

# CT-247 (8/86)

New York State Department of Taxation and Finance

## Application for Exemption from Corporate Franchise Taxes by a Not-for-Profit Organization

Name	Employer Identification Number	<b>OFFICIAL USE ONLY</b>
Number Street	Principal Business Activity	
City or town State	ZIP Code	
Form of Organization <input type="checkbox"/> Corporation <input type="checkbox"/> Association <input type="checkbox"/> Trust <input type="checkbox"/> Other _____		
Date of Formation _____ State or Country _____		<b>FOR AUDIT USE ONLY</b>
Indicate exact name of the law under which the entity was formed (General Corporation, not-for-profit, membership, etc.). Cite statutory provisions. _____		
Federal return filed on <input type="checkbox"/> 990 <input type="checkbox"/> 990T <input type="checkbox"/> 1120 <input type="checkbox"/> Other _____		
Tax exemption claimed from (indicate date) _____		<input type="checkbox"/> Taxable <input type="checkbox"/> Exempt

1. Is the entity organized and operated as an other than for profit organization?  Yes  No
2. Is the entity authorized to issue capital stock?  Yes  No
3. Does any part of the net earnings of the organization inure to the benefit of any director, member, or individual?  Yes  No
4. Is the entity exempt from federal income tax? (see instruction on back)  Yes  No  
If Yes, indicate date of exemption \_\_\_\_\_ **Submit a copy of the federal exemption letter when filing this form.**  
If No, indicate reason why exemption disallowed.
5. Is the entity engaged in an unrelated business activity at a location in New York State?  Yes  No
6. List location and type of activity for each office and other places of business (attach rider if necessary).

Location	Nature of Activity
_____	_____
_____	_____
_____	_____

7. List officers, employees, agents and representatives in New York State and briefly describe their duties (attach rider if necessary).

Name	Title	Duties
_____	_____	_____
_____	_____	_____
_____	_____	_____

8. List type and use of real property owned in New York State (attach rider if necessary).

Type	How Used
_____	_____
_____	_____
_____	_____

9. Describe any New York activities not shown above (attach rider if necessary).

\_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### CERTIFICATION BY AN ELECTED OFFICER OF THE ORGANIZATION

I hereby certify that the answers to this questionnaire, including accompanying riders, are to the best of my knowledge and belief, true, correct and complete.

Signature of Officer \_\_\_\_\_ Official Title \_\_\_\_\_ Date \_\_\_\_\_

## CT-247 INSTRUCTIONS

Section 1-3.4(b)(6) of the Article 9-A regulations exempts from tax those corporations organized other than for profit which do not have stock, shares or certificates for stock or for shares.

Generally, a corporation or an organization treated as a corporation must meet **all** of the following requirements to be tax exempt:

1. It must be organized and operated as an other than for profit organization;
2. It must not have stock, shares, or certificates for stock or for shares;
3. No part of the net earnings may inure to the benefit of any officer, director, or member; and
4. It must be exempt from federal income taxation pursuant to subsection (a) of Section 501 of the Internal Revenue Code.

If the organization meets all of the above criteria, it will be presumed to be exempt from tax under Article 9-A of the Tax Law. An organization denied exemption from taxation under the Internal Revenue Code will be presumed to be subject to tax under Article 9-A of the Tax Law. Not-for-profit corporations which issue stock are taxable under Article 9-A.

Not-for-profit, non-stock organizations which are subject to the federal tax on unrelated business income, are taxable under Article 13 of the New York State Tax Law, if those unrelated business activities are pursued in New York. Form CT-13 must be filed to report those activities.

Organizations which are required to file federal Form 1120 are taxable under Article 9-A of the Tax Law and are required to file Form CT-3 or CT-4.

**All documents granting or denying exemption from tax by the Internal Revenue Service** should be submitted when filing Form CT-247. Any changes in federal tax status must be promptly reported to the Department of Taxation and Finance.

Any exemption granted by the filing of Form CT-247 is strictly for New York State corporation franchise tax purposes only.

**MAIL TO:**

New York State Corporation Tax  
Room 408, Building 9  
W. A. Harriman Campus  
Albany, NY 12227 - 0125