

CT-247 (7/87)

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	For office use only
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 _____			For audit use only <input type="checkbox"/> Taxable <input type="checkbox"/> Exempt
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) _____			

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 separate sheet if necessary).

Location	Nature of Activity
_____	_____
_____	_____
_____	_____

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

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

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

Type	How Used
_____	_____
_____	_____
_____	_____

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

Certification by an Elected Officer of the Organization

I hereby certify that the answers to this questionnaire and any attachments 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 certain non-profit and religious corporations.

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. However, for taxable years beginning on or after January 1, 1987 an organization described in IRC Section 501(c)(2) or (25) will be exempt from tax under Article 9-A, even if it issues stock.

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 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
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