

Computer Prepared Corporation Tax Reports

For taxable years beginning on or after January 1, 1982, computer prepared tax reports will be accepted as an alternative method of filing for taxpayers that file Form CT-3. "Computer prepared" is understood to mean computer printouts.

This alternative method of filing applies only to Form CT-3 and its accompanying schedules, claims for tax credits, and depreciation schedules. Specific formats and printing instructions are available.

The specific formats and printing instructions issued by the Department of Taxation and Finance will be the only acceptable alternative method of filing Form CT-3. We will not be able to process computer prepared reports which do not follow the approved format. Any deviations from the approved format will be returned as incomplete, and if the correctly completed report is filed after the due date, it will be treated as a late filed report.

The rules and regulations that normally apply to the preparation and filing of non-computer prepared Form CT-3 and its accompanying schedules, claims for tax credits, and depreciation schedules, will also apply to computer prepared forms.

The specific format and printing instructions may be obtained by writing to:

New York State Department of Taxation and Finance
Taxpayers Assistance Bureau
State Campus
Albany, NY 12227