New York State Department of Taxation and Finance

1991

CT-3 General Business Corporation Franchise Tax Return

Article 9-A

For calendar year 1991 or tax period:
beginning
ending

Employer identification number	File number
Name	PLACE LABEL HERE
Number and street / City or town / State / ZIP code	

You **must** report changes to your name, EIN, address or owner/officer information on Form DTF-95. Also, if address on return is new, check box.

For office use only

Date received

Audit use

Trade name	Business telephone number ( )	Business activity code number (from federal return)
Principal business activity	State or country of incorporation date /	Foreign corporations: date began business in NYS

Was this corporation involved in a merger, acquisition or consolidation on or after April 19, 1989? Yes No

If Yes, complete and attach Form CT-3, Schedule F.

If this is an association or publicly traded partnership, check box *(see instructions)*:

A Payment - pay amount shown on line 70 — Make check payable to: ***New York State Corporation Tax*** | Payment enclosed

Computation of Entire Net Income Base

1	Federal taxable income before net operating loss and special deductions			1
2	Interest on federal, state, municipal and other obligations not included on line 1			2
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock			3
4	Deductions directly attributable to subsidiary capital *(attach list)*			4
5	Deductions indirectly attributable to subsidiary capital *(attach list)*			5
6	New York State, other state and local taxes deducted on your federal return *(see instructions)*			6
7	ACRS/MACRS deduction used in the computation of line 1 *(attach Form CT-399)*			7
8	Other additions *(attach list — see instructions)*			8
9	Add lines 1 through 8			9
10	Income from subsidiary capital *(from CT-3-ATT, line 105)*	10		
11	50% of dividends from nonsubsidiary corporations *(see instructions)*	11		
12	Foreign dividends gross-up not included on lines 10 and 11	12		
13	New York net operating loss deduction *(attach federal and NYS computations)*	13		
14	Allowable New York depreciation *(attach Form CT-399)*	14		
15	Other subtractions *(attach list — see instructions)*	15		
16	Total subtractions *(add lines 10 through 15)*			16
17	Entire net income *(subtract line 16 from line 9)*			17
18	Investment income for allocation *(from CT-3-ATT, line 123 but not more than line 17 above)*			18
19	Business income for allocation *(subtract line 18 from line 17)*			19
20	Allocated investment income *(multiply line 18 by % from CT-3-ATT, line 111)*			20
21	Allocated business income *(multiply line 19 by % from CT-3-ATT, line 74 or line 82)*			21
22	Total allocated income *(add lines 20 and 21)*			22
23	Optional depreciation adjustments *(attach Form CT-324)*			23
24	Entire net income base *(line 22 and add or subtract line 23)*			24
25	Entire net income base tax computation *(multiply line 24 by tax rate — see instructions; enter here and on line 42)*			25

Computation of Capital Base

(Enter whole dollars for lines 26 through 31.)

			A. Beginning of Year	B. End of Year	C. Average Value
26	Total assets from federal return	26			
27	Real property and marketable securities included on line 26	27			
28	Subtract line 27 from line 26	28			
29	Real property and marketable securities at fair market value	29			
30	Adjusted total assets *(add lines 28 and 29)*	30			
31	Total liabilities	31			

32	Total capital *(subtract line 31, column C from line 30, column C)*		32
33	Subsidiary capital *(from CT-3-ATT, line 107)*		33
34	Business and investment capital *(subtract line 33 from line 32)*		34
35	Investment capital *(from CT-3-ATT, line 113, column E)*		35
36	Business capital *(subtract line 35 from line 34)*		36
37	Allocated investment capital *(multiply line 35 by % from CT-3-ATT, line 111)*		37
38	Allocated business capital *(multiply line 36 by % from CT-3-ATT, line 74 or line 82)*		38
39	Capital base *(add lines 37 and 38)*		39
40	Issuer's allocation percentage *(see instructions)*	40 %	
41	Capital base tax computation *(multiply line 39 by .00178; enter here and on line 43)*		41

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42	Tax on entire net income base from line 25	42	
43	Tax on capital base from line 41 (New small business: ☐ First year ☐ Second year)	43	
44	Minimum taxable income base *(enter amount from CT-3-ATT, line 25)*	44	
45	Tax from CT-3-ATT, line 26	45	
46	Fixed dollar minimum tax *(see instructions)*	46	
	Gross payroll / Total receipts / Gross assets		
47	Amount from line 42, 43, 45 or 46, whichever is largest	47	
48	Subsidiary capital base from CT-3-ATT, line 108 ☐. Tax from CT-3-ATT, line 109	48	
49	Tax due before credits *(add lines 47 and 48)*	49	
50	Tax credits: Check forms filed and attach forms ☐ Minimum Tax Credit ☐ CT-42 ☐ CT-43 ☐ CT-45 ☐ CT-46 ☐ CT-46.1 ☐ DTF-601 ☐ DTF-602 ☐ DTF-603	50	
51	Balance *(subtract line 50 from line 49)*	51	
52	Amount from line 45 or 46, whichever is larger	52	
53	Tax due — amount from line 51 or 52, whichever is larger	53	
54a	Tax surcharge at 15% for ☐ months *(see instructions)*	54a	
54b	Tax surcharge at 10% for ☐ months *(see instructions)*	54b	
55	Total tax and surcharge *(add lines 53 and 54a or 54b)*	55	
56a	First installment of estimated **56a** If application for extension was filed, enter amount from Form CT-5, line 5	56a	
56b	tax for next tax period: **56b** If Form CT-5 was not filed and line 55 is over $1,000, enter 25% of line 55	56b	
57	Add line 55 and line 56a or 56b	57	
58	Prepayments: First installment (date_____)	58	
59	Second installment (date_____)	59	
60	Third installment (date_____)	60	
61	Final installment (date_____)	61	
62	Payment with extension Form CT-5 (date_____)	62	
63	Credit from prior years	63	
64	Credit from Form CT-3M/4M, line 17	64	
65	Total prepayments *(add lines 58 through 64)*	65	
66	Balance *(if line 65 is less than line 57, subtract line 65 from line 57)*	66	
67	Interest on late payment *(see instructions)*	67	
68	Late filing and late payment penalties *(see instructions)*	68	
69	Penalty for underpayment of estimated tax — Form CT-222 attached ☐ *(if none, enter "0")*	69	
70	Balance due *(add lines 66 through 69 — enter payment on line A)*	70	
71	Overpayment *(if line 57 is less than line 65, subtract line 57 from line 65)*	71	
72	Amount of overpayment to be credited to next period	72	
73	Balance of overpayment *(subtract line 72 from line 71)*	73	
74	Amount of overpayment to be credited to Form CT-3M/4M	74	
75	Refund *(subtract line 74 from line 73)*	75	
76	Refund of tax credits from Form CT-46.1	76	

Metropolitan Transportation Business Tax Surcharge

77	During the tax year did you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District? If *Yes*, you must file Form CT-3M/4M *(see instructions)*	77	☐ Yes ☐ No
78	Does this corporation have an interest in **real property** located in New York State?	78	☐ Yes ☐ No
79	Has controlling interest in this corporation's stock changed at any time during the last 3 years? If you answered *Yes* to questions 78 and 79, attach an explanation *(see instructions)*.	79	☐ Yes ☐ No

Interest Paid to Shareholders

80	Did this 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? If *Yes* complete the following (if more than one, attach separate sheet).	80	☐ Yes ☐ No

Shareholder's name	Social security number or EIN	Interest paid to shareholder
Total indebtedness to shareholders described above	Total interest paid	**81** Is there written evidence of the indebtedness?

81	Is there written evidence of the indebtedness?	81	☐ Yes ☐ No
82	Are you claiming small business taxpayer status for lower entire net income tax rates?	82	☐ Yes ☐ No
83	Enter total capital contributions *(see worksheet instructions)*	83	

If you use a paid preparer and do not want New York State forms mailed to you next year, check box ☐

Certification. I certify that this return 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	Print or type name of paid individual or firm perparing this return	Signature of individual preparing this return
Paid preparer's ID number	Paid preparer's address	

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