

# Important information

## About Forms CT-240 and CT-245

As a result of corporate tax reform, significant changes were made to the Tax Law.

For tax years **beginning on or after January 1, 2015**, the maintenance fee under Tax Law, Article 9, section 181.2, and the license fee under Tax Law, Article 9, section 181.1, were repealed. Therefore, for those tax years there is no longer a requirement to file either Form CT-240 or Form CT-245.

[Click here](#) to open the corporate tax reform Web page.



# CT-240

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 (EIN)	File number	Business telephone number ( )		
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	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.				

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

### 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	%

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

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

<b>Third – party designee</b> <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.

<b>Authorized person</b>	Printed name of authorized person	Signature of authorized person	Official title
	E-mail address of authorized person	Telephone number ( )	Date
<b>Paid preparer use only</b> <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.

