



New York State Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

1999 calendar-yr. filers, check box
Other filers enter tax period:

beginning
ending

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only
Mailing name and address	Legal name of corporation		Trade name/DBA	
	Mailing name (if different from legal name) and address c/o		State or country of incorporation	
	Number and street or PO box		Date of incorporation	
	City	State	ZIP code	Foreign corporations; date began business in NYS
If address above is new, check box (see instructions) <input type="checkbox"/>	If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95, (see instructions). If you need Form DTF-95, call 1 800 462-8100 to request one. From areas outside the U.S. and outside Canada, call (518) 485-6800.		Business telephone number ()	Audit use
NAICS business code number (see instructions)	Principal business activity		If you have any subsidiaries incorporated outside NYS, check box <input type="checkbox"/>	

Metropolitan transportation business tax (MTA surcharge)

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) Yes No

A. Payment – pay amount shown on line 93. Make check payable to: New York State Corporation Tax Attach your payment here.	Payment enclosed <input type="checkbox"/>
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Computation of entire net income base (see instructions, Form CT-3/4-I, for assistance)

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	•	
4a	Interest deductions directly attributable to subsidiary capital	4a	•	
4b	Non-interest deductions directly attributable to subsidiary capital	4b	•	
5a	Interest deductions indirectly attributable to subsidiary capital	5a	•	
5b	Non-interest deductions indirectly attributable to subsidiary capital	5b	•	
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 (see instructions)	7	•	
8	Other additions (attach list; see instructions)	8	•	
9	Add lines 1 through 8	9	•	
10	Income from subsidiary capital (from Form CT-3-ATT, line 52)	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 (see instructions)	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; enter here and on line 42)	17	■	
18	Investment income before allocation (from Form CT-3-ATT, line 48, but not more than line 17 above)	18	•	
19	Business income before allocation (subtract line 18 from line 17)	19	•	
20	Allocated investment income (multiply line 18 by <input type="text"/> % from Form CT-3-ATT, line 31)	20	•	
21	Allocated business income (multiply line 19 by <input type="text"/> % from line 119, 121, or 141)	21	•	
22	Total allocated income (add lines 20 and 21)	22	•	
23	Optional depreciation adjustments (attach Form CT-324; enter here and on line 69)	23	•	
24	Entire net income base (line 22 plus or minus line 23)	24	■	
25	Entire net income base tax (multiply line 24 by the appropriate tax rate from the Tax rates schedule on page 4 of Form CT-3/4-I; enter here and on line 72)	25	•	

Attach a complete copy of your federal return.

Mail your return to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909**

Computation of capital base (use whole dollars for lines 26 through 31)

		A Beginning of year	B End of year	C Average value	
26	Total assets from federal return	•	•	•	
27	Real property and marketable securities included on line 26			•	
28	Subtract line 27 from line 26			•	
29	Real property and marketable securities at fair market value			•	
30	Adjusted total assets (add lines 28 and 29)			■	
31	Total liabilities			•	
32	Total capital (subtract line 31, column C, from line 30, column C)				32 ■
33	Subsidiary capital (from Form CT-3-ATT, line 54)				33 •
34	Business and investment capital (subtract line 33 from line 32)				34 •
35	Investment capital (from Form CT-3-ATT, line 33, column E)				35 •
36	Business capital (subtract line 35 from line 34)				36 •
37	Allocated investment capital (multiply line 35 by <input type="text"/> % from Form CT-3-ATT, line 31)				37 •
38	Allocated business capital (multiply line 36 by <input type="text"/> % from line 119, 121, or 141)				38 •
39	Capital base (add lines 37 and 38)				39 ■
40	Capital base tax (multiply line 39 by .00178; enter here and on line 73)				40 •
41	Issuer's allocation percentage (see instructions)				41 ■ %

Computation of minimum taxable income base

42	Entire net income from line 17				42
Adjustments (see instructions)					
43	Depreciation of tangible property placed in service after 1986 (see instructions)				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	Combine lines 42 through 50				51
Tax preference items (see instructions)					
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	Add lines 55 and 56				57 •
58	Alternative net operating loss deduction (see instructions)				58 •
59	Minimum taxable income (subtract line 58 from line 57)				59 •
60	Investment income before apportioned net operating loss deduction (add line 18 and Form CT-3-ATT, line 47) ...				60
61	Investment income not included in entire net income but included in minimum taxable income				61 •
62	Investment income before apportioned alternative net operating loss deduction (add line 60 and line 61) ...				62 •
63	Apportioned New York alternative net operating loss deduction (see instructions)				63 •
64	Alternative investment income before allocation (subtract line 63 from line 62)				64
65	Alternative business income before allocation (subtract line 64 from line 59)				65 •
66	Allocated alternative business income (multiply line 65 by <input type="text"/> % from line 119, 121, or 161) ...				66 •
67	Allocated alternative investment income (multiply line 64 by <input type="text"/> % from Form CT-3-ATT, line 31) ...				67 •
68	Allocated minimum taxable income (add lines 66 and 67)				68
69	Optional depreciation adjustments from line 23				69
70	Minimum taxable income base (line 68 plus or minus line 69)				70 ■
71	Tax on minimum taxable income base (multiply line 70 by the appropriate tax rate from the Tax rates schedule on page 4 of Form CT-3/4-I)				71 •

Computation of tax

72 Tax on entire net income base from line 25	72 ●	
73 Tax on capital base from line 40 (New small business: <input type="checkbox"/> First year <input type="checkbox"/> Second year)	73 ●	
74 Fixed dollar minimum tax	74 ●	
You must enter an amount in each of the boxes below; if none, enter "0".		
<input type="checkbox"/> Gross payroll	<input type="checkbox"/> Total receipts	<input type="checkbox"/> Gross assets
75 Amount from line 71, 72, 73, or 74, whichever is largest (see instructions for exception)	75 ●	
76 Subsidiary capital base from Form CT-3-ATT, line 55	76 ●	
77 Tax from Form CT-3-ATT, line 56	77 ●	
78 Tax due before credits (add lines 75 and 77)	78 ●	
79 Tax credits (from line 100; attach appropriate form for each credit claimed)	79 ●	
80 Balance (subtract line 79 from line 78)	80 ●	
81 Amount from line 71 or 74, whichever is larger	81 ●	
82 Tax due (amount from line 80 or 81, whichever is larger)	82 ●	
First installment of estimated tax for next period		
83a If you filed a request for extension, enter amount from Form CT-5, line 2	83a ●	
83b If you did not file Form CT-5 and line 82 is over \$1,000, enter 25% of line 82	83b ●	
84 Add line 82 and line 83a or 83b	84 ●	
85 Total prepayments from line 106	85 ●	
86 Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter "0")	86 ●	
87 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0")	87 ●	
88 Interest on late payment (see instructions)	88 ●	
89 Late filing and late payment penalties (see instructions)	89 ●	
90 Balance (add lines 86 through 89)	90 ●	
91 If you want to Return a Gift to Wildlife, enter amount (see instructions)	91 ●	00
92 If you want to contribute to the Breast Cancer Research and Education Fund, enter amount (see instructions)	92 ●	00
93 Balance due (if line 85 is less than the total of lines 84, 87, 88, 89, 91, and 92, the difference is the amount due; enter payment on line A on page 1)	93 ●	
94 Overpayment (if line 85 is more than the total of lines 84, 87, 88, 89, 91, and 92, the difference is the amount overpaid)	94 ●	
95 Amount of overpayment to be credited to next period	95 ●	
96 Balance of overpayment (subtract line 95 from line 94)	96 ●	
97 Amount of overpayment to be credited to Form CT-3M/4M	97 ●	
98 Refund of overpayment (subtract line 97 from line 96)	98 ●	
99 Refund of unused tax credits (see instructions and attach appropriate forms)	99 ●	

Recap of credits claimed on line 79 against current year's franchise tax (see instructions for lines 79, 99, and 100)

Form DTF-601	<input type="checkbox"/>	Form DTF-621	● <input type="checkbox"/>	Form CT-44	● <input type="checkbox"/>
Form DTF-601.1	<input type="checkbox"/>	Form DTF-622	● <input type="checkbox"/>	Form CT-45	● <input type="checkbox"/>
Form DTF-602	<input type="checkbox"/>	Form CT-40	● <input type="checkbox"/>	Form CT-46	● <input type="checkbox"/>
Form DTF-603	<input type="checkbox"/>	Form CT-41	● <input type="checkbox"/>	Form CT-47	● <input type="checkbox"/>
Form DTF-605	<input type="checkbox"/>	Form CT-43	● <input type="checkbox"/>		

Servicing mortgages credit	<input type="checkbox"/>
Minimum tax credit from Form CT-3-ATT, line 25	<input type="checkbox"/>

100 Total credits listed above (enter here and on line 79; attach appropriate form or statement for each credit claimed; the portion of the credit claimed as a refund should be shown on line 99)	100	
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Composition of prepayments on line 85

		Date Paid	Amount
101	Mandatory first installment		
102	CT-400 installments	1	
		2	
		3	
103	Payment with extension (from Form CT-5, line 5)		
104	Credit from prior years		104
105	Credit from Form CT-3M/4M <input type="text" value="Period"/>		105
106	Total prepayments (add lines 101 through 105; enter here and on line 85)		106

107 Was this corporation involved in a merger, acquisition or consolidation on or after April 19, 1989?
If Yes, complete and attach Form CT-244 (see instructions) 107 • Yes • No

Interest paid to shareholders

108 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) 108 • Yes • No

Shareholder's name		Social security number or EIN
Interest paid to shareholder	Total indebtedness to shareholder described above	Total interest paid ●

109 Is there written evidence of the indebtedness? 109 • Yes • No

110 Are you claiming small business taxpayer status for lower entire net income tax rates? 110 Yes No

111 Enter total capital contributions (see worksheet in instructions) 111 ●

Schedule A, Part I — Computation of business allocation percentage for aviation corporations

	A New York State	B Everywhere	
112 Revenue aircraft arrivals and departures	112 ●	●	
113 New York State percentage (divide line 112, column A, by line 112, column B)			113 ● %
114 Revenue tons handled	114 ●	●	
115 New York State percentage (divide line 114, column A, by line 114, column B)			115 ● %
116 Originating revenue	116 ●	●	
117 New York State percentage (divide line 116, column A, by line 116, column B)			117 ● %
118 Total (add lines 113, 115, and 117)			118 %
119 New York allocation percentage (divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-3-ATT, line 6)			119 ● %

Schedule A, Part II — Computation of business allocation percentage for trucking and railroad corporations

	A New York State	B Everywhere	
120 Revenue miles	120 ●	●	
121 New York State allocation percentage (divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-3-ATT, line 6)			121 ● %

Schedule A, Part III — 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

Average value of (see instructions):

	A New York State	B Everywhere	
122 Real estate owned	122 ●	●	
123 Real estate rented	123 ●	●	
124 Inventories owned	124 ●	●	
125 Tangible personal property owned	125 ●	●	
126 Tangible personal property rented	126 ●	●	
127 Total (add lines 122 through 126)	127 ●	■	
128 New York State property factor (divide line 127, column A, by line 127, column B)			128 ● %

Receipts in the regular course of business from:

129 Sales of tangible personal property shipped to points within New York State	129 ●	■	
130 All sales of tangible personal property	130 ●	●	
131 Services performed	131 ●	●	
132 Rentals of property	132 ●	●	
133 Royalties	133 ●	●	
134 Other business receipts	134 ●	●	
135 Total (add lines 129 through 134)	135 ●	■	
136 New York State receipts factor (divide line 135, column A, by line 135, column B)			136 ● %
137 Additional receipts factor (enter factor from line 136)			137 ● %
138 Wages and other compensation of employees except general executive officers	138 ●	■	
139 New York State payroll factor (divide line 138, column A, by line 138, column B)			139 ● %
140 Total New York State factors (add lines 128, 136, 137, and 139)			140 %
141 Business allocation percentage (divide line 140 by four or by the number of factors; enter here and in the boxes on line 21 and line 38)			141 ● %

Schedule A, Part IV — Computation of alternative business allocation percentage for minimum taxable income base

	A New York State	B Everywhere	
Average value of (see instructions):			
142 Real estate owned	142		
143 Real estate rented	143		
144 Inventories owned	144		
145 Tangible personal property owned	145		
146 Tangible personal property rented	146		
147 Total (add lines 142 through 146)	147 ●	■	
148 New York State property factor (divide line 147, column A, by line 147, column B)			148 ● %
Receipts in the regular course of business from:			
149 Sales of tangible personal property shipped to points within New York State	149		
150 All sales of tangible personal property	150		
151 Services performed	151		
152 Rentals of property	152		
153 Royalties	153		
154 Other business receipts	154		
155 Total (add lines 149 through 154)	155 ●	■	
156 New York State receipts factor (divide line 155, column A, by line 155, column B)			156 ● %
157 Additional receipts factor (enter factor from line 156)			157 %
158 Wages and other compensation of employees except general executive officers	158 ●	■	
159 New York State payroll factor (divide line 158, column A, by line 158, column B)			159 ● %
160 Total New York State factors (add lines 148, 156, 157, and 159)			160 %
161 Alternative business allocation percentage (divide line 160 by four or by the number of factors; enter here and in the box on line 66 and on Form CT-3-ATT, line 6)			161 ● %

Federal return filed ● 1120 ● 1120-A ● 1120-S ● Consolidated basis ● Other: _____

Attach a complete copy of your federal return.

Check box and attach Form CT-60-QSSS to notify the department that a qualified subchapter S subsidiary (QSSS) is included in this 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 ●
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If more than 50% owned by another corporation – parent corporation:

Name ●	EIN ●
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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 / \$
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If you do not need forms mailed to you next year, check box. We will send you a label for use on next year's return (see instructions)

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

Signature of elected officer or authorized person	Official title	Date	
Paid preparer use only	Firm's name (or yours if self-employed)	ID number	Date
	Address		Signature of individual preparing this return