



Department of Taxation and Finance
Supplement to Corporation Tax Instructions CT-1

CT-1

Form CT-1 contains general instructional information, serving as a supplement to corporation tax instructions. This form contains information on the following topics:

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- Business information
- Entry formats
- Are you claiming an overpayment?
- NAICS business code number and NYS principal business activity
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Website

Any references given to the Tax Department's website are at *www.tax.ny.gov*.

Up-to-date information affecting your tax return

For tax law changes and forms corrections that occurred after the forms and instructions were finalized, see Forms corrections, changes, and up-to-date information or visit our website (search: *forms*)

New for 2023

For a detailed list of what's new, including a summary of tax law changes, see New for 2023 or visit our website (search: *2023*).

How to fill out your tax return

Business information

Enter the corporation's business information at the top of the first page of your return. Be sure to enter the corporation's mailing name if different from its legal name.

If you need to update your corporation tax address or phone number, enter your new address and/or phone number in the appropriate area of your return. If you need to update your address or phone number after you have filed your return, you can do so online. Visit our website (see *Need help?*) and look for the change my address option. Once your corporation tax information has been updated online, you do not need to indicate a change of address on any corporation tax forms submitted to the Tax Department.

If you prefer to change your address by form, use Form DTF-96, *Report of Address Change for Business Tax Accounts*. You must report other changes (such as business name or ID number) on Form DTF-95, *Business Tax Account Update*. You can get these forms from our website or by phone (see *Need help?*).

Entry formats

Entering dates: Unless you are specifically directed to use a different format, enter dates in the *mm-dd-yy* format (using dashes and not slashes).

Negative amounts: Show any negative amounts with a minus (-) sign, unless instructed otherwise.

Percentages: When computing percentages, convert decimals into percentages by moving the decimal point two spaces to the right. Round percentages to four decimal places unless directed otherwise.

Example: $5,000/7,500 = 0.6666666 = 66.6667\%$.

Whole dollar amounts: You may elect to show amounts in whole dollars rather than in dollars and cents. Round any amount from 50 cents to 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.

Are you claiming an overpayment?

If you are claiming an overpayment, mark an **X** in the overpayment box to the right of your employer identification number (EIN) and file number, on page 1 of your return. On many of the returns listed, there may be **more than one** overpayment line. Use this chart and the instructions for the return you are filing to identify the overpayment line on each New York State corporation tax return.

Form	Line number	Form	Line number
CT-3	Part 2, line 20c	CT-183	12
CT-3-A	Part 2, line 21c	CT-183-M	12
CT-3-M	13c	CT-184	15c
CT-3-S	Part 2, line 47	CT-184-M	13c
CT-13	23	CT-186	16
CT-33	22c	CT-186-E	13f
CT-33-A	27c	CT-186-M	17
CT-33-C	20c	CT-186-P	18c
CT-33-M	23c	CT-186-P/M	15c
CT-33-NL	16c		

NAICS business code number and NYS principal business activity

Use Publication 910, *NAICS Codes for Principal Business Activity for New York State Tax Purposes*, to obtain the six-digit North American Industry Classification System (NAICS) code that most closely relates to your **principal business activity for New York State tax purposes**; it may be different from the NAICS code you reported for your business activity for federal tax purposes.

Limitation on tax credit eligibility

As of April 30, 2014, and for acts committed on or after this date, you are **not** eligible for any business credits if you are convicted of an offense defined in New York State Penal Law:

- Article 200 (*Bribery Involving Public Servants and Related Offenses*),
- Article 496 (*Corrupting the Government*), or
- Article 195, § 195.20 (*Defrauding the Government*).

You **must** answer the question related to this topic on your tax return, so the Tax Department can process your return.

Third-party designee

If you want to authorize another individual (third-party designee) to discuss this tax return with the New York State Tax Department, mark an **X** in the Yes box in the third-party designee area of your return. Also print the designee's name, phone number, email address, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, print the preparer's name in the space for the designee's name and enter the preparer's phone number in the space for the designee's phone number. You do not have to provide the other information requested. If you do not want to authorize another person, mark an **X** in the No box.

If you mark the **Yes** box, you are authorizing the Tax Department to discuss with the designee any questions related to this return. You are also authorizing the designee to give and receive confidential taxpayer information relating to:

- this return, including missing information,
- any notices or bills arising from this filing that you share with the designee (they will not be sent to the designee),
- any payments and collection activity arising from this filing, and
- the status of your return or refund.

This authorization will not expire but will only cover matters relating to this return. If you decide to revoke this designee's authority at any time, call us (see *Need help?*).

You are not authorizing the designee to receive your refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want someone to represent you or perform services for you beyond the scope of the third-party designee, you must designate the person using a power of attorney (for example, Form POA-1, *Power of Attorney*).

Paid preparer identification numbers

Paid preparer's responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing the paid preparer section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *Excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. (Information on the New York State Tax Preparer Registration Program is available on our website (see *Need help?*). In addition, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number (SSN). (PTIN information is available at www.irs.gov).

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our website for more information about the tax preparer registration requirements.

Important reminder to file a complete return: You must complete all required schedules and forms that make up your return and include all pages of those forms and schedules when you file. Returns that are missing required pages or that have pages with missing entries are considered incomplete and cannot be processed and may subject taxpayers to penalty and interest.

Is your return in processible form?

Returns must be prepared in a manner that will permit their routine handling and processing and include all pages. We will not pay interest on an overpayment of taxes until a return is in a processible form which includes a required signature.

Use of reproduced and computerized forms

Good quality photocopies of returns are acceptable if they have an original signature in the correct place. We will accept computer-produced corporation tax returns if they meet our printing specifications. For more information, see Publication 76, *Specifications for Reproduction of New York State Corporation Tax Forms*.

General information

Electronic filing and electronic payment mandate

You must electronically file if you meet **all three** of the following conditions:

- prepare tax documents yourself, without the assistance of a tax professional;
- use approved e-file tax software to prepare—or use a computer to prepare, document, or calculate— your return, extension, mandatory first installment or estimated tax payment; and
- have broadband Internet access.

You may also be required to electronically pay any tax due. For more information, see E-file mandate and filing/payment methods or visit our website (search: *mandate*).

Tax return preparers: For information about how the mandate applies to you, see Tax return preparer e-file mandate.

Online services

Create an Online Services account and log in to:

- make payments
- view your filing and payment history
- sign up for electronic communications about refunds, bills, and notices
- respond to bills and notices

Access is available 24 hours a day, 7 days a week.

For more information, see Online Services or visit our website (search: *online*).

Web File

Web File refers to electronically filing corporation tax forms and returns using your Business Online Services account.

You may be mandated to electronically file Forms CT-400, *Estimated Tax for Corporations*, and CT-300, *Mandatory First Installment (MFI) of Estimated Tax for Corporations*; when you use your Business Online Services account to Web File, it's free—no additional software needed.

You may also be mandated to electronically file or use Web File for the following extension requests:

- Form CT-5, *Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both)*
- Form CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both)*
- Form CT-5.4, *Request for Six-Month Extension to File New York S Corporation Franchise Tax Return*
- Form CT-5.6, *Request for Three-Month Extension to File Form CT-186 (for utility corporation franchise tax return, MTA surcharge return, or both)*
- Form CT-5.9, *Request for Three-Month Extension to File (for certain Article 9 tax returns, MTA surcharge, or both)*
- Form CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E (for telecommunications tax return and utility services tax return)*

Benefits of Web Filing include:

- direct payment from your bank account or by ACH credit
- instant confirmation

For more information, see Corporation Tax Web File or visit our website (search: *corporation*).

Form CT-200-V, Payment Voucher for E-Filed Corporation Tax Returns and Extensions

Use the paper voucher, Form CT-200-V, **only** for returns or extensions that were **e-filed** when you want to pay with a paper check or money order. **Never** use a payment voucher with a paper-filed return.

Collection of debts from your refund or overpayment

We will keep all or part of your refund or overpayment if you owe:

- a past-due, legally enforceable debt to a *New York State agency*,
- a New York City tax warrant judgment debt, or
- a past-due legally enforceable debt to another state, provided that state has entered into a reciprocal agreement (an agreement to offset money owed to you, such as a refund, and apply it to your outstanding debt) with New York State.

If we keep your refund or overpayment, we will notify you. We will refund or carry forward any amount that exceeds your debt.

A *New York State agency* includes any:

- state department,
- board,
- bureau,
- division,
- commission,
- committee,
- public authority,
- public benefit corporation,
- council,
- office, or
- other entity performing a governmental or proprietary function for the state or a social services district.

If the United States, or any state, imposes a cost or fee to pay or remit your overpayment to satisfy a New York State tax debt, the Tax Department is authorized to add it to your tax debt.

If you have any questions about whether you owe a past-due, legally enforceable debt to a state agency, or to another state, or whether you owe a New York City tax warrant judgment debt, contact the state agency, the other state, or the New York City Department of Finance.

For New York State tax liabilities only, call 518-457-5434 or write to:

**NYS TAX DEPARTMENT
CIVIL ENFORCEMENT DIVISION
W A HARRIMAN CAMPUS
ALBANY NY 12227-4000**

For more information about offsets, see New York State offset programs or visit our website (search: *offset*).

More collection options for New York State

If you owe unpaid debt to New York State, we may collect your debt by taking money from (offsetting) payments owed you by the federal government or by another state. Reciprocal offset agreements also allow the federal government, as well as other states, to collect delinquent non-tax debt by offsetting payments owed you by New York State.

Lottery prizes applied against tax liabilities: As a result of matching names of those owing tax liabilities to New York against the names of those winning lottery prizes in excess of \$600, the Tax Department may automatically apply all or part of the lottery prize against any outstanding liabilities for taxes we administer.

Fee for payments returned by banks

The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department will not charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

Reporting requirements for tax shelters

The Tax Law requires taxpayers to report information about transactions that present the potential for tax avoidance (tax shelters). There are separate reporting requirements for those who use tax shelters and for those who promote the use of tax shelters. For the most recent information on these reporting requirements, see TSB-M-05(2)C, *Disclosure of Certain Transactions and Related Information Regarding Tax Shelters*.

Tax shelter penalties

You **must** disclose certain transactions and related information regarding tax shelters and fully pay the taxes due to participation in these shelters. If you do not, the Tax Department may impose a penalty. For more information, see TSB-M-05(2)C.

Voluntary Disclosure and Compliance Program

The Voluntary Disclosure and Compliance Program provides relief from certain penalties and criminal prosecution to eligible taxpayers who come forward and reveal previously undisclosed liabilities. For more information, see TSB-M-08(11)C, *Voluntary Disclosure and Compliance Program*. and Voluntary Disclosure and Compliance Program. You may also visit our website (search: *voluntary*).

Your rights under the Tax Law

The Taxpayer Bill of Rights requires, in part, that the Tax Department must advise you, in writing, of:

- your rights and obligations during an audit, and
- your right to appeal a departmental decision.

The department must also notify you when your appeal rights have been exhausted and advise you of its enforcement capabilities to obtain payment.

For a complete copy of the information contained in all of these statements, see Publication 131, *Your Rights and Obligations Under the Tax Law*, visit our website (search: *rights*) or call us. See *Need help?*

Need help?

Visit our website at www.tax.ny.gov.

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Contact	Number
Corporation Tax Information Center:	518-485-6027
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.