



# CT-245

New York State Department of Taxation and Finance

Staple forms here

## Maintenance Fee and Activities Return For a Foreign Corporation Disclaiming Tax Liability

All filers must enter tax period:

Final return

Amended return

Tax Law— Article 9, Section 181.2

beginning

ending

Employer identification number	File number	Business telephone number ( )	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above) c/o Number and street or PO box		State or country of incorporation	Date received (for Tax Department use only)	
City State ZIP code		Date of incorporation	Foreign corporations: date began business in NYS	
NAICS business code number (from federal return)	If address above is new, mark an X in the 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 from our Web site, by phone, or by fax. See the <i>Need help?</i> section of the instructions.		Audit use Taxable <input type="checkbox"/> Not taxable <input type="checkbox"/> By _____ Date _____
Principal business activity		Date authorized to do business in New York State		
Location of commercial domicile		If not authorized to do business in New York State, mark an X here <input type="checkbox"/>		

<b>A.</b> Pay amount shown on line 6. Make payable to: <b>New York State Corporation Tax</b>	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	<b>A.</b>

### Maintenance fee (See Form CT-245-I, Instructions for Form CT-245, for assistance.)

1 Maintenance fee (\$300 for a full year; see instructions for short-period report) .....	1.	
2 Total prepayments .....	2.	
3 Subtotal (if line 2 is less than or equal to line 1, subtract line 2 from line 1) ....	3.	
4 Interest (see instructions) .....	4.	
5 Additional charges (see instructions) .....	5.	
6 Balance due (add lines 3, 4, and 5 and enter here; enter the payment amount on line A above) .....	6.	
7 Refund (if line 1 is smaller than line 2, subtract line 1 from line 2) .....	7.	

### Activities (For lines 9 through 23, mark an X in the appropriate box.)

8 List all locations of offices and other places of business in and outside New York State (attach additional sheets if necessary)

Location	Nature of activities	Date began

- 9 Does the corporation own or lease real property in New York State (this includes trucking terminals used exclusively in interstate commerce)?..... Yes  No
- 10 Does the corporation maintain inventory or own or lease property in New York State? ..... Yes  No   
If Yes, explain \_\_\_\_\_
- 11 Does the corporation employ any other assets in New York State? ..... Yes  No   
If Yes, explain \_\_\_\_\_
- 12 Did the corporation perform services in New York State? ..... Yes  No   
If Yes, attach a separate sheet with details.
- 13 Does the corporation own assets in New York State that are leased to others? ..... Yes  No   
If Yes, explain \_\_\_\_\_
- 14 Did the corporation perform any construction, erection, installation or repair work, or other services in New York State?..... Yes  No   
If Yes, explain \_\_\_\_\_ (continued on page 2)

15 Did the corporation participate in a partnership, limited liability company/partnership, or joint venture doing business in New York State?..... Yes  No

16 Did the officers or employees of the corporation do any of the following in New York State?

- a. Perform public relations activities..... Yes  No
- b. Furnish technical advice to retailers or consumers..... Yes  No
- c. Investigate claims..... Yes  No
- d. Collect accounts..... Yes  No
- e. Perform services..... Yes  No
- f. Approve or reject orders..... Yes  No
- g. Perform other activities (attach an explanation) ..... Yes  No
- h. Coordinate or supervise, or both, the activities of a subsidiary that is taxable in New York State ..... Yes  No

If you answered Yes to any of the above questions (16a-h), attach a separate sheet with details of the activities, including continuity, frequency, and regularity.

17 Transportation corporations only: Did the corporation make any pickups or deliveries in New York State during this calendar year?..... Yes  No

If Yes, attach a sheet indicating the number of pickups and deliveries made and describe the total activities of the corporation in this state.

18 Is the corporation formed for or engaged in the business of extracting, producing, refining, manufacturing, or compounding petroleum?..... Yes  No

19 Does the corporation sell petroleum products (crude oil, plant condensate, gasoline, aviation fuel, kerosene, diesel motor fuel, benzol, fuel oil, residual oil, or liquefied or liquefiable gases such as butane, ethane, or propane)? .. Yes  No

If Yes, is any of the petroleum shipped to New York State from a location outside New York State? ..... Yes  No

20 Does the corporation import petroleum products into New York State for its own consumption?..... Yes  No

21 Has the corporation been terminated in the state in which it was incorporated? ..... Yes  No   
If Yes, enter date of termination \_\_\_\_\_

22 Was the corporation previously subject to tax in New York State? ..... Yes  No   
If Yes, enter date the corporation ceased doing business in New York State \_\_\_\_\_

23 Is the corporation a qualified subchapter S subsidiary (QSSS)? ..... Yes  No   
If Yes, enter name and federal employer identification number of the parent corporation \_\_\_\_\_

24 List all employees, including officers, employed within New York State (attach additional sheets if necessary).

Name	Title	Date began	Duties and responsibilities	Compensation

<b>Third – party designee</b>	Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/>		
	Designee's name	Designee's phone number ( )	Personal identification number (PIN)

**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	Signature of individual preparing this return		Firm's name (or yours if self-employed)
	Address	City	State ZIP code ID number Date

See instructions for where to file.