



CT-3 General Business Corporation Franchise Tax Return

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 Date received
Name					
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 <i>If yes, complete and attach Form CT-3, Schedule F.</i>		If this is an association or publicly traded partnership check box <input type="checkbox"/> <i>(see instructions)</i>			

1 Payment - pay amount shown on line 67 — Make check payable to: New York State Corporation Tax				Payment enclosed	
		2	•		
2 Federal taxable income before net operating loss and special deductions		2	•		
3 Interest on federal, state, municipal and other obligations not included on line 2		3	•		
4 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock		4	•		
5 Deductions directly attributable to subsidiary capital (attach list)		5	•		
6 Deductions indirectly attributable to subsidiary capital (attach list)		6	•		
7 New York State, other state and local taxes deducted on your federal return (see instructions)		7	•		
8 ACRS deduction used in the computation of line 2 (attach Form CT-399)		8	•		
9 Other additions (attach list — see instructions)		9	•		
10 Add lines 2 through 9		10	•		
11 Income from subsidiary capital (from Schedule C, line 41)		11	•		
12 50% of dividends from nonsubsidiary corporations (see instructions)		12	•		
13 Foreign dividends gross-up not included on lines 11 and 12		13	•		
14 New York net operating loss deduction (attach federal and NYS computations)		14	•		
15 Allowable New York depreciation (attach Form CT-399)		15	•		
16 Other subtractions (attach list — see instructions)		16	•		
17 Total subtractions (add lines 11 through 16)		17	•		
18 Entire net income (subtract line 17 from line 10)		18	•		
19 Investment income for allocation (from Schedule E, line 59 but not more than line 18)		19	•		
20 Business income for allocation (subtract line 19 from line 18)		20	•		
21 Allocated investment income (multiply line 19 by <input type="checkbox"/> % from Schedule D, line 47)		21	•		
22 Allocated business income (multiply line 20 by <input type="checkbox"/> % from Schedule B, line 27 or line 35)		22	•		
23 Total allocated income (add lines 21 and 22)		23	•		
24 Optional depreciation adjustments (attach Form CT-324)		24	•		
25 Entire net income base (line 23 plus or minus line 24)		25	•		
26 Entire net income base tax computation (multiply line 25 by tax rate — see instructions — enter here and on line 42)		26	•		
(Enter whole dollars for lines 27 through 32.)					
		A. Beginning of Year	B. End of Year	C. Average Value	
27 Total assets from federal return		27	•		
28 Real property and marketable securities included on line 27		28	•		
29 Subtract line 28 from line 27		29	•		
30 Real property and marketable securities at fair market value		30	•		
31 Adjusted total assets (add lines 29 and 30)		31	•		
32 Total liabilities		32	•		
33 Total capital (subtract Column C, line 32 from Column C, line 31)		33	•		
34 Subsidiary capital (from Schedule C, line 43)		34	•		
35 Business and investment capital (subtract line 34 from line 33)		35	•		
36 Investment capital (from Schedule D, line 49)		36	•		
37 Business capital (subtract line 36 from line 35)		37	•		
38 Allocated investment capital (multiply line 36 by <input type="checkbox"/> % from Schedule D, line 47)		38	•		
39 Allocated business capital (multiply line 37 by <input type="checkbox"/> % from Schedule B, line 27 or line 35)		39	•		
40 Capital base (add line 38 and line 39)		40	•		
40a Issuer's allocation percentage (see instructions)		40a	•	%	
41 Capital base tax computation (multiply line 40 by .00178 — enter here and on line 43)		41	•		

Computation of Entire Net Income Base

Computation of Capital Base

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	Tax on minimum taxable income base (if all business is in New York State, multiply line 25 by 5% (.05))	44a	•	
44b	All others enter amount from Schedule A, line 6 <input type="checkbox"/> . Tax from Schedule A, line 7	44b	•	
45	Fixed dollar minimum tax (see instructions)	45	•	
<input type="checkbox"/> Times payroll <input type="checkbox"/> Total receipts <input type="checkbox"/> Gross assets				
46	Amount from line 42, 43, 44a, 44b or 45, whichever is largest	46	•	
47	Subsidiary capital base from Schedule C, line 44 <input type="checkbox"/> . Tax from Schedule C, line 45	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-43.1			
	• <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 44a, 44b or 45, whichever is larger	51	•	
52	Tax due — amount from line 50 or 51, whichever is larger	52	•	
53a	First installment of estimated If application for extension was filed, enter amount from Form CT-5, line 3	53a		
53b	tax for next tax period: If Form CT-5 was not filed and line 52 is over \$1,000, enter 25% of line 52	53b		
54	Add line 52 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 smaller than line 54, subtract line 62 from line 54)	63		
64	Interest on late payment (compute on line 52 or line 63, whichever is smaller)	64		
65	Late filing and late payment penalties (compute on line 52 or line 63, whichever is smaller)	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 smaller 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-43.1 or 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>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	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	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