



Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2019. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See instructions, Form CT-3-I, before completing return.

All filers must enter tax period:

Final return <input type="checkbox"/> Amended return <input type="checkbox"/>		beginning <input type="text"/> ending <input type="text"/>	
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		State or country of incorporation	
Mailing address number and street or PO box		Date of incorporation	Foreign corporations: date began business in NYS
City	State ZIP code	Country (if not United States)	For office use only
Principal business activity in NYS		NAICS business code number (from NYS Pub 910)	
If address/phone above is new, mark an X in the box <input type="checkbox"/>		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 Part 2, line 23c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)		Payment enclosed	
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) B Yes <input type="checkbox"/> No <input type="checkbox"/>		A	
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions) C			
D. Do you have an interest in any partnerships? (mark an X in the appropriate box) D Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.			

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

See instructions for where to file.

Content of Form CT-3

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Part 3 – Computation of tax on business income base	Part 7 – Summary of tax credits claimed
Part 4 – Computation of tax on capital base	

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Part 2 – Computation of balance due or overpayment**Largest of three tax bases, minus credits**

1a	Business income base tax (from Part 3, line 20)	•	1a			
1b	Capital base tax (from Part 4, line 15; see instructions)	•	1b			
	New York receipts					
1c	Fixed dollar minimum tax (see instr)	•	1c			
2	Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2			
3	Tax credits used (from Part 7, line 2; see instructions)	•	3			
4	Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	■	4			
5						
6						
7						

Penalties and interest

8	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	<input type="checkbox"/>	8		
9	Interest on late payment (see instructions)	•	9			
10	Late filing and late payment penalties (see instructions)	•	10			
11	Total penalties and interest (add lines 8, 9, and 10)	•	11			

Voluntary gifts/contributions (see instructions)

12						
13	Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)		13			
14	Total amount due (add lines 4, 11, and 13)	•	14			

Prepayments

15	Mandatory first installment from Form CT-300 (see instructions)	15			
16	Second installment (from Form CT-400)	16			
17	Third installment (from Form CT-400)	17			
18	Fourth installment (from Form CT-400)	18			
19	Payment with extension request (from Form CT-5, line 5)	19			
20	Overpayment credited from prior years (see instr.) Period <input type="text"/>	20			
21	Overpayment credited from CT-3-M Period <input type="text"/>	21			
22	Total prepayments (add lines 15 through 21; see instructions)	•	22		

Payment due or overpayment to be credited/refunded (see instructions)

23a	Underpayment	•	23a		
23b	Additional amount for 2020 MFI	•	23b		
23c	Balance due	■	23c		
24a	Excess prepayments	•	24a		
24b	Amount previously credited to 2020 MFI	•	24b		
24c	Overpayment	•	24c		
25	Amount of overpayment to be credited to next period	■	25		
26	Balance of overpayment available (subtract line 25 from line 24c)	•	26		
27	Amount of overpayment to be credited to Form CT-3-M	•	27		
28	Balance of overpayment to be refunded (subtract line 27 from line 26)	■	28		
29	Unused tax credits to be refunded	■	29		
30	Unused tax credits applied to next period	■	30		



Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (<i>see instructions</i>)	•	1	
2	Additions to FTI (<i>from Form CT-225, line 5</i>)	•	2	
3	Add lines 1 and 2	•	3	
4	Subtractions from FTI (<i>from Form CT-225, line 10</i>)	•	4	
5	Subtract line 4 from line 3	•	5	
6	Subtraction modification for qualified banks (<i>from Form CT-3.2, Schedule A, line 1; see instructions</i>)	•	6	
7	Entire net income (ENI) (<i>subtract line 6 from line 5</i>)	•	7	
8	Investment and other exempt income (<i>from Form CT-3.1, Schedule D, line 1</i>)	•	8	
9	Subtract line 8 from line 7	•	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (<i>from Form CT-3.1, Schedule D, line 2</i>)	•	10	
11	Business income (<i>add lines 9 and 10</i>)	•	11	
12	Addback of income previously reported as investment income (<i>from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions</i>)	•	12	
13	Business income after addback (<i>add lines 11 and 12</i>)	•	13	
14	Business apportionment factor (<i>from Part 6, line 56</i>)	•	14	
15	Apportioned business income after addback (<i>multiply line 13 by line 14</i>)	•	15	
16	Prior net operating loss conversion subtraction (<i>from Form CT-3.3, Schedule C, line 4</i>)	•	16	
17	Subtract line 16 from line 15	•	17	
18	NOL deduction (<i>from Form CT-3.4, line 6</i>)	•	18	
19	Business income base (<i>subtract line 18 from line 17</i>)	•	19	
20	Business income base tax (<i>multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions</i>)	•	20	

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.



Part 4 – Computation of tax on capital base (see instructions)

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1			
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets (add lines 3 and 4)	5			
6 Total liabilities	6			
7 Total net assets (subtract line 6, column C, from line 5, column C)	7			
8 Investment capital (from Part 5, line 19; if zero or less, enter 0)	8			
9 Business capital (subtract line 8 from line 7)	9			
10 Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)	10			
11 Total business capital (add lines 9 and 10)	11			
12 Business apportionment factor (from Part 6, line 56)	12			
13 Apportioned business capital (multiply line 11 by line 12)	13			
14 New small business (if in first two tax years, mark an X in one box) Year one <input type="checkbox"/> Year two <input type="checkbox"/>				
15 Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)	15			

Part 5 – Computation of investment capital for the current tax year (see instructions)

		A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1)	16			
17 Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)	17			
18 Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)	18			
19 Total investment capital for the current year (Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)	19			

Addback of capital previously reported as investment capital

		A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)	20			



Part 6 – Computation of business apportionment factor (see instructions)Mark an **X** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor (see instr.) .. • ☐

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	• 1		
2 Sales of electricity	• 2		
3 Net gains from sales of real property	• 3		
Section 210-A.3			
4 Rentals of real and tangible personal property	• 4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	• 5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	• 6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	• 7		
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
8 To make this irrevocable election, mark an X in the box (see instructions)	• 8		
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)			
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	• 9		
10 Net gains from sales of loans secured by real property	• 10		
11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	• 11		
12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	• 12		
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)			
13 Interest from federal debt	• 13		
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)			
15 Interest from NYS and its political subdivisions debt	• 15		
16 Net gains from federal, NYS, and NYS political subdivisions debt	• 16		
17 Interest from other states and their political subdivisions debt	• 17		
18 Net gains from other states and their political subdivisions debt	• 18		
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)			
19 Interest from asset-backed securities and other government agency debt	• 19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	• 20		
21 Net gains from all other asset-backed securities	• 21		
Section 210-A.5(a)(2)(E) (QFI • <input type="checkbox"/>)			
22 Interest from corporate bonds	• 22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	• 23		
24 Net gains from other corporate bonds	• 24		
Section 210-A.5(a)(2)(F) (QFI • <input type="checkbox"/>)			
25 Net interest from reverse repurchase and securities borrowing agreements	• 25		
Section 210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)			
26 Net interest from federal funds	• 26		
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)			
27 Net income from sales of physical commodities	• 27		
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)			
28 Marked to market net gains	• 28		
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)			
29 Interest from other financial instruments	• 29		
30 Net gains and other income from other financial instruments	• 30		



Part 6 – Computation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31	Brokerage commissions		
32	Margin interest earned on behalf of brokerage accounts		
33	Fees for advisory services for underwriting or management of underwriting		
34	Receipts from primary spread of selling concessions		
35	Receipts from account maintenance fees		
36	Fees for management or advisory services		
37	Interest from an affiliated corporation		
Section 210-A.5(c)			
38	Interest, fees, and penalties from credit cards		
39	Service charges and fees from credit cards		
40	Receipts from merchant discounts		
41	Receipts from credit card authorizations and settlement processing ..		
42	Other credit card processing receipts		
Section 210-A.5(d)			
43	Receipts from certain services to investment companies		
Section 210-A.5-a			
44	Net global intangible low-taxed income	0 00	
Section 210-A.6			
45	Receipts from railroad and trucking business		
Section 210-A.6-a			
46	Receipts from the operation of vessels		
Section 210-A.7			
47	Receipts from air freight forwarding		
48	Receipts from other aviation services		
Section 210-A.8			
49	Advertising in newspapers or periodicals		
50	Advertising on television or radio		
51	Advertising via other means		
Section 210-A.9			
52	Transportation or transmission of gas through pipes		
Section 210-A.10			
53	Receipts from other services/activities not specified		
Section 210-A.11			
54	Discretionary adjustments		
Total receipts			
55	Add lines 1 through 53 in columns A and B		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* 56

Enter line 56 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.



Part 7 – Summary of tax credits claimed

- 1 Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law, Article 200 or 496, or section 195.20? (see Form CT-1; mark an **X** in one box)..... ☐ 1 Yes ☐ No ☐

Enter in the appropriate box below the amount of each tax credit **used** to reduce the tax due shown on Part 2, line 2, and attach the corresponding properly completed claim form. The amount of credit to enter is computed on each credit form and carried to this section.

CT-37	<input type="text"/>	CT-606	<input type="text"/>	CT-650	<input type="text"/>
CT-40	<input type="text"/>	CT-607	<input type="text"/>	DTF-621	<input type="text"/>
CT-41	<input type="text"/>	CT-611	<input type="text"/>	DTF-622	<input type="text"/>
CT-43	<input type="text"/>	CT-611.1	<input type="text"/>	DTF-624	<input type="text"/>
CT-44	<input type="text"/>	CT-611.2	<input type="text"/>	DTF-630	<input type="text"/>
CT-46	<input type="text"/>	CT-612	<input type="text"/>	Other credits •	<input type="text"/>
CT-47	<input type="text"/>	CT-613	<input type="text"/>		
CT-236	<input type="text"/>	CT-631	<input type="text"/>		
CT-238	<input type="text"/>	CT-633	<input type="text"/>		
CT-239	<input type="text"/>	CT-634	<input type="text"/>		
CT-241	<input type="text"/>	CT-635	<input type="text"/>		
CT-242	<input type="text"/>	CT-636	<input type="text"/>		
CT-243	<input type="text"/>	CT-637	<input type="text"/>		
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-640	<input type="text"/>		
CT-249	<input type="text"/>	CT-641	<input type="text"/>		
CT-250	<input type="text"/>	CT-642	<input type="text"/>		
CT-261	<input type="text"/>	CT-643	<input type="text"/>		
CT-501	<input type="text"/>	CT-644	<input type="text"/>		
CT-601	<input type="text"/>	CT-645	<input type="text"/>		
CT-602	<input type="text"/>	CT-646	<input type="text"/>		
CT-603	<input type="text"/>	CT-647	<input type="text"/>		
CT-604	<input type="text"/>	CT-648	<input type="text"/>		
CT-605	<input type="text"/>	CT-649	<input type="text"/>		



- 2 Total tax credits claimed above (enter here and on Part 2, line 3; attach appropriate form for each credit claimed) • **2**
- 3 Total tax credits claimed that are refund eligible (see instructions) • **3**

- 4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box • **4a** ☐
- 4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an **X** in the box • **4b** ☐
- 4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an **X** in the box • **4c** ☐

