



CT-3 General Business Corporation Franchise Tax Return Article 9-A

beginning ending

Employer identification number, File number, Name, Address, Trade name, Business telephone number, 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?, If this is an association or publicly traded partnership, check box.

A Payment - pay amount shown on line 70 - Make check payable to: New York State Corporation Tax

Table with 25 rows for Computation of Entire Net Income Base. Rows include: 1 Federal taxable income before net operating loss and special deductions, 2 Interest on federal, state, municipal and other obligations not included on line 1, 3 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock, 4 Deductions directly attributable to subsidiary capital, 5 Deductions indirectly attributable to subsidiary capital, 6 New York State, other state and local taxes deducted on your federal return, 7 ACRS/MACRS deduction used in the computation of line 1, 8 Other additions, 9 Add lines 1 through 8, 10 Income from subsidiary capital, 11 50% of dividends from nonsubsidiary corporations, 12 Foreign dividends gross-up not included on lines 10 and 11, 13 New York net operating loss deduction, 14 Allowable New York depreciation, 15 Other subtractions, 16 Total subtractions, 17 Entire net income, 18 Investment income for allocation, 19 Business income for allocation, 20 Allocated investment income, 21 Allocated business income, 22 Total allocated income, 23 Optional depreciation adjustments, 24 Entire net income base, 25 Entire net income base tax computation.

Table with 16 rows for Computation of Capital Base. Rows include: 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, 31 Total liabilities, 32 Total capital, 33 Subsidiary capital, 34 Business and investment capital, 35 Investment capital, 36 Business capital, 37 Allocated investment capital, 38 Allocated business capital, 39 Capital base, 40 Issuer's allocation percentage, 41 Capital base tax computation.

42	Tax on entire net income base from line 25	42	•	
43	Tax on capital base from line 41 (New small business: <input type="checkbox"/> First year <input type="checkbox"/> Second year)	43	•	
44	Minimum taxable income base (enter amount from CT-3-ATT, line 25)	44	•	
45	Tax from CT-3-ATT, line 26	45	•	
46	Fixed dollar minimum tax (see instructions)	46	•	
	Gross payroll Total receipts Gross assets			
47	Amount from line 42, 43, 45 or 46, whichever is largest	47	•	
48	Subsidiary capital base from CT-3-ATT, line 108 Tax from CT-3-ATT, line 109	48	•	
49	Tax due before credits (add lines 47 and 48)	49	•	
50	Tax credits: Check forms filed and attach forms <input type="checkbox"/> Minimum Tax Credit • <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	•	
51	Balance (subtract line 50 from line 49)	51	•	
52	Amount from line 45 or 46, whichever is larger	52	•	
53	Tax due — amount from line 51 or 52, whichever is larger	53	•	
54a	Tax surcharge at 15% for _____ months (see instructions)	54a	•	
54b	Tax surcharge at 10% for _____ months (see instructions)	54b	•	
55	Total tax and surcharge (add lines 53 and 54a or 54b)	55	•	
56a	First installment of estimated tax for next tax period: 56a If application for extension was filed, enter amount from Form CT-5, line 5	56a	•	
56b	56b If Form CT-5 was not filed and line 55 is over \$1,000, enter 25% of line 55	56b	•	
57	Add line 55 and line 56a or 56b	57	•	
58	Prepayments: First installment (date _____) 58	58	•	
59	Second installment (date _____) 59	59	•	
60	Third installment (date _____) 60	60	•	
61	Final installment (date _____) 61	61	•	
62	Payment with extension Form CT-5 (date _____) 62	62	•	
63	Credit from prior years 63	63	•	
64	Credit from Form CT-3M/4M, line 17 64	64	•	
65	Total prepayments (add lines 58 through 64) 65	65	•	
66	Balance (if line 65 is less than line 57, subtract line 65 from line 57) 66	66	•	
67	Interest on late payment (see instructions) 67	67	•	
68	Late filing and late payment penalties (see instructions) 68	68	•	
69	Penalty for underpayment of estimated tax — Form CT-222 attached <input type="checkbox"/> (if none, enter "0") 69	69	•	
70	Balance due (add lines 66 through 69 — enter payment on line A) 70	70	•	
71	Overpayment (if line 57 is less than line 65, subtract line 57 from line 65) 71	71	•	
72	Amount of overpayment to be credited to next period 72	72	•	
73	Balance of overpayment (subtract line 72 from line 71) 73	73	•	
74	Amount of overpayment to be credited to Form CT-3M/4M 74	74	•	
75	Refund (subtract line 74 from line 73) 75	75	•	
76	Refund of tax credits from Form CT-46.1 76	76	•	

**Metropolitan Transportation Business Tax Surcharge**

77 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). 77  Yes  No

78 Does this corporation have an interest in real property located in New York State? 78 •  Yes •  No

79 Has controlling interest in this corporation's stock changed at any time during the last 3 years? If you answered Yes to questions 78 and 79, attach an explanation (see instructions). 79 •  Yes •  No

**Interest Paid to Shareholders**

80 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). 80 •  Yes •  No

Shareholder's name	Social security number or EIN	Interest paid to shareholder	81 Is there written evidence of the indebtedness? 81 • <input type="checkbox"/> Yes • <input type="checkbox"/> No
Total indebtedness to shareholders described above	Total interest paid		

82 Are you claiming small business taxpayer status for lower entire net income tax rates? 82  Yes  No

83 Enter total capital contributions (see worksheet instructions). 83 •

If you use a paid preparer and do not want New York State forms mailed to you next year, check box

**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	Print or type name of paid individual or firm preparing this return	Signature of individual preparing this return
Paid preparer's ID number	Paid preparer's address	