



CT-3

Final Return (see procedure in instr.)

New York State Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law - Article 9-A

1995 calendar yr. filers, check box Other filers enter tax period:

beginning ending

Main form section with fields for Employer identification number, Taxpayer's business name, Mailing Name and Address, Trade name, Business telephone number, Business activity code number, State or country of incorporation, Date of inc., Foreign corporations: date began business in NYS.

Metropolitan Transportation Business Tax (MTA Surcharge)

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) Yes No

A. Payment - pay amount shown on line 87c. Make check payable to: New York State Corporation Tax Payment enclosed

Computation of Entire Net Income Base

Table with 25 rows for computation of net income base, including lines 1 through 25 with descriptions and input fields.

Attach a complete copy of your federal return.

Mail your return to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909

**Computation of Capital Base** (use whole dollars for lines 26 through 31)

	A	B	C	
	Beginning of Year	End of Year	Average Value	
26 Total assets from federal return .....	26 ●	●	●	
27 Real property and marketable securities included on line 26 .....	27		●	
28 Subtract line 27 from line 26 .....	28		●	
29 Real property and marketable securities at fair market value .....	29		●	
30 Adjusted total assets (add lines 28 and 29) .....	30		●	
31 Total liabilities .....	31		●	
32 Total capital (subtract line 31, column C, from line 30, column C) .....	32			
33 Subsidiary capital (from Form CT-3-ATT, line 52) .....	33 ●			
34 Business and investment capital (subtract line 33 from line 32) .....	34 ●			
35 Investment capital (from Form CT-3-ATT, line 35, column E) .....	35 ●			
36 Business capital (subtract line 35 from line 34) .....	36 ●			
37 Allocated investment capital (multiply line 35 by <input type="text"/> % from Form CT-3-ATT, line 33) .....	37 ●			
38 Allocated business capital (multiply line 36 by <input type="text"/> % from line 115 or line 135) .....	38 ●			
39 Capital base (add lines 37 and 38) .....	39			
40 Capital base tax (multiply line 39 by .00178; enter here and on line 69) .....	40 ●			
41 Issuer's allocation percentage (see instructions) .....	41		%	

**Computation of Minimum Taxable Income Base**

42 Entire net income from line 17 .....	42		
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**Adjustments** (see instructions)

43 Depreciation of tangible property placed in service after 1986 (see instructions) .....	43 ●		
44 Amortization of mining exploration and development costs paid or incurred after 1986 .....	44 ●		
45 Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only) ...	45 ●		
46 Basis adjustments in determining gain or loss from sale or exchange of property .....	46 ●		
47 Long term contracts entered into after 2/28/86 .....	47 ●		
48 Installment sales of certain property .....	48 ●		
49 Merchant marine capital construction funds .....	49 ●		
50 Passive activity loss (closely held and personal service corporations only) .....	50 ●		
51 Combine lines 42 through 50 .....	51		

**Tax preference items** (see instructions)

52a Depletion .....	52a ●		
52b Appreciated property charitable deduction .....	52b ●		
53 Intangible drilling costs .....	53 ●		
54 Add lines 51 through 53 .....	54		
55 Net operating loss deduction from line 13 .....	55 ●		
56a Total (add lines 54 and 55) .....	56a ●		
56b Alternative net operating loss deduction (see instructions) .....	56b ●		
57 Minimum taxable income (subtract line 56b from line 56a) .....	57 ●		
58 Investment income from Form CT-3-ATT, line 44c (balance before NOL deduction) .....	58		
59 Apportioned New York alternative net operating loss deduction (see instructions) .....	59 ●		
60 Alternative investment income before allocation (subtract line 59 from line 58) .....	60		
61 Alternative business income before allocation (subtract line 60 from line 57) .....	61 ●		
62 Allocated alternative business income (multiply line 61 by <input type="text"/> % from line 115 or line 154) .....	62 ●		
63 Allocated alternative investment income (multiply line 60 by <input type="text"/> % from Form CT-3-ATT, line 33) .....	63 ●		
64 Allocated minimum taxable income (add lines 62 and 63) .....	64		
65 Optional depreciation adjustments from line 23 .....	65		
66 Minimum taxable income base (line 64 plus or minus line 65) .....	66		
67 Tax on minimum taxable income base (multiply line 66 by 3½% (.035)) .....	67 ●		

### Computation of Tax

68 Tax on entire net income base from line 25 .....	68	●				
69 Tax on capital base from line 40 (New small business: <input type="checkbox"/> First year <input type="checkbox"/> Second year) .....	69	●				
70 Fixed dollar minimum tax (see instructions) .....	70	●				
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; border: 1px solid black; padding: 2px;">Gross payroll</td> <td style="width:33%; border: 1px solid black; padding: 2px;">Total receipts</td> <td style="width:33%; border: 1px solid black; padding: 2px;">Gross assets</td> </tr> </table>	Gross payroll	Total receipts	Gross assets			
Gross payroll	Total receipts	Gross assets				
71 Amount from line 67, 68, 69 or 70, whichever is largest .....	71	●				
72a Subsidiary capital base from Form CT-3-ATT, line 53 .....	72a	●				
72b Tax from Form CT-3-ATT, line 54 .....	72b	●				
73 Tax due before credits (add lines 71 and 72b) .....	73	●				
74 Tax credits (from line 94; attach appropriate form for each credit claimed) .....	74	●				
75 Balance (subtract line 74 from line 73) .....	75	●				
76 Amount from line 67 or 70, whichever is larger .....	76	●				
77 Tax due (amount from line 75 or 76, whichever is larger) .....	77	●				
78 State tax surcharge (multiply line 77 by surcharge rate <input type="checkbox"/> % see instructions) .....	78	●				
79 Total tax and state tax surcharge (add lines 77 and 78) .....	79	●				
80a If a request for extension was filed, enter amount from Form CT-5, line 4 .....	80a	●				
80b If Form CT-5 was not filed and line 79 is over \$1,000, enter 25% of line 79 .....	80b	●				
81 Add line 79 and line 80a or 80b .....	81	●				
82 Total prepayments from line 100 .....	82	●				
83 Balance (subtract line 82 from line 81; if line 82 is more than line 81, enter "0") .....	83	●				
84 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> if none, enter "0") .....	84	●				
85 Interest on late payment (see instructions) .....	85	●				
86 Late filing and late payment penalties (see instructions) .....	86	●				
87a Balance (add lines 83 through 86) .....	87a	●				
87b If you want to <b>Return a Gift to Wildlife</b> , enter amount (see instructions) .....	87b	●	00			
87c Balance due (if line 82 is less than the total of lines 81, 84, 85, 86 and 87b, the difference is amount due; enter payment on line A on page 1) .....	87c	●				
88 Overpayment (if line 82 is more than the total of lines 81, 84, 85, 86 and 87b, the difference is amount overpaid) .....	88	●				
89 Amount of overpayment to be credited to next period .....	89	●				
90 Balance of overpayment (subtract line 89 from line 88) .....	90	●				
91 Amount of overpayment to be credited to Form CT-3M/4M .....	91	●				
92 Refund of overpayment (subtract line 91 from line 90; check refund box on page 1) .....	92	●				
93 Refund of unused tax credits (see instructions and attach appropriate forms; check refund box on page 1) .....	93	●				

### Recap of Credits Claimed on Line 74 Against Current Year's Franchise Tax (see instructions for lines 74, 93 and 94)

Form DTF-601 .....		Form DTF-603 .....		Form CT-45 .....	●		
Form DTF-601.1 .....		Form CT-43 .....		Form CT-46 .....	●		
Form DTF-602 .....		Form CT-43.1 .....					
Servicing mortgages credit .....							
Minimum tax credit from Form CT-3-ATT, line 27 .....							
94 Total credits listed above (enter here and on line 74; attach appropriate form or statement for each credit claimed; the portion of the credit claimed as a refund should be shown on line 93) .....						94	

**Composition of Prepayments on line 82**

	Date Paid	Amount
95 Mandatory first installment	95	
96 CT-400 installments	96 1	
	2	
	3	
97 Payment with extension (Form CT-5, line 7)	97	
98 Credit from prior years	98	
99 Credit from Form CT-3M/4M <input type="text" value="Period"/>	99	
100 Total prepayments (add lines 95 through 99 - enter here and on line 82)	100	

101 Was this corporation involved in a merger, acquisition or consolidation on or after April 19, 1989? If Yes, complete and attach Form CT-244 101  Yes  No

102 Does this corporation have an interest in **real property** located in New York State? 102  Yes  No

103 Has controlling interest in this corporation's stock changed at any time during the last 3 years? ... If you answered Yes to questions 102 and 103, attach an explanation (see instructions) 103  Yes  No

**Interest Paid to Shareholders**

104 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) 104  Yes  No

Shareholder's name		Social security number or EIN
Interest paid to shareholder	Total indebtedness to shareholder described above	Total interest paid

105 Is there written evidence of the indebtedness? 105  Yes  No

106 Are you claiming small business taxpayer status for lower entire net income tax rates? 106  Yes  No

107 Enter total capital contributions (see worksheet in instructions) 107

Federal return filed  1120  1120-A  1120-S  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
<input type="checkbox"/>	<input type="checkbox"/>

If more than 50% owned by another corporation - parent corporation: 

Name	EIN
<input type="checkbox"/>	<input type="checkbox"/>

Corporations organized outside New York State complete the following for capital stock issued and outstanding.

Number of par shares	Value	Number of no par shares	Value
	/ \$		/ \$

If you do not need forms mailed to you next year, check box. We will send you a label for use on next year's return (see instructions.)

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

Signature of elected officer or authorized person		Official title	Date
Paid Preparer Use Only	Firm's name (or yours if self-employed)	ID number	Date
	Address	Signature of individual preparing this return	

**Schedule A, Part I — Computation of Business Allocation Percentage for Aviation Corporations**

	A New York State	B Everywhere	
108 Revenue aircraft arrivals and departures .....	108 ●	●	
109 New York percentage (divide line 108, column A, by line 108, column B) .....			109 ● %
110 Revenue tons handled .....	110 ●	●	
111 New York percentage (divide line 110, column A, by line 110, column B) .....			111 ● %
112 Originating revenue .....	112 ●	●	
113 New York percentage (divide line 112, column A, by line 112, column B) .....			113 ● %
114 Total (add lines 109, 111 and 113) .....			114 %
115 New York allocation percentage (divide line 114 by three; use to compute lines 21, 38 and 62, and Form CT-3-ATT, line 6) .....			115 ● %

**Schedule A, Part II — Computation of Business Allocation Percentage**

Did you make an election to use fair market value in your property factor? ..... ●  Yes    ●  No  
 If this is your first tax year, are you making the election to use fair market value in your property factor? .. ●  Yes    ●  No

	A New York State	B Everywhere	
<b>Average value of (see instructions):</b>			
116 Real estate owned .....	116 ●	●	
117 Real estate rented .....	117 ●	●	
118 Inventories owned .....	118 ●	●	
119 Tangible personal property owned .....	119 ●	●	
120 Tangible personal property rented .....	120 ●	●	
121 Total (add lines 116 through 120) .....	121 ●	●	
122 New York State property factor (divide line 121, column A, by line 121, column B) .....			122 ● %
<b>Receipts in the regular course of business from:</b>			
123 Sales of tangible personal property shipped to points within New York State .....	123 ●	●	
124 All sales of tangible personal property .....	124 ●	●	
125 Services performed .....	125 ●	●	
126 Rentals of property .....	126 ●	●	
127 Royalties .....	127 ●	●	
128 Other business receipts .....	128 ●	●	
129 Total (add lines 123 through 128) .....	129 ●	●	
130 New York State receipts factor (divide line 129, column A, by line 129, column B) .....			130 ● %
131 Additional receipts factor (enter factor from line 130) .....			131 ● %
132 Wages and other compensation of employees except general executive officers .....	132 ●	●	
133 New York State payroll factor (divide line 132, column A, by line 132, column B) .....			133 ● %
134 Total New York State factors (add lines 122, 130, 131 and 133) .....			134 %
135 Business allocation percentage (divide line 134 by four or by the number of factors) Enter here and in the boxes on line 21 and line 38 .....			135 ● %

**Schedule A, Part III — Computation of Alternative Business Allocation Percentage for Minimum Taxable Income Base**

Average value of (see instructions):		A New York State	B Everywhere	
136	Real estate owned .....	136		
137	Real estate rented .....	137		
138	Inventories owned .....	138		
139	Tangible personal property owned .....	139		
140	Tangible personal property rented .....	140		
141	Total (add lines 136 through 140) .....	141 ●		
142	New York State property factor (divide line 141, column A, by line 141, column B) .....		142 ●	%
<b>Receipts in the regular course of business from:</b>				
143	Sales of tangible personal property shipped to points within New York State .....	143		
144	All sales of tangible personal property .....	144		
145	Services performed .....	145		
146	Rentals of property .....	146		
147	Royalties .....	147		
148	Other business receipts .....	148		
149	Total (add lines 143 through 148) .....	149 ●		
150a	New York State receipts factor (divide line 149, column A, by line 149, column B) .....		150a ●	%
150b	Additional receipts factor (enter factor from line 150a) .....		150b	%
151	Wages and other compensation of employees except general executive officers .....	151 ●		
152	New York State payroll factor (divide line 151, column A, by line 151, column B) .....		152 ●	%
153	Total New York State factors (add lines 142, 150a, 150b and 152) .....		153	%
154	Alternative business allocation percentage (divide line 153 by four or by the number of factors) Enter here and in the box on line 62 and on Form CT-3-ATT, line 6 .....		154 ●	%