



CT-3

New York State Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law — Article 9-A

Staple forms here

All filers must enter tax period:

Final return [] Amended return []

beginning [] ending []

Form with fields: Employer identification number, File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, Date of incorporation, City, State, ZIP code, Foreign corporations, NAICS business code number, Principal business activity, etc.

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 ... Yes [] No []

Payment and filing options section: A. Pay amount shown on line 93. B. Federal return filed (mark an X in one): C. If you included a qualified subchapter S subsidiary (QSSS) in this return... D. New: Mark an X in the box only if you need a tax packet...

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete. Signature of authorized person, Official title, Date, Signature of individual preparing this return, Firm's name, Address, City, State, ZIP code, ID number, Date.

Need help? Internet access: www.nystax.gov (for information, forms, and publications) Fax-on-demand forms: 1 800 748-3676 Business Tax Information Center: 1 800 972-1233 From areas outside the U.S. and outside Canada: (518) 485-6800 Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Mail your return to one of the following addresses: With payment: NYS CORPORATION TAX PROCESSING UNIT PO BOX 1909 ALBANY NY 12201-1909 Without payment: NYS CORPORATION TAX PROCESSING UNIT PO BOX 22095 ALBANY NY 12201-2095 If you are using a private delivery service, see the instructions for more information.

Computation of entire net income (ENI) base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions	•	1.		
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions) •	•	2.		
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock ...	•	3.		
4a	Interest deductions directly attributable to subsidiary capital	•	4a.		
4b	Noninterest deductions directly attributable to subsidiary capital	•	4b.		
5a	Interest deductions indirectly attributable to subsidiary capital	•	5a.		
5b	Noninterest deductions indirectly attributable to subsidiary capital	•	5b.		
6	New York State and other state and local taxes deducted on your federal return (see instructions) •	•	6.		
7	Federal depreciation from Form CT-399, if applicable (see instructions)	•	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 26)	•	10.		
11	Fifty percent of dividends from nonsubsidiary corporations (see instr.) •	•	11.		
12	Foreign dividends gross-up not included on lines 10 and 11	•	12.		
13	New York net operating loss deduction (NOLD) (attach federal and New York State computations)	•	13.		
14	Allowable New York State depreciation from Form CT-399, if applicable (see instr.) •	•	14.		
15	Other subtractions (attach list; see instructions)	•	15.		
16	Total subtractions (add lines 10 through 15)	•	16.		
17	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here and on line 42)	■	17.		
18	Investment income before allocation (from Form CT-3-ATT, line 22, 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 5)	•	20.		
21	Allocated business income (multiply line 19 by <input type="text"/> % from line 119, 121, or 141)	•	21.		
22	Total allocated income (add lines 20 and 21)	•	22.		
23	Optional depreciation adjustments (attach Form CT-324; enter here and on line 69)	•	23.		
24	ENI base (line 22 plus or minus line 23)	■	24.		
25	ENI base tax (multiply line 24 by the appropriate rate from the Tax rates schedule on page 5 of Form CT-3-I; enter here and on line 72)	•	25.		

Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)

			A	B	C
			Beginning of year	End of year	Average value
26	Total assets from federal return	•	26.		
27	Real property and marketable securities included on line 26	•	27.		
28	Subtract line 27 from line 26	•	28.		
29	Real property and marketable securities at fair market value	•	29.		
30	Adjusted total assets (add lines 28 and 29) ..	•	30.		
31	Total liabilities	•	31.		
32	Total capital (subtract line 31, column C, from line 30, column C)	■	32.		
33	Subsidiary capital (from Form CT-3-ATT, Schedule C, Part II, line 28; if none, enter 0)	•	33.		
34	Business and investment capital (subtract line 33 from line 32)	•	34.		
35	Investment capital (from Form CT-3-ATT, Schedule B, Part I, line 7, column E; if none, enter 0)	•	35.		
36	Business capital (subtract line 35 from line 34)	•	36.		
37	Allocated investment capital (multiply line 35 by <input type="text"/> % from Form CT-3-ATT, line 5)	•	37.		
38	Allocated business capital (multiply line 36 by <input type="text"/> % from line 119, 121, or 141)	•	38.		
39	Capital base (add lines 37 and 38)	■	39.		
40	Capital base tax (multiply line 39 by .00178; enter here and on line 73)	•	40.		
41	Issuer's allocation percentage (see instructions)	■	41.		%

Computation of minimum taxable income (MTI) base

42	ENI 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 February 28, 1986	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	Add 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	New York NOLD from line 13	56.	
57	Add lines 55 and 56	57.	
58	Alternative net operating loss deduction (ANOLD) (see instructions)	58.	
59	MTI (subtract line 58 from line 57)	59.	
60	Investment income before apportioned NOLD (add line 18 and Form CT-3-ATT, line 21)	60.	
61	Investment income not included in ENI but included in MTI	61.	
62	Investment income before apportioned ANOLD (add lines 60 and 61)	62.	
63	Apportioned New York ANOLD (see instructions)	63.	
64	Alternative investment income before allocation (subtract line 63 from line 62)	64.	
65	Alternative business income before allocation (subtract line 64 from line 59)	65.	
66	Allocated alternative business income (multiply line 65 by <input type="text"/> % from line 119, 121, or 161)	66.	
67	Allocated alternative investment income (multiply line 64 by <input type="text"/> % from Form CT-3-ATT, line 5)	67.	
68	Allocated MTI (add lines 66 and 67)	68.	
69	Optional depreciation adjustments from line 23	69.	
70	MTI base (line 68 plus or minus line 69)	70.	
71	Tax on MTI base (multiply line 70 by 2.5%)	71.	

(continued)

Computation of tax

72	Tax on ENI base from line 25	•	72.	
73	Tax on capital base from line 40 (New small business: First year <input type="checkbox"/> Second year <input type="checkbox"/>)	•	73.	
You must enter an amount on lines 74a, 74b, and 74c below; if none, enter 0.				
74a	Gross payroll	74a.		
74b	Total receipts	74b.		
74c	Average value of gross assets	74c.		
74d	Fixed dollar minimum tax (see instructions)	•	74d.	
75	Amount from line 71, 72, 73, or 74d, whichever is largest (see instructions for exception)	•	75.	
76	Subsidiary capital base from Form CT-3-ATT, line 31	•	76.	
77	Subsidiary capital base tax from Form CT-3-ATT, line 32	•	77.	
78	Tax due before credits (see instructions)	•	78.	
79	Tax credits (from line 100a; attach appropriate form for each credit claimed)	•	79.	
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter 0)	•	80.	
81	Amount from line 71 or 74d, whichever is larger	•	81.	
82	Tax due (see instructions)	•	82.	
First installment of estimated tax for next period:				
83a	If you filed a request for extension, enter amount from Form CT-5, line 2	•	83a.	
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instructions for entry amount	•	83b.	
84	Add line 82 and line 83a or 83b	•	84.	
85	Total prepayments from line 106	•	85.	
86	Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter 0)	•	86.	
87	Penalty for underpayment of estimated tax (mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	•	87.	
88	Interest on late payment (see instructions)	•	88.	
89	Late filing and late payment penalties (see instructions)	•	89.	
90	Balance (add lines 86 through 89)	•	90.	
Voluntary gifts/contributions (see instructions):				
91a	Amount for Return a Gift to Wildlife	91a.	00	
91b	Amount for Breast Cancer Research and Education Fund	91b.	00	
91c	Amount for Prostate Cancer Research, Detection, and Education Fund	91c.	00	
92	Total (add lines 84, 87, 88, 89, 91a, 91b, and 91c)	•	92.	
93	Balance due (If line 85 is less than line 92, subtract line 85 from line 92. This is the amount due; enter payment here and on line A on the front page)	•	93.	
94	Overpayment (If line 85 is more than line 92, subtract line 92 from line 85. This is your overpayment; enter here and see instructions)	•	94.	
95	Amount of overpayment to be credited to next period	•	95.	
96	Balance of overpayment (subtract line 95 from line 94)	•	96.	
97	Amount of overpayment to be credited to Form CT-3M/4M	•	97.	
98	Refund of overpayment (subtract line 97 from line 96)	•	98.	
99a	Refund of unused tax credits (see instructions and attach appropriate forms)	•	99a.	
99b	Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms)	•	99b.	

(continued)

Summary of credits claimed on line 79 against current year's franchise tax (see instructions for lines 79, 99a, 99b, 100a, and 100b)

Form CT-38, line 25	<input type="text"/>	Form CT-249	<input type="text"/>	Form CT-605	<input type="text"/>
Form CT-40	<input type="text"/>	Form CT-250	<input type="text"/>	Servicing mortgages credit	<input type="text"/>
Form CT-41	<input type="text"/>	Form CT-601	<input type="text"/>	Form DTF-621	<input type="text"/>
Form CT-43	<input type="text"/>	Form CT-601.1	<input type="text"/>	Form DTF-622	<input type="text"/>
Form CT-44	<input type="text"/>	Form CT-602	<input type="text"/>	Form DTF-623	<input type="text"/>
Form CT-46	<input type="text"/>	Form CT-603	<input type="text"/>	Form DTF-624	<input type="text"/>
Form CT-47	<input type="text"/>	Form CT-604, line 33	<input type="text"/>	Form DTF-630	<input type="text"/>
Form CT-248	<input type="text"/>	Form CT-604, line 47	<input type="text"/>	Other credits	<input type="text"/>

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

100a Total tax credits claimed above (enter here and on line 79; attach form or statement for each tax credit claimed) ..	100a.	<input type="text"/>
100b Total tax credits above that are refund eligible (see instructions)	100b.	<input type="text"/>

Composition of prepayments on line 85 (see instructions)

	Date paid	Amount
101 Mandatory first installment	101.	<input type="text"/>
102a Second installment from Form CT-400	102a.	<input type="text"/>
102b Third installment from Form CT-400	102b.	<input type="text"/>
102c Fourth installment from Form CT-400	102c.	<input type="text"/>
103 Payment with extension request from Form CT-5, line 5	103.	<input type="text"/>
104 Overpayment credited from prior years	104.	<input type="text"/>
105 Overpayment credited from Form CT-3M/4M	105.	<input type="text"/>
106 Total prepayments (add lines 101 through 105; enter here and on line 85)	106.	<input type="text"/>

107 If you are a member of an affiliated federal group, enter primary corporation name and EIN:

<input type="text"/>	<input type="text"/>
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If you are more than 50% owned by another corporation, enter parent corporation name and EIN:

<input type="text"/>	<input type="text"/>
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(continued)

Interest paid to shareholders

108 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? <i>(mark an X in the appropriate box)</i> If Yes, complete the following and line 109 <i>(attach additional sheets if necessary)</i> ..				108.	Yes <input type="checkbox"/> No <input type="checkbox"/>
Shareholder's name		SSN or EIN			
Interest paid to shareholder	Total indebtedness to shareholder described above	• Total interest paid			
109 Is there written evidence of the indebtedness? <i>(mark an X in the appropriate box)</i>				109.	Yes <input type="checkbox"/> No <input type="checkbox"/>
110 Interest deducted in computing FTI on line 1 of this form				110.	
111 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years				111.	

Schedule A, Part I — Computation of business allocation percentage for aviation corporations

		A New York State		B Everywhere	
112a Revenue aircraft arrivals and departures	• 112a.				
112b Adjustment per Tax Law section 210.3(a)(7)(A)	• 112b.	.60			
112c Adjusted NYS revenue aircraft arrivals and departures <i>(multiply line 112a, column A, by line 112b)</i>	• 112c.				
113 New York State percentage <i>(divide line 112c by line 112a, column B)</i>	• 113.				%
114a Revenue tons handled	• 114a.				
114b Adjustment per Tax Law section 210.3(a)(7)(A)	• 114b.	.60			
114c Adjusted NYS revenue tons handled <i>(multiply line 114a, column A, by line 114b)</i>	• 114c.				
115 New York State percentage <i>(divide line 114c by line 114a, column B)</i>	• 115.				%
116a Originating revenue	• 116a.				
116b Adjustment per Tax Law section 210.3(a)(7)(A) ...	• 116b.	.60			
116c Adjusted NYS originating revenue <i>(multiply line 116a, column A, by line 116b)</i>	• 116c.				
117 New York State percentage <i>(divide line 116c by line 116a, column B)</i>	• 117.				%
118 Total <i>(add lines 113, 115, and 117)</i>	• 118.				%
119 New York allocation percentage <i>(divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-38, line 6)</i>	• 119.				%

(continued)

Schedule A, Part II — Computation of business allocation percentage for trucking and railroad corporations

	A New York State	B Everywhere	
120 Revenue miles	● 120.	●	
121 New York State allocation percentage (divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-38, line 6)			● 121. %

Schedule A, Part III — Computation of business allocation percentage

Did you make an election to use fair market value in your property factor? (mark an X in the appropriate box) Yes ● No ●

If this is your first tax year, are you making the election to use fair market value in your property factor? (mark an X in the appropriate box) Yes ● No ●

Average value of property (see instructions)

	A New York State	B Everywhere	
122 Real estate owned	● 122.	●	
123 Real estate rented	● 123.	●	
124 Inventories owned	● 124.	●	
125 Tangible personal property owned	● 125.	●	
126 Tangible personal property rented	● 126.	●	
127 Total (add lines 122 through 126)	● 127.	●	
128 New York State property factor (divide line 127, column A, by line 127, column B)			● 128. %

Receipts in the regular course of business from:

129 Sales of tangible personal property allocated to New York State	● 129.		
130 All sales of tangible personal property	● 130.		
131 Services performed	● 131.	●	
132 Rentals of property	● 132.	●	
133 Royalties	● 133.	●	
134 Other business receipts	● 134.	●	
135 Total (add lines 129 through 134)	● 135.	●	
136 New York State receipts factor (divide line 135, column A, by line 135, column B)			● 136. %
137 Additional receipts factor (enter factor from line 136)			● 137. %

Payroll

138 Wages and other compensation of employees, except general executive officers	● 138.	●	
139 New York State payroll factor (divide line 138, column A, by line 138, column B)			● 139. %
140 Total New York State factors (add lines 128, 136, 137, and 139)			● 140. %
141 Business allocation percentage (divide line 140 by four or by the number of factors; enter here and in the boxes on line 21 and line 38; see example in instructions)			● 141. %

Schedule A, Part IV — Computation of alternative business allocation percentage for MTI base

Average value of property (see instructions)		A New York State	B Everywhere
142	Real estate owned.....	142.	
143	Real estate rented.....	143.	
144	Inventories owned.....	144.	
145	Tangible personal property owned.....	145.	
146	Tangible personal property rented.....	146.	
147	Total (add lines 142 through 146).....	147.	

148 New York State property factor (divide line 147, column A, by line 147, column B) • 148. %

Receipts in the regular course of business from:

149	Sales of tangible personal property allocated to New York State.....	149.	
150	All sales of tangible personal property.....	150.	
151	Services performed.....	151.	
152	Rentals of property.....	152.	
153	Royalties.....	153.	
154	Other business receipts.....	154.	
155	Total (add lines 149 through 154).....	155.	

156 New York State receipts factor (divide line 155, column A, by line 155, column B) • 156. %

157 Additional receipts factor (enter factor from line 156) 157. %

Payroll

158 Wages and other compensation of employees, except general executive officers • 158.

159 New York State payroll factor (divide line 158, column A, by line 158, column B) • 159. %

160 Total New York State factors (add lines 148, 156, 157, and 159) 160. %

161 Alternative business allocation percentage (divide line 160 by four or by the number of factors; enter here and in the box on line 66 and on Form CT-38, line 6) • 161. %

162 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition on page 14 of Form CT-3/4-I; mark an X in the appropriate box) 162. Yes No

163 If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions) • 163.

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
	\$		\$