



General Business Corporation Franchise Tax Return Tax Law - Article 9-A

Caution: This form must be used only for tax periods beginning on or after January 1, 2020. If you use it for any prior periods, the return will not be processed and will not be considered timely filed.

See instructions, Form CT-3-I, before completing return.

All filers must enter tax period:

Final return [] Amended return [] beginning [] ending []
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 address State or country of incorporation
Care of (c/o)
Number and street or PO box Date of incorporation Foreign corporations: date began business in NYS
City U.S. state/Canadian province ZIP/Postal code Country (if not United States) For office use only
Principal business activity in NYS NAICS business code number (from NYS Pub 910)
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.

A. Pay amount shown on Part 2, line 19c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.) Payment enclosed [] A

B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) [B] Yes [] No []

C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions) [C]

D. Do you have an interest in any partnerships? (mark an X in the appropriate box) [D] Yes [] No [] If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.

Third - party designee (see instructions) Yes [] No [] Designee's name (print) Designee's phone number () Designee's email 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 Email 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 Email address of individual preparing this return Preparer's NYTPRIN or Excl. code Date

See instructions for where to file.

Content of Form CT-3

Table with 2 columns: Part 1 - General corporate information, Part 2 - Computation of balance due or overpayment, Part 3 - Computation of tax on business income base, Part 4 - Computation of tax on capital base, Part 5 - Computation of investment capital for the current tax year, Part 6 - Computation of business apportionment factor, Part 7 - Summary of tax credits claimed

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Part 1 – General corporate information

Section A – Qualification for preferential tax rates – If you are a corporation as identified in this section and qualify for preferential tax rates, mark an **X** in the boxes that apply to you (see instructions).

- 1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts 1
- 2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts 2
- 3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap 3
- 4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts 4
- 5 A small business eligible for the capital base tax exception 5
If you marked this box, complete line 5a; also mark the box at line 5b or 5c, if applicable.
- 5a Total capital contributions 5a
- 5b **Small business taxpayers only:** you are also a QETC 5b
- 5c **Small business taxpayers only:** you are also a qualified New York manufacturer 5c
- 6 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base 6

Section B – New York State information (see instructions)

- 1 Number of New York State employees 1
- 2 Wages paid to New York State employees 2
- 3 Number of business establishments in New York State 3
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box 4
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box 5
- 5a If you marked the line 5 box, use line 5a to report the applicable exception
number (1-4) and the amount of royalty payments 5a Number Amount
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box 6

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
1120 • 1120 consolidated • 1120-REIT or 1120-RIC 1120S • 1120F • 1120-H
- 2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:
Final federal determination • Date of determination NOL carryback • Capital loss carryback ... • 1139 • 1120X • Failure to meet investment capital holding period •
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • 2a
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
CT-3.1 • CT-3.2 • CT-3.3 • CT-3.4 • CT-60 • CT-225 • Other (identify): _____ •
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. 4
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box 5
- 6 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2020 federal return? (see instructions) Yes • No •
- 7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60



Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a Business income base tax (from Part 3, line 20)	•	1a			
1b Capital base tax (from Part 4, line 15; see instructions)	•	1b			
1c Fixed dollar minimum tax (see instr) • <input type="text" value="New York receipts"/>	•	1c			
2 Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2			
3 Tax credits used (from Part 7, line 2; see instructions)	•	3			
4 Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	■	4			

Penalties and interest

5 Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	<input type="checkbox"/>	•	5	
6 Interest on late payment (see instructions)	•	6			
7 Late filing and late payment penalties (see instructions)	•	7			
8 Total penalties and interest (add lines 5, 6, and 7)	•	8			

Voluntary gifts/contributions

9 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	•	9			
10 Total amount due (add lines 4, 8, and 9)	•	10			

Prepayments

11 Mandatory first installment from Form CT-300 (see instructions)	•	11			
12 Second installment (from Form CT-400)	•	12			
13 Third installment (from Form CT-400)	•	13			
14 Fourth installment (from Form CT-400)	•	14			
15 Payment with extension request (from Form CT-5, line 5)	•	15			
16 Overpayment credited from prior years (see instr.) <input type="text" value="Period"/>	•	16			
17 Overpayment credited from CT-3-M <input type="text" value="Period"/>	•	17			
18 Total prepayments (add lines 11 through 17; see instructions)	•	18			

Payment due or overpayment to be credited/refunded (see instructions)

19a Underpayment	•	19a			
19b Additional amount for 2021 MFI	•	19b			
19c Balance due	■	19c			
20a Excess prepayments	•	20a			
20b Amount previously credited to 2021 MFI	•	20b			
20c Overpayment	•	20c			
21 Amount of overpayment to be credited to next period	■	21			
22 Balance of overpayment available (subtract line 21 from line 20c)	•	22			
23 Amount of overpayment to be credited to Form CT-3-M	•	23			
24 Balance of overpayment to be refunded (subtract line 23 from line 22)	■	24			
25 Unused tax credits to be refunded	■	25			
26 Unused tax credits applied to next period	■	26			



Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	•	1	
2	Additions to FTI (from Form CT-225, line 5)	•	2	
3	Add lines 1 and 2	•	3	
4	Subtractions from FTI (from Form CT-225, line 10)	•	4	
5	Subtract line 4 from line 3	•	5	
6	Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1; see instructions)	•	6	
7	Entire net income (ENI) (subtract line 6 from line 5)	•	7	
8	Investment and other exempt income (from Form CT-3.1, Schedule D, line 1)	•	8	
9	Subtract line 8 from line 7	•	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (from Form CT-3.1, Schedule D, line 2)	•	10	
11	Business income (add lines 9 and 10)	•	11	
12	Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	•	12	
13	Business income after addback (add lines 11 and 12)	•	13	
14	Business apportionment factor (from Part 6, line 56)	•	14	
15	Apportioned business income after addback (multiply line 13 by line 14)	•	15	
16	Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)	•	16	
17	Subtract line 16 from line 15	•	17	
18	NOL deduction (from Form CT-3.4, line 6)	•	18	
19	Business income base (subtract line 18 from line 17)	•	19	
20	Business income base tax (multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)	•	20	

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.



Part 4 – Computation of tax on capital base (see instructions)

		A Beginning of year	B End of year	C Average value
1	Total assets from federal return			
2	Real property and marketable securities included on line 1			
3	Subtract line 2 from line 1			
4	Real property and marketable securities at fair market value			
5	Adjusted total assets (add lines 3 and 4)			
6	Total liabilities			
7	Total net assets (subtract line 6, column C, from line 5, column C)			
8	Investment capital (from Part 5, line 19; if zero or less, enter 0)			
9	Business capital (subtract line 8 from line 7)			
10	Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)			
11	Total business capital (add lines 9 and 10)			
12	Business apportionment factor (from Part 6, line 56)			
13	Apportioned business capital (multiply line 11 by line 12)			
14	New small business (if in first two tax years, mark an X in one box) Year one <input type="checkbox"/> Year two <input type="checkbox"/>			
15	Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)			

Part 5 – Computation of investment capital for the current tax year (see instructions)

	A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16	Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1).....		
17	Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)		
18	Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)		
19	Total investment capital for the current year (Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)		

Addback of capital previously reported as investment capital

	A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
20	Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)		

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Part 6 – Computation of business apportionment factor (see instructions)

Mark an **X** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor (see instr.) ..

		A – New York State	B – Everywhere
Section 210-A.2			
1	Sales of tangible personal property		<input type="checkbox"/>
2	Sales of electricity		<input type="checkbox"/>
3	Net gains from sales of real property		<input type="checkbox"/>
Section 210-A.3			
4	Rentals of real and tangible personal property		<input type="checkbox"/>
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property		<input type="checkbox"/>
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event		<input type="checkbox"/>
Section 210-A.4			
7	Sale, licensing, or granting access to digital products		<input type="checkbox"/>

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an **X** in the box (see instructions) **8**

Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)

Section 210-A.5(a)(2)(A)			
9	Interest from loans secured by real property		<input type="checkbox"/>
10	Net gains from sales of loans secured by real property		<input type="checkbox"/>
11	Interest from loans not secured by real property (QFI • <input type="checkbox"/>)		<input type="checkbox"/>
12	Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)		<input type="checkbox"/>
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)			
13	Interest from federal debt		<input type="checkbox"/>
14			
15	Interest from NYS and its political subdivisions debt		<input type="checkbox"/>
16	Net gains from federal, NYS, and NYS political subdivisions debt		<input type="checkbox"/>
17	Interest from other states and their political subdivisions debt		<input type="checkbox"/>
18	Net gains from other states and their political subdivisions debt		<input type="checkbox"/>
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)			
19	Interest from asset-backed securities and other government agency debt		<input type="checkbox"/>
20	Net gains from government agency debt or asset-backed securities sold through an exchange		<input type="checkbox"/>
21	Net gains from all other asset-backed securities		<input type="checkbox"/>
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)			
22	Interest from corporate bonds		<input type="checkbox"/>
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange		<input type="checkbox"/>
24	Net gains from other corporate bonds		<input type="checkbox"/>
Section 210-A.5(a)(2)(E)			
25	Net interest from reverse repurchase and securities borrowing agreements		<input type="checkbox"/>
Section 210-A.5(a)(2)(F)			
26	Net interest from federal funds		<input type="checkbox"/>
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)			
27	Net income from sales of physical commodities		<input type="checkbox"/>
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)			
28	Marked to market net gains		<input type="checkbox"/>
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)			
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)			
29	Interest from other financial instruments		<input type="checkbox"/>
30	Net gains and other income from other financial instruments		<input type="checkbox"/>



Part 6 – Computation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31	Brokerage commissions		
32	Margin interest earned on behalf of brokerage accounts		
33	Fees for advisory services for underwriting or management of underwriting		
34	Receipts from primary spread of selling concessions		
35	Receipts from account maintenance fees		
36	Fees for management or advisory services		
37	Interest from an affiliated corporation		
Section 210-A.5(c)			
38	Interest, fees, and penalties from credit cards		
39	Service charges and fees from credit cards		
40	Receipts from merchant discounts		
41	Receipts from credit card authorizations and settlement processing ..		
42	Other credit card processing receipts		
Section 210-A.5(d)			
43	Receipts from certain services to investment companies		
Section 210-A.5-a			
44	Global intangible low-taxed income	0 00	
Section 210-A.6			
45	Receipts from railroad and trucking business		
Section 210-A.6-a			
46	Receipts from the operation of vessels		
Section 210-A.7			
47	Receipts from air freight forwarding		
48	Receipts from other aviation services		
Section 210-A.8			
49	Advertising in newspapers or periodicals		
50	Advertising on television or radio		
51	Advertising via other means		
Section 210-A.9			
52	Transportation or transmission of gas through pipes		
Section 210-A.10			
53	Receipts from other services/activities not specified		
Section 210-A.11			
54	Discretionary adjustments		
Total receipts			
55	Add lines 1 through 54 in columns A and B		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* •

Enter line 56 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.



Part 7 – Summary of tax credits claimed

1 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)..... 1 Yes No

Enter in the appropriate box below the amount of each tax credit **used** to reduce the tax due shown on Part 2, line 2, and attach the corresponding properly completed claim form. The amount of credit to enter is computed on each credit form and carried to this section.

CT-37	<input type="text"/>	CT-607	<input type="text"/>	CT-651	<input type="text"/>
CT-40	<input type="text"/>	CT-611	<input type="text"/>	CT-652	<input type="text"/>
CT-41	<input type="text"/>	CT-611.1	<input type="text"/>	DTF-621	<input type="text"/>
CT-43	<input type="text"/>	CT-611.2	<input type="text"/>	DTF-622	<input type="text"/>
CT-44	<input type="text"/>	CT-612	<input type="text"/>	DTF-624	<input type="text"/>
CT-46	<input type="text"/>	CT-613	<input type="text"/>	DTF-630	<input type="text"/>
CT-47	<input type="text"/>	CT-631	<input type="text"/>	Other credits •	<input type="text"/>
CT-236	<input type="text"/>	CT-633	<input type="text"/>		
CT-238	<input type="text"/>	CT-634	<input type="text"/>		
CT-239	<input type="text"/>	CT-635	<input type="text"/>		
CT-241	<input type="text"/>	CT-636	<input type="text"/>		
CT-242	<input type="text"/>	CT-637	<input type="text"/>		
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-640	<input type="text"/>		
CT-249	<input type="text"/>	CT-641	<input type="text"/>		
CT-250	<input type="text"/>	CT-642	<input type="text"/>		
CT-261	<input type="text"/>	CT-643	<input type="text"/>		
CT-501	<input type="text"/>	CT-644	<input type="text"/>		
CT-601	<input type="text"/>	CT-645	<input type="text"/>		
CT-602	<input type="text"/>	CT-646	<input type="text"/>		
CT-603	<input type="text"/>	CT-647	<input type="text"/>		
CT-604	<input type="text"/>	CT-648	<input type="text"/>		
CT-605	<input type="text"/>	CT-649	<input type="text"/>		
CT-606	<input type="text"/>	CT-650	<input type="text"/>		

2 Total tax credits claimed above (enter here and on Part 2, line 3; attach appropriate form for each credit claimed) ● **2**

3 Total tax credits claimed that are refund eligible (see instructions) ● **3**

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box ● **4a**

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an **X** in the box ● **4b**

4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an **X** in the box ● **4c**

