



# General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

2001 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  |                             | State or country of incorporation                         |   |
|   | c/o  |                             | Date of incorporation                                     |   |
|   | Number and street or PO box  |                             | Foreign corporations: date began business in NYS          |   |
| City  |  | State                       | ZIP code  | Audit use   |
| If address above is new, check box <input type="checkbox"/> | If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms by fax, phone, or from our Web site. See the Need help? section of the instructions. |                             | Business telephone number ( )                             |   |
| 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

|   |   |
|---|---|
| <b>A. Payment – pay amount shown on line 93. Make check payable to: <i>New York State Corporation Tax</i></b> | Payment enclosed <input type="checkbox"/> |
| ..... Attach your payment here.   |   |

### 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 and 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 Table I or Table II in 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<br>Beginning of year | B<br>End of year | C<br>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) .....   |                        |                  | <input type="text"/> % | 41 ■ % |

**Computation of minimum taxable income base**

|  |  |  |  |  |      |
|--|--|--|--|--|------|
| 42   | Entire net income from line 17 .....   |  |  |  | 42   |
| <b>Adjustments</b> (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 February 28, 1986 .....   |  |  |  | 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</b> (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 2.5%) .....  |  |  |  | 71 • |

**Computation of tax**

|  |   |                                       |
|--|---|---------------------------------------|
| <b>72</b> Tax on entire net income base from line 25 .....   | <b>72</b> ●                             |                                       |
| <b>73</b> Tax on capital base from line 40 (New small business: <input type="checkbox"/> First year <input type="checkbox"/> Second year) .....                          | <b>73</b> ●                             |                                       |
| <b>74</b> Fixed dollar minimum tax (see Table VI in the Tax rates schedule on page 4 of Form CT-3/4-1) .....   | <b>74</b> ●                             |                                       |
| 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 |
| <b>75</b> Amount from line 71, 72, 73, or 74, whichever is largest (see instructions for exception) .....  | <b>75</b> ●                             |                                       |
| <b>76</b> Subsidiary capital base from Form CT-3-ATT, line 57 .....  | <b>76</b> ●                             |                                       |
| <b>77</b> Tax from Form CT-3-ATT, line 58 .....  | <b>77</b> ●                             |                                       |
| <b>78</b> Tax due before credits (see instructions) .....  | <b>78</b> ●                             |                                       |
| <b>79</b> Tax credits (from line 100a; attach appropriate form for each credit claimed) .....  | <b>79</b> ●                             |                                       |
| <b>80</b> Balance (subtract line 79 from line 78) .....  | <b>80</b> ●                             |                                       |
| <b>81</b> Amount from line 71 or 74, whichever is larger .....   | <b>81</b> ●                             |                                       |
| <b>82</b> Tax due (see instructions) .....   | <b>82</b> ●                             |                                       |
| First installment of estimated tax for next period   |   |                                       |
| <b>83a</b> If you filed a request for extension, enter amount from Form CT-5, line 2 .....   | <b>83a</b> ●                            |                                       |
| <b>83b</b> If you did not file Form CT-5 and line 82 is over \$1,000, enter 25% of line 82 .....   | <b>83b</b> ●                            |                                       |
| <b>84</b> Add line 82 and line 83a or 83b .....  | <b>84</b> ●                             |                                       |
| <b>85</b> Total prepayments from line 106 .....  | <b>85</b> ●                             |                                       |
| <b>86</b> Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter "0") .....  | <b>86</b> ●                             |                                       |
| <b>87</b> Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0") .....                           | <b>87</b> ●                             |                                       |
| <b>88</b> Interest on late payment (see instructions) .....  | <b>88</b> ●                             |                                       |
| <b>89</b> Late filing and late payment penalties (see instructions) .....  | <b>89</b> ●                             |                                       |
| <b>90</b> Balance (add lines 86 through 89) .....  | <b>90</b> ●                             |                                       |
| <b>91</b> If you want to Return a Gift to Wildlife, enter amount (see instructions) .....  | <b>91</b> ●                             | 00                                    |
| <b>92</b> If you want to contribute to the Breast Cancer Research and Education Fund, enter amount (see instructions) .....  | <b>92</b> ●                             | 00                                    |
| <b>93</b> 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) ..... | <b>93</b> ●                             |                                       |
| <b>94</b> Overpayment (if line 85 is more than the total of lines 84, 87, 88, 89, 91, and 92, the difference is the amount you overpaid) .....                           | <b>94</b> ●                             |                                       |
| <b>95</b> Amount of overpayment to be credited to next period .....  | <b>95</b> ●                             |                                       |
| <b>96</b> Balance of overpayment (subtract line 95 from line 94) .....   | <b>96</b> ●                             |                                       |
| <b>97</b> Amount of overpayment to be credited to Form CT-3M/4M .....  | <b>97</b> ●                             |                                       |
| <b>98</b> Refund of overpayment (subtract line 97 from line 96) .....  | <b>98</b> ●                             |                                       |
| <b>99</b> Refund of unused tax credits (see instructions and attach appropriate forms) .....   | <b>99</b> ●                             |                                       |

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

|   |                          |  |                          |                     |                          |
|---|--------------------------|--|--------------------------|---------------------|--------------------------|
| Form CT-40 .....  | <input type="checkbox"/> | Form CT-601 .....                        | <input type="checkbox"/> | Form DTF-621 .....  | <input type="checkbox"/> |
| Form CT-41 .....  | <input type="checkbox"/> | Form CT-601.1 .....                      | <input type="checkbox"/> | Form DTF-622 .....  | <input type="checkbox"/> |
| Form CT-43 .....  | <input type="checkbox"/> | Form CT-602 .....                        | <input type="checkbox"/> | Form DTF-623 .....  | <input type="checkbox"/> |
| Form CT-44 .....  | <input type="checkbox"/> | Form CT-603 .....                        | <input type="checkbox"/> | Form DTF-624 .....  | <input type="checkbox"/> |
| Form CT-46 .....  | <input type="checkbox"/> | Form CT-604 .....                        | <input type="checkbox"/> | Form DTF-630 .....  | <input type="checkbox"/> |
|   |                          | (enter amount from Form CT-604, line 29) |                          |                     |                          |
| Form CT-47 .....  | <input type="checkbox"/> | Form CT-604 .....                        | <input type="checkbox"/> | Form DTF-632 .....  | <input type="checkbox"/> |
|   |                          | (enter amount from Form CT-604, line 43) |                          |                     |                          |
| Form CT-250 .....   | <input type="checkbox"/> | Form CT-605 .....                        | <input type="checkbox"/> | Other credits ..... | <input type="checkbox"/> |
| Servicing mortgages credit .....  |                          |  |                          |                     |                          |
| Minimum tax credit from Form CT-3-ATT, line 25 .....  |                          |  |                          |                     |                          |
| <b>100a</b> Total credits listed above (enter here and on line 79; attach appropriate form or statement for each credit claimed) .....                        | <b>100a</b>              |  |                          |                     |                          |
| <b>100b</b> Total tax credits that are refund eligible (the amount of the credit claimed as a refund should be shown only on line 99; see instructions) ..... | <b>100b</b>              |  |                          |                     |                          |

### Composition of prepayments on line 85

|   |             | Date paid  | Amount |
|---|-------------|------------|--------|
| <b>101</b> Mandatory first installment .....  | <b>101</b>  |            |        |
| <b>102a</b> Second installment from Form CT-400 .....                                     | <b>102a</b> |            |        |
| <b>102b</b> Third installment from Form CT-400 .....                                      | <b>102b</b> |            |        |
| <b>102c</b> Fourth installment from Form CT-400 .....                                     | <b>102c</b> |            |        |
| <b>103</b> Payment with extension (from Form CT-5, line 5) .....                          | <b>103</b>  |            |        |
| <b>104</b> Overpayment credited from prior years .....                                    | Period      | <b>104</b> |        |
| <b>105</b> Overpayment credited from Form CT-3M/4M ..                                     | Period      | <b>105</b> |        |
| <b>106</b> Total prepayments (add lines 101 through 105; enter here and on line 85) ..... |             | <b>106</b> |        |

**107** Enter primary corporation name and EIN (if a member of an affiliated federal group):

|      |     |
|------|-----|
| Name | EIN |
| •    | •   |

Enter parent corporation name and EIN (if more than 50% owned by another corporation):

|      |     |
|------|-----|
| Name | EIN |
| •    | •   |

### 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) .....

|                              |   |                     |                               |            |  |
|------------------------------|---|---------------------|-------------------------------|------------|--|
| Shareholder's name           |   |                     | Social security number or EIN | <b>108</b> | • <input type="checkbox"/> Yes • <input type="checkbox"/> No |
| Interest paid to shareholder | Total indebtedness to shareholder described above | Total interest paid |                               |            |  |
| •                            |   | •                   |                               |            |  |

**109** Is there written evidence of the indebtedness? .....

**110** Are you claiming small business taxpayer status for lower entire net income tax rates? ....

**111** Enter total capital contributions (see worksheet in instructions) .....

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

|   |             | A<br>New York State | B<br>Everywhere |     |
|---|-------------|---------------------|-----------------|-----|
| <b>112a</b> Revenue aircraft arrivals and departures .....  | <b>112a</b> | •                   | •               |     |
| <b>112b</b> Adjustment per Tax Law section 210.3(a)(7)(A) ..  | <b>112b</b> | .60                 |                 |     |
| <b>112c</b> Adjusted NYS revenue aircraft arrivals and departures (multiply line 112a, column A by line 112b) .....                     | <b>112c</b> | •                   |                 |     |
| <b>113</b> New York State percentage (divide line 112c, column A, by line 112a, column B) .....   | <b>113</b>  |                     |                 | • % |
| <b>114a</b> Revenue tons handled .....  | <b>114a</b> | •                   | •               |     |
| <b>114b</b> Adjustment per Tax Law section 210.3(a)(7)(A) ..  | <b>114b</b> | .60                 |                 |     |
| <b>114c</b> Adjusted NYS revenue tons handled (multiply line 114a, column A by line 114b) .....   | <b>114c</b> | •                   |                 |     |
| <b>115</b> New York State percentage (divide line 114c, column A, by line 114a, column B) .....   | <b>115</b>  |                     |                 | • % |
| <b>116a</b> Originating revenue .....   | <b>116a</b> | •                   | •               |     |
| <b>116b</b> Adjustment per Tax Law section 210.3(a)(7)(A) ..  | <b>116b</b> | .60                 |                 |     |
| <b>116c</b> Adjusted NYS originating revenue (multiply line 116a, column A by line 116b) .....  | <b>116c</b> | •                   |                 |     |
| <b>117</b> New York State percentage (divide line 116c, column A, by line 116a, column B) .....   | <b>117</b>  |                     |                 | • % |
| <b>118</b> Total (add lines 113, 115, and 117) .....  | <b>118</b>  |                     |                 | • % |
| <b>119</b> New York allocation percentage (divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-3-ATT, line 6) .. | <b>119</b>  |                     |                 | • % |

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

|   | A<br>New York State | B<br>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 property (see instructions):**

|   | A<br>New York State | B<br>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:**

|   | A<br>New York State | B<br>Everywhere |         |
|---|---------------------|-----------------|---------|
| 129 Sales of tangible personal property allocated to 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 ● % |

**Payroll:**

|   |       |   |         |
|---|-------|---|---------|
| 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; see example in instructions) ..... |       |   | 141 ● % |

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

|  |              | A<br>New York State | B<br>Everywhere |                |
|--|--------------|---------------------|-----------------|----------------|
| <b>Average value of property (see instructions):</b>   |              |                     |                 |                |
| <b>142</b> Real estate owned .....   | <b>142</b>   |                     |                 |                |
| <b>143</b> Real estate rented .....  | <b>143</b>   |                     |                 |                |
| <b>144</b> Inventories owned .....   | <b>144</b>   |                     |                 |                |
| <b>145</b> Tangible personal property owned .....  | <b>145</b>   |                     |                 |                |
| <b>146</b> Tangible personal property rented .....   | <b>146</b>   |                     |                 |                |
| <b>147</b> Total (add lines 142 through 146) .....   | <b>147</b> ● |                     |                 |                |
| <b>148</b> New York State property factor (divide line 147, column A, by line 147, column B) .....   |              |                     |                 | <b>148</b> ● % |
| <b>Receipts in the regular course of business from:</b>  |              |                     |                 |                |
| <b>149</b> Sales of tangible personal property allocated to New York State .....   | <b>149</b>   |                     |                 |                |
| <b>150</b> All sales of tangible personal property .....   | <b>150</b>   |                     |                 |                |
| <b>151</b> Services performed .....  | <b>151</b>   |                     |                 |                |
| <b>152</b> Rentals of property .....   | <b>152</b>   |                     |                 |                |
| <b>153</b> Royalties .....   | <b>153</b>   |                     |                 |                |
| <b>154</b> Other business receipts .....   | <b>154</b>   |                     |                 |                |
| <b>155</b> Total (add lines 149 through 154) .....   | <b>155</b> ● |                     |                 |                |
| <b>156</b> New York State receipts factor (divide line 155, column A, by line 155, column B) .....   |              |                     |                 | <b>156</b> ● % |
| <b>157</b> Additional receipts factor (enter factor from line 156) .....   |              |                     |                 | <b>157</b> %   |
| <b>Payroll:</b>  |              |                     |                 |                |
| <b>158</b> Wages and other compensation of employees except general executive officers .....   | <b>158</b> ● |                     |                 |                |
| <b>159</b> New York State payroll factor (divide line 158, column A, by line 158, column B) .....  |              |                     |                 | <b>159</b> ● % |
| <b>160</b> Total New York State factors (add lines 148, 156, 157, and 159) .....   |              |                     |                 | <b>160</b> %   |
| <b>161</b> 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) ..... |              |                     |                 | <b>161</b> ● % |

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

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

If you included a qualified subchapter S subsidiary (QSSS) in this return, check box and attach Form CT-60-QSSS.

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 .....

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

|                      |             |                         |             |
|----------------------|-------------|-------------------------|-------------|
| Number of par shares | Value<br>\$ | Number of no-par shares | Value<br>\$ |
|----------------------|-------------|-------------------------|-------------|

If you do not need forms mailed to you next year, check box. We will send you a postcard for the following year (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 |      |