



CT-3

New York State Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law — Article 9-A

See Form CT-3/4-I before completing return.

All filers must enter tax period:

Final return <input type="checkbox"/>		Amended return <input type="checkbox"/>		beginning <input type="text"/>		ending <input type="text"/>	
Employer identification number (EIN)		File number	Business telephone number ()		If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>		If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation				Trade name/DBA			
Mailing name (if different from legal name above) c/o				State or country of incorporation		Date received (for Tax Department use only)	
Number and street or PO box				Date of incorporation			
City		State	ZIP code		Foreign corporations: date began business in NYS		
NAICS business code number (from federal return)		If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			Audit (for Tax Department use only)
Principal business activity							

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	
	<input type="text"/>	<input type="text"/>

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 our Web site (see *Need help?*).

E. Do you have an interest in, or have you rented, real property located in New York State? (mark an **X** in one box) Yes No
 If Yes, enter the county _____ and the value of such property or rent

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

G. If you marked the *Consolidated basis* box in line B above, complete the following:

- Number of corporations included in the federal consolidated group
- Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD)....
- If substantially all of the voting stock of this corporation is owned or controlled, directly or indirectly, by another corporation, give the name and EIN of that corporation below.

• Legal name of corporation • EIN

H. Do you have an interest in any partnerships? (mark an **X** in the appropriate box)..... Yes No

I. Did you include a disregarded entity in this return? (mark an **X** in the appropriate box) Yes No
 If Yes, enter the name and EIN below. If more than one, attach list with names and EINs.

419001120094 Legal name of disregarded entity EIN

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

1	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="text"/>	•	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 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 (see instr.) S-13 • <input type="text"/>	•	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 in 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			
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 appropriate rate; see instructions)	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 (see instructions)	•	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
91e	Amount for Volunteer Firefighting & EMS Recruitment Fund	■	91e	00
92	Total (add lines 84, 87, 88, 89, and 91a through 91e)		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-248.....	<input type="text"/>	Form CT-611.1.....	<input type="text"/>
Form CT-40.....	<input type="text"/>	Form CT-249.....	<input type="text"/>	Form CT-612.....	<input type="text"/>
Form CT-41.....	<input type="text"/>	Form CT-250.....	<input type="text"/>	Form CT-613.....	<input type="text"/>
Form CT-43.....	<input type="text"/>	Form CT-259.....	<input type="text"/>	Form CT-631.....	<input type="text"/>
Form CT-44.....	<input type="text"/>	Form CT-261.....	<input type="text"/>	Form CT-633.....	<input type="text"/>
Form CT-46.....	<input type="text"/>	Form CT-601.....	<input type="text"/>	Form CT-634.....	<input type="text"/>
Form CT-47.....	<input type="text"/>	Form CT-601.1.....	<input type="text"/>	Form CT-635.....	<input type="text"/>
Form CT-236.....	<input type="text"/>	Form CT-602.....	<input type="text"/>	Servicing mortgages credit	<input type="text"/>
Form CT-238.....	<input type="text"/>	Form CT-603.....	<input type="text"/>	Form DTF-619.....	<input type="text"/>
Form CT-239.....	<input type="text"/>	Form CT-604.....	<input type="text"/>	Form DTF-621.....	<input type="text"/>
Form CT-241.....	<input type="text"/>	Form CT-605.....	<input type="text"/>	Form DTF-622.....	<input type="text"/>
Form CT-242.....	<input type="text"/>	Form CT-606.....	<input type="text"/>	Form DTF-624.....	<input type="text"/>
Form CT-243.....	<input type="text"/>	Form CT-607.....	<input type="text"/>	Form DTF-630.....	<input type="text"/>
Form CT-246.....	<input type="text"/>	Form CT-611.....	<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		
102a Second installment from Form CT-400.....	102a		
102b Third installment from Form CT-400	102b		
102c Fourth installment from Form CT-400.....	102c		
103 Payment with extension request from Form CT-5, line 5	103		
104 Overpayment credited from prior years	<input type="text"/>		104
105 Overpayment credited from Form CT-3M/4M.....	<input type="text"/>		105
106 Total prepayments (add lines 101 through 105; enter here and on line 85)			106

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

Name	EIN
<input type="text"/>	<input type="text"/>

If you are more than 50% owned by another corporation, enter parent corporation name and EIN:

Name	EIN
<input type="text"/>	<input type="text"/>



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 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, Article 9-A, 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)

Number of New York State employees •

Wages paid to New York State employees (see line 138 instructions) •

Are you principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier, or are you a qualified foreign air carrier? (mark an X in the appropriate box) Yes • No •

If No, 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 in the line 25 instructions 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"/>
166 Are you claiming eligible qualified New York manufacturer status for lower tax rates? (see instructions; mark an X in the appropriate box)	166	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 and attach documentation.

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

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	Printed name of authorized person	Signature of authorized person	Official title
	E-mail address of authorized person	Telephone number ()	Date
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed)	Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address	City State ZIP code
	E-mail address of individual preparing this return	Preparer's NYTPRIN	Date

See instructions for where to file.

419008120094

