New York State Department of Taxation and Finance

1989

CT-3 General Business Corporation Franchise Tax Return

For calendar year 1989 or tax period:

beginning •

ending

Employer identification number —	File number *	You **must** report changes to your name, EIN, address or owner/officer information on Form DTF-95. Also, if address on return is new, check box. ☐	*For office use only*
Name			*Date received*
Number and street / City or town / State / ZIP code			
Trade name	Business telephone number ( )	Business group code number (from federal return)	
Principal business activity	State or country of incorporation / date /	Foreign corporations: date began business in NYS	*Audit use*
Was this corporation involved in a merger, acquisition or consolidation on or after April 19, 1989? • ☐ Yes • ☐ No *If yes, complete and attach Form CT-3, Schedule F.*	If this is an association or publicly traded partnership check box (see instructions) ☐		

1 Payment - pay amount shown on line 67 — Make check payable to: **New York State Corporation Tax** — Payment enclosed

Computation of Entire Net Income Base

2	Federal taxable income before net operating loss and special deductions	2	•
3	Interest on federal, state, municipal and other obligations not included on line 2	3	•
4	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock	4	•
5	Deductions directly attributable to subsidiary capital *(attach list)*	5	•
6	Deductions indirectly attributable to subsidiary capital *(attach list)*	6	•
7	New York State, other state and local taxes deducted on your federal return *(see instructions)*	7	•
8	ACRS deduction used in the computation of line 2 *(attach Form CT-399)*	8	•
9	Other additions *(attach list — see instructions)*	9	•
10	Add lines 2 through 9	10	•
11	Income from subsidiary capital *(from Schedule C, line 41)* — 11 •		
12	50% of dividends from nonsubsidiary corporations *(see instructions)* — 12 •		
13	Foreign dividends gross-up not included on lines 11 and 12 — 13 •		
14	New York net operating loss deduction *(attach federal and NYS computations)* — 14 •		
15	Allowable New York depreciation *(attach Form CT-399)* — 15 •		
16	Other subtractions *(attach list — see instructions)* — 16 •		
17	Total subtractions *(add lines 11 through 16)*	17	•
18	Entire net income *(subtract line 17 from line 10)*	18	
19	Investment income for allocation *(from Schedule E, line 59 but not more than line 18)*	19	•
20	Business income for allocation *(subtract line 19 from line 18)*	20	•
21	Allocated investment income *(multiply line 19 by • % from Schedule D, line 47)*	21	•
22	Allocated business income *(multiply line 20 by % from Schedule B, line 27 or line 35)*	22	•
23	Total allocated income *(add lines 21 and 22)*	23	•
24	Optional depreciation adjustments *(attach Form CT-324)*	24	•
25	Entire net income base *(line 23 plus or minus line 24)*	25	
26	Entire net income base tax computation *(multiply line 25 by tax rate — see instructions — enter here and on line 42)*	26	•

Computation of Capital Base

(Enter whole dollars for lines 27 through 32.)

		A. Beginning of Year	B. End of Year	C. Average Value
27	Total assets from federal return	27 •	•	•
28	Real property and marketable securities included on line 27	28		•
29	Subtract line 28 from line 27	29		•
30	Real property and marketable securities at fair market value	30		•
31	Adjusted total assets *(add lines 29 and 30)*	31		•
32	Total liabilities	32		•

33	Total capital *(subtract Column C, line 32 from Column C, line 31)*	33	
34	Subsidiary capital *(from Schedule C, line 43)*	34	•
35	Business and investment capital *(subtract line 34 from line 33)*	35	•
36	Investment capital *(from Schedule D, line 49)*	36	•
37	Business capital *(subtract line 36 from line 35)*	37	•
38	Allocated investment capital *(multiply line 36 by • % from Schedule D, line 47)*	38	•
39	Allocated business capital *(multiply line 37 by • % from Schedule B, line 27 or line 35)*	39	•
40	Capital base *(add line 38 and line 39)*	40	
40a	Issuer's allocation percentage *(see instructions)* — 40a %		
41	Capital base tax computation *(multiply line 40 by .00178 — enter here and on line 43)*	41	•

42	Tax on entire net income base from line 26	42	•
43	Tax on capital base from line 41 (New small business ☐ First year ☐ Second year)	43	•
44a	Tax on minimum taxable income base *(if all business is in New York State, multiply line 25 by 5% (.05)*	44a	•
44b	All others enter amount from Schedule A, line 6 ☐ . Tax from Schedule A, line 7	44b	•
45	Fixed dollar minimum tax *(see instructions)*	45	•
	Gross payroll ☐ Total receipts ☐ Gross assets ☐		
46	Amount from line 42, 43, 44a, 44b or 45, whichever is largest	46	•
47	Subsidiary capital base from Schedule C, line 44 ☐ . Tax from Schedule C, line 45	47	•
48	Tax due before credits *(add lines 46 and 47)*	48	•
49	Tax credits: Check forms filed and attach forms • ☐ CT-42 • ☐ CT-43 • ☐ CT-43.1 • ☐ CT-45 • ☐ CT-46 • ☐ CT-46.1 ☐ DTF-601 ☐ DTF-602 ☐ DTF-603	49	
50	Balance *(subtract line 49 from line 48)*	50	•
51	Amount from line 44a, 44b or 45, whichever is larger	51	•
52	Tax due — amount from line 50 or 51, whichever is larger	52	
53a	First installment of estimated — If application for extension was filed, enter amount from Form CT-5, line 3	53a	
53b	tax for next tax period: — If Form CT-5 was not filed and line 52 is over $1,000, enter 25% of line 52	53b	
54	Add line 52 and line 53a or 53b	54	
55	Prepayments: First installment (date)	55	
56	Second installment (date)	56	
57	Third installment (date)	57	
58	Final installment (date)	58	
59	Payment with extension Form CT-5 (date)	59	
60	Credit from prior years	60	
61	Credit from Form CT-3M/4M, line 13	61	
62	Total prepayments *(add lines 55 through 61)*	62	
63	Balance *(if line 62 is smaller than line 54, subtract line 62 from line 54)*	63	
64	Interest on late payment *(compute on line 52 or line 63, whichever is smaller)*	64	
65	Late filing and late payment penalties *(compute on line 52 or line 63, whichever is smaller)*	65	
66	Penalty for underpayment of estimated tax — Form CT-222 attached ☐ *(if none, enter "0")*	66	
67	Balance due *(add lines 63, 64, 65 and 66 — enter payment on line 1)*	67	
68	Overpayment *(if line 54 is smaller than line 62, subtract line 54 from line 62)*	68	
69	Amount of overpayment to be credited to next period	69	
70	Balance of overpayment *(subtract line 69 from line 68)*	70	
71	Amount of overpayment to be credited to Form CT-3M/4M	71	
72	Refund *(subtract line 71 from line 70)*	72	
73	Refund of tax credits from Form CT-43.1 or CT-46.1	73	

Metropolitan Transportation Business Tax Surcharge

74	During the tax year did you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District? If *Yes*, you must file Form CT-3M/4M *(see instructions)*.	74	☐ Yes ☐ No
75	Does this corporation have an interest in **real property** located in New York State	75	• ☐ Yes • ☐ No
76	Has controlling interest in this corporation's stock changed at any time during the last 3 years? If you answered *Yes* to questions 75 and 76, attach an explanation *(see instructions)*.	76	• ☐ Yes • ☐ No

Interest Paid to Shareholders

77	Did this corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If *Yes* complete the following (if more than one, attach separate sheet).	77	• ☐ Yes • ☐ No

Shareholder's name	Social security number or EIN	Interest paid to shareholder
Total indebtedness to shareholders described above	Total interest paid •	Is there written evidence of the indebtedness?

78		78	• ☐ Yes • ☐ No
79	Are you claiming small business taxpayer status for lower entire net income tax rates?	79	☐ Yes ☐ No
80	If *Yes*, enter total capital contributions *(see worksheet instructions)*	80	•

Federal return filed: • ☐ 1120 • ☐ 1120-A • ☐ 1120S • ☐ Consolidated basis • ☐ Other **Attach a complete copy of your federal return**

Interest deducted in computing federal taxable income • ☐

If the IRS has completed an audit of any of your returns within the last five years, list years: _____

If a member of an affiliated federal group: primary corporation: • Name ☐ • EIN ☐

If more than 50% owned by another corporation: parent corporation: • Name ☐ • EIN ☐

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

Date	Signature of elected officer or authorized person	Official title
Date	Signature of individual or name of firm preparing this return	Preparer's address