

Department of Taxation and Finance

General Business Corporation
Franchise Tax Return

Tax Law – Article 9-A

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2026. 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 Form CT-3-I, *Instructions for Form CT-3*, before completing return.

All filers must enter tax period:

Final return ☐ Amended return ☐		beginning LIAB_PRD_BEG_DT ending LIAB_PRD_END_DT	
Employer identification number (EIN) EXT_TP_ID		File number PCC_CD / CHECK_DIGIT	Business telephone number () TP_PHONE_NMBR
Legal name of corporation LEGAL_NAME		Trade name/DBA BUS_TRADE_NAME	
Mailing address MAILING_NAME		State or country of incorporation STATE_INCORP_NAME	
Care of (c/o) MAILING_NAME		Date of incorporation INCORP_DATE	
Number and street or PO Box MAIL_LN_1_ADR MAIL_LN_2_ADR		Foreign corporations: date began business in NYS FRGN_BBNY_DATE	
City MAIL_CITY_ADR U.S. state/Canadian province MAIL_STATE_ADR ZIP/Postal code MAIL_ZIP_5_ADR MAIL_ZIP_4_ADR		Country (if not United States) MAIL_CNTRY_CD	
Principal business activity in NYS PRIN_BUS_ACTY_DESC		NAICS business code number (from NYS Pub 910) NAICS_CODE	
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.		For office use only DCMT_RCVD_DT	

A. Pay amount shown on Part 2, line 19c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)		Payment enclosed	
		REMIT_AMT PYMNT_AMT	
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box)		MTA_IND B Yes No	
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)		PL86_272_IND C	
D. Do you have an interest in any partnerships? (mark an X in the appropriate box)		INTR_PSHIP_IND D Yes No	
If Yes, enter the names and EINs on Form CT-60 and file it with your return.			

Third – party designee (see instructions)	Yes ☐ No ☐	Designee's name (print) THRD_PRTY_NAME	Designee's phone number () THRD_PRTY_PH_NMBR
	Designee's email address THRD_PRTY_EMAIL_ADR		PIN THRD_PRTY_PIN_NMBR

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 AUTHOFCR_FRST_NAME AUTHOFCR_LAST_NAME		Signature of authorized person		Official title AUTHOFCR_TTLE_DESC	
	Email address of authorized person TP_EMAIL_ADR		Telephone number () AUTH_PH_NMBR		Date AUTH_OFCR_SGN_DT	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) FIRM_NAME		Firm's EIN PAID_PREPARER_ID		Preparer's PTIN or SSN PREP_SSN_NMBR	
	Signature of individual preparing this return		Address PREP_LN_1_ADR PREP_LN_2_ADR		City PREP_CITY_ADR State PREP_ST_ADR ZIP code PREP_ZIP_5_ADR	
	Email address of individual preparing this return PP_EMAIL_ADR		Preparer's NYTPRIN or TX_PREP_RGST_ID TX_PREP_RGST_ID		Excl. code EXCL_CD Date PREP_SIGN_DT	

See instructions for where to file.

Content of Form CT-3

Part 1: General corporate information	Part 5: Calculation of investment capital for the current tax year
Part 2: Calculation of balance due or overpayment	Part 6: Calculation of business apportionment factor
Part 3: Calculation of tax on business income base	Part 7: Summary of tax credits claimed
Part 4: Calculation of tax on capital base	

BAR_ID_CODE

567001260099



Part 1: General corporate information

Section A: Qualification for preferential tax rates – If you are a corporation as identified in this section and qualify for preferential tax rates, mark an **X** in the boxes that apply to you (*see instructions*).

- 1 A qualified emerging technology company (QETC) eligible for the lower business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts QETC_STAT_IND 1
 - 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts MFG_IND 2
 - 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate MFG_STAT_TEST_IND 3
 - 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts MFG_STAT_IND 4
 - 5 A cooperative housing corporation eligible for the 0% capital base tax rate COOP_IND 5
 - 6 A small business taxpayer eligible for the 0% capital base tax rate SM_BUS_IND 6
- If you marked this box, complete line 6a below and Section B, line 1.
- 6a Total capital contributions 6a TOT_CAP_CNTRB_AMT
- 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base HOT_FULL_IND 7

Section B: New York State information (*see instructions*)

- 1 Number of New York State employees 1 NYS_EMP_NMBR
 - 2 Wages paid to New York State employees 2 NYS_EMP_WG_AMT
 - 3 Number of business establishments in New York State 3 NYS_LOC_NMBR
 - 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box RLPROP_NY_IND 4
 - 5 If you are claiming an exception to the related member expense addback under § 208(9)(o)(2)(B), mark an **X** in the box MBR_EXP_208_IND 5
- 5a If you marked the line 5 box, use line 5a to report the applicable exception
- | MBR_EXP_208_CD | Number | Amount |
|---|--|---|
| number (1-4) and the amount of royalty payments | 5a | MBR_EXP_208_AMT |
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box TX_ON_RCPTS_IND 6

Section C: Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return

FED1120_IND	FEDCONS_IND	1120-REIT	REIT_RIC_IND	FED1120S_IND	FEDOTH_IND	FED1120H_IND
1120 • ☐	1120 consolidated • ☐	or 1120-RIC ☐		1120S • ☐	1120F • ☐	1120-H ☐
- 2 **Amended return** – If you marked the amended return box on page 1, mark an **X** in the applicable boxes and attach documentation:

AMEND_FNL_FED_IND	Date of determination	NOL	NET_LSS_CRYBCK_IND	Capital loss	CAP_LSS_CRYBCK_IND	FED_1139_FILED_IND	PR_INV_AMND_IND	FED_1120X_IND
Final federal determination • ☐	• FINAL_FED_DATE	carryback • ☐		carryback ... • ☐		1139 • ☐	Failure to meet investment capital holding period • ☐	1120X • ☐
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • 2a PRR_TAX_DUE_AMT
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are filed with this return, mark an **X** in the applicable boxes

CT3_1_IND	CT3_2_IND	CT3_3_IND	CT3_4_IND	CT60_IND	CT225_IND	CT227_IND
CT-3.1 • ☐	CT-3.2 • ☐	CT-3.3 • ☐	CT-3.4 • ☐	CT-60 • ☐	CT-225 • ☐	CT-227 • ☐

Other (*identify*): OTH_ATT_IND • ☐
- 4 If you are claiming tax credits, enter the number of tax credit forms filed with this return. Where multiple forms are filed for the same credit, count **each** form filed. 4 TX_CR_NMBR
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box FED1120F_INC_IND 5
- 6 If you are a foreign corporation calculating your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60 MULTL_PSHIP_IND 6
- 7 **Revoking a commonly owned group election** (*only applies in the first year you revoke the election*) – If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box RVKE_GRP_IND 7

567002260099



Part 2: Calculation of balance due or overpayment**Largest of three tax bases, minus credits**

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

Penalties and interest

5	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box) CT222_IND • ☐	•	5	PENALTY_AMT		
6	Interest on late payment (see instructions)	•	6	INT_LATE_PAY_AMT		
7	Late filing and late payment penalties (see instructions)	•	7	LATE_FIL_AMT		
8	Total penalties and interest (add lines 5, 6, and 7)	•	8	TOT_PNLT_INT_AMT		

Voluntary gifts/contributions

9	Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	•	9	TOT_GFT_AMT		
10	Total amount due (add lines 4, 8, and 9)	•	10	TOT_TX_LIAB_AMT		

Prepayments

11	Mandatory first installment (MFI) from Form CT-300 (see instr.)	•	11	REQ_INSTALL_A_AMT		
12	Second installment (from Form CT-400)	•	12	REQ_INSTALL_B_AMT		
13	Third installment (from Form CT-400)	•	13	REQ_INSTALL_C_AMT		
14	Fourth installment (from Form CT-400)	•	14	REQ_INSTALL_D_AMT		
15	Payment with extension request (from Form CT-5, line 5)	•	15	REQ_EXTN_PYMT_AMT		
16	Overpayment credited from prior years (see instr.) Period CRD_FRM_PRRYR_DATE 	•	16	OVPMT_PRR_AMT		
17	Overpayment credited from CT-3-M Period CRD_FROM_PRD_DATE 	•	17	PREPAY_CR_AMT		
18	Total prepayments (add lines 11 through 17; see instructions)	•	18	TOT_PRPAY_AMT		

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

19a	Underpayment	•	19a	BALANCE_AMT		
19b	Additional amount for 2027 MFI	•	19b	ADD_MFI_AMT		
19c	Balance due	•	19c	BAL_DUE_AMT		
20a	Excess prepayments	•	20a	XS_PREPAY_AMT		
20b	Amount previously credited to 2027 MFI	•	20b	PR_CR_MFI_AMT		
20c	Overpayment	•	20c	OVPMT_AMT		
21	Amount of overpayment to be credited to next period	•	21	CR_2_NXT_PRD_AMT		
22	Balance of overpayment available (subtract line 21 from line 20c)	•	22	BAL_OVERPAY_AMT		
23	Amount of overpayment to be credited to Form CT-3-M	•	23	OVERPAY_CR_MTA_AMT		
24	Balance of overpayment to be refunded (subtract line 23 from line 22)	•	24	RFND_AMT		
25	Unused tax credits to be refunded	•	25	RFND_TX_CR_AMT		
26	Refundable tax credits to be credited as an overpayment to next year's tax return	•	26	TX_CR_OP_NXT_AMT		



Part 3: Calculation of tax on business income base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	•	1	FED_TXBL_INC_AMT	
2	Additions to FTI (from Form CT-225, line 5)	•	2	TOT_ADD_FTI_AMT	
3	Add lines 1 and 2	•	3	TOT_ADD_AMT	
4	Subtractions from FTI (from Form CT-225, line 10)	•	4	TOT_SUBT_AMT	
5	Subtract line 4 from line 3	•	5	NET_ENI_AMT	
6	Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1)	•	6	BANK_MOD_AMT	
7	Entire net income (ENI) (subtract line 6 from line 5)	•	7	ENI_AMT	
8	Investment and other exempt income (from Form CT-3.1, Schedule D, line 1; see instructions)	•	8	EXMPT_INC_AMT	
9	Subtract line 8 from line 7	•	9	ADJ_ENI_AMT	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (from Form CT-3.1, Schedule D, line 2)	•	10	XS_EXP_AMT	
11	Business income (add lines 9 and 10)	•	11	TOT_BUS_INC_AMT	
12	Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	•	12	ADBK_NET_AMT	
13	Business income after addback (add lines 11 and 12)	•	13	BUS_INC_AMT	
14	Business apportionment factor (from Part 6, line 58)	•	14	ENI_INV_ALLOC_PCT	
15	Apportioned business income after addback (multiply line 13 by line 14)	•	15	ALLOC_BUS_INC_AMT	
16	Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)	•	16	NOL_SUBT_AMT	
17	Subtract line 16 from line 15	•	17	ENI_SUBTL_AMT	
18	NOL deduction (from Form CT-3.4, line 6)	•	18	NOL_DED_AMT	
19	Business income base (subtract line 18 from line 17)	•	19	ENI_BASE_AMT	
20	Business income base tax (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)	•	20	ENI_TX_ON_ENI_AMT	

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: Calculation 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	ASST_BEG_AMT	ASST_END_AMT	ASST_AVG_AMT
2 Real property and marketable securities included on line 1	2	RP_INCL_BEG_AMT	RP_INCL_END_AMT	RL_PROP_INCL_AMT
3 Subtract line 2 from line 1	3	NET_ASST_BEG_AMT	NET_ASST_END_AMT	NET_ASST_AMT
4 Real property and marketable securities at fair market value	4	RP_FMV_BEG_AMT	RP_FMV_END_AMT	RL_PROP_FMV_AMT
5 Adjusted total assets (add lines 3 and 4)	5	ADJ_ASST_BEG_AMT	ADJ_ASST_END_AMT	ADJ_TOT_ASST_AMT
6 Total liabilities	6	LIAB_AVG_BEG_AMT	LIAB_AVG_END_AMT	LIAB_AVG_AMT
7 Total net assets (subtract line 6, column C, from line 5, column C)	7			TOT_CAP_AMT
8 Investment capital (from Part 5, line 19; if zero or less, enter 0)	8			TOT_INVCAP_AMT
9 Business capital (subtract line 8 from line 7)	9			NET_CAP_AMT
10 Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)	10			ADBK_INVCAP_AMT
11 Total business capital (add lines 9 and 10)	11			BUS_CAP_AMT
12 Business apportionment factor (from Part 6, line 58)	12			CAP_BUS_ALLOC_PCT
13 Apportioned business capital (multiply line 11 by line 12)	13			ALLOC_BUS_CAP_AMT
14				
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			CAP_TX_ON_CAP_AMT

Part 5: Calculation 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	CAP_AVG_AMT	CAP_LIAB_AMT	CAP_NET_AMT
17 Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)	17	STK_HELD_AVG_AMT	STK_HELD_LIAB_AMT	STK_HELD_NET_AMT
18 Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)	18	STK_PRSM_AVG_AMT	STK_PRSM_LIAB_AMT	STK_PRSM_NET_AMT
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			TOTAL_INV_CAP_AMT

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	STK_PR_AVG_AMT	STK_PR_LIAB_AMT	STK_PR_NET_AMT



Part 6: Calculation 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.) .. ☐ NO_RCPTS_IND

		A – New York State	B – Everywhere
§ 210-A(2)			
1 Sales of tangible personal property	1	SALES_NYS_AMT	SALES_ALL_AMT
2 Sales of electricity	2	SALES_ELC_NYS_AMT	SALES_ELC_ALL_AMT
3 Net gains from sales of real property	3	SALES_RP_NYS_AMT	SALES_RP_ALL_AMT
§ 210-A(3)			
4 Rentals of real and tangible personal property	4	RNT_PROP_NYS_AMT	RNT_PROP_ALL_AMT
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5	ROYAL_NYS_AMT	ROYAL_ALL_AMT
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6	SALES_TV_NYS_AMT	SALES_TV_ALL_AMT
§ 210-A(4)			
7 Sale, licensing, rental, or granting access to digital products and digital services	7	SALES_DGTL_NYS_AMT	SALES_DGTL_ALL_AMT
§ 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)			☐ FIXED_PCT_IND 8

§ 210-A(5)(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)

§ 210-A(5)(a)(2)(A)			
9 Interest from loans secured by real property	9	INT_RP_NYS_AMT	INT_RP_ALL_AMT
10 Net gains from sales of loans secured by real property	10	GAIN_RP_NYS_AMT	GAIN_RP_ALL_AMT
11 Interest from loans not secured by real property (QFI • ☐) INT_N_RP_IND	11	INT_N_RP_NYS_AMT	INT_N_RP_ALL_AMT
12 Net gains from sales of loans not secured by real property (QFI • ☐) GAIN_N_RP_IND	12	GAIN_N_RP_NYS_AMT	GAIN_N_RP_ALL_AMT
§ 210-A(5)(a)(2)(B) (QFI • ☐) INT_FED_ALL_IND			
13 Interest from federal debt	13	INT_DEBT_NYS_AMT	INT_DEBT_ALL_AMT
14			
15 Interest from NYS and its political subdivisions debt	15	INT_MNCP_NYS_AMT	INT_MNCP_ALL_AMT
16 Net gains from federal, NYS, and NYS political subdivisions debt	16	GAIN_MNCP_NYS_AMT	GAIN_MNCP_ALL_AMT
17 Interest from other states and their political subdivisions debt	17	INT_OTH_ST_NYS_AMT	INT_OTH_ST_ALL_AMT
18 Net gains from other states and their political subdivisions debt	18	GAIN_ST_NYS_AMT	GAIN_ST_ALL_AMT
§ 210-A(5)(a)(2)(C) (QFI • ☐) INT_GOV_IND			
19 Interest from asset-backed securities and other government agency debt	19	INT_GOV_NYS_AMT	INT_GOV_ALL_AMT
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20	GAIN_GOV_NYS_AMT	GAIN_GOV_ALL_AMT
21 Net gains from all other asset-backed securities	21	GAIN_SCTT_NYS_AMT	GAIN_SCTT_ALL_AMT
§ 210-A(5)(a)(2)(D) (QFI • ☐) INT_BOND_IND			
22 Interest from corporate bonds	22	INT_BOND_NYS_AMT	INT_BOND_ALL_AMT
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23	GAIN_BOND_NYS_AMT	GAIN_BOND_ALL_AMT
24 Net gains from other corporate bonds	24	OTH_BOND_NYS_AMT	OTH_BOND_ALL_AMT
§ 210-A(5)(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25	INT_PCHS_NYS_AMT	INT_PCHS_ALL_AMT
§ 210-A(5)(a)(2)(F)			
26 Net interest from federal funds	26	INT_FED_NYS_AMT	INT_FED_ALL_AMT
§ 210-A(5)(a)(2)(I) (QFI • ☐) INT_SALES_IND			
27 Net income from sales of commodities	27	INT_SALES_NYS_AMT	INT_SALES_ALL_AMT
§ 210-A(5)(a)(2)(J) (QFI • ☐) MKT_GAIN_IND			
28 Marked to market net gains	28	MKT_GAIN_NYS_AMT	MKT_GAIN_ALL_AMT
§ 210-A(5)(a)(2)(H) (QFI • ☐) INT_OTH_IND			
210-A(5)(a)(2)(G) (QFI • ☐) OTH_INT_IND			
29 Interest from other financial instruments	29	INT_OTH_NYS_AMT	INT_OTH_ALL_AMT
30 Net gains and other income from other financial instruments	30	GAIN_OTH_NYS_AMT	GAIN_OTH_ALL_AMT

567006260099



Part 6: Calculation of business apportionment factor (continued)

		A – New York State		B – Everywhere	
§ 210-A(5)(b)					
31	Brokerage commissions	• 31	CMSN_NYS_AMT		CMSN_ALL_AMT
32	Margin interest earned on behalf of brokerage accounts	• 32	BRKG_INT_NYS_AMT		BRKG_INT_ALL_AMT
33	Fees for advisory services for underwriting or management of underwriting	• 33	ADVR_SVC_NYS_AMT		ADVR_SVC_ALL_AMT
34	Receipts from primary spread of selling concessions	• 34	CSSN_NYS_AMT		CSSN_ALL_AMT
35	Receipts from account maintenance fees	• 35	ACCT_MAINT_NYS_AMT		ACCT_MAINT_ALL_AMT
36	Fees for management or advisory services	• 36	MGMT_FEE_NYS_AMT		MGMT_FEE_ALL_AMT
37	Interest from an affiliated corporation	• 37	INT_AFF_NYS_AMT		INT_AFF_ALL_AMT
§ 210-A(5)(c)					
38	Interest, fees, and penalties from credit cards	• 38	INT_CRCD_NYS_AMT		INT_CRCD_ALL_AMT
39	Service charges and fees from credit cards	• 39	FEE_CRCD_NYS_AMT		FEE_CRCD_ALL_AMT
40	Receipts from merchant discounts	• 40	MERCH_NYS_AMT		MERCH_ALL_AMT
41	Receipts from credit card authorizations and settlement processing	• 41	RCPT_CRCD_NYS_AMT		RCPT_CRCD_ALL_AMT
42	Other credit card processing receipts	• 42	OTH_CRCD_NYS_AMT		OTH_CRCD_ALL_AMT
§ 210-A(5)(d)					
43	Receipts from certain services to regulated investment companies ...	• 43	RCPT_INV_NYS_AMT		RCPT_INV_ALL_AMT
§ 210-A(5-a)					
44	Net CFC tested income	• 44	0 00		GLB_INTGB_ALL_AMT
§ 210-A(6)					
45	Receipts from railroad, trucking, and omnibus business	• 45	RCPT_TRCK_NYS_AMT		RCPT_TRCK_ALL_AMT
§ 210-A(6-a)					
46	Receipts from the operation of vessels	• 46	RCPT_VSSL_NYS_AMT		RCPT_VSSL_ALL_AMT
§ 210-A(7)					
47	Receipts from air freight forwarding	• 47	RCPT_FRFW_NYS_AMT		RCPT_FRFW_ALL_AMT
48	Receipts from other aviation services	• 48	RCPT_AVTN_NYS_AMT		RCPT_AVTN_ALL_AMT
§ 210-A(8)					
49	Receipts from advertising in newspapers or periodicals	• 49	ADVRT_PPR_NYS_AMT		ADVRT_PPR_ALL_AMT
50	Receipts from advertising on other physical media	• 50	ADVRT_OTH_NYS_AMT		ADVRT_OTH_ALL_AMT
51	Receipts from advertising on television or radio	• 51	ADVRT_TV_NYS_AMT		ADVRT_TV_ALL_AMT
52	Receipts from advertising via internet	• 52	ADVRT_INTR_NYS_AMT		ADVRT_INTR_ALL_AMT
53	Receipts from advertising or marketing services	• 53	ADVRT_MKT_NYS_AMT		ADVRT_MKT_ALL_AMT
§ 210-A(9)					
54	Receipts from transportation or transmission of gas through pipes	• 54	PIPE_TRANS_NYS_AMT		PIPE_TRANS_ALL_AMT
§ 210-A(10)					
55	Receipts from other services/activities not specified	• 55	OTH_BUS_NYS_AMT		OTH_BUS_ALL_AMT
§ 210-A(11)					
56	Discretionary adjustments	• 56	DSCR_ADJ_NYS_AMT		DSCR_ADJ_ALL_AMT
Total receipts					
57	Add lines 1 through 56 in columns A and B	• 57	RCPTS_NYS_AMT		RCPTS_ALL_AMT

Calculation of business apportionment factor

58 New York State business apportionment factor (divide line 57, column A by line 57, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)

• 58 BUS_ALLOC_PCT



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 § 195.20? (see Form CT-1; mark an **X** in one box) CONVICTED_IND ☒ 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 file the corresponding properly completed claim form. The amount of credit to enter is calculated on each credit form and carried to this section.

CT-37•	SERV_MORT_CR_IND	SERV_MORT_CR_AMT	CT-606•	CT606_IND	CT606_AMT	CT-650•	CT650_IND	CT650_AMT
CT-40•	CT40_IND	CT40_AMT	CT-607•	CT607_IND	CT607_AMT	CT-651•	CT651_IND	CT651_AMT
CT-41•	CT41_IND	CT41_AMT	CT-611•	CT611_IND	CT611_AMT	CT-652•	CT652_IND	CT652_AMT
CT-43•	CT43_IND	CT43_AMT	CT-611.1•	CT611_1_IND	CT611_1_AMT	CT-654•	CT654_IND	CT654_AMT
CT-44•	CT44_IND	CT44_AMT	CT-611.2•	CT611_2_IND	CT611_2_AMT	CT-660•	CT660_IND	CT660_AMT
CT-46•	CT46_IND	CT46_AMT	CT-612•	CT612_IND	CT612_AMT	CT-661•	CT661_IND	CT661_AMT
 CT-46.2•	CT46_2_IND	CT46_2_AMT	 CT-613•	CT613_IND	CT613_AMT	CT-663•	CT663_IND	CT663_AMT
CT-47•	CT47_IND	CT47_AMT	CT-631•	CT631_IND	CT631_AMT	CT-665•	CT665_IND	CT665_AMT
CT-236•	CT236_IND	CT236_AMT	CT-633•	CT633_IND	CT633_AMT	CT-667•	CT667_IND	CT667_AMT
CT-238•	CT238_IND	CT238_AMT	CT-634•	CT634_IND	CT634_AMT	CT-668•	CT668_IND	CT668_AMT
CT-239•	CT239_IND	CT239_AMT	CT-635•	CT635_IND	CT635_AMT	CT-669•	CT669_IND	CT669_AMT
CT-241•	CT241_IND	CT241_AMT	CT-636•	CT636_IND	CT636_AMT	DTF-621•	DTF621_IND	DTF621_AMT
CT-242•	CT242_IND	CT242_AMT	CT-637•	CT637_IND	CT637_AMT	DTF-622•	DTF622_IND	DTF622_AMT
CT-246•	CT246_IND	CT246_AMT	CT-638•	CT638_IND	CT638_AMT	DTF-624•	DTF624_IND	DTF624_AMT
CT-248•	CT248_IND	CT248_AMT	CT-640•	CT640_IND	CT640_AMT	Other credits •	OTH_CR_IND	OTH_CR_AMT
CT-249•	CT249_IND	CT249_AMT	CT-641•	CT641_IND	CT641_AMT			
CT-250•	CT250_IND	CT250_AMT	CT-642•	CT642_IND	CT642_AMT			
CT-261•	CT261_IND	CT261_AMT	CT-643•	CT643_IND	CT643_AMT			
CT-501•	CT501_IND	CT501_AMT	CT-644•	CT644_IND	CT644_AMT			
CT-601•	CT601_IND	CT601_AMT	CT-645•	CT645_IND	CT645_AMT			
CT-602•	CT602_IND	CT602_AMT	CT-646•	CT646_IND	CT646_AMT			
CT-603•	CT603_IND	CT603_AMT	CT-647•	CT647_IND	CT647_AMT			
CT-604•	CT604_TR_IND	CT604_TR_AMT	CT-648•	CT648_IND	CT648_AMT			
CT-605•	CT605_IND	CT605_AMT	CT-649•	CT649_IND	CT649_AMT			

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

- 4a If you claimed the qualified empire zone enterprise (QEZE) tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box• QEZE_TR_100_IND ☒ **4a**

- 4b If you claimed the START-UP NY tax elimination credit, and you had a 100% area allocation factor, mark an **X** in the box• TAX_NY_100_IND ☒ **4b**

- 4c If you claimed the START-UP NY telecommunications service excise tax credit and you had a 100% area allocation factor, mark an **X** in the box• TAX_TELE_100_IND ☒ **4c**

567008260099

