



CT-3

New York State Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Final return checkbox

Amended return checkbox

Tax Law — Article 9-A

2003 calendar-year filers check box

Other filers enter tax period:

beginning ending

Main form with fields for Employer identification number, File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, Date of incorporation, City, State, ZIP code, Foreign corporations, NAICS business code number, Principal business activity, etc.

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 checkbox

Computation of entire net income base (see Form CT-3/4-I, Instructions for Forms CT-4, CT-3, and CT-3-ATT)

Table with 25 rows for computation of entire net income base. Rows include: 1 Federal taxable income before net operating loss and special deductions, 2 Interest on federal, state, municipal, and other obligations not included on line 1, 3 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock, 4a Interest deductions directly attributable to subsidiary capital, 4b Noninterest deductions directly attributable to subsidiary capital, 5a Interest deductions indirectly attributable to subsidiary capital, 5b Noninterest deductions indirectly attributable to subsidiary capital, 6 New York State and other state and local taxes deducted on your federal return, 7 ACRS/MACRS deduction and the 30%/50% federal special depreciation deduction, 8 Other additions, 9 Add lines 1 through 8, 10 Income from subsidiary capital, 11 50% of dividends from nonsubsidiary corporations, 12 Foreign dividends gross-up not included on lines 10 and 11, 13 New York net operating loss deduction, 14 Allowable New York depreciation, 15 Other subtractions, 16 Total subtractions, 17 Entire net income, 18 Investment income before allocation, 19 Business income before allocation, 20 Allocated investment income, 21 Allocated business income, 22 Total allocated income, 23 Optional depreciation adjustments, 24 Entire net income base, 25 Entire net income base tax.

Mail your return with payment to:

NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909

Mail your return without payment to:

NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22095, ALBANY NY 12201-2095

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<b>Computation of capital base</b> (enter whole dollars for lines 26 through 31; see instructions)		<b>A</b> Beginning of year	<b>B</b> End of year	<b>C</b> 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)			
33	Subsidiary capital (from Form CT-3-ATT, Schedule D, Part II, line 54; if none, enter "0")			
34	Business and investment capital (subtract line 33 from line 32)			
35	Investment capital (from Form CT-3-ATT, Schedule C, Part I, line 33, column E; if none, enter "0")			
36	Business capital (subtract line 35 from line 34)			
37	Allocated investment capital (multiply line 35 by <input type="text"/> % from Form CT-3-ATT, line 31)			
38	Allocated business capital (multiply line 36 by <input type="text"/> % from line 119, 121, or 141)			
39	Capital base (add lines 37 and 38)			
40	Capital base tax (multiply line 39 by .00178; enter here and on line 73)			
41	Issuer's allocation percentage (see instructions)			

**Computation of minimum taxable income base**

	42	Entire net income from line 17		
	43	Depreciation of tangible property placed in service after 1986 (see instructions)		
<b>Adjustments</b> (see instructions)	44	Amortization of mining exploration and development costs paid or incurred after 1986		
	45	Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only)		
	46	Basis adjustments in determining gain or loss from sale or exchange of property		
	47	Long term contracts entered into after February 28, 1986		
	48	Installment sales of certain property		
	49	Merchant marine capital construction funds		
	50	Passive activity loss (closely held and personal service corporations only)		
	51	Add lines 42 through 50		
	52	Depletion		
	53	Appreciated property charitable deduction		
	54	Intangible drilling costs		
	55	Add lines 51 through 54		
	56	Net operating loss deduction from line 13		
	57	Add lines 55 and 56		
	58	Alternative net operating loss deduction (see instructions)		
	59	Minimum taxable income (subtract line 58 from line 57)		
<b>Tax preference items</b> (see instructions)	60	Investment income before apportioned net operating loss deduction (add line 18 and Form CT-3-ATT, line 47)		
	61	Investment income not included in entire net income but included in minimum taxable income		
	62	Investment income before apportioned alternative net operating loss deduction (add line 60 and line 61)		
	63	Apportioned New York alternative net operating loss deduction (see instructions)		
	64	Alternative investment income before allocation (subtract line 63 from line 62)		
	65	Alternative business income before allocation (subtract line 64 from line 59)		
	66	Allocated alternative business income (multiply line 65 by <input type="text"/> % from line 119, 121, or 161)		
	67	Allocated alternative investment income (multiply line 64 by <input type="text"/> % from Form CT-3-ATT, line 31)		
	68	Allocated minimum taxable income (add lines 66 and 67)		
	69	Optional depreciation adjustments from line 23		
	70	Minimum taxable income base (line 68 plus or minus line 69)		
71	Tax on minimum taxable income base (multiply line 70 by 2.5%)			

**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 (see Table VI in the Tax rates schedule on page 5 of Form CT-3/4-1) ....	•	74.	

You must enter an amount in each of the boxes below; if none, enter "0."

Gross payroll	Total receipts	Average value of gross assets
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First installment of estimated tax for next period	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 57 .....	•	76.	
	77 Subsidiary capital base tax from Form CT-3-ATT, line 58 .....	•	77.	
	78 Tax due before credits (see instructions) .....	•	78.	
	79 Tax credits (from line 100a; attach appropriate form for each credit claimed) .....	•	79.	
	80 Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter "0") .....	•	80.	
	81 Amount from line 71 or 74, whichever is larger .....	•	81.	
	82 Tax due (see instructions) .....	•	82.	
	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, see instructions for entry amount .....	•	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 Amount for Return a Gift to Wildlife (see instructions) .....	91.	00	
	92 Amount for Breast Cancer Research and Education Fund (see instr.) .....	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 the front page) .....	•	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 you 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.		

**Summary 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="text"/>	Form CT-601 .....	•	<input type="text"/>	Form DTF-621 .....	•	<input type="text"/>
Form CT-41 .....	•	<input type="text"/>	Form CT-601.1 .....	•	<input type="text"/>	Form DTF-622 .....	•	<input type="text"/>
Form CT-43 .....	•	<input type="text"/>	Form CT-602 .....	•	<input type="text"/>	Form DTF-623 .....	•	<input type="text"/>
Form CT-44 .....	•	<input type="text"/>	Form CT-603 .....	•	<input type="text"/>	Form DTF-624 .....	•	<input type="text"/>
Form CT-46 .....	•	<input type="text"/>	Form CT-604, line 33 .....	•	<input type="text"/>	Form DTF-630 .....	•	<input type="text"/>
Form CT-47 .....	•	<input type="text"/>	Form CT-604, line 47 .....	•	<input type="text"/>	Form DTF-632 .....	•	<input type="text"/>
Form CT-249 .....	•	<input type="text"/>	Form CT-605 .....	•	<input type="text"/>	Other credits .....	•	<input type="text"/>
Form CT-250 .....	•	<input type="text"/>	Servicing mortgages credit .....	•	<input type="text"/>	Minimum tax credit from Form CT-3-ATT, line 25 ...	•	<input type="text"/>

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, check box

100a Total tax credits claimed above (enter here and on line 79; attach appropriate form or statement for each tax credit claimed) ...	•	100a.	
100b Total tax credits above that are refund eligible (see instructions) .....	•	100b.	

**Composition of prepayments on line 85** (see instructions)

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

107 If you are a member of an affiliated federal group, enter primary corporation name and EIN:  Name  EIN

If you are more than 50% owned by another corporation, enter parent corporation name and EIN:  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 and line 109 (attach additional sheets if necessary) ..... 108.  Yes  No

Shareholder's name		SSN 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 Federal return filed (check one)  1120  1120-A  1120S  Consolidated basis  Other: \_\_\_\_\_

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

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

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

	A New York State	B Everywhere
112a Revenue aircraft arrivals and departures ..... 112a.		
112b Adjustment per Tax Law section 210.3(a)(7)(A) ..... 112b.	.60	
112c Adjusted NYS revenue aircraft arrivals and departures (multiply line 112a, column A by line 112b) ..... 112c.		
113 New York State percentage (divide line 112c, by line 112a, column B) ..... 113.		%
114a Revenue tons handled ..... 114a.		
114b Adjustment per Tax Law section 210.3(a)(7)(A) ..... 114b.	.60	
114c Adjusted NYS revenue tons handled (multiply line 114a, column A by line 114b) ..... 114c.		
115 New York State percentage (divide line 114c, by line 114a, column B) ..... 115.		%
116a Originating revenue ..... 116a.		
116b Adjustment per Tax Law section 210.3(a)(7)(A) ..... 116b.	.60	
116c Adjusted NYS originating revenue (multiply line 116a, column A by line 116b) ..... 116c.		
117 New York State percentage (divide line 116c, by line 116a, 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 property** (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 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**

Average value of property (see instructions)	A New York State		B Everywhere	
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 allocated to 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. %

**Payroll**

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. %

162 Are you claiming small business taxpayer status for lower entire net income tax rates? ..... 162.  Yes  No

163 If you checked Yes on line 162, enter total capital contributions (see worksheet in instructions) ..... 163.

Interest deducted in computing federal taxable income on line 1 of this form ..... ●

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 \$	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 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 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	