



CT-3

General Business Corporation Franchise Tax Return

Tax Law — Article 9-A

beginning

ending

Employer identification number		File number		If address on return is new, check box (see instructions).	For office use only
Taxpayer's business name					
Mailing Name and Address	Business name at location below (if different from business name above)			If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions).	Date received
	C/O				
	Street or P O Box				
City			State	ZIP code	Audit use
Trade name		Business telephone number		Business activity code number (from federal return)	
<input type="checkbox"/> Check box if refund claimed	Principal business activity	State or country of incorporation	date	Foreign corporations: date began business in NYS	

Metropolitan Transportation Business Tax (MTA Surcharge)

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). Yes No

A. Payment — pay amount shown on line 87c. Make check payable to: **New York State Corporation Tax** Payment enclosed
 Attach your payment here.

1 Federal taxable income before net operating loss and special deductions		1	•
2 Interest on federal, state, municipal and other obligations not included on line 1		2	•
3 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock		3	•
4 Deductions directly attributable to subsidiary capital (attach list)		4	•
5 Deductions indirectly attributable to subsidiary capital (attach list)		5	•
6 New York State, other state and local taxes deducted on your federal return (see instructions)		6	•
7 ACRS/MACRS deduction used in the computation of line 1 (attach Form CT-399)		7	•
8 Other additions (attach list - see instructions)		8	•
9 Add lines 1 through 8		9	•
10 Income from subsidiary capital (from Form CT-3-ATT, line 50)		10	•
11 50% of dividends from nonsubsidiary corporations (see instructions)		11	•
12 Foreign dividends gross-up not included on lines 10 and 11		12	•
13 New York net operating loss deduction (attach federal and NYS computations)		13	•
14 Allowable New York depreciation (attach Form CT-399)		14	•
15 Other subtractions (attach list; see instructions)		15	•
16 Total subtractions (add lines 10 through 15)		16	•
17 Entire net income (subtract line 16 from line 9; enter here and on line 42)		17	•
18 Investment income before allocation (from Form CT-3-ATT, line 46, but not more than line 17 above)		18	•
19 Business income before allocation (subtract line 18 from line 17)		19	•
20 Allocated investment income (multiply line 18 by <input type="text"/> % from Form CT-3-ATT, line 33)		20	•
21 Allocated business income (multiply line 19 by <input type="text"/> % from line 115 or line 135)		21	•
22 Total allocated income (add lines 20 and 21)		22	•
23 Optional depreciation adjustments (attach Form CT-324; enter here and on line 65)		23	•
24 Entire net income base (line 22 plus or minus line 23)		24	•
25 Entire net income base tax (multiply line 24 by tax rate; see instructions; enter here and on line 68)		25	•

(Enter whole dollars for lines 26 through 31.)

	A. Beginning of Year	B. End of Year	C. Average Value
26 Total assets from federal return	•	•	•
27 Real property and marketable securities included on line 26			•
28 Subtract line 27 from line 26			•
29 Real property and marketable securities at fair market value			•
30 Adjusted total assets (add lines 28 and 29)			•
31 Total liabilities			•
32 Total capital (subtract line 31, column C, from line 30, column C)			•
33 Subsidiary capital (from Form CT-3-ATT, line 52)			•
34 Business and investment capital (subtract line 33 from line 32)			•
35 Investment capital (from Form CT-3-ATT, line 35, column E)			•
36 Business capital (subtract line 35 from line 34)			•
37 Allocated investment capital (multiply line 35 by <input type="text"/> % from Form CT-3-ATT, line 33)			•
38 Allocated business capital (multiply line 36 by <input type="text"/> % from line 115 or line 135)			•
39 Capital base (add lines 37 and 38)			•
40 Issuer's allocation percentage	40		%
41 Capital base tax (multiply line 39 by .00178; enter here and on line 69)			•

Computation of Minimum Taxable Income Base

42 Entire net income from line 17	42	
Adjustments (see instructions)		
43 Depreciation of tangible property placed in service after 1986 (see instructions)	43	•
44 Amortization of mining exploration and development costs paid or incurred after 1986	44	•
45 Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only)	45	•
46 Basis adjustments in determining gain or loss from sale or exchange of property	46	•
47 Long term contracts entered into after 2/28/86	47	•
48 Installment sales of certain property	48	•
49 Merchant marine capital construction funds	49	•
50 Passive activity loss (closely held and personal service corporations only)	50	•
51 Combine lines 42 through 50	51	

Tax preference items (see instructions)

52 Depletion	52	•
53 Intangible drilling costs	53	•
54 Add lines 51 through 53	54	
55 Net operating loss deduction from line 13	55	•
56a Total (add lines 54 and 55)	56a	•
56b Alternative net operating loss deduction (see instructions)	56b	•
57 Minimum taxable income (subtract line 56b from line 56a)	57	•
58 Investment income from Form CT-3-ATT, line 44 (Balance before NOL deduction)	58	
59 Apportioned New York alternative not operating loss deduction (see instructions)	59	•
60 Alternative investment income before allocation (subtract line 59 from line 58)	60	
61 Alternative business income before allocation (subtract line 60 from line 57)	61	•
62 Allocated alternative business income (multiply line 61 by <input type="text"/> % from line 115 or line 154)	62	•
63 Allocated alternative investment income (multiply line 60 by <input type="text"/> % from Form CT-3-ATT, line 33)	63	•
64 Allocated minimum taxable income (add lines 62 and 63)	64	
65 Optional depreciation adjustments from line 23	65	
66 Minimum taxable income base (line 64 plus or minus line 65)	66	
67 Tax on minimum taxable income base (see instructions)	67	•

Computation of Tax

68 Tax on entire net income base from line 25	68	•
69 Tax on capital base from line 41 (New small business: <input type="checkbox"/> First year <input type="checkbox"/> Second year)	69	•
70 Fixed dollar minimum tax (see instructions)	70	•
<input type="text"/> Gross payroll <input type="text"/> Total receipts <input type="text"/> Gross assets		
71 Amount from line 67, 68, 69 or 70, whichever is largest	71	•
72 Subsidiary capital base from Form CT-3-ATT, line 53 <input type="text"/> Tax from Form CT-3-ATT, line 54	72	•
73 Tax due before credits (add lines 71 and 72)	73	•
74 Tax credits from line 94 - attach appropriate form for each credit claimed	74	
75 Balance (subtract line 74 from line 73)	75	•
76 Amount from line 67 or 70, whichever is larger	76	•
77 Tax due — amount from line 75 or 76, whichever is larger	77	
78 State tax surcharge rate <input type="text"/> % (see instructions; multiply line 77 by rate)	78	
79 Total tax and state tax surcharge (add lines 77 and 78)	79	
First installment of 80a If application for extension was filed, enter amount from Form CT-5, line 4	80a	
estimated tax for next period: 80b If Form CT-5 was not filed and line 79 is over \$1,000, enter 25% of line 79	80b	
81 Add line 79 and line 80a or 80b	81	
82 Total prepayments from line 100	82	
83 Balance (subtract line 82 from line 81; if line 82 is more than line 81, enter "0")	83	
84 Interest on late payment (see instructions)	84	
85 Late filing and late payment penalties (see instructions)	85	
86 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> if none, enter "0")	86	
87a Balance (add lines 83 through 86)	87a	
87b If you want to Return a Gift to Wildlife, enter amount (see instructions)	87b	00
87c Balance due (if line 82 is less than the total of lines 81, 84, 85, 86 and 87b, the difference is amount due; enter payment on line A on page 1)	87c	
88 Overpayment (if line 82 is more than the total of lines 81, 84, 85, 86 and 87b, the difference is amount overpaid)	88	
89 Amount of overpayment to be credited to next period	89	
90 Balance of overpayment (subtract line 89 from line 88)	90	
91 Amount of overpayment to be credited to Form CT-3M/4M	91	
92 Refund of overpayment (subtract line 91 from line 90; check refund box on page 1)	92	
93 Refund of unused tax credits (see instructions and attach appropriate forms; check refund box on page 1)	93	

Recap of Credits Claimed on Line 74 Against Current Year's Franchise Tax (see instructions for lines 74, 93 and 94)

Form DTF-601	Form DTF-602	Form CT-43	Form CT-45
Form DTF-601.1	Form DTF-603	Form CT-43.1	Form CT-46
Minimum tax credit, from Form CT-3-ATT, line 27			

94 Total credits listed above (enter here and on line 74; attach appropriate form for each credit claimed; the portion of the credit claimed as a refund should be shown on line 93) 94

Composition of Prepayments on line 82		Date Paid	Amount
95	Mandatory first installment		
96	CT-400 installments	(1)	
		(2)	
		(3)	
97	Payment with extension — Form CT-5, line 7		
98	Credit from prior years		
99	Credit from Form CT-3M/4M	Period	
100	Add lines 95 through 99 (enter here and on line 82)		100

101 Was this corporation involved in a merger, acquisition or consolidation on or after April 19, 1989? If Yes, complete and attach Form CT-244 101 Yes No

102 Does this corporation have an interest in real property located in New York State? 102 Yes No

103 Has controlling interest in this corporation's stock changed at any time during the last 3 years? If you answered Yes to questions 102 and 103, attach an explanation (see instructions). 103 Yes No

Interest Paid to Shareholders

104 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) 104 Yes No

Shareholder's name	Social security number or EIN	Interest paid to shareholder	105 Is there written evidence of the indebtedness? 105 <input type="checkbox"/> Yes <input type="checkbox"/> No
Total indebtedness to shareholders described above	Total interest paid		

106 Are you claiming small business taxpayer status for lower entire net income tax rates? 106 Yes No

107 Enter total capital contributions (see worksheet instructions) 107 ●

Federal return filed 1120 1120-A 1120-S 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

Corporations organized outside New York State complete the following for capital stock issued and outstanding.

Number of par shares	Value / \$	Number of no par shares	Value / \$
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If you do not need forms mailed to you next year, check box (see instructions)

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	Date
	Address		Signature of individual preparing this return

Mail your return to: NYS CORPORATION TAX, PROCESSING UNIT, P O BOX 1909, ALBANY NY 12201-1909

Schedule A, Part I — Computation of Business Allocation Percentage for Aviation Corporations

	A. New York State	B. Everywhere	
108 Revenue aircraft arrivals and departures	108 ●	●	
109 New York percentage (divide line 108, column A, by line 108, column B)			109 ● %
110 Revenue tons handled	110 ●	●	
111 New York percentage (divide line 110, column A, by line 110, column B)			111 ● %
112 Originating revenue	112 ●	●	
113 New York percentage (divide line 112, column A, by line 112, column B)			113 ● %
114 Total (add lines 109, 111 and 113)			114 ● %
115 New York allocation percentage (divide line 114 by three; use to compute lines 21, 38 and 62, and Form CT-3-ATT, line 6)			115 ● %

Schedule A, Part II — Computation of Business Allocation Percentage

Did you make an election to use fair market value in your property factor? Yes No
 If this is your first tax year, are you making the election to use fair market value in your property factor? Yes No

	A New York State	B Everywhere	
Average value of (see instructions):			
116 Real estate owned	116 ●	●	
117 Real estate rented	117 ●	●	
118 Inventories owned	118 ●	●	
119 Tangible personal property owned	119 ●	●	
120 Tangible personal property rented	120 ●	●	
121 Total (add lines 116 through 120)	121 ●	■	
122 New York State property factor (divide line 121, column A, by line 121, column B)			122 ● %
Receipts in the regular course of business from:			
123 Sales of tangible personal property shipped to points within New York State	123 ●	■	
124 All sales of tangible personal property	124 ●	●	
125 Services performed	125 ●	●	
126 Rentals of property	126 ●	●	
127 Royalties	127 ●	●	
128 Other business receipts	128 ●	●	
129 Total (add lines 123 through 128)	129 ●	■	
130 New York State receipts factor (divide line 129, column A, by line 129, column B)			130 ● %
131 Additional receipts factor (enter factor from line 130)			131 ● %
132 Wages and other compensation of employees except general executive officers	132 ●	■	
133 New York State payroll factor (divide line 132, column A, by line 132, column B)			133 ● %
134 Total New York State factors (add lines 122, 130, 131 and 133)			134 ● %
135 Business allocation percentage (divide line 134 by four or by the number of factors). Enter here and in the boxes on line 21 and line 38			135 ● %

Schedule A, Part III — Computation of Business Allocation Percentage for Minimum Taxable Income Base

	A New York State	B Everywhere	
Average value of (see instructions):			
136 Real estate owned	136		
137 Real estate rented	137		
138 Inventories owned	138		
139 Tangible personal property owned	139		
140 Tangible personal property rented	140		
141 Total (add lines 136 through 140)	141 ●	■	
142 New York State property factor (divide line 141, column A, by line 141, column B)			142 ● %
Receipts in the regular course of business from:			
143 Sales of tangible personal property shipped to points within New York State	143	■	
144 All sales of tangible personal property	144	●	
145 Services performed	145		
146 Rentals of property	146		
147 Royalties	147		
148 Other business receipts	148		
149 Total (add lines 143 through 148)	149 ●	■	
150a New York State receipts factor (divide line 149, column A, by line 149, column B)			150a ● %
150b Additional receipts factor (enter factor from line 150a)			150b ● %
151 Wages and other compensation of employees except general executive officers	151 ●	■	
152 New York State payroll factor (divide line 151, column A, by line 151, column B)			152 ● %
153 Total New York State factors (add lines 142, 150a, 150b and 152)			153 ● %
154 Alternative business allocation percentage (divide line 153 by four or by the number of factors). Enter here and in the box on line 62 and on Form CT-3-ATT, line 6			154 ● %