



CT-240

Staple forms here

New York State Department of Taxation and Finance

Foreign Corporation License Fee Return

Tax Law – Article 9, Section 181.1

Based on period ended

| | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------------------------|---------------------------------------------|
| Employer identification number | File number | Business telephone number () | |
| Legal name of corporation | | Trade name/DBA | |
| Mailing name (if different from legal name above) c/o | | State or country of incorporation | Date received (for Tax Department use only) |
| Number and street or PO box | | Date of incorporation | |
| City | State | ZIP code | |
| Foreign corporations: date began business in NYS | | | Audit (for Tax Department use only) |
| If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1. | | | |

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|
| A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.) | Payment enclosed |
| | A. |

Computation of license fee (see instructions)

| | | |
|---------------------------------------------------------------------------------------------------------------------------------|-----|--|
| 1 Issued and outstanding par value stock at face value | 1. | |
| 2 Par value stock allocated to New York State (multiply line 1 by line 17, line 20, or line 25) | 2. | |
| 3 Fee — par value stock (multiply line 2 by .0005) | 3. | |
| 4 Number of shares of no-par value stock issued and outstanding... | 4. | |
| 5 Number of shares of no-par value stock allocated to New York State (multiply line 4 by line 17, line 20, or line 25) | 5. | |
| 6 Fee — no-par value stock (multiply line 5 by 5 cents (.05)) | 6. | |
| 7 Total license fee (line 3 plus line 6 or \$10, whichever is greater) | 7. | |
| 8 License fee previously paid | 8. | |
| 9 License fee due with this return (subtract line 8 from line 7) | 9. | |
| 10 Interest (see instructions) | 10. | |
| 11 Additional charges (see instructions) | 11. | |
| 12 Balance due (add lines 9, 10, and 11 and enter here; enter the payment amount on line A above) | 12. | |

Schedule A – Foreign corporations (including S corporations and corporations included in a combined return) taxable under Tax Law, Article 9-A (see instructions)

| | | |
|---------------------------------------------------------------------------|-----|---|
| 13 Allocated business and investment capital from Form CT-3, line 39..... | 13. | |
| 14 Allocated subsidiary capital from Form CT-3-ATT, line 29..... | 14. | |
| 15 Total allocated capital (add lines 13 and 14) | 15. | |
| 16 Total capital from Form CT-3, line 32 | 16. | |
| 17 License fee allocation (divide line 15 by line 16) | 17. | % |

Schedule B – Foreign corporations taxable under Tax Law, Article 9 (see instructions)

| | | |
|--------------------------------------------------------------------------------------------|-----|---|
| 18 Gross assets, less United States obligations and cash, employed in New York State | 18. | |
| 19 Gross assets, less United States obligations and cash, wherever employed | 19. | |
| 20 License fee allocation (divide line 18 by line 19) | 20. | % |

Schedule C – Foreign corporations taxable under Tax Law, Article 32 (see instructions)

| | | | |
|-----------|-----------------------------------------------------------------------------|------------|---|
| 21 | Allocated business capital | 21. | |
| 22 | Allocated subsidiary capital | 22. | |
| 23 | Total allocated business and subsidiary capital (add lines 21 and 22) | 23. | |
| 24 | Total worldwide capital | 24. | |
| 25 | License fee allocation (divide line 23 by line 24) | 25. | % |

| | | | |
|------------------------------------------------------------|----------------------------------------------------------|--------------------------------|--------------------------------|
| Third – party designee <i>(see instructions)</i> | Yes <input type="checkbox"/> No <input type="checkbox"/> | Designee's name <i>(print)</i> | 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 | Printed name of authorized person | Signature of authorized person | Official title |
| | E-mail address of authorized person | Telephone number () | Date |
| Paid preparer use only <i>(see instr.)</i> | Firm's name <i>(or yours if self-employed)</i> | Firm's EIN | Preparer's PTIN or SSN |
| | Signature of individual preparing this return | Address | City State ZIP code |
| | E-mail address of individual preparing this return | Preparer's NYTPRIN | Date |

See instructions for where to file.