



# CT-3 General Business Corporation Franchise Tax Return

Tax Law — Article 9-A

For calendar year 1993 or tax period:

beginning  ending

Employer identification number		File number		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. <input type="checkbox"/>	For office use only	
Name					Date received	
Number and street		City or town	State		ZIP code	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-244 (formerly CT-3, Schedule F).

**A. Payment - pay amount shown on line 87c — 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	<input type="checkbox"/>
	2	Interest on federal, state, municipal and other obligations not included on line 1	2	<input type="checkbox"/>
	3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock	3	<input type="checkbox"/>
	4	Deductions directly attributable to subsidiary capital (attach list)	4	<input type="checkbox"/>
	5	Deductions indirectly attributable to subsidiary capital (attach list)	5	<input type="checkbox"/>
	6	New York State, other state and local taxes deducted on your federal return (see instructions)	6	<input type="checkbox"/>
	7	ACRS/MACRS deduction used in the computation of line 1 (attach Form CT-399)	7	<input type="checkbox"/>
	8	Other additions (attach list - see instructions)	8	<input type="checkbox"/>
	9	Add lines 1 through 8	9	<input type="checkbox"/>
	10	Income from subsidiary capital (from Form CT-3-ATT, line 50)	10	<input type="checkbox"/>
	11	50% of dividends from nonsubsidiary corporations (see instructions)	11	<input type="checkbox"/>
	12	Foreign dividends gross-up not included on lines 10 and 11	12	<input type="checkbox"/>
	13	New York net operating loss deduction (attach federal and NYS computations)	13	<input type="checkbox"/>
	14	Allowable New York depreciation (attach Form CT-399)	14	<input type="checkbox"/>
	15	Other subtractions (attach list - see instructions)	15	<input type="checkbox"/>
	16	Total subtractions (add lines 10 through 15)	16	<input type="checkbox"/>
	17	Entire net income (subtract line 16 from line 9 - enter here and on line 42)	17	<input type="checkbox"/>
	18	Investment income for allocation (from Form CT-3-ATT, line 46, but not more than line 17 above)	18	<input type="checkbox"/>
	19	Business income for allocation (subtract line 18 from line 17)	19	<input type="checkbox"/>
	20	Allocated investment income (multiply line 18 by <input type="checkbox"/> % from Form CT-3-ATT, line 33)	20	<input type="checkbox"/>
	21	Allocated business income (multiply line 19 by <input type="checkbox"/> % from line 115 or line 135)	21	<input type="checkbox"/>
	22	Total allocated income (add lines 20 and 21)	22	<input type="checkbox"/>
	23	Optional depreciation adjustments (attach Form CT-324 - enter here and on line 65)	23	<input type="checkbox"/>
	24	Entire net income base (line 22 and add or subtract line 23)	24	<input type="checkbox"/>
	25	Entire net income base tax (multiply line 24 by tax rate - see instructions; enter here and on line 68)	25	<input type="checkbox"/>

(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	<input type="checkbox"/>	<input type="checkbox"/>
27	Real property and marketable securities included on line 26	<input type="checkbox"/>	<input type="checkbox"/>
28	Subtract line 27 from line 26	<input type="checkbox"/>	<input type="checkbox"/>
29	Real property and marketable securities at fair market value	<input type="checkbox"/>	<input type="checkbox"/>
30	Adjusted total assets (add lines 28 and 29)	<input type="checkbox"/>	<input type="checkbox"/>
31	Total liabilities	<input type="checkbox"/>	<input type="checkbox"/>
32	Total capital (subtract line 31, column C, from line 30, column C)	<input type="checkbox"/>	<input type="checkbox"/>
33	Subsidiary capital (from Form CT-3-ATT, line 52)	<input type="checkbox"/>	<input type="checkbox"/>
34	Business and investment capital (subtract line 33 from line 32)	<input type="checkbox"/>	<input type="checkbox"/>
35	Investment capital (from Form CT-3-ATT, line 35, column E)	<input type="checkbox"/>	<input type="checkbox"/>
36	Business capital (subtract line 35 from line 34)	<input type="checkbox"/>	<input type="checkbox"/>
37	Allocated investment capital (multiply line 35 by <input type="checkbox"/> % from Form CT-3-ATT, line 33)	<input type="checkbox"/>	<input type="checkbox"/>
38	Allocated business capital (multiply line 36 by <input type="checkbox"/> % from line 115 or line 135)	<input type="checkbox"/>	<input type="checkbox"/>
39	Capital base (add lines 37 and 38)	<input type="checkbox"/>	<input type="checkbox"/>
40	Issuer's allocation percentage (see instructions)	<input type="checkbox"/> %	<input type="checkbox"/>
41	Capital base tax (multiply line 39 by .00178 - enter here and on line 69)	<input type="checkbox"/>	<input type="checkbox"/>

**Computation of Minimum Taxable Income Base**

42 Entire net income from line 17	42		
<b>Adjustments (see instructions)</b>			
43 Depreciation of tangible property placed in service after 1986	43	•	
44 Amortization of mining exploration and development costs paid or incurred after 1986	44	•	
45 Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only)	45	•	
46 Basis adjustments in determining gain or loss from sale or exchange of property	46	•	
47 Long term contracts entered into after 2/28/86	47	•	
48 Installment sales of certain property	48	•	
49 Merchant marine capital construction funds	49	•	
50 Passive activity loss (closely held and personal service corporations only)	50	•	
51 Add lines 42 through 50	51		
<b>Tax preference items (see instructions)</b>			
52 Depletion	52	•	
53 Appreciated property charitable deduction	53	•	
54 Intangible drilling costs	54	•	
55 Add lines 51 through 54	55		
56 Net operating loss deduction from line 13	56	•	
57 Minimum taxable income (add lines 55 and 56)	57	•	
58 Investment income from Form CT-3-ATT, line 46	58		
59 Investment income included in minimum taxable income on line 57 but not included on line 58	59	•	
60 Alternative investment income for allocation (add lines 58 and 59)	60		
61 Alternative business income for allocation (subtract line 60 from line 57)	61	•	
62 Allocated alternative business income (multiply line 61 by <input type="text"/> % (from line 115 or line 154))	62	•	
63 Allocated alternative investment income (multiply line 60 by <input type="text"/> % (from Form CT-3-ATT, line 33))	63	•	
64 Allocated minimum taxable income (add lines 62 and 63)	64		
65 Optional depreciation adjustments from line 23	65		
66 Minimum taxable income base (line 64 and add or subtract line 65)	66		
67 Tax on minimum taxable income base (multiply line 66 amount by .05)	67	•	

**Computation of Tax**

68 Tax on entire net income base from line 25	68	•	
69 Tax on capital base from line 41 (New small business: <input type="checkbox"/> First year <input type="checkbox"/> Second year)	69	•	
70 Fixed dollar minimum tax (see instructions)	70	•	
<input type="text"/> Gross payroll <input type="text"/> Total receipts <input type="text"/> Gross assets			
71 Amount from line 67, 68, 69 or 70, whichever is largest	71	•	
72 Subsidiary capital base from Form CT-3-ATT, line 53 <input type="text"/> . Tax from Form CT-3-ATT, line 54	72	•	
73 Tax due before credits (add lines 71 and 72)	73	•	
74 Tax credits from line 94 - attach appropriate form for each credit claimed	74		
75 Balance (subtract line 74 from line 73)	75	•	
76 Amount from line 67 or 70, whichever is larger	76	•	
77 Tax due — amount from line 75 or 76, whichever is larger	77		
78 State tax surcharge rate <input type="text"/> % (see instructions - multiply line 77 by rate)	78		
79 Total tax and state tax surcharge (add lines 77 and 78)	79		
First installment of <b>80a</b> If application for extension was filed, enter amount from Form CT-5, line 5	80a		
estimated tax for next period: <b>80b</b> If Form CT-5 was not filed and line 79 is over \$1,000, enter 25% of line 79	80b		
81 Add line 79 and line 80a or 80b	81		
82 Total prepayments from line 100	82		
83 Balance (subtract line 82 from line 81, if line 82 is more than line 81, enter "0")	83		
84 Interest on late payment (see instructions)	84		
85 Late filing and late payment penalties (see instructions)	85		
86 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> if none, enter "0")	86		
87a Balance (add lines 83 through 86)	87a		
87b If you want to Return a Gift to Wildlife, enter amount (see instructions)	87b		00
87c Balance due (if line 82 is less than the total of lines 81, 84, 85, 86 and 87b, the difference is amount due - enter payment on line A on page 1)	87c		
88 Overpayment (if line 82 is more than the total of lines 81, 84, 85, 86 and 87b, the difference is amount overpaid)	88		
89 Amount of overpayment to be credited to next period	89		
90 Balance of overpayment (subtract line 89 from line 88)	90		
91 Amount of overpayment to be credited to Form CT-3M/4M	91		
92 Refund (subtract line 91 from line 90)	92		
93 Refund of unused investment tax credit from Form CT-46.1 (• <input type="checkbox"/> check box and attach Form CT-46.1)	93		

**Recap of Credits Claimed on Line 74** (see instructions for lines 74, 93 and 94)

Form DTF-601, line 38 . . .  \_\_\_\_\_ Form CT-42, line 8 . . .  \_\_\_\_\_  
 Form DTF-602, line 10 . . .  \_\_\_\_\_ Form CT-43, line 7 . . .  \_\_\_\_\_ Form CT-46, line 13 . . .  \_\_\_\_\_  
 Form DTF-603, line 6 or 9 . . .  \_\_\_\_\_ Form CT-45, line 14 . . .  \_\_\_\_\_  
 Minimum tax credit, from Form CT-3-ATT, line 27 . . .  \_\_\_\_\_

**94** Total credits listed above (enter here and on line 74; attach appropriate form for each credit claimed) . . . **94** \_\_\_\_\_

**Composition of Prepayments on line 82**

	Date Paid	Amount
<b>95</b> Mandatory first installment . . . . .		
<b>96</b> CT-400 installments . . . . . (1)		
<b>97</b> Payment with extension — Form CT-5 . . . . .		
<b>98</b> Credit from prior years . . . . .		
<b>99</b> Credit from Form CT-3M/4M . . . . .	Period	
<b>100</b> Add lines 95 through 99 (enter here and on line 82) . . . . .		<b>100</b> _____

**Metropolitan Transportation Business Tax (MTA Surcharge)**

**101** 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) . . . . . **101**  Yes  No

**102** Does this corporation have an interest in **real property** located in New York State? . . . . . **102**  Yes  No

**103** Has controlling interest in this corporation's stock changed at any time during the last 3 years? . . . . . **103**  Yes  No

If you answered Yes to questions 102 and 103, attach an explanation (see instructions).

**Interest Paid to Shareholders**

**104** 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) . . . . . **104**  Yes  No

Shareholder's name	Social security number or EIN	Interest paid to shareholder
Total indebtedness to shareholders described above	Total interest paid	<b>105</b> Is there written evidence of the indebtedness? . . . . . <b>105</b> <input type="checkbox"/> Yes <input type="checkbox"/> No

**106** Are you claiming small business taxpayer status for lower entire net income tax rates? . . . . . **106**  Yes  No

**107** Enter total capital contributions (see worksheet instructions) . . . . . **107** ● \_\_\_\_\_

Federal return filed •  1120 •  1120-A •  1120-S •  Consolidated basis •  Other: \_\_\_\_\_

**Attach a complete copy of your federal return.**

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
● _____	● _____

**Corporations organized outside New York State complete the following for capital stock issued and outstanding.**

Number of par shares	Value	Number of no par shares	Value
	/ \$		/ \$
_____	_____	_____	_____

If you do not need forms mailed to you next year, check box (see instructions) . . . . .

**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 preparing 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

**Schedule A, Part I — Computation of Business Allocation Percentage for Aviation Corporations**

	A. New York State	B. Everywhere	
<b>108</b> Revenue aircraft arrivals and departures . . . . . <b>108</b> ●	●	●	
<b>109</b> New York percentage (divide line 108, column A, by line 108, column B) . . . . . <b>109</b> ●			%
<b>110</b> Revenue tons handled . . . . . <b>110</b> ●	●	●	
<b>111</b> New York percentage (divide line 110, column A, by line 110, column B) . . . . . <b>111</b> ●			%
<b>112</b> Originating revenue . . . . . <b>112</b> ●	●	●	
<b>113</b> New York percentage (divide line 112, column A, by line 112, column B) . . . . . <b>113</b> ●			%
<b>114</b> Total (add lines 109, 111 and 113) . . . . . <b>114</b>			%
<b>115</b> New York allocation percentage (divide line 114 by three; use to compute lines 21, 38 and 62, and Form CT-3-ATT, line 10) . . . . . <b>115</b> ●			%

**Schedule A, Part II — Computation of Business Allocation Percentage**

Did you make an election to use fair market value in your property factor? .....  Yes  No  
 If this is your first tax year, are you making the election to use fair market value in your property factor? ...  Yes  No

	A New York State	B Everywhere	
<b>Average value of (see instructions):</b>			
116 Real estate owned .....	116 •	•	
117 Real estate rented .....	117 •	•	
118 Inventories owned .....	118 •	•	
119 Tangible personal property owned .....	119 •	•	
120 Tangible personal property rented .....	120 •	•	
121 Total (add lines 116 through 120) .....	121 •		
122 New York State property factor (divide line 121, column A, by line 121, column B) .....			122 • %
<b>Receipts in the regular course of business from:</b>			
123 Sales of tangible personal property shipped to points within New York State .....	123 •		
124 All sales of tangible personal property .....	124	•	
125 Services performed .....	125 •	•	
126 Rentals of property .....	126 •	•	
127 Royalties .....	127 •	•	
128 Other business receipts .....	128 •	•	
129 Total (add lines 123 through 128) .....	129 •		
130 New York State receipts factor (divide line 129, column A, by line 129, column B) .....			130 • %
131 Additional receipts factor (enter factor from line 130) .....			131 • %
132 Wages and other compensation of employees except general executive officers .....	132 •		
133 New York State payroll factor (divide line 132, column A, by line 132, column B) .....			133 • %
134 Total New York State factors (add lines 122, 130, 131 and 133) .....			134 • %
135 Business allocation percentage (divide line 134 by four or by the number of factors). Enter here and in the boxes on line 21 and line 38 .....			135 • %

**Schedule A, Part III — Computation of Business Allocation Percentage for Minimum Taxable Income Base**

	A New York State	B Everywhere	
<b>Average value of (see instructions):</b>			
136 Real estate owned .....	136		
137 Real estate rented .....	137		
138 Inventories owned .....	138		
139 Tangible personal property owned .....	139		
140 Tangible personal property rented .....	140		
141 Total (add lines 136 through 140) .....	141 •		
142 New York State property factor (divide line 141, column A, by line 141, column B) .....			142 • %
<b>Receipts in the regular course of business from:</b>			
143 Sales of tangible personal property shipped to points within New York State .....	143		
144 All sales of tangible personal property .....	144		
145 Services performed .....	145		
146 Rentals of property .....	146		
147 Royalties .....	147		
148 Other business receipts .....	148		
149 Total (add lines 143 through 148) .....	149 •		
150 New York State receipts factor (divide line 149, column A, by line 149, column B) .....			150 • %
151 Wages and other compensation of employees except general executive officers .....	151 •		
152 New York State payroll factor (divide line 151, column A, by line 151, column B) .....			152 • %
153 Total New York State factors (add lines 142, 150 and 152) .....			153 • %
154 Alternative business allocation percentage (divide line 153 by three or by the number of factors). Enter here and in the box on line 62 and on Form CT-3-ATT, line 10 .....			154 • %