



CT-3 General Business Corporation Franchise Tax Return Tax Law - 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 Yes, complete and attach Form CT-3, Schedule F.

A. Payment - pay amount shown on line 87 - Make check payable to: New York State Corporation Tax

Table with 25 rows for 'Computation of Entire Net Income Base' including lines 1-25 with descriptions and input fields.

Table with 16 rows for 'Computation of Capital Base' including lines 26-41 with descriptions and input fields.

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	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 Appreciated property charitable deduction	53	•
54 Intangible drilling costs	54	•
55 Add lines 51 through 54	55	
56 Net operating loss deduction from line 13	56	•
57 Minimum taxable income (add lines 55 and 56)	57	•
58 Investment income from Form CT-3-ATT, line 38	58	
59 Investment income included in minimum taxable income on line 57 but not included on line 58	59	•
60 Alternative investment income for allocation (combine lines 58 and 59)	60	
61 Alternative business income for 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 40))	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 and add or subtract line 65)	66	
67 Tax on minimum taxable income base (multiply line 66 amount by .05)	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 49 <input type="text"/> Tax from Form CT-3-ATT, line 50	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 Tax surcharge rate <input type="text"/> % (see instructions; multiply line 77 by rate)	78	
79 Total tax and surcharge (add lines 77 and 78)	79	
80a First installment of estimated tax for next tax period: 80a If application for extension was filed, enter amount from Form CT-5, line 5	80a	
80b tax for next tax 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 (if line 82 is less than line 81, subtract line 82 from line 81)	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	
87 Balance due (add lines 83 through 86 — enter payment on line A)	87	
88 Overpayment (if line 81 is less than line 82, subtract line 81 from line 82)	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 (subtract line 91 from line 90)	92	
93 Refund of unused investment tax credit from Form CT-46.1 <input type="checkbox"/> check box and attach Form CT-46.1	93	

Recap of Credits Claimed on Line 74 (see instructions for lines 74, 93 and 94)

Form DTF-601, line 38 _____ Form CT-42, line 8 _____
 Form DTF-602, line 10 _____ Form CT-43, line 7 _____ Form CT-46, line 13 _____
 Form DTF-603, line 6 or 9 _____ Form CT-45, line 14 _____
 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) 94 _____

Composition of prepayments claimed on line 82

	Date Paid	Amount
95 Mandatory first installment		
96 CT-400 installments	(1)	
	(2)	
	(3)	
97 Payment with extension — Form CT-5		
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 _____

Metropolitan Transportation Business Tax (MTA Surcharge)

101 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). 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? 103 Yes No
 If you answered Yes to questions 102 and 103, attach an explanation (see instructions).

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
Total indebtedness to shareholders described above	Total interest paid	105 Is there written evidence of the indebtedness? 105 <input type="checkbox"/> Yes <input type="checkbox"/> No

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 _____

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.

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	

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 10)			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 (attach list)	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 •		
150 New York State receipts factor (divide line 149, column A, by line 149, column B)			150 • %
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, 150 and 152)			153 %
154 Alternative business allocation percentage (divide line 153 by three or by the number of factors). Enter here and in the box on line 62 and Form CT-3-ATT, line 10			154 • %