



# CT-247

(6/02)

New York State Department of Taxation and Finance

## Application for Exemption from Corporation Franchise Taxes By a Not-for-Profit Organization

<b>Mailing name and address</b>	Legal name of corporation	Employer identification number	<i>For office use only</i>	
	Mailing name at location below (if different from legal name) and address			
	c/o			
	Number and street or PO Box	City	State	ZIP code
Principal business activity		Date tax exemption claimed from		<i>For audit use only</i>
Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Association <input type="checkbox"/> Trust <input type="checkbox"/> Other		Business/officer telephone number (      )		
Date of formation		State or country of incorporation		
<input type="checkbox"/> Taxable <input type="checkbox"/> Exempt				
Indicate exact name of the law under which the entity was formed (general corporation, not-for-profit, membership, etc.). Cite statutory provisions.				

Federal return filed on Form:     990     990T     1120     Other: \_\_\_\_\_

1 Is the entity organized and operated as a not-for-profit organization? .....  Yes     No

2 Is the entity authorized to issue capital stock? If Yes, check the appropriate box below .....  Yes     No

Title holding company     Collective investment     Other: \_\_\_\_\_

List shareholders: \_\_\_\_\_

3 Does any part of the net earnings of the organization benefit any officer, director, or member? .....  Yes     No

4 Does the entity meet the qualifications for exemption from federal income tax? (See *General information* on the back of this form.)  Yes     No  
If No, **stop**. You do not qualify as an exempt organization.

5 Did the entity apply for federal exemption? .....  Yes     No  
If Yes, indicate date of exemption \_\_\_\_\_. Attach a copy of your federal exemption letter.

6 Is the entity engaged in an unrelated business activity at a location in New York State? .....  Yes     No

7 Is the entity operating as a trust under section 401(a) and exempt from federal income tax under section 501(a) of the Internal Revenue Code? .....  Yes     No

8 List location and type of activity for each office and other places of business (attach separate sheet if necessary).

Location	Nature of activity

9 List officers, employees, agents, and representatives in New York State and briefly describe their duties (attach separate sheet if necessary).

Name	Title	Duties

10 List type and use of real property owned in New York State (attach separate sheet if necessary).

Type	How used

11 Describe any New York State activities not shown above (attach separate sheet if necessary).


**Certification.** I certify that this application and any attachments are to the best of my knowledge and belief true, correct, and complete. Willfully filing a false application is a misdemeanor punishable under the Tax Law.

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

## General information

Certain not-for-profit and religious corporations are exempt from the New York State corporation franchise tax imposed by Article 9-A of the Tax Law (section 1-3.4(b)(6) of the Article 9-A regulations). You must file Form CT-247 to apply for exemption.

Generally, a corporation or an organization treated as a corporation must meet **all** of the following requirements to be tax exempt:

- It must be organized and operated as a not-for-profit organization.
- It must not have stock, shares, or certificates for stock or for shares. Not-for-profit corporations that issue stock are taxable under Article 9-A. However, for tax years beginning on or after January 1, 1987, title holding companies as described in Internal Revenue Code (IRC) section 501(c)(2) and collective investment entities as described in IRC section 501(c)(25) are exempt from tax under Article 9-A. For additional information, see Technical Services Bureau Memorandum TSB-M-87(9)C.
- No part of its net earnings may benefit any officer, director, or member.
- It must be exempt from federal income taxation under subsection (a) of section 501 of the IRC.

If the organization meets all of the above requirements, it will be presumed to be exempt from tax under Article 9-A of the Tax Law. An organization denied exemption from taxation under the IRC will be presumed to be subject to tax under Article 9-A of the Tax Law.

Not-for-profit, nonstock organizations that are subject to the federal tax on unrelated business income are taxable under Article 13 of the New York State Tax Law, if they pursue those unrelated business activities in New York State. File Form CT-13 to report those activities.

Organizations required to file federal Form 1120 may be taxable under Article 9-A of the Tax Law and may be required to file Form CT-3 or Form CT-4.

When filing Form CT-247, submit all documents granting or denying exemption from tax by the Internal Revenue Service (IRS), the corporation's articles of incorporation, and its bylaws. Promptly report any changes in the corporation's federal tax status to the New York State Department of Taxation and Finance.

Any exemption granted by the filing of Form CT-247 is strictly for New York State corporation franchise tax. For federal exemption, contact the IRS.

Any inquiry on the taxable status of an organization must be in writing, signed by an officer of the organization, and mailed to the address below.

### Refund of franchise taxes

If the organization paid franchise taxes in error, request a refund by filing Form CT-8, *Claim for Credit or Refund of Corporation Tax Paid*. A housing development fund company must submit proof that it was organized under Article 11 of the Private Housing Finance Law.

### Mail this application to:

NYS TAX DEPARTMENT  
CORPORATION TAX  
BUILDING 9 ROOM 350  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

### Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you **cannot** use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.)

## Need help?



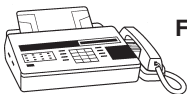
**Telephone assistance** is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

**For business tax information**, call the New York State Business Tax Information Center: 1 800 972-1233

**For general information:** 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



**Internet access:** [www.tax.state.ny.us](http://www.tax.state.ny.us)



### Hotline for the hearing and speech impaired:

1 800 634-2110 from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



### If you need to write, address your letter to:

NYS TAX DEPARTMENT  
TAXPAYER CONTACT CENTER  
W A HARRIMAN CAMPUS  
ALBANY NY 12227