



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:

beginning [] ending []

Final return [] Amended return [] (see page 5 of the instructions)

Main 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, Foreign corporations, NAICS business code number, Principal business activity, Audit.

See Form CT-3/4-I, Instructions for Forms CT-4, CT-3, and CT-3-ATT, before completing this return.

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 (MCTD)? If Yes, you must file Form CT-3M/4M. The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. (mark an X in the appropriate box) Yes [] No []

A. Pay amount shown on line 93. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.) Payment enclosed A. []

B. Federal return filed (you must mark an X in one): Attach a complete copy of your federal return.

Form 1120 [] Form 1120-H [] Form 1120-REIT or Form 1120-RIC [] Consolidated basis [] Form 1120S [] Other: []

C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS []

D. Have you underreported your tax due on past returns? To correct this without penalty, visit us at www.nystax.gov.

E. Did the entity have an interest in real property located in New York State during the last 3 years? (mark an X in the appropriate box) Yes [] No []

F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark an X in the appropriate box) Yes [] No []

(continued)

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 (see instructions) • IRC Section 199 deduction: <input type="checkbox"/>	•	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 6 of Form CT-3/4-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, 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, 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 (see instructions)	•	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" value=""/> % from line 119, 121, or 161)	66.	
67	Allocated alternative investment income (multiply line 64 by <input type="text" value=""/> % 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 1.5% (.015))	71.	

(continued)

Computation of tax

72	Tax on ENI base from line 25	•	72.	
73	Tax on capital base from line 40 (see instructions)			
	New small business: First year • <input type="checkbox"/> Second year • <input type="checkbox"/>	•	73.	
You must enter an amount on line 74a below; if none, enter 0.				
74a	New York receipts (see instructions)	•	74a.	
74b	Fixed dollar minimum tax (see instructions)	•	74b.	
75	Amount from line 71, 72, 73, or 74b, 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 (add lines 75 and 77)	•	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 74b, 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	■	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	Estimated tax penalty (see instructions; 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
91d	Amount for 9/11 Memorial	■	91d.	00
92	Total (add lines 84, 87, 88, 89, and 91a through 91d)		92.	
93	Balance due (If line 85 is less than line 92, subtract line 85 from line 92 and enter here. This is the amount due; enter the payment amount on line A on page 1)	■	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 28.....	<input type="text"/>	Form CT-246.....	<input type="text"/>	Form CT-611.....	<input type="text"/>
Form CT-40.....	<input type="text"/>	Form CT-248.....	<input type="text"/>	Form CT-611.1.....	<input type="text"/>
Form CT-41.....	<input type="text"/>	Form CT-249.....	<input type="text"/>	Form CT-612.....	<input type="text"/>
Form CT-43.....	<input type="text"/>	Form CT-250.....	<input type="text"/>	Form CT-613.....	<input type="text"/>
Form CT-44.....	<input type="text"/>	Form CT-259.....	<input type="text"/>	Form CT-631.....	<input type="text"/>
Form CT-46.....	<input type="text"/>	Form CT-601.....	<input type="text"/>	Servicing mortgages credit	<input type="text"/>
Form CT-47.....	<input type="text"/>	Form CT-601.1.....	<input type="text"/>	Form DTF-619	<input type="text"/>
Form CT-238.....	<input type="text"/>	Form CT-602	<input type="text"/>	Form DTF-621	<input type="text"/>
Form CT-239.....	<input type="text"/>	Form CT-603.....	<input type="text"/>	Form DTF-622	<input type="text"/>
Form CT-241.....	<input type="text"/>	Form CT-604.....	<input type="text"/>	Form DTF-624	<input type="text"/>
Form CT-242.....	<input type="text"/>	Form CT-605.....	<input type="text"/>	Form DTF-630	<input type="text"/>
Form CT-243.....	<input type="text"/>	Form CT-606.....	<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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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	<input checked="" type="checkbox"/> 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 1 – 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 business allocation percentage <i>(divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-38, line 6)</i>	• 119.			%

Schedule A, Part 2 – Computation of business allocation percentage for trucking and railroad corporations

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

Schedule A, Part 3 – Computation of business allocation percentage (see instructions)

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

Mark an **X** in the box if you are an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier (see instructions)

If you are **not** an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete **only** lines 129 through 136 and enter on line 141 the receipts factor computed on line 136. The receipts factor is the business allocation percentage.

		A New York State	B Everywhere	
Average value of property (see instructions)				
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	New York State additional receipts factor (see instructions)			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	New York State business allocation percentage (see instructions)			141. %

Schedule A, Part 4 – Computation of alternative business allocation percentage for MTI base (see instructions)

If you are **not** an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete **only** lines 149 through 156 and enter on line 161 the receipts factor computed on line 156. The receipts factor is the alternative business allocation percentage.

		A – New York State	B – Everywhere	
Average value of property (see instructions)				
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 New York State additional receipts factor (see instructions)	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 (see instructions)	161.			%

162 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition on page 16 of Form CT-3/4-I; mark an X in the appropriate box)	162.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
163 If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions)	163.		
164 Are you claiming qualified New York manufacturer status for lower capital base tax limitation? (see instructions; mark an X in the appropriate box)	164.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
165 Are you claiming qualified New York manufacturer status for lower ENI tax rates? (see instructions; mark an X in the appropriate box)	165.	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Amended return information

If filing an amended return, mark an **X** in the box for any items that apply.

Final federal determination	<input type="checkbox"/>	If marked, enter date of determination: • _____
Net operating loss (NOL) carryback...	<input type="checkbox"/>	Capital loss carryback..... <input type="checkbox"/>
Federal return filed Form 1139	<input type="checkbox"/>	Form 1120X <input type="checkbox"/>

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years	•	
Federal NOL carryover total available for use this tax year from all prior tax years.....	•	
New York State NOL carryforward total for future tax years.....	•	
Federal NOL carryforward total for future tax years.....	•	

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
	\$		\$

Third – party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail 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	Signature of authorized person	Official title			
	E-mail address of authorized person	Date			
Paid preparer use only	Firm's name (or yours if self-employed)	ID number			
	Signature of individual preparing this return	Address	City	State	ZIP code
	E-mail address of individual preparing this return	Date			

See instructions for where to file.