New York State Department of Taxation and Finance

1990

CT-245 Maintenance Fee and Activities Report of Foreign Corporations Disclaiming Tax Liability

Tax Law - Article 9, Section 181.2

For calendar year 1990 or tax period:

beginning

ending

Employer identification number		File number	If your name, employer identification number, address or owner/ officer information has changed, file Form DTF-95.
Name		PLACE LABEL HERE	
Number and street	City or town	State / ZIP code	
Trade name	Location of commercial domicile	Business group code number (from federal return)	
Principal business activity	State or country of incorporation / date	Date began business in NYS	
Date authorized to do business in New York State	If not authorized to do business in New York State, check here ☐		

For office use only

Date received

Audit use ☐ Taxable ☐ Not taxable By _____ Date _____

A. Payment — pay amount shown on line 6 — Make check payable to: ***New York State Corporation Tax*** Payment enclosed ☐

Maintenance Fee

1	Maintenance fee ($300) *(see instructions for short period report)*	1	
2	Interest	2	
3	Additional charges	3	
4	Total *(add lines 1, 2, and 3)*	4	
5	Prepayment	5	
6	Balance due *(If line 5 is smaller than 4, subtract line 5 from line 4. Enter payment on line A above)*	6	
7	Refund *(If line 4 is smaller than line 5, subtract line 4 from line 5)*	7	

Activities Report

8 List all locations of offices and other places of business in and outside of New York State. (Attach additional sheets if necessary.)

Location	Nature of activities	Date began

9 Does the corporation own or lease real property in New York State? (This includes a trucking terminal used exclusively in interstate commerce.) ☐ Yes ☐ No

10 Does the corporation maintain inventory or own or lease personal property in New York State? ☐ Yes ☐ No
If *Yes*, explain _____

11 Does the corporation employ any other assets in New York State? ☐ Yes ☐ No
If *Yes*, explain _____

(Questions continue on back)

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

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

Mail to: NYS Corporation Tax
Processing Unit
P.O. Box 1909
ALbany, NY 12201-1909

12 Did the corporation perform services in New York State? ☐ Yes ☐ No
If *Yes*, attach a separate sheet with details.

13 Does the corporation own assets located in New York State which are leased to others? ☐ Yes ☐ No
If *Yes*, explain _____

14 Did the corporation perform any construction, erection, installation or repair work or other services in New York State? ☐ Yes ☐ No
If *Yes*, explain _____

15 Did the corporation participate in a partnership or joint venture doing business in New York State? ☐ Yes ☐ No

16 Did officers or employees of the corporation do any of the following:

a. Perform public relations activities in New York State ☐ Yes ☐ No

b. Furnish technical advice to retailers or consumers in New York State ☐ Yes ☐ No

c. Investigate claims in New York State ☐ Yes ☐ No

d. Collect accounts in New York State ☐ Yes ☐ No

e. Perform services in New York State ☐ Yes ☐ No

f. Approve or reject orders in New York State ☐ Yes ☐ No

g. Perform other activities in New York State *(attach an explanation)* ☐ Yes ☐ No

h. Coordinate and/or supervise in New York State activities of a subsidiary which is taxable in New York State ☐ Yes ☐ No

If you answered *Yes* to any of the above questions (16 a-h), attach a separate sheet with details of the activities, including continuity, frequency and regularity.

17 Trucking corporations only - During this calendar year did the corporation make any pick-ups or deliveries in New York State? ☐ Yes ☐ No

If *Yes*, indicate the number of pick-ups and deliveries made _____

18 Is the corporation formed for or engaged in the business of extracting, producing, refining, manufacturing or compounding petroleum? ☐ Yes ☐ No

19 Does the corporation sell petroleum products (crude oil, plant condensate, gasoline, aviation fuel, kerosene, diesel motor fuel, benzol, fuel oil, residual oil or liquefied or liquefiable gases such as butane, ethane or propane)? ☐ Yes ☐ No

If *Yes*, is any of the petroleum shipped to New York State from a location outside New York State? ☐ Yes ☐ No

20 Does the corporation import petroleum products into New York State for its own consumption? ☐ Yes ☐ No

21 List all employees, including officers, employed within New York State (attach additional sheets if necessary).

Name	Title	Date Began	Duties and Responsibilities	Compensation