total tax and surcharge (add lines 52a and 52b)	52c								
53a	First installment of estimated tax	53a								
53b	tax for next tax period	53b								
54	Add line 52c and line 53a or 53b	54								
55	Prepayments: First installment (date) _____	55								
56	Second installment (date) _____	56								
57	Third installment (date) _____	57								
58	Final installment (date) _____	58								
59	Payment with extension Form CT-5 (date) _____	59								
60	Credit from prior years	60								
61	Credit from Form CT-3M/4M, line 13	61								
62	Total prepayments (add lines 55 through 61)	62								
63	Balance (if line 62 is less than line 54, subtract line 62 from line 54)	63								
64	Interest on late payment (compute on line 52c or line 63, whichever is less)	64								
65	Late filing and late payment penalties (compute on line 52c or line 63, whichever is less)	65								
66	Penalty for underpayment of estimated tax — Form CT-222 attached <input type="checkbox"/> (if none, enter "0")	66								
67	Balance due (add lines 63, 64, 65 and 66 — enter payment on line 1)	67								
68	Overpayment (if line 54 is less than line 62, subtract line 54 from line 62)	68								
69	Amount of overpayment to be credited to next period	69								
70	Balance of overpayment (subtract line 69 from line 68)	70								
71	Amount of overpayment to be credited to Form CT-3M/4M	71								
72	Refund (subtract line 71 from line 70)	72								
73	Refund of tax credits from Form CT-46.1	73								
Metropolitan Transportation Business Tax Surcharge										
74	During the tax year did 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-3M/4M (see instructions).	74	<input type="checkbox"/> Yes <input type="checkbox"/> No							
75	Does this corporation have an interest in real property located in New York State?	75	<input type="checkbox"/> Yes <input type="checkbox"/> No							
76	Has controlling interest in this corporation's stock changed at any time during the last 3 years? If you answered Yes to questions 75 and 76, attach an explanation (see instructions).	76	<input type="checkbox"/> Yes <input type="checkbox"/> No							
Interest Paid to Shareholders										
77	Did this corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If Yes complete the following (if more than one, attach separate sheet).	77	<input type="checkbox"/> Yes <input type="checkbox"/> No							
<table border="1"> <tr> <td>Shareholder's name</td> <td>Social security number or EIN</td> <td>Interest paid to shareholder</td> </tr> <tr> <td>Total indebtedness to shareholders described above</td> <td>Total interest paid</td> <td>78 is there written evidence of the indebtedness?</td> </tr> </table>		Shareholder's name	Social security number or EIN	Interest paid to shareholder	Total indebtedness to shareholders described above	Total interest paid	78 is there written evidence of the indebtedness?	78	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Shareholder's name	Social security number or EIN	Interest paid to shareholder								
Total indebtedness to shareholders described above	Total interest paid	78 is there written evidence of the indebtedness?								
79	Are you claiming small business taxpayer status for lower entire net income tax rates?	79	<input type="checkbox"/> Yes <input type="checkbox"/> No							
80	If Yes, enter total capital contributions (see worksheet instructions)	80	•							

Federal return filed: 1120 1120-A 1120S Consolidated basis Other **Attach a complete copy of your federal return**

Interest deducted in computing federal taxable income

If the IRS has completed an audit of any of your returns within the last five years, list years: _____

If a member of an affiliated federal group: primary corporation:	• Name _____	• EIN _____
If more than 50% owned by another corporation: parent corporation:	• Name _____	• EIN _____

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 _____