



CT-247

(8/04)

Staple forms here

New York State Department of Taxation and Finance

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

Mailing name and address	Legal name of corporation	Employer identification number	<i>For office use only</i>
	Mailing name (if different from legal name)		
	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 (mark an X in the appropriate box) Corporation <input type="checkbox"/> Association <input type="checkbox"/> Trust <input type="checkbox"/> Other <input type="checkbox"/>		Business/officer telephone number ()	
Date of formation	State or country of incorporation		
Indicate exact name of the law under which the entity was formed (general corporation, not-for-profit, membership, etc.). Cite statutory provisions.			

Federal return was filed on (mark an X in one): Form 990 Form 990-T Form 1120 Other:

For lines 1 through 7, mark an X in the Yes or No box

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, also mark an X in 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 (IRC)? 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 authorized person		Official title	Date		
Paid preparer use only	Signature of individual preparing this application		Firm's name (or yours if self-employed)		
	Address	City	State	ZIP code	ID number Date

General information

Certain not-for-profit and religious corporations are exempt from the New York State corporation franchise tax imposed by Tax Law Article 9-A (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 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 Tax Law Article 9-A. An organization denied exemption from taxation under the IRC will be presumed to be subject to tax under Article 9-A.

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

Organizations required to file federal Form 1120 may be taxable under Article 9-A and may be required to file Form CT-3, *General Business Corporation Franchise Tax Return*, or Form CT-4, *General Business Corporation Franchise Tax Return Short Form*.

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 NYS Tax Department.

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 8 ROOM 958
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.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



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



Telephone assistance is available from 8:00 A.M. to
5:00 P.M. (eastern time), Monday through Friday.
To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and
outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a 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 1 800 972-1233.