### 2009 General Business Corporation Franchise Tax Return

**New York State Department of Taxation and Finance**

**Tax Law — Article 9-A**

**CT-3**

---

**A.** Pay amount shown on line 93. Make payable to: **New York State Corporation Tax**

- Attach your payment here. Detach all check stubs. 
  (See instructions for details.)

- Payment enclosed

**B.** Federal return filed (you must mark an X in one):

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

- Form 1120 ..............  Form 1120-H .........................  Form 1120-REIT or Form 1120-RIC
- Consolidated basis  Other:

**C.** If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach

- Form CT-60-QSSS

**D.** Have you underreported your tax due on past returns? To correct this without penalty, visit us at www.nystax.gov.

**E.** Did the entity have an interest in real property located in New York State during the last 3 years? (mark an X in the appropriate box)

- Yes  No

**F.** Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark an X in the appropriate box)

- Yes  No

(continued)
### Computation of entire net income (ENI) base (see instructions)

1. Federal taxable income (FTI) before net operating loss (NOL) and special deductions
2. Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions)
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 (see instructions)
7. Federal depreciation from Form CT-399, if applicable (see instructions)
8. Other additions (see instructions)
9. Add lines 1 through 8
10. Income from subsidiary capital (from Form CT-3-ATT, line 26)
11. Fifty percent of dividends from nonsubsidiary corporations (see instr.)
12. Foreign dividends gross-up not included on lines 10 and 11
13. New York net operating loss deduction (NOLD) (attach federal and New York State computations)
14. Allowable New York State depreciation from Form CT-399, if applicable (see instr.)
15. Other subtractions (attach list; see instructions)
16. Total subtractions (add lines 10 through 15)
17. ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here and on line 42)
18. Investment income before allocation (from Form CT-3-ATT, line 22, but not more than line 17 above)
19. Business income before allocation (subtract line 18 from line 17)
20. Allocated investment income (multiply line 18 by % from Form CT-3-ATT, line 5)
21. Allocated business income (multiply line 19 by % from line 119, 121, or 141)
22. Total allocated income (add lines 20 and 21)
23. Optional depreciation adjustments (attach Form CT-324; enter here and on line 69)
24. ENI base (line 22 plus or minus line 23)
25. ENI base tax (multiply line 24 by the appropriate rate from the Tax rates schedule on page 6 of Form CT-3/4-I; enter here and on line 69)

### Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)

<table>
<thead>
<tr>
<th></th>
<th>A Beginning of year</th>
<th>B End of year</th>
<th>C Average value</th>
</tr>
</thead>
<tbody>
<tr>
<td>26</td>
<td>Total assets from federal return</td>
<td>26.</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Real property and marketable securities included on line 26</td>
<td>27.</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Subtract line 27 from line 26</td>
<td>28.</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Real property and marketable securities at fair market value</td>
<td>29.</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Adjusted total assets (add lines 28 and 29)</td>
<td>30.</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Total liabilities</td>
<td>31.</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Total capital (subtract line 31, column C, from line 30, column C)</td>
<td>32.</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Subsidiary capital (from Form CT-3-ATT, line 28; if none, enter 0)</td>
<td>33.</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Business and investment capital (subtract line 33 from line 32)</td>
<td>34.</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Investment capital (from Form CT-3-ATT, line 7, column E; if none, enter 0)</td>
<td>35.</td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Business capital (subtract line 35 from line 34)</td>
<td>36.</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Allocated investment capital (multiply line 35 by % from Form CT-3-ATT, line 5)</td>
<td>37.</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Allocated business capital (multiply line 36 by % from line 119, 121, or 141)</td>
<td>38.</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Capital base (add lines 37 and 38)</td>
<td>39.</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Capital base tax (see instructions)</td>
<td>40.</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Issuer's allocation percentage (see instructions)</td>
<td>41.</td>
<td>%</td>
</tr>
</tbody>
</table>
### Computation of minimum taxable income (MTI) base

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula/Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>42.</td>
<td>ENI from line 17</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Adjustments (see instructions)</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Depreciation of tangible property placed in service after 1986 (see instructions)</td>
<td></td>
</tr>
<tr>
<td>44.</td>
<td>Amortization of mining exploration and development costs paid or incurred after 1986</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only)</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>Basis adjustments in determining gain or loss from sale or exchange of property</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Long term contracts entered into after February 28, 1986</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Installment sales of certain property</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>Merchant marine capital construction funds</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Passive activity loss (closely held and personal service corporations only)</td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>Add lines 42 through 50</td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>Tax preference items (see instructions)</td>
<td></td>
</tr>
<tr>
<td>52.</td>
<td>Depletion</td>
<td></td>
</tr>
<tr>
<td>53</td>
<td>Appreciated property charitable deduction</td>
<td></td>
</tr>
<tr>
<td>54</td>
<td>Intangible drilling costs</td>
<td></td>
</tr>
<tr>
<td>55.</td>
<td>Add lines 51 through 54</td>
<td></td>
</tr>
<tr>
<td>56.</td>
<td>New York NOLD from line 13</td>
<td></td>
</tr>
<tr>
<td>57.</td>
<td>Add lines 55 and 56</td>
<td></td>
</tr>
<tr>
<td>58.</td>
<td>Alternative net operating loss deduction (ANOLD) (see instructions)</td>
<td></td>
</tr>
<tr>
<td>59.</td>
<td>MTI (subtract line 58 from line 57)</td>
<td></td>
</tr>
<tr>
<td>60.</td>
<td>Investment income before apportioned NOLD (add line 18 and Form CT-3-ATT, line 21)</td>
<td></td>
</tr>
<tr>
<td>61.</td>
<td>Investment income not included in ENI but included in MTI</td>
<td></td>
</tr>
<tr>
<td>62.</td>
<td>Investment income before apportioned ANOLD (add lines 60 and 61)</td>
<td></td>
</tr>
<tr>
<td>63.</td>
<td>Apportioned New York ANOLD (see instructions)</td>
<td></td>
</tr>
<tr>
<td>64.</td>
<td>Alternative investment income before allocation (subtract line 63 from line 62)</td>
<td></td>
</tr>
<tr>
<td>65.</td>
<td>Alternative business income before allocation (subtract line 64 from line 59)</td>
<td></td>
</tr>
<tr>
<td>66.</td>
<td>Allocated alternative business income (multiply line 65 by % from line 119, 121, or 161)</td>
<td></td>
</tr>
<tr>
<td>67.</td>
<td>Allocated alternative investment income (multiply line 64 by % from Form CT-3-ATT, line 5)</td>
<td></td>
</tr>
<tr>
<td>68.</td>
<td>Allocated MTI (add lines 66 and 67)</td>
<td></td>
</tr>
<tr>
<td>69.</td>
<td>Optional depreciation adjustments from line 23</td>
<td></td>
</tr>
<tr>
<td>70.</td>
<td>MTI base (line 68 plus or minus line 69)</td>
<td></td>
</tr>
<tr>
<td>71.</td>
<td>Tax on MTI base (multiply line 70 by 1.5% (.015))</td>
<td></td>
</tr>
</tbody>
</table>

(continued)
### Computation of tax

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>72</td>
<td>Tax on ENI base from line 25</td>
<td>72.</td>
</tr>
<tr>
<td>73</td>
<td>Tax on capital base from line 40 <em>(see instructions)</em></td>
<td>73.</td>
</tr>
<tr>
<td></td>
<td>New small business: First year ☐ Second year ☐</td>
<td></td>
</tr>
<tr>
<td>74a</td>
<td>You must enter an amount on line 74a below; if none, enter 0.</td>
<td>74a</td>
</tr>
<tr>
<td>74b</td>
<td>New York receipts <em>(see instructions)</em></td>
<td>74b</td>
</tr>
<tr>
<td>75</td>
<td>Amount from line 71, 72, 73, or 74b, whichever is largest <em>(see instructions for exception)</em></td>
<td>75.</td>
</tr>
<tr>
<td>76</td>
<td>Subsidiary capital base from Form CT-3-ATT, line 31</td>
<td>76.</td>
</tr>
<tr>
<td>77</td>
<td>Subsidiary capital base tax from Form CT-3-ATT, line 32</td>
<td>77.</td>
</tr>
<tr>
<td>78</td>
<td>Tax due before credits <em>(add lines 75 and 77)</em></td>
<td>78.</td>
</tr>
<tr>
<td>79</td>
<td>Tax credits <em>(from line 100a; attach appropriate form for each credit claimed)</em></td>
<td>79.</td>
</tr>
<tr>
<td>80</td>
<td>Balance <em>(subtract line 79 from line 78; if line 79 is more than line 78, enter 0)</em></td>
<td>80.</td>
</tr>
<tr>
<td>81</td>
<td>Amount from line 71 or 74b, whichever is larger</td>
<td>81.</td>
</tr>
<tr>
<td>82</td>
<td>Tax due <em>(see instructions)</em></td>
<td>82.</td>
</tr>
<tr>
<td>83a</td>
<td>First installment of estimated tax for next period:</td>
<td>83a.</td>
</tr>
<tr>
<td>83b</td>
<td>If you did not file Form CT-5 and line 82 is over $1,000, see instructions</td>
<td>83b.</td>
</tr>
<tr>
<td>84</td>
<td>Add line 82 and line 83a or 83b</td>
<td>84.</td>
</tr>
<tr>
<td>85</td>
<td>Total prepayments from line 106</td>
<td>85.</td>
</tr>
<tr>
<td>86</td>
<td>Balance <em>(subtract line 85 from line 84; if line 85 is more than line 84, enter 0)</em></td>
<td>86.</td>
</tr>
<tr>
<td>87</td>
<td>Estimated tax penalty <em>(see instructions; mark an X in the box if Form CT-222 is attached)</em></td>
<td>87.</td>
</tr>
<tr>
<td>88</td>
<td>Interest on late payment <em>(see instructions)</em></td>
<td>88.</td>
</tr>
<tr>
<td>89</td>
<td>Late filing and late payment penalties <em>(see instructions)</em></td>
<td>89.</td>
</tr>
<tr>
<td>90</td>
<td>Balance <em>(add lines 86 through 89)</em></td>
<td>90.</td>
</tr>
</tbody>
</table>

### Voluntary gifts/contributions *(see instructions)*

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>91a</td>
<td>Amount for Return a Gift to Wildlife</td>
<td>91a.</td>
</tr>
<tr>
<td>91b</td>
<td>Amount for Breast Cancer Research and Education Fund</td>
<td>91b.</td>
</tr>
<tr>
<td>91c</td>
<td>Amount for Prostate Cancer Research, Detection, and Education Fund</td>
<td>91c.</td>
</tr>
<tr>
<td>91d</td>
<td>Amount for 9/11 Memorial</td>
<td>91d.</td>
</tr>
<tr>
<td>92</td>
<td>Total <em>(add lines 84, 87, 88, 89, and 91a through 91d)</em></td>
<td>92.</td>
</tr>
<tr>
<td>93</td>
<td>Balance due <em>(if line 85 is less than line 92, subtract line 85 from line 92 and enter here. This is the amount due; enter the payment amount on line 4 on page 1)</em></td>
<td>93.</td>
</tr>
<tr>
<td>94</td>
<td>Overpayment <em>(if line 85 is more than line 92, subtract line 92 from line 85. This is your overpayment; enter here and see instructions)</em></td>
<td>94.</td>
</tr>
<tr>
<td>95</td>
<td>Amount of overpayment to be credited to next period</td>
<td>95.</td>
</tr>
<tr>
<td>96</td>
<td>Balance of overpayment <em>(subtract line 95 from line 94)</em></td>
<td>96.</td>
</tr>
<tr>
<td>97</td>
<td>Amount of overpayment to be credited to Form CT-3M/4M</td>
<td>97.</td>
</tr>
<tr>
<td>98</td>
<td>Refund of overpayment <em>(subtract line 97 from line 96)</em></td>
<td>98.</td>
</tr>
<tr>
<td>99a</td>
<td>Refund of unused tax credits <em>(see instructions and attach appropriate forms)</em></td>
<td>99a.</td>
</tr>
<tr>
<td>99b</td>
<td>Tax credits to be credited as an overpayment to next year’s return <em>(see instructions and attach appropriate forms)</em></td>
<td>99b.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Form CT-38, line 28</th>
<th>Form CT-246</th>
<th>Form CT-611</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form CT-40</td>
<td>Form CT-248</td>
<td>Form CT-611.1</td>
</tr>
<tr>
<td>Form CT-41</td>
<td>Form CT-249</td>
<td>Form CT-612</td>
</tr>
<tr>
<td>Form CT-43</td>
<td>Form CT-250</td>
<td>Form CT-613</td>
</tr>
<tr>
<td>Form CT-44</td>
<td>Form CT-259</td>
<td>Form CT-631</td>
</tr>
<tr>
<td>Form CT-46</td>
<td>Form CT-601</td>
<td>Servicing mortgages credit</td>
</tr>
<tr>
<td>Form CT-47</td>
<td>Form CT-601.1</td>
<td>Form DTF-619</td>
</tr>
<tr>
<td>Form CT-238</td>
<td>Form CT-602</td>
<td>Form DTF-621</td>
</tr>
<tr>
<td>Form CT-239</td>
<td>Form CT-603</td>
<td>Form DTF-622</td>
</tr>
<tr>
<td>Form CT-241</td>
<td>Form CT-604</td>
<td>Form DTF-624</td>
</tr>
<tr>
<td>Form CT-242</td>
<td>Form CT-605</td>
<td>Form DTF-630</td>
</tr>
<tr>
<td>Form CT-243</td>
<td>Form CT-606</td>
<td>Other credits</td>
</tr>
</tbody>
</table>

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box.

100a Total tax credits claimed above (enter here and on line 79; attach form or statement for each tax credit claimed) 

100b Total tax credits above that are refund eligible (see instructions)

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

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

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 ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation’s issued and outstanding capital stock? *(mark an X in the appropriate box)*

If Yes, complete the following and line 109 (attach additional sheets if necessary)

<table>
<thead>
<tr>
<th>Shareholder’s name</th>
<th>SSN or EIN</th>
<th>Total indebtedness to shareholder described above</th>
<th>Total interest paid</th>
</tr>
</thead>
</table>

109. Is there written evidence of the indebtedness? *(mark an X in the appropriate box)*

### Schedule A, Part 1 — Computation of business allocation percentage for aviation corporations

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
</tr>
</thead>
<tbody>
<tr>
<td>New York State</td>
<td>Everywhere</td>
</tr>
</tbody>
</table>

112a. Revenue aircraft arrivals and departures ............................

112b. Adjustment per Tax Law section 210.3(a)(7)(A) 

112c. Adjusted NYS revenue aircraft arrivals and departures *(multiply line 112a, column A, by line 112b)*

113. New York State percentage *(divide line 112c by line 112a, column B)* .......................... 113. %

114a. Revenue tons handled ...........................................

114b. Adjustment per Tax Law section 210.3(a)(7)(A) 

114c. Adjusted NYS revenue tons handled *(multiply line 114a, column A, by line 114b)*

115. New York State percentage *(divide line 114c by line 114a, column B)* .......................... 115. %

116a. Originating revenue ...........................................

116b. Adjustment per Tax Law section 210.3(a)(7)(A) 

116c. Adjusted NYS originating revenue *(multiply line 116a, column A, by line 116b)*

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 business allocation percentage *(divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-38, line 6)* .............................. 119. %

### Schedule A, Part 2 — Computation of business allocation percentage for trucking and railroad corporations

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
</tr>
</thead>
<tbody>
<tr>
<td>New York State</td>
<td>Everywhere</td>
</tr>
</tbody>
</table>

120. Revenue miles .............................................. 120. %

121. New York State business allocation percentage *(divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-38, line 6)* .............................. 121. %
Schedule A, Part 3 — Computation of business allocation percentage (see instructions)

Did you make an election to use fair market value in your property factor? (mark an X in the appropriate box) .......... Yes □ No □
If this is your first tax year, are you making the election to use fair market value in your property factor? (mark an X in the appropriate box) ......................................................................................................................... Yes □ No □
Mark an X in the box if you are an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier (see instructions) ........................................................................................................................................ □
If you are not an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete only lines 129 through 136 and enter on line 141 the receipts factor computed on line 136. The receipts factor is the business allocation percentage.

<table>
<thead>
<tr>
<th>Average value of property (see instructions)</th>
<th>A</th>
<th>B</th>
</tr>
</thead>
<tbody>
<tr>
<td>122 Real estate owned</td>
<td>122.</td>
<td></td>
</tr>
<tr>
<td>123 Real estate rented</td>
<td>123.</td>
<td></td>
</tr>
<tr>
<td>124 Inventories owned</td>
<td>124.</td>
<td></td>
</tr>
<tr>
<td>125 Tangible personal property owned</td>
<td>125.</td>
<td></td>
</tr>
<tr>
<td>126 Tangible personal property rented</td>
<td>126.</td>
<td></td>
</tr>
<tr>
<td>127 Total (add lines 122 through 126)</td>
<td>127.</td>
<td></td>
</tr>
<tr>
<td>128 New York State property factor (divide line 127, column A, by line 127, column B)</td>
<td>128.</td>
<td>%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Receipts in the regular course of business from:</th>
<th>A</th>
<th>B</th>
</tr>
</thead>
<tbody>
<tr>
<td>129 Sales of tangible personal property</td>
<td>129.</td>
<td></td>
</tr>
<tr>
<td>allocated to New York State</td>
<td></td>
<td></td>
</tr>
<tr>
<td>130 All sales of tangible personal property</td>
<td>130.</td>
<td></td>
</tr>
<tr>
<td>131 Services performed</td>
<td>131.</td>
<td></td>
</tr>
<tr>
<td>132 Rentals of property</td>
<td>132.</td>
<td></td>
</tr>
<tr>
<td>133 Royalties</td>
<td>133.</td>
<td></td>
</tr>
<tr>
<td>134 Other business receipts</td>
<td>134.</td>
<td></td>
</tr>
<tr>
<td>135 Total (add lines 129 through 134)</td>
<td>135.</td>
<td></td>
</tr>
<tr>
<td>136 New York State receipts factor (divide line 135, column A, by line 135, column B)</td>
<td>136.</td>
<td>%</td>
</tr>
<tr>
<td>137 New York State additional receipts factor (see instructions)</td>
<td>137.</td>
<td>%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Payroll</th>
<th>A</th>
<th>B</th>
</tr>
</thead>
<tbody>
<tr>
<td>138 Wages and other compensation of employees,</td>
<td>138.</td>
<td></td>
</tr>
<tr>
<td>except general executive officers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>139 New York State payroll factor (divide line 138, column A, by line 138, column B)</td>
<td>139.</td>
<td>%</td>
</tr>
<tr>
<td>140 Total New York State factors (add lines 128, 136, 137, and 139)</td>
<td>140.</td>
<td>%</td>
</tr>
<tr>
<td>141 New York State business allocation percentage (see instructions)</td>
<td>141.</td>
<td>%</td>
</tr>
</tbody>
</table>

Schedule A, Part 4 — Computation of alternative business allocation percentage for MTI base (see instructions)

If you are not an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete only lines 149 through 156 and enter on line 161 the receipts factor computed on line 156. The receipts factor is the alternative business allocation percentage.

<table>
<thead>
<tr>
<th>Average value of property (see instructions)</th>
<th>A</th>
<th>B</th>
</tr>
</thead>
<tbody>
<tr>
<td>142 Real estate owned</td>
<td>142.</td>
<td></td>
</tr>
<tr>
<td>143 Real estate rented</td>
<td>143.</td>
<td></td>
</tr>
<tr>
<td>144 Inventories owned</td>
<td>144.</td>
<td></td>
</tr>
<tr>
<td>145 Tangible personal property owned</td>
<td>145.</td>
<td></td>
</tr>
<tr>
<td>146 Tangible personal property rented</td>
<td>146.</td>
<td></td>
</tr>
<tr>
<td>147 Total (add lines 142 through 146)</td>
<td>147.</td>
<td></td>
</tr>
<tr>
<td>148 New York State property factor (divide line 147, column A, by line 147, column B)</td>
<td>148.</td>
<td>%</td>
</tr>
</tbody>
</table>
Receipts in the regular course of business from:

149 Sales of tangible personal property allocated to New York State.......................
150 All sales of tangible personal property .........................................................
151 Services performed ..............................................................................
152 Rentals of property ...............................................................................
153 Royalties .................................................................................................
154 Other business receipts ...........................................................................
155 Total (add lines 149 through 154) ...............................................................
156 New York State receipts factor (divide line 155, column A, by line 155, column B) ........................................
157 New York State additional receipts factor (see instructions) .......................% 

Payroll

158 Wages and other compensation of employees, except general executive officers ...........................................
159 New York State payroll factor (divide line 158, column A, by line 158, column B) ........................................
160 Total New York State factors (add lines 148, 156, 157, and 159) ..........................................................
161 Alternative business allocation percentage (see instructions) .............................%

162 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition on page 16 of Form CT-3/4-I; mark an X in the appropriate box) ........
163 If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions) .......
164 Are you claiming qualified New York manufacturer status for lower capital base tax limitation? (see instructions; mark an X in the appropriate box) ...........................................
165 Are you claiming qualified New York manufacturer status for lower ENI tax rates? (see instructions; mark an X in the appropriate box) ...........................................

Amended return information

If filing an amended return, mark an X in the box for any items that apply.

Final federal determination ............... If marked, enter date of determination:

Net operating loss (NOL) carryback... Capital loss carryback

Federal return filed ............ Form 1139 Form 1120X

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years ...........................................
Federal NOL carryover total available for use this tax year from all prior tax years ...........................................
New York State NOL carryforward total for future tax years ..................................................
Federal NOL carryforward total for future tax 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

Third – party designee (see instructions) Yes No Designee’s name (print) Designee’s phone number
Designee’s e-mail address PIN

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person

Signature of authorized person Official title
E-mail address of authorized person Date

Paid preparer use only

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

See instructions for where to file.