

CT-3 General Business Corporation Franchise Tax Report

Beginning Ending

If name, EIN, address or owner/officer information has changed, file Form DTF-95 (see instructions)

Employer identification number	File number	Business group code no. from federal return	For office use only
Name	Principal business activity		
Trade name	Telephone number		Date received
Number and street	State or country of incorporation/date		
City or town, state and Zip code	Foreign corporations: date began business in NY		

Is your tax liability \$1,000 or more? Yes No Did you earn or utilize any tax credits? Yes No

1. Payment — pay amount shown on line 67. Make check payable to: New York State Corporation Tax	Payment enclosed	
	\$	

Computation of Entire Net Income Base	Federal taxable income before net operating loss and special deductions	2		
	Interest on federal, state, municipal and other obligations not included on line 2	3		
	Interest paid to stockholders: \$ <input type="text"/> less 10% or \$10,000, whichever is larger	4		
	Deductions directly attributable to subsidiary capital (attach list)	5		
	Deductions indirectly attributable to subsidiary capital (attach list)	6		
	New York State, other state and local taxes deducted on your federal return (see instructions)	7		
	ACRS deduction used in the computation of line 2 (from Form CT-399, line 3)	8		
	Other additions (attach list — see instructions)	9		
	Add lines 2 through 9	10		
	Income from subsidiary capital (from Schedule C, line 24)	11		
	50% of dividends from nonsubsidiary corporations	12		
	Foreign dividends gross-up not included on lines 11 and 12	13		
	New York net operating loss deduction (attach federal and NYS computations)	14		
	Allowable New York depreciation (from Form CT-399, line 4, column 1; attach form)	15		
	Other subtractions (attach list — see instructions)	16		
	Total subtractions (add lines 11 through 16)	17		
	Entire net income (subtract line 17 from line 10)	18		
	Investment income for allocation (from Schedule E, line 42 but not more than line 18)	19		
	Business income for allocation (subtract line 19 from line 18)	20		
	Allocated investment income (multiply line 19 by <input type="text"/> % from Schedule D, line 30)	21		
	Allocated business income (multiply line 20 by <input type="text"/> % from Schedule D, line 10)	22		
	Total allocated income (add lines 21 and 22)	23		
	Optional depreciation adjustments (attach Form CT-324)	24		
	Entire net income base (line 23 plus or minus line 24)	25		
	Entire net income base tax computation (multiply line 25 by tax rate — see instructions — enter on line 42)	26		

Computation of Capital Base		A	B	C	
		Beginning of year	End of year	Average value	
	Total assets from federal return	27			
	Real property and marketable securities included on line 27	28			
	Subtract line 28 from line 27	29			
	Real property and marketable securities at fair market value	30			
	Adjusted total assets (add lines 29 and 30)	31			
	Total liabilities	32			
	Total capital (subtract Column C, line 32, from Column C, line 31)	33			
	Subsidiary capital (from Schedule C, line 26)	34			
	Business and investment capital (subtract line 34 from line 33)	35			
	Investment capital (from Schedule D, line 32)	36			
	Business capital (subtract line 36 from line 35)	37			
	Allocated investment capital (multiply line 36 by <input type="text"/> % from Schedule D, line 30)	38			
	Allocated business capital (multiply line 37 by <input type="text"/> % from Schedule B, line 18)	39			
	Capital base (add line 38 and line 39)	40			
	Issuer's allocation percentage (see instructions)	40a		%	
	Capital base tax computation (multiply line 40 by .00178 — enter on line 43)	41			

Tax on entire net income base from line 26 42 ●

Tax on capital base from line 41 (New small business First year Second year) 43 ●

Tax on minimum taxable income base (If all business is in New York State, multiply line 25 by 3.5%) 44a ●

All others enter amount from Schedule A, line 6 Tax from Schedule A, line 7 44b ●

Fixed dollar minimum tax (\$250 for full year) 45 ●

Amount from line 42, 43, 44a, 44b or 45, whichever is largest 46 ●

Subsidiary capital base from Schedule C, line 27 Tax from Schedule C, line 28 47 ●

Tax due before credits (add lines 46 and 47) 48 ●

Tax credits: Check forms filed ● CT 42 ● CT 43 ● CT 43.1 ● CT 45 49 ●

and attach forms ● CT 46 ● CT 46.1 DTF 601 DTF 602 DTF 603 50 ●

Balance (subtract line 49 from line 48) 51 ●

Amount from line 44a, 44b or 45, whichever is larger 52 ●

Tax due - amount from line 50 or 51, whichever is larger 53a ●

First installment of estimated tax for next taxable period: If application for extension was filed, enter amount from Form CT-5, line 3 53b ●

If Form CT-5 was not filed and line 52 is over \$1000, enter 25% of line 52 54 ●

Add line 52 and line 53a or 53b 55 ●

Prepayments: First installment (date _____) 56 ●

Second installment (date _____) 57 ●

Third installment (date _____) 58 ●

Final installment (date _____) 59 ●

Payment with Form CT-5 (date _____) 60 ●

Credit from prior years 61 ●

Credit from Form CT-3M/4M, line 10b 62 ●

Total prepayments (add lines 55 through 61) 63 ●

Balance (if line 62 is smaller than line 54, subtract line 62 from line 54; if larger, go to line 68) 64 ●

Interest, if applicable (compute on line 52 or line 62, whichever is smaller) 65 ●

Late filing and late payment penalties, if applicable (compute on line 52 or line 63, whichever is smaller) 66 ●

Penalty for underpayment of estimated tax—Form CT-222 attached 67 ●

Balance due (add lines 63, 64, 65 and 66 - enter payment on line 1) 68 ●

Overpayment (if line 54 is smaller than line 62, subtract line 54 from line 62) 69 ●

Amount of overpayment to be credited to next period 70 ●

Balance of overpayment (subtract line 69 from line 68) 71 ●

Amount of overpayment to be credited to CT-3M/4M 72 ●

Refund (subtract line 71 from line 70) 73 ●

Refund of tax credits from Form CT-43.1 or CT-46.1 73 ●

Real Property Gains Tax Does this corporation have an interest in real property located in New York State? ● Yes ● No

Has the controlling interest in this corporation's stock changed at any time during the last 3 years? ● Yes ● No

If you answered 'Yes' to both questions, attach an explanation (see instructions).

Interest Paid to Shareholders Did the corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? ● Yes ● No

If 'Yes', complete the following (if more than one, provide information on separate sheet):

Shareholder's name	Social security number or EIN	Interest paid to shareholder
Total indebtedness to shareholders described above	Total interest paid	Is there written evidence of the indebtedness?
		<input type="checkbox"/> ● Yes <input type="checkbox"/> ● No

Small Business Taxpayer Are you claiming small business taxpayer status for lower entire net income rates? ● Yes ● No

If yes, complete the following as of the last day of your reporting period.

	Number of shares	Amount
Par value stock		
No par stock		
Contributions to capital and paid-in surplus		
Total capital contributions		

Federal report filed: ● 1120 ● 1120-A ● 1120S ● Consolidated basis ● Other

Interest deducted in computing federal taxable income ●

If the IRS has completed an audit of any of your returns within the last five years, list years: _____

If a member of an affiliated federal group: primary corporation: Name ● EIN ●

If more than 50% owned by another corporation: parent corporation: Name ● EIN ●

Attach a complete copy of your federal return

Certification by an Elected Officer. I certify that this report and any attachments are to the best of my knowledge and belief true, correct and complete.

Date	Signature of officer	Official title
Date	Signature of individual or name of firm preparing this report	Preparer's address