



CT-3

New York State Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law - Article 9-A

Staple forms here

All filers must enter tax period:

Final return [] Amended return [] (see page 5 of the instructions)

beginning [] ending []

Form with fields: Employer identification number, File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, etc.

See Form CT-3/4-I, Instructions for Forms CT-4, CT-3, and CT-3-ATT, before completing this return.

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 (MCTD)?

A. Pay amount shown on line 93. Make payable to: New York State Corporation Tax. Attach your payment here.

B. Federal return filed (you must mark an X in one): Attach a complete copy of your federal return.

Form 1120 [] Form 1120-H [] Form 1120-REIT or Form 1120-RIC [] Consolidated basis [] Form 1120S [] Other: []

C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS []

D. Have you underreported your tax due on past returns? To correct this without penalty, visit us at www.nystax.gov.

E. Did the entity have an interest in real property located in New York State during the last 3 years? (mark an X in the appropriate box) Yes [] No []

F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark an X in the appropriate box) Yes [] No []

(continued)

Computation of entire net income (ENI) base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions	•	1.		
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions)	•	2.		
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock.....	•	3.		
4a	Interest deductions directly attributable to subsidiary capital.....	•	4a.		
4b	Noninterest deductions directly attributable to subsidiary capital.....	•	4b.		
5a	Interest deductions indirectly attributable to subsidiary capital.....	•	5a.		
5b	Noninterest deductions indirectly attributable to subsidiary capital.....	•	5b.		
6	New York State and other state and local taxes deducted on your federal return (see instructions)	•	6.		
7	Federal depreciation from Form CT-399, if applicable (see instructions)	•	7.		
8	Other additions (see instructions) • IRC Section 199 deduction: <input type="checkbox"/>	•	8.		
9	Add lines 1 through 8.....	•	9.		
10	Income from subsidiary capital (from Form CT-3-ATT, line 26)	•	10.		
11	Fifty percent of dividends from nonsubsidiary corporations (see instr.)	•	11.		
12	Foreign dividends gross-up not included on lines 10 and 11.....	•	12.		
13	New York net operating loss deduction (NOLD) (attach federal and New York State computations)	•	13.		
14	Allowable New York State depreciation from Form CT-399, if applicable (see instr.)	•	14.		
15	Other subtractions (attach list; see instructions)	•	15.		
16	Total subtractions (add lines 10 through 15)	•	16.		
17	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here and on line 42)	•	17.		
18	Investment income before allocation (from Form CT-3-ATT, line 22, but not more than line 17 above) ...	•	18.		
19	Business income before allocation (subtract line 18 from line 17)	•	19.		
20	Allocated investment income (multiply line 18 by <input type="text"/> % from Form CT-3-ATT, line 5)	•	20.		
21	Allocated business income (multiply line 19 by <input type="text"/> % from line 119, 121, or 141)	•	21.		
22	Total allocated income (add lines 20 and 21)	•	22.		
23	Optional depreciation adjustments (attach Form CT-324; enter here and on line 69)	•	23.		
24	ENI base (line 22 plus or minus line 23)	•	24.		
25	ENI base tax (multiply line 24 by the appropriate rate from the Tax rates schedule on page 6 of Form CT-3/4-I; enter here and on line 72)	•	25.		

Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)

			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 28; if none, enter 0)	•	33.		
34	Business and investment capital (subtract line 33 from line 32)	•	34.		
35	Investment capital (from Form CT-3-ATT, line 7, column E; if none, enter 0)	•	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 5)	•	37.		
38	Allocated business capital (multiply line 36 by <input type="text"/> % from line 119, 121, or 141)	•	38.		
39	Capital base (add lines 37 and 38)	•	39.		
40	Capital base tax (see instructions)	•	40.		
41	Issuer's allocation percentage (see instructions)	•	41.		%

Computation of minimum taxable income (MTI) base

42	ENI from line 17	42.	
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 February 28, 1986.....	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	Add lines 42 through 50	51.	
Tax preference items (see instructions)			
52	Depletion.....	52.	
53	Appreciated property charitable deduction	53.	
54	Intangible drilling costs.....	54.	
55	Add lines 51 through 54	55.	
56	New York NOLD from line 13.....	56.	
57	Add lines 55 and 56.....	57.	
58	Alternative net operating loss deduction (ANOLD) (see instructions)	58.	
59	MTI (subtract line 58 from line 57)	59.	
60	Investment income before apportioned NOLD (add line 18 and Form CT-3-ATT, line 21)	60.	
61	Investment income not included in ENI but included in MTI	61.	
62	Investment income before apportioned ANOLD (add lines 60 and 61)	62.	
63	Apportioned New York ANOLD (see instructions)	63.	
64	Alternative investment income before allocation (subtract line 63 from line 62)	64.	
65	Alternative business income before allocation (subtract line 64 from line 59)	65.	
66	Allocated alternative business income (multiply line 65 by <input type="text" value=""/> % from line 119, 121, or 161)	66.	
67	Allocated alternative investment income (multiply line 64 by <input type="text" value=""/> % from Form CT-3-ATT, line 5)	67.	
68	Allocated MTI (add lines 66 and 67)	68.	
69	Optional depreciation adjustments from line 23.....	69.	
70	MTI base (line 68 plus or minus line 69)	70.	
71	Tax on MTI base (multiply line 70 by 1.5% (.015))	71.	

(continued)

Computation of tax

72	Tax on ENI base from line 25	•	72.	
73	Tax on capital base from line 40 (see instructions)			
	New small business: First year • <input type="checkbox"/> Second year • <input type="checkbox"/>	•	73.	
You must enter an amount on line 74a below; if none, enter 0.				
74a	New York receipts (see instructions)	•	74a.	
74b	Fixed dollar minimum tax (see instructions)	•	74b.	
75	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception)	•	75.	
76	Subsidiary capital base from Form CT-3-ATT, line 31	•	76.	
77	Subsidiary capital base tax from Form CT-3-ATT, line 32	•	77.	
78	Tax due before credits (add lines 75 and 77)	•	78.	
79	Tax credits (from line 100a; attach appropriate form for each credit claimed)	•	79.	
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter 0)	•	80.	
81	Amount from line 71 or 74b, whichever is larger	•	81.	
82	Tax due (see instructions)	■	82.	
First installment of estimated tax for next period:				
83a	If you filed a request for extension, enter amount from Form CT-5, line 2	•	83a.	
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instructions	■	83b.	
84	Add line 82 and line 83a or 83b		84.	
85	Total prepayments from line 106	•	85.	
86	Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter 0)		86.	
87	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	•	87.	
88	Interest on late payment (see instructions)	•	88.	
89	Late filing and late payment penalties (see instructions)	•	89.	
90	Balance (add lines 86 through 89)		90.	
Voluntary gifts/contributions (see instructions):				
91a	Amount for Return a Gift to Wildlife	■	91a.	00
91b	Amount for Breast Cancer Research and Education Fund	■	91b.	00
91c	Amount for Prostate Cancer Research, Detection, and Education Fund	■	91c.	00
91d	Amount for 9/11 Memorial	■	91d.	00
92	Total (add lines 84, 87, 88, 89, and 91a through 91d)		92.	
93	Balance due (If line 85 is less than line 92, subtract line 85 from line 92 and enter here. This is the amount due; enter the payment amount on line A on page 1)	■	93.	
94	Overpayment (If line 85 is more than line 92, subtract line 92 from line 85. This is your overpayment; enter here and see instructions)		94.	
95	Amount of overpayment to be credited to next period	■	95.	
96	Balance of overpayment (subtract line 95 from line 94)	•	96.	
97	Amount of overpayment to be credited to Form CT-3M/4M	•	97.	
98	Refund of overpayment (subtract line 97 from line 96)	■	98.	
99a	Refund of unused tax credits (see instructions and attach appropriate forms)	■	99a.	
99b	Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms)	■	99b.	

(continued)

Summary of credits claimed on line 79 against current year's franchise tax (see instructions for lines 79, 99a, 99b, 100a, and 100b)

Form CT-38, line 28.....	<input type="text"/>	Form CT-246.....	<input type="text"/>	Form CT-611.....	<input type="text"/>
Form CT-40.....	<input type="text"/>	Form CT-248.....	<input type="text"/>	Form CT-611.1.....	<input type="text"/>
Form CT-41.....	<input type="text"/>	Form CT-249.....	<input type="text"/>	Form CT-612.....	<input type="text"/>
Form CT-43.....	<input type="text"/>	Form CT-250.....	<input type="text"/>	Form CT-613.....	<input type="text"/>
Form CT-44.....	<input type="text"/>	Form CT-259.....	<input type="text"/>	Form CT-631.....	<input type="text"/>
Form CT-46.....	<input type="text"/>	Form CT-601.....	<input type="text"/>	Servicing mortgages credit	<input type="text"/>
Form CT-47.....	<input type="text"/>	Form CT-601.1.....	<input type="text"/>	Form DTF-619	<input type="text"/>
Form CT-238.....	<input type="text"/>	Form CT-602	<input type="text"/>	Form DTF-621	<input type="text"/>
Form CT-239.....	<input type="text"/>	Form CT-603.....	<input type="text"/>	Form DTF-622	<input type="text"/>
Form CT-241.....	<input type="text"/>	Form CT-604.....	<input type="text"/>	Form DTF-624	<input type="text"/>
Form CT-242.....	<input type="text"/>	Form CT-605.....	<input type="text"/>	Form DTF-630	<input type="text"/>
Form CT-243.....	<input type="text"/>	Form CT-606.....	<input type="text"/>	Other credits.....	<input type="text"/>

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box.....

100a Total tax credits claimed above (enter here and on line 79; attach form or statement for each tax credit claimed) **100a.**

100b Total tax credits above that are refund eligible (see instructions) **100b.**

Composition of prepayments on line 85 (see instructions)

	Date paid	Amount
101 Mandatory first installment	101.	
102a Second installment from Form CT-400.....	102a.	
102b Third installment from Form CT-400	102b.	
102c Fourth installment from Form CT-400.....	102c.	
103 Payment with extension request from Form CT-5, line 5	103.	
104 Overpayment credited from prior years	104.	
105 Overpayment credited from Form CT-3M/4M.....	105.	
106 Total prepayments (add lines 101 through 105; enter here and on line 85)	106.	

107 If you are a member of an affiliated federal group, enter primary corporation name and EIN:

• Name EIN

If you are more than 50% owned by another corporation, enter parent corporation name and EIN:

• Name EIN

Interest paid to shareholders

108 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? <i>(mark an X in the appropriate box)</i> If Yes, complete the following and line 109 <i>(attach additional sheets if necessary)</i>				108.	Yes <input type="checkbox"/> No <input type="checkbox"/>
Shareholder's name	SSN or EIN				
Interest paid to shareholder	Total indebtedness to shareholder described above	<input checked="" type="checkbox"/> Total interest paid			
109 Is there written evidence of the indebtedness? <i>(mark an X in the appropriate box)</i>				109.	Yes <input type="checkbox"/> No <input type="checkbox"/>
110 Interest deducted in computing FTI on line 1 of this form.....				110.	
111 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years				111.	

Schedule A, Part 1 – Computation of business allocation percentage for aviation corporations

		A New York State	B Everywhere	
112a Revenue aircraft arrivals and departures.....	• 112a.			
112b Adjustment per Tax Law section 210.3(a)(7)(A)	• 112b.	.60		
112c Adjusted NYS revenue aircraft arrivals and departures <i>(multiply line 112a, column A, by line 112b)</i>	• 112c.			
113 New York State percentage <i>(divide line 112c by line 112a, column B)</i>	• 113.			%
114a Revenue tons handled	• 114a.			
114b Adjustment per Tax Law section 210.3(a)(7)(A)...	• 114b.	.60		
114c Adjusted NYS revenue tons handled <i>(multiply line 114a, column A, by line 114b)</i>	• 114c.			
115 New York State percentage <i>(divide line 114c by line 114a, column B)</i>	• 115.			%
116a Originating revenue.....	• 116a.			
116b Adjustment per Tax Law section 210.3(a)(7)(A)...	• 116b.	.60		
116c Adjusted NYS originating revenue <i>(multiply line 116a, column A, by line 116b)</i>	• 116c.			
117 New York State percentage <i>(divide line 116c by line 116a, column B)</i>	• 117.			%
118 Total <i>(add lines 113, 115, and 117)</i>	• 118.			%
119 New York business allocation percentage <i>(divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-38, line 6)</i>	• 119.			%

Schedule A, Part 2 – Computation of business allocation percentage for trucking and railroad corporations

		A New York State	B Everywhere	
120 Revenue miles	• 120.			
121 New York State business allocation percentage <i>(divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-38, line 6)</i>	• 121.			%

Schedule A, Part 3 – Computation of business allocation percentage (see instructions)

Did you make an election to use fair market value in your property factor? (mark an **X** in the appropriate box) Yes No

If this is your first tax year, are you making the election to use fair market value in your property factor? (mark an **X** in the appropriate box) Yes No

Mark an **X** in the box if you are an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier (see instructions)

If you are **not** an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete **only** lines 129 through 136 and enter on line 141 the receipts factor computed on line 136. The receipts factor is the business allocation percentage.

		A New York State	B Everywhere	
Average value of property (see instructions)				
122	Real estate owned	122.		
123	Real estate rented	123.		
124	Inventories owned	124.		
125	Tangible personal property owned	125.		
126	Tangible personal property rented	126.		
127	Total (add lines 122 through 126)	127.		
128	New York State property factor (divide line 127, column A, by line 127, column B)			128. %

Receipts in the regular course of business from:

129	Sales of tangible personal property allocated to New York State	129.		
130	All sales of tangible personal property	130.		
131	Services performed	131.		
132	Rentals of property	132.		
133	Royalties	133.		
134	Other business receipts	134.		
135	Total (add lines 129 through 134)	135.		
136	New York State receipts factor (divide line 135, column A, by line 135, column B)			136. %
137	New York State additional receipts factor (see instructions)			137. %

Payroll

138	Wages and other compensation of employees, except general executive officers	138.		
139	New York State payroll factor (divide line 138, column A, by line 138, column B)			139. %
140	Total New York State factors (add lines 128, 136, 137, and 139)			140. %
141	New York State business allocation percentage (see instructions)			141. %

Schedule A, Part 4 – Computation of alternative business allocation percentage for MTI base (see instructions)

If you are **not** an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete **only** lines 149 through 156 and enter on line 161 the receipts factor computed on line 156. The receipts factor is the alternative business allocation percentage.

		A – New York State	B – Everywhere	
Average value of property (see instructions)				
142	Real estate owned	142.		
143	Real estate rented	143.		
144	Inventories owned	144.		
145	Tangible personal property owned	145.		
146	Tangible personal property rented	146.		
147	Total (add lines 142 through 146)	147.		
148	New York State property factor (divide line 147, column A, by line 147, column B)			148. %

Receipts in the regular course of business from:

149 Sales of tangible personal property allocated to New York State.....	149.			
150 All sales of tangible personal property	150.			
151 Services performed.....	151.			
152 Rentals of property	152.			
153 Royalties	153.			
154 Other business receipts.....	154.			
155 Total (add lines 149 through 154)	155.			
156 New York State receipts factor (divide line 155, column A, by line 155, column B)	156.			%
157 New York State additional receipts factor (see instructions)	157.			%

Payroll

158 Wages and other compensation of employees, except general executive officers	158.			
159 New York State payroll factor (divide line 158, column A, by line 158, column B)	159.			%
160 Total New York State factors (add lines 148, 156, 157, and 159)	160.			%
161 Alternative business allocation percentage (see instructions)	161.			%

162 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition on page 16 of Form CT-3/4-I; mark an X in the appropriate box)	162.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
163 If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions)	163.		
164 Are you claiming qualified New York manufacturer status for lower capital base tax limitation? (see instructions; mark an X in the appropriate box)	164.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
165 Are you claiming qualified New York manufacturer status for lower ENI tax rates? (see instructions; mark an X in the appropriate box)	165.	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Amended return information

If filing an amended return, mark an **X** in the box for any items that apply.

Final federal determination	<input type="checkbox"/>	If marked, enter date of determination: • _____
Net operating loss (NOL) carryback...	<input type="checkbox"/>	Capital loss carryback.....
Federal return filed Form 1139	<input type="checkbox"/>	Form 1120X

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years	•	
Federal NOL carryover total available for use this tax year from all prior tax years.....	•	
New York State NOL carryforward total for future tax years.....	•	
Federal NOL carryforward total for future tax years.....	•	

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
	\$		\$

Third – party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail 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	Signature of authorized person		Official title	
	E-mail address of authorized person			Date
Paid preparer use only	Firm's name (or yours if self-employed)			ID number
	Signature of individual preparing this return		Address	City State ZIP code
	E-mail address of individual preparing this return			Date

See instructions for where to file.



CT-4

New York State Department of Taxation and Finance

General Business Corporation Franchise Tax Return Short Form

Tax Law - Article 9-A

Staple forms here

All filers must enter tax period:

Final return [] Amended return [] (see page 5 of the instructions)

beginning [] ending []

Form with fields: Employer identification number, File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, Date of incorporation, Foreign corporations, NAICS business code number, Principal business activity, Audit.

See Form CT-3/4-I, Instructions for Forms CT-4, CT-3, and CT-3-ATT, before completing this return.

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 (MCTD)? If Yes, you must file Form CT-3M/4M. The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. (mark an X in the appropriate box) Yes [] No []

A. Pay amount shown on line 43. Make payable to: New York State Corporation Tax. Attach your payment here. Detach all check stubs. (See instructions for details.) A. Payment enclosed []

B. Federal return filed (you must mark an X in one): Attach a complete copy of your federal return.

Form 1120 [] Form 1120-H [] Other: [] Consolidated basis [] Form 1120S []

C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS. []

D. Have you underreported your tax due on past returns? To correct this without penalty, visit us at www.nystax.gov.

E. Did the entity have an interest in real property located in New York State during the last 3 years? (mark an X in the appropriate box) Yes [] No []

F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark an X in the appropriate box) Yes [] No []

(continued)

Computation of entire net income (ENI) base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions	•	1.	
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions) ...	•	2.	
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock...	•	3.	
4	New York State and other state and local taxes deducted on your federal return (see instructions) ...	•	4.	
5	Federal depreciation from Form CT-399, if applicable (see instructions)	•	5.	
6	Add lines 1 through 5	•	6.	
7	New York net operating loss deduction (NOLD) (attach federal and New York State computations)	•	7.	
8	Allowable New York State depreciation from Form CT-399, if applicable (see instructions)	•	8.	
9	Refund or credit of certain taxes (see instructions)	•	9.	
10	Total subtractions (add lines 7 through 9)	•	10.	
11	ENI base (subtract line 10 from line 6; show loss with a minus (-) sign; enter here and on line 21)	•	11.	
12	ENI base tax (multiply line 11 by the appropriate rate from the Tax rates schedule on page 6 of Form CT-3/4-I; enter here and on line 28)	•	12.	

Computation of capital base (enter whole dollars for lines 13 through 18; see instructions)

	A Beginning of year	B End of year	C Average value
13	Total assets from federal return.....	•	•
14	Real property and marketable securities included on line 13		•
15	Subtract line 14 from line 13		•
16	Real property and marketable securities at fair market value		•
17	Adjusted total assets (add lines 15 and 16) ...		•
18	Total liabilities		•
19	Capital base (subtract line 18, column C, from line 17, column C)	•	19.
20	Capital base tax (see instructions)	•	20.

Computation of minimum taxable income (MTI) base

21	ENI base from line 11	•	21.	
22	Depreciation of tangible property placed in service after 1986 (see instructions)	•	22.	
23	New York NOLD from line 7	•	23.	
24	Total (add lines 21 through 23)	•	24.	
25	Alternative net operating loss deduction (ANOLD) (see instructions)	•	25.	
26	MTI base (subtract line 25 from line 24)	•	26.	
27	Tax on MTI base (multiply line 26 by 1.5% (.015); see instructions)	•	27.	

Computation of tax (continued on page 3)

28	Tax on ENI base from line 12	•	28.	
29	Tax on capital base from line 20 (see instructions) New small business: First year • <input type="checkbox"/> Second year • <input type="checkbox"/>	•	29.	
30	Fixed dollar minimum tax (See Table 7 in the Tax rates schedule on page 6 of Form CT-3/4-I. You must enter an amount on line 31; see instructions)	•	30.	
31	New York receipts (see instructions)	•	31.	
32	Tax due (amount from line 27, 28, 29, or 30, whichever is largest; see instructions for exception)	■	32.	
First installment of estimated tax for next period:				
33a	If you filed a request for extension, enter amount from Form CT-5, line 2.....	•	33a.	
33b	If you did not file Form CT-5 and line 32 is over \$1,000, see instructions	■	33b.	
34	Add line 32 and line 33a or 33b	•	34.	
35	Total prepayments from line 54	•	35.	
36	Balance (subtract line 35 from line 34; if line 35 is more than line 34, enter 0)	•	36.	

Computation of tax (continued from page 2)

37	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	•	37.	
38	Interest on late payment (see instructions)	•	38.	
39	Late filing and late payment penalties (see instructions)	•	39.	
40	Balance (add lines 36 through 39)	•	40.	
Voluntary gifts/contributions (see instructions):				
41a	Amount for Return a Gift to Wildlife	41a.	00	
41b	Amount for Breast Cancer Research and Education Fund	41b.	00	
41c	Amount for Prostate Cancer Research, Detection, and Education Fund	41c.	00	
41d	Amount for 9/11 Memorial	41d.	00	
42	Total (add lines 34, 37, 38, 39, and 41a through 41d)	•	42.	
43	Balance due (If line 35 is less than line 42, subtract line 35 from line 42 and enter here. This is the amount due; enter the payment amount on line A on page 1)	•	43.	
44	Overpayment (If line 35 is more than line 42, subtract line 42 from line 35. This is your overpayment; enter here and see instructions)	•	44.	
45	Amount of overpayment to be credited to next period	•	45.	
46	Balance of overpayment (subtract line 45 from line 44)	•	46.	
47	Amount of overpayment to be credited to Form CT-3M/4M	•	47.	
48	Refund of overpayment (subtract line 47 from line 46)	•	48.	

Composition of prepayments on line 35 (see instructions)

		Date paid	Amount
49	Mandatory first installment	49.	
50a	Second installment from Form CT-400	50a.	
50b	Third installment from Form CT-400	50b.	
50c	Fourth installment from Form CT-400	50c.	
51	Payment with extension request from Form CT-5, line 5	51.	
52	Overpayment credited from prior years	Period <input type="text"/>	52.
53	Overpayment credited from Form CT-3M/4M	Period <input type="text"/>	53.
54	Total prepayments (add lines 49 through 53; enter here and on line 35)	54.	

Interest paid to shareholders

55	Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? (mark an X in the appropriate box) If Yes, complete the following and lines 56 through 59 (attach additional sheets if necessary)	55.	Yes • <input type="checkbox"/>	No • <input type="checkbox"/>
	Shareholder's name	SSN or EIN		
56	Interest paid to shareholder	56.		
57	Total indebtedness to shareholder described above	57.		
58	Total interest paid	58.		
59	Is there written evidence of the indebtedness? (mark an X in the appropriate box)	59.	Yes • <input type="checkbox"/>	No • <input type="checkbox"/>

Corporations organized outside New York State only

Capital stock issued and outstanding:

60	Number of par shares	<input type="text"/>	\$	<input type="text"/>	Value
61	Number of no-par shares	<input type="text"/>	\$	<input type="text"/>	Value

62 Total receipts entered on your federal return	•	62.		
63 Interest deducted in computing FTI (see instructions)	•	63.		
64 Depreciable assets and land entered on your federal return	•	64.		
65 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years: _____				
66 If you are a member of an affiliated federal group, enter primary corporation name and EIN:				
• <input type="text" value="Name"/>		• <input type="text" value="EIN"/>		
67 If you are more than 50% owned by another corporation, enter parent corporation name and EIN:				
• <input type="text" value="Name"/>		• <input type="text" value="EIN"/>		
68 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition on page 9 of Form CT-3/4-I; mark an X in the appropriate box)		68.	Yes • <input type="checkbox"/>	No • <input type="checkbox"/>
69 If you marked Yes on line 68, enter total capital contributions (see worksheet in instructions)		69.		
70 Are you claiming qualified New York manufacturer status for lower capital base tax limitation? (see instructions; mark an X in the appropriate box)		70.	Yes • <input type="checkbox"/>	No • <input type="checkbox"/>
71 Are you claiming qualified New York manufacturer status for lower ENI tax rates? (see instructions; mark an X in the appropriate box)		71.	Yes • <input type="checkbox"/>	No • <input type="checkbox"/>

Amended return information

If filing an amended return, mark an X in the box for any items that apply.

Final federal determination	• <input type="checkbox"/>	If marked, enter date of determination: • _____
Net operating loss (NOL) carryback...	• <input type="checkbox"/>	Capital loss carryback..... • <input type="checkbox"/>
Federal return filed Form 1139	• <input type="checkbox"/>	Form 1120X..... • <input type="checkbox"/>

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years	•		
Federal NOL carryover total available for use this tax year from all prior tax years.....	•		
New York State NOL carryforward total for future tax years.....	•		
Federal NOL carryforward total for future tax years.....	•		

Third – party designee <small>(see instructions)</small>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN <input type="text"/>

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

Authorized person	Signature of authorized person		Official title	
	E-mail address of authorized person			Date
Paid preparer use only	Firm's name (or yours if self-employed)			ID number
	Signature of individual preparing this return		Address	City State ZIP code
	E-mail address of individual preparing this return			Date

See instructions for where to file.



Request for Six-Month Extension to File

(for franchise/business taxes, MTA surcharge, or both)
Tax Law — Articles 9-A, 13, 32, and 33

All filers must enter tax period:

beginning ending

Employer identification number	File number	Business telephone number ()	
Legal name of corporation		Trade name/DBA	
Mailing name (if different from legal name) and address c/o		State or country of incorporation	Date received (for Tax Department use only)
Number and street or PO box		Date of incorporation	
City	State	ZIP code	
Foreign corporations: date began business in NYS			Audit use
<small>If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in your franchise/business tax return instructions.</small>			

Request for extension of time to file the following forms: Mark box(es) for one article only. Submit only one Form CT-5 and mark an **X** in both boxes in the appropriate article if you are requesting an extension for **both** the franchise tax and MTA surcharge returns. For example, mark an **X** in **both** the CT-3 box and the CT-3M/4M box under Article 9-A if you are requesting an extension of time to file **both** returns.

Note: Do not use this form if you are a combined filer, use Form CT-5.3 instead.

Article 9-A		Article 13	Article 32		Article 33	
CT-3 <input type="checkbox"/>	CT-3M/4M <input type="checkbox"/>	CT-13 <input type="checkbox"/>	CT-32 <input type="checkbox"/>	CT-32-M <input type="checkbox"/>	CT-33 <input type="checkbox"/>	CT-33-M <input type="checkbox"/>
or					CT-33-C <input type="checkbox"/>	CT-33-NL <input type="checkbox"/>
CT-4 <input type="checkbox"/>						

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed A. <input type="text"/>
--	--

Computation of estimated franchise tax

1 Franchise tax from the worksheet in Form CT-5-I	1.	
2 First installment of estimated tax for the next tax year (see instructions)	2.	
3 Total franchise tax and first installment (add lines 1 and 2)	3.	
4 Prepayments of franchise tax (from line 16, column A)	4.	
5 Balance due — franchise tax (subtract line 4 from line 3)	5.	

Computation of estimated MTA surcharge

6 MTA surcharge from the worksheet in Form CT-5-I	6.	
7 First installment of estimated MTA surcharge for the next tax year (see instructions)	7.	
8 Total MTA surcharge and first installment (add lines 6 and 7)	8.	
9 Prepayments of MTA surcharge (from line 16, column B)	9.	
10 Balance due — MTA surcharge (subtract line 9 from line 8)	10.	
11 Total balance due (add lines 5 and 10 and enter here; enter the payment amount on line A above)	11.	

Composition of prepayments — Use this worksheet to determine the prepayments of franchise tax on line 4 and the prepayments of the MTA surcharge on line 9. See instructions.

	Date paid	A. Franchise tax	B. MTA surcharge
12 Mandatory first installment	12.		
13a Second installment from Form CT-400	13a.		
13b Third installment from Form CT-400	13b.		
13c Fourth installment from Form CT-400	13c.		
14 Overpayment credited from prior years	14.		
15 Overpayment credited from Form CT-_____ Period	15.		
16 Total prepayments (total all entries in column A and column B)	16.		

Paid preparer use only	Firm's name (or yours if self-employed)				ID number	
	Signature of individual preparing this document		Address		City	State ZIP code
	E-mail address of individual preparing this document					Date

See instructions for where to file.

This page was intentionally left blank.



CT-5.1

Staple forms here

New York State Department of Taxation and Finance

Request for Additional Extension of Time to File

(for franchise/business taxes, MTA surcharge, or both)

Tax Law — Articles 9, 9-A, 13, 32, and 33

All filers must enter tax period:

Employer identification number	File number	Business telephone number ()	beginning	ending
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name) c/o		State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box		Date of incorporation		
City	State	ZIP code	Foreign corporations: date began business in NYS	
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in your franchise/business tax return instructions.				Audit use

Request for an additional extension of time to file the following forms: Mark an **X** in **both** boxes if you are requesting an additional extension for **both** a state tax return and an associated MTA surcharge return of the same type (for example, CT-183 and CT-183-M). A taxpayer who files more than one type of tax return (for example, CT-183 and CT-184 or CT-3 and CT-186-E) must file a separate extension form for each tax return.

Article 9		Article 9-A		Article 32	
CT-183 <input type="checkbox"/>	CT-183-M <input type="checkbox"/>	CT-3 <input type="checkbox"/>		CT-32 <input type="checkbox"/>	CT-32-M <input type="checkbox"/>
CT-184 <input type="checkbox"/>	CT-184-M <input type="checkbox"/>	or	CT-3M/4M <input type="checkbox"/>	CT-32-A <input type="checkbox"/>	CT-32-M <input type="checkbox"/>
CT-184-R <input type="checkbox"/>		CT-4 <input type="checkbox"/>			
CT-185 <input type="checkbox"/>		CT-3-A <input type="checkbox"/>	CT-3M/4M <input type="checkbox"/>	Article 33	
CT-186 <input type="checkbox"/>	CT-186-M <input type="checkbox"/>			CT-33 <input type="checkbox"/>	CT-33-M <input type="checkbox"/>
CT-186-E <input type="checkbox"/>				CT-33-C <input type="checkbox"/>	
CT-186-EZ <input type="checkbox"/>		Article 13		CT-33-A <input type="checkbox"/>	CT-33-M <input type="checkbox"/>
CT-186-P <input type="checkbox"/>	CT-186-P/M <input type="checkbox"/>	CT-13 <input type="checkbox"/>		CT-33-NL <input type="checkbox"/>	CT-33-M <input type="checkbox"/>

Explain in detail why you need additional time to file:

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

Authorized person	Signature of authorized person		Official title		
	E-mail address of authorized person				Date
Paid preparer use only	Firm's name (or yours if self-employed)				ID number
	Signature of individual preparing this document		Address	City	State ZIP code
	E-mail address of individual preparing this document				Date

See instructions for where to file.

Instructions

General information

If you have already applied for an extension of time to file your return(s) and you still need more time, use Form CT-5.1 to request an additional three-month extension. If you filed one extension form for both your tax return and MTA surcharge return, file only one Form CT-5.1 to request an additional three-month extension.

A corporation taxable under Article 9 with a valid three-month extension is limited to three additional three-month extensions.

A corporation taxable under Article 9-A, 13, 32, or 33 with a valid six-month extension is limited to two additional three-month extensions.

A separate Form CT-5.1 is required for each additional three-month extension. This form may be used by general business corporations and other kinds of corporations such as banks, insurance corporations, transportation corporations, and utilities.

New York S corporations may not use this form since they are not allowed an additional extension of time beyond six months.

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).

When to file

File Form CT-5.1 on or before the expiration of your current extension.

Where to file

Mail this form to: **NYS CORPORATION TAX
PROCESSING UNIT
PO BOX 22102
ALBANY NY 12201-2102**

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: State Processing Center, 431C Broadway, Albany NY 12204-4836.

Approval of request for additional extension

Additional time to file your return will be allowed if you meet the following conditions:

- you have a valid reason for requesting additional time; and
- you have filed a valid request for a franchise/business tax or MTA surcharge return extension (Form CT-5, CT-5.3, CT-5.9, or CT-5.9-E) on or before the original due date of the tax return.

Having an additional extension of time to file your federal tax return does not extend the filing date of your New York State franchise tax return.

Combined groups

A combined group must use one form to file the request for an additional extension. Use the name and employer identification number of the taxpayer that is designated as the parent corporation (the corporation responsible for filing franchise tax return Form CT-3-A, CT-32-A, or CT-33-A) when completing this form.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

Corporation Tax Information Center: (518) 485-6027
In-state callers without free long distance: 1 888 698-2908

To order forms and publications: (518) 457-5431
In-state callers without free long distance: 1 800 462-8100



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at 1 800 634-2110. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.



CT-5.3

Staple forms here

New York State Department of Taxation and Finance

Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both)

Tax Law — Articles 9-A, 32, and 33

All filers must enter tax period:

Employer identification number		File number	Business telephone number ()	beginning	ending
Legal name of corporation			Trade name/DBA		
Mailing name (if different from legal name) and address c/o Number and street or PO box			State or country of incorporation	Date received (for Tax Department use only)	
City State ZIP code			Date of incorporation	Foreign corporations: date began business in NYS	
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in your franchise tax return instructions.			Audit use		

Request for extension of time to file the following forms: Mark an **X** in the box(es) for one article only. Use one form and mark **both** boxes under the appropriate article if you are requesting an extension for **both** the franchise tax and MTA surcharge returns. For example, mark **both** the CT-32-A box and the CT-32-M box under *Article 32* if you are requesting an extension of time to file **both** returns.

Note: Do not file this form if you are a QSSS that has made the New York State S corporation election and your assets, liabilities, income, and deductions are being treated as those of its parent.

Article 9-A		Article 32		Article 33	
CT-3-A <input type="checkbox"/>	CT-3-M/4M <input type="checkbox"/>	CT-32-A <input type="checkbox"/>	CT-32-M <input type="checkbox"/>	CT-33-A <input type="checkbox"/>	CT-33-M <input type="checkbox"/>

A. Pay amount shown on line 14. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed	
	A.	

Computation of estimated franchise tax and minimum tax

1 Combined franchise tax from the worksheet (see instructions)	1.	
2 Combined minimum tax on member corporations with a fixed dollar minimum tax of more than \$1,000 (from the worksheet; see instructions)	2.	
3 Combined minimum tax on member corporations with a fixed dollar minimum tax of \$1,000 or less (from the worksheet; see instructions)	3.	
4 Total combined franchise tax and minimum tax on member corporations (add lines 1, 2, and 3)	4.	
5 First installment of estimated tax for the next tax year (see instructions)	5.	
6 Total combined franchise tax, minimum tax on member corporations, and first installment (add lines 4 and 5)	6.	
7 Prepayments of combined franchise tax and minimum tax on member corporations (enter amount from line 23, column A)	7.	
8 Balance due (subtract line 7 from line 6)	8.	

Computation of estimated MTA surcharge

9 Combined MTA surcharge from the worksheet (see instructions)	9.	
10 First installment of estimated combined MTA surcharge for the next tax year (see instructions)	10.	
11 Total combined MTA surcharge and first installment (add lines 9 and 10)	11.	
12 Prepayments of combined MTA surcharge (enter amount from line 23, column B)	12.	
13 Balance due - combined MTA surcharge (subtract line 12 from line 11)	13.	
14 Total balance due (add lines 8 and 13 and enter here; enter the payment amount on line A above)	14.	

Combined filer information

Part 1 – CT-3-A filers only – member corporations with a fixed dollar minimum tax of more than \$1,000

A Member corporation name	B Employer identification number	C Short tax year		D Subsidiary fixed dollar minimum tax	E Prior year payments	F Total CT-400 payments	G Amount paid with a separately filed CT-5 or CT-5.4 extension
		from (mm-yy)	to (mm-yy)				

15 Add amounts in Part 1, column D **15.**

Part 2 – All combined filers – member corporations with a fixed dollar minimum tax of \$1,000 or less

A Member corporation name	B Employer identification number	C Short tax year		D Subsidiary fixed dollar minimum tax	E Prior year payments	F Total CT-400 payments	G Amount paid with a separately filed CT-5 or CT-5.4 extension
		from (mm-yy)	to (mm-yy)				

16 Add amounts in Part 2, column D **16.**

Part 3 – Parent or payor corporation only

	E Prior year payments	F Total CT-400 payments
17 Parent or payor corporation's prepayments	17.	

Composition of prepayments — Use the following worksheet to determine the prepayments of franchise tax on line 7 and the prepayments of the MTA surcharge on line 12 (see instructions).

	A Combined franchise tax	B Combined MTA surcharge
Composition of prepayments claimed on lines 7 and 12	Amount	Amount
18 Mandatory first installment of combined group	18.	
19a Second installment of combined group from Form CT-400.....	19a.	
19b Third installment of combined group from Form CT-400.....	19b.	
19c Fourth installment of combined group from Form CT-400	19c.	
20 Overpayment credited from combined return of prior years	20.	
21 Overpayment credited from Form CT-_____..... <small>Period</small>	21.	
22 Total prepayments from member not previously included in the combined return	22.	
23 Total prepayments (total all entries in column A and column B)	23.	

Paid preparer use only	Firm's name (or yours if self-employed)				ID number		
	Signature of individual preparing this document		Address		City	State	ZIP code
	E-mail address of individual preparing this document					Date	

See instructions for where to file.



CT-5.4

New York State Department of Taxation and Finance

Staple forms here

Request for Six-Month Extension to File New York S Corporation Franchise Tax Return

All filers must enter tax period:

beginning [] ending []

Employer identification number	File number	Business telephone number ()	[]	
Legal name of corporation				
Mailing name (if different from legal name) and address c/o			State or country of incorporation	Date received (for Tax Department use only)
Number and street or PO box			Date of incorporation	
City	State	ZIP code	Foreign corporations: date began business in NYS	Audit use
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in your franchise tax return instructions.				

You may request a six-month extension of time to file one of the following franchise tax returns: Mark an X in only one box. Under Article 9-A you may select Form CT-3-S. Under Article 32 you may select Form CT-32-S.

Article 9-A	Article 32
CT-3-S <input type="checkbox"/>	CT-32-S <input type="checkbox"/>

A. Pay amount shown on line 5. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed	
	A.	

Computation of estimated franchise tax		
1 Franchise tax (see instructions)		1.
2 First installment of estimated tax for the next tax year (see instructions)		2.
3 Total franchise tax and first installment (add lines 1 and 2)		3.
4 Prepayments of franchise tax (from line 10 below)		4.
5 Balance due (subtract line 4 from line 3 and enter here; enter the payment amount on line A above)		5.

Composition of prepayments — If additional space is needed, enter **see attached** in this section and enter all relevant prepayment information on a separate sheet. Include all amounts in the total on line 10.

	Date paid	Amount
6 Mandatory first installment	6.	
7a Second installment from Form CT-400	7a.	
7b Third installment from Form CT-400	7b.	
7c Fourth installment from Form CT-400	7c.	
8 Overpayment credited from prior years (see instructions)	8.	
9 Overpayment credited from Form CT- [] Period []	9.	
10 Total prepayments (add all entries in Amount column)	10.	

Paid preparer use only	Firm's name (or yours if self-employed)			ID number
	Signature of individual preparing this document	Address	City	State ZIP code
	E-mail address of individual preparing this document			Date

See instructions for where to file.

This page was intentionally left blank.



CT-5.9

New York State Department of Taxation and Finance

Staple forms here

Request for Three-Month Extension To File (for Article 9 tax return, MTA surcharge, or both)

Tax Law — Article 9

For calendar year 2009

Employer identification number	File number	Business telephone number ()	
Legal name of corporation		Trade name/DBA	
Mailing name (if different from legal name) c/o		State or country of incorporation	Date received (for Tax Department use only)
Number and street or PO box		Date of incorporation	
City	State	ZIP code	Foreign corporations: date began business in NYS
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in your franchise/business tax return instructions.			Audit use

This request for an extension of time to file applies only to the forms shown below.

Mark an **X** in the box(es) in one area only. Use one Form CT-5.9 and mark **both** boxes in the appropriate area if you are requesting an extension for **both** the business tax return and the MTA surcharge return. For example, mark **both** the CT-186 box and the CT-186-M box if you are requesting an extension of time to file **both** returns.

CT-183 <input type="checkbox"/>	CT-184 <input type="checkbox"/>	CT-184-R <input type="checkbox"/>	CT-186 <input type="checkbox"/>	CT-186-P <input type="checkbox"/>
CT-183-M <input type="checkbox"/>	CT-184-M <input type="checkbox"/>	CT-185 <input type="checkbox"/>	CT-186-M <input type="checkbox"/>	CT-186-P/M <input type="checkbox"/>

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A. Payment enclosed
--	----------------------------

Computation of estimated tax

1 Tax from worksheet (see instructions)	1.	
2 First installment of estimated tax for the next tax year (see instructions)	2.	
3 Total tax and first installment (add lines 1 and 2)	3.	
4 Prepayments of tax (from line 16, column A)	4.	
5 Balance due — tax and first installment (subtract line 4 from line 3)	5.	

Computation of estimated MTA surcharge

6 MTA surcharge from worksheet (see instructions)	6.	
7 First installment of estimated MTA surcharge for the next tax year (see instructions)	7.	
8 Total MTA surcharge and first installment (add lines 6 and 7)	8.	
9 Prepayments of MTA surcharge (from line 16, column B)	9.	
10 Balance due — MTA surcharge and first installment (subtract line 9 from line 8)	10.	
11 Total balance due (add lines 5 and 10 and enter here; enter the payment amount on line A above)	11.	

Composition of prepayments — Use the following worksheet to determine the prepayments of tax on line 4 and line 9. If additional space is needed, enter **see attached** in this section and enter all relevant prepayment information on a separate sheet. Transfer the totals to the appropriate column on line 16.

		A Business tax		B MTA surcharge	
		Amount		Amount	
12	Mandatory first installment	12.			
13a	Second installment from Form CT-400	13a.			
13b	Third installment from Form CT-400	13b.			
13c	Fourth installment from Form CT-400	13c.			
14	Overpayment credited from prior years (see instructions)	14.			
15	Overpayment credited from Form CT-_____ Period	15.			
16	Total prepayments (total all entries in column A and column B)	16.			

Paid preparer use only	Firm's name (or yours if self-employed)				ID number
	Signature of individual preparing this document	Address	City	State	ZIP code
	E-mail address of individual preparing this document				Date

See instructions for where to file.

This page was intentionally left blank.



CT-13

New York State Department of Taxation and Finance

Unrelated Business Income Tax Return

Amended return checkbox

Tax Law - Article 13

All filers enter tax period: beginning ending

Main form fields: Employer identification number, File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, Date of incorporation, Foreign corporations, NAICS business code number, Principal unrelated business activity, Audit.

Have you filed New York State Form CT-247, Application for Exemption from Corporation Franchise Taxes by a Not-For-Profit Organization? Yes No

Mark an X in this box if you are an employee trust as defined in Internal Revenue Code (IRC) section 401(a)
Mark an X in this box if you ceased operating the unrelated business during the tax year covered by this return

Payment section: A. Pay amount shown on line 22. Make payable to: New York State Corporation Tax. Attach your payment here. Detach all check stubs.

Computation of income and tax

Table with 25 rows for computation of income and tax. Includes lines for federal taxable income, state tax deductions, additions, subtractions, total taxable income, tax based on income, minimum tax, and balance due.

See page 3 for third-party designee, certification, and signature entry areas.

Have you been audited by the Internal Revenue Service in the past 5 years? Yes No If Yes, list years: _____

Federal return was filed on: 990T Other: _____ **Attach a complete copy of your federal return.**

Schedule A – Unrelated business allocation

If you did not maintain a regular place of business outside New York State, leave this schedule blank. A regular place of business is any office, factory, warehouse, or other space regularly used by the taxpayer in its unrelated business. If you claim this allocation, attach a list of each place of business, the location, nature of activities, and number and duties of employees.

Average value of:		A New York State		B Everywhere	
26	Real estate owned (see instructions)	26.			
27	Gross rents (attach list; see instructions)	27.			
28	Inventories owned.....	28.			
29	Other tangible personal property owned (see instructions)	29.			
30	Total (add lines 26 through 29)	30.			
31	Percentage in New York State (divide line 30, column A, by line 30, column B)	31.			%

Receipts in the regular course of business from:

32	Sales of tangible personal property shipped to points within New York State.....	32.			
33	All sales of tangible personal property.....	33.			
34	Services performed.....	34.			
35	Rentals of property	35.			
36	Other business receipts	36.			
37	Total (add lines 32 through 36)	37.			
38	Percentage in New York State (divide line 37, column A, by line 37, column B).....	38.			%
39	Wages, salaries, and other compensation of employees (except general executive officers; see instructions)	39.			
40	Percentage in New York State (divide line 39, column A, by line 39, column B)	40.			%
41	Total of New York State percentages (add lines 31, 38, and 40)	41.			%
42	Business allocation percentage (divide line 41 by three or by the number of percentages)	42.			%

Composition of prepayments claimed on line 18*

		Date paid		Amount	
43	Payment with extension request, Form CT-5, line 5	43.			
44a	Second installment from Form CT-400	44a.			
44b	Third installment from Form CT-400	44b.			
44c	Fourth installment from Form CT-400	44c.			
45	Amount of overpayment credited from prior years	45.			
46	Total prepayments (add lines 43 through 45; enter here and on line 18)	46.			

* Taxpayers subject to the unrelated business income tax are not required to make estimated tax payments. If you did make these unrequired payments, report them on lines 44a, 44b, and 44c.

Amended return information

If filing an amended return, mark an **X** in the box for any items that apply.

Final federal determination If marked, enter date of determination: • _____

Net operating loss (NOL) carryback... Capital loss carryback.....

Federal return filed Form 1139 Amended Form 990T.....

Third – party designee <i>(see instructions)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name <i>(print)</i>	Designee's phone number ()		
	Designee's e-mail 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	Signature of authorized person		Official title		
	E-mail address of authorized person			Date	
Paid preparer use only	Firm's name <i>(or yours if self-employed)</i>			ID number	
	Signature of individual preparing this return	Address	City	State	ZIP code
	E-mail address of individual preparing this return			Date	

See instructions for where to file.



CT-32

New York State Department of Taxation and Finance

Banking Corporation Franchise Tax Return

Tax Law — Article 32

Staple forms here

All filers must enter tax period:

beginning [] ending []

Amended return

Employer identification number (EIN)	File number	If address/phone below is new, mark an X in the box <input type="checkbox"/>	Business telephone number ()	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation		Trade name/DBA		Date of incorporation
Mailing name (if different from legal name above) c/o		State or country of incorporation		Date received (for Tax Department use only)
Number and street or PO box		County code		
City		State	ZIP code	Foreign corporations: date began business in NYS
NAICS business code number (from federal return)	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in the instructions.			
Principal business activity	ZIP code (U.S. headquarters)	OR	Name of country (foreign headquarters)	

Type of bank

Clearinghouse Savings Other commercial

New York assets

Total assets everywhere

If the IRS has completed an audit of any of your returns in the past 5 years,

list years _____.

During the tax year, did you do business in the Metropolitan Commuter Transportation District (MCTD)? Yes No

If Yes, you must file Form CT-32-M.

A. Pay amount shown on line 15. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed	
	A.	

B. Federal return filed: (mark an **X** in one box) **Attach a complete copy of your federal return.**

Form 1120 Form 1120F Consolidated basis Other: _____

C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an **X** in the box and attach Form CT-60-QSSS

D. Are you a member of a federal consolidated group? Yes No

If Yes, complete items a through c below.

a. Number of corporations included in the federal consolidated group..... • []

b. Total consolidated federal taxable income (FTI) before the net operating loss (NOL) deduction... • []

c. If 65% or more of the voting stock of this corporation is owned or controlled, directly or indirectly, by another corporation, give the name and employer identification number of that corporation below.

Name	Employer identification number
------	--------------------------------

Schedule A – Computation of tax and installment payments of estimated tax (see instructions, Form CT-32-I)

1	Allocated taxable entire net income (ENI) (enter amount from line 61, and multiply by the tax rate of .071)	<input type="text"/>	×	.071	•	1.	
2	Allocated taxable alternative ENI from line 69	<input type="text"/>	×	.03	•	2.	
3	Allocated taxable assets (enter amount from line 73	<input type="text"/>	•		•	3.	
	and multiply by the appropriate tax rate; mark an X in the box) .00002 • <input type="checkbox"/> .00004 • <input type="checkbox"/> .0001 • <input type="checkbox"/>						
4	Fixed minimum tax					4.	250 00
5	Franchise tax (amount from line 1, 2, 3, or 4, whichever is largest)					5.	
6	Tax credits (see instructions)					6.	
7	Net franchise tax (subtract line 6 from line 5)					7.	
First installment of estimated tax for next period:							
8a	If you filed an application for extension, enter amount from Form CT-5, line 2					8a.	
8b	If you did not file Form CT-5 and line 7 is over \$1,000, see instructions.....					8b.	
9	Total (add line 7 and line 8a or 8b)					9.	
10	Total prepayments from line 167					10.	
11	Balance (if line 10 is less than line 9, subtract line 10 from line 9)					11.	
12	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	<input type="checkbox"/>				12.	
13	Interest on late payment (see instructions)					13.	
14	Late filing and late payment penalties (see instructions)					14.	
15	Balance due (add lines 11 through 14 and enter here; enter payment amount on line A on page 1)					15.	
16	Overpayment (if line 9 is less than line 10, subtract line 9 from line 10)					16.	
17	Amount of overpayment to be credited to the next period					17.	
18	Balance of overpayment (subtract line 17 from line 16)					18.	
19	Amount of overpayment to be credited to Form CT-32-M.....					19.	
20a	Refund of overpayment (subtract line 19 from line 18; see instructions)					20a.	
20b	Refund of unused tax credits (see instructions)					20b.	
20c	Tax credits to be credited as an overpayment to next year's tax return (see instructions).....					20c.	
21	Issuer's allocation percentage (see instructions; show computation on page 9)					21.	%

Schedule B – Computation and allocation of ENI (see instructions)

22	FTI before NOL and special deductions.....					22.	
Additions							
23	Dividends and interest effectively connected with the conduct of a trade or business not included on line 22					23.	
24	Income effectively connected with the conduct of a trade or business not included on line 22					24.	
25	Dividends and interest not included on line 22					25.	
26	Income taxes paid to the United States, its possessions, or foreign countries, deducted on federal return.....					26.	
27	New York State franchise, MTA surcharges, and Article 23 MCTMT taxes deducted on federal return ...					27.	
28	Total federal depreciation from Form CT-399 and, if applicable, from lines 76 and 78					28.	
29	New York State gains or losses on disposition of property from line 80.....					29.	
30	Amount deducted on your federal return as a result of a safe harbor lease					30.	
31	Amount that would have been required to be included on your federal return except for a safe harbor lease.....					31.	
32	Amount of special additional mortgage recording tax deducted on your federal return and claimed as a tax credit.....					32.	
33	Any other federal deduction previously allowable as a deduction under Article 9-B or 9-C (attach explanation)					33.	
34	Bad debt deduction allowed under Internal Revenue Code (IRC) section 166 or 585.....					34.	
35	Twenty percent of the excess of bad debt deduction (see instructions; attach computation)					35.	
36	Other additions (see instructions) • IRC Section 199 deduction: <input type="text"/>					36.	
37	Total additions (add lines 23 through 36)					37.	

(continued)

Schedule B – Computation and allocation of ENI *(continued)*

Subtractions

38	Interest and other expenses not deducted on federal return that are applicable to lines 23, 24, and 25.....	•	38.	
39	Enter total amount of allowable New York depreciation from Form CT-399 and, if applicable, from line 79	•	39.	
40	Federal gains or losses on disposition of property from lines 81 and 83.....	•	40.	
41	Federal income or gain from installment method transactions under Article 9-B or 9-C.....	•	41.	
42	IRC section 78 dividends included in the computation of lines 22 through 25.....	•	42.	
43	Amount included on your federal return as a result of a safe harbor lease.....	•	43.	
44	Amount that would have been deducted on your federal return except for safe harbor lease...	•	44.	
45	Amount of wages not deducted on the federal return due to IRC section 280C <i>(see instructions)</i>	•	45.	
46	Amount of money received from the FDIC, FSLIC, or RTC <i>(see instructions)</i>	•	46.	
47	Interest income from subsidiary capital <i>(attach list)</i> \$ <input type="text"/> × 17% (.17)	•	47.	
48	Dividend income from subsidiary capital <i>(see instructions)</i> \$ <input type="text"/> × 60% (.6)	•	48.	
49	Net gains from subsidiary capital <i>(see instructions)</i> \$ <input type="text"/> × 60% (.6)	•	49.	
50	Interest income on obligations of New York State, its political subdivisions, and the United States <i>(attach list)</i> \$ <input type="text"/> × 22½% (.225)	•	50.	
51	Adjusted eligible net income of an international banking facility (IBF) from line 107.....	•	51.	
52	Recaptured reserve for losses on loans for IRC section 585(c) taxpayers included on line 22 ...	•	52.	
53	Recoveries of charged-off loans included on line 22 for IRC section 585 taxpayers.....	•	53.	
54	Bad debt deduction under section 1453(h) <i>(attach computation)</i>	•	54.	
55	Bad debt deduction under section 1453(i) <i>(attach computation)</i>	•	55.	
56	New York State NOL deduction <i>(see instructions)</i>	•	56.	
57	Other subtractions from FTI <i>(attach list; include S-6 dividend income: • <input type="text"/>)</i>	•	57.	
58	Total subtractions <i>(add lines 38 through 57)</i>	•	58.	
59a	ENI <i>(add line 22 and line 37; subtract line 58)</i>	•	59a.	
59b	Allocated ENI <i>(multiply line 59a by <input type="text"/> % from line 131 or line 123)</i>	•	59b.	
60	Optional depreciation adjustments <i>(add lines 77 and 82)</i>	•	60.	
61	Allocated taxable ENI <i>(line 59b plus or minus line 60; enter on Schedule A, next to line 1)</i>	•	61.	

Schedule C – Computation and allocation of alternative ENI

62	ENI from line 59a	•	62.	
63	Interest income from subsidiary capital from line 47	•	63.	
64	Dividend income and net gain from subsidiary capital from lines 48 and 49.....	•	64.	
65	Interest income on obligations of New York State, its political subdivisions, and the United States, from line 50.....	•	65.	
66	Alternative ENI <i>(add lines 62 through 65)</i>	•	66.	
67	Allocated alternative ENI: <i>(multiply line 66 by <input type="text"/> % from line 137 or line 123)</i>	•	67.	
68	Optional depreciation adjustments from line 60.....	•	68.	
69	Allocated taxable alternative ENI <i>(line 67 plus or minus line 68; enter here and on Schedule A, next to line 2)</i>	•	69.	

Schedule D – Computation of taxable assets and tax rate (see instructions)

70	Average value of total assets.....	•	70.		
71	Money or other property received from the FDIC, FSLIC, or RTC (see instructions)	•	71.		
72	Taxable assets (subtract line 71 from line 70)		72.		
73	Allocated taxable assets: (multiply line 72 by <input type="text" value=""/> % from line 161 or line 153; enter here and on Schedule A, next to line 3)	•	73.		
74	Compute net worth ratio: Net worth on last day of the tax year = Total assets on last day of the tax year		74.		%
75	Compute percentage of mortgages included in total assets: Average quarterly balance of mortgages = Average quarterly balance of total assets		75.		%

Tax rates

Use the chart below to determine your tax rate. This rate must be used to compute the alternative minimum tax measured by taxable assets. You must meet **both** the net worth ratio and percentage of mortgages included in the total assets requirements to qualify for the lower tax rates.

Mark an **X** in the appropriate box in the last column and use this rate on line 3.

If the net worth ratio (from line 74) is:	And the % of mortgages included in total assets (from line 75) is:	The tax rate is:	Indicate the appropriate rate
Less than 4%	33% or more	.00002	
At least 4% but less than 5%	33% or more	.00004	
All others	All others	.0001	

Schedule E – Depreciation on certain property when method differs from federal

Part 1 – Depreciation on qualified New York property acquired between January 1, 1964, and December 31, 1967 (list each property and the date acquired here; for each property, complete columns C through H on the corresponding lines below; see instructions)

Item	A Description of property	B Date acquired
A		
B		
C		
D		
E		

Item	C Cost	D Federal depreciation prior years	E Federal depreciation this year	F New York depreciation prior years	G New York depreciation this year	H Undepreciated balance
A						
B						
C						
D						
E						
Totals			•		•	

76 Add column E amounts
 Combine this total with line 78, and enter on line 28.

77 Add column G amounts
 Combine this total with line 82, and enter on line 60.

Schedule G – Computation of IBF adjusted eligible net income or loss

If the corporation has an IBF located in New York State, mark an **X** in the appropriate box below and see instructions.

The corporation computed ENI using the: IBF modification method or IBF formula allocation method

Computation of eligible gross income

84	Interest income from eligible loans.....	84.	
85	Interest income from eligible deposits.....	85.	
86	Income from foreign exchange trading and hedging transactions.....	86.	
87	Fee income from eligible transactions.....	87.	
88	Eligible gross income (add lines 84 through 87)	88.	

Computation of applicable expenses

89	Direct expenses.....	89.	
90	Indirect expenses	90.	
91	Total applicable expenses (add lines 89 and 90)	91.	

Computation of ineligible funding amount

92	Eligible net income (subtract line 91 from line 88)	92.	
93	Average aggregate liabilities and other sources of funds of the IBF that are not owed to or received from foreign persons	93.	
94	Average aggregate liabilities and other sources of funds of the IBF	94.	
95	Divide line 93 by line 94	95.	%
96	Ineligible funding amount (multiply line 92 by line 95)	96.	
97	Remaining amount (subtract line 96 from line 92; also enter on line 105)	97.	

Computation of floor amount and adjusted eligible net income or loss

98	Average aggregate amount of loans to and deposits with foreign persons in financial accounts within New York State for tax years 1975, 1976, and 1977	98.	
99	Statutory percentage for the current tax year	99.	%
100	Multiply line 98 by line 99	100.	
101	Average aggregate amount of loans to and deposits with foreign persons in financial accounts within New York State (other than IBF) for the current tax year.....	101.	
102	Balance (subtract line 101 from line 100)	102.	
103	Average aggregate amount of loans to and deposits with foreign persons in financial accounts of the IBF for the current tax year	103.	
104	Enter 100 or the percentage obtained by dividing line 102 by line 103, whichever is less	104.	%
105	Remaining amount (enter amount from line 97)	105.	
106	Floor amount (multiply line 104 by line 105)	106.	
107	Adjusted eligible net income or loss (subtract line 106 from line 105; also enter on line 51)	107.	

Schedule H – Allocation percentages

Are you a banking corporation described in Tax Law section 1452(a)(9)? Yes No

Are you substantially engaged in providing management, administrative, or distribution services to an investment company as such terms are defined in Tax Law section 1454(a)(2)(G)? Yes No

If you answered Yes to **both** questions, then you must allocate using the receipts factor (see page 13 of the instructions).

Part 1 – Computation of ENI allocation

If the corporation has an IBF located in New York State, mark an **X** in the appropriate box below and see instructions.

The corporation computed ENI using the: IBF modification method or IBF formula allocation method

If you are claiming an allocation outside New York, attach an explanation of the business carried on outside New York that gives you the right to allocate.		A New York State	B Everywhere
108	Wages, salaries, and other compensation of employees (except general executive officers)		
109	Multiply line 108, column A, by 80% (.8)		
110	Percentage in New York (divide line 109, column A, by line 108, column B)		%
Receipts during the tax period from:			
111	Interest income from loans and financing leases		
112	Other income from loans and financing leases		
113	Lease transactions and rents		
114	Interest from bank, credit, travel, entertainment, and other credit card receivables		
115	Service charges and fees from bank, credit, travel, entertainment, and other credit cards		
116	Receipts from merchant discounts.....		
117	Income from trading activities and investment activities		
118	Fees or charges from letters of credit, traveler's checks, and money orders		
119	Performance of services.....		
120	Royalties		
121	All other business receipts		
122	Total (add lines 111 through 121)		
123	Percentage in New York (see instructions)		%
124	Additional receipts factor (enter percentage from line 123)		%
Deposits maintained in branches			
125	Deposits of \$100,000 or more		
126	Deposits of less than \$100,000		
127	Add lines 125 and 126.....		
128	Percentage in New York (divide line 127, column A, by line 127, column B) ...		%
129	Additional deposits factor (enter percentage from line 128)		%
130	Total of New York percentages (add lines 110, 123, 124, 128, and 129) ...		%
131	ENI allocation percentage (see instructions)		%

Part 2 – Computation of alternative ENI allocation

132	Wages, salaries, and other compensation of employees (except general executive officers)		
133	Percentage in New York State (divide line 132, column A, by line 132, column B)		%
134	Receipts factor (enter percentage from line 123)		%
135	Deposits factor (enter percentage from line 128)		%
136	Add lines 133, 134, and 135		%
137	Alternative ENI allocation percentage (see instructions)		%

Part 3 – Computation of taxable assets allocation (see instructions)

Include all activities of an IBF in both the numerator (column A) and denominator (column B) when computing the taxable asset allocation		A New York State	B Everywhere
138 Wages, salaries, and other compensation of employees (except general executive officers)	138.		
139 Multiply line 138, column A, by 80% (.8)	139.		
140 Percentage in New York (divide line 139, column A, by line 138, column B) ...	140.		%
Receipts during the tax period from:			
141 Interest income from loans and financing leases	141.		
142 Other income from loans and financing leases	142.		
143 Lease transactions and rents	143.		
144 Interest from bank, credit, travel, entertainment, and other credit card receivables	144.		
145 Service charges and fees from bank, credit, travel, entertainment, and other credit cards	145.		
146 Receipts from merchant discounts.....	146.		
147 Income from trading activities and investment activities	147.		
148 Fees or charges from letters of credit, traveler's checks, and money orders ...	148.		
149 Performance of services.....	149.		
150 Royalties	150.		
151 All other business receipts	151.		
152 Total (add lines 141 through 151)	152.		
153 Percentage in New York (see instructions)	153.		%
154 Additional receipts factor (enter percentage from line 153)	154.		%
Deposits maintained in branches			
155 Deposits of \$100,000 or more	155.		
156 Deposits of less than \$100,000	156.		
157 Add lines 155 and 156.....	157.		
158 Percentage in New York (divide line 157, column A, by line 157, column B) ...	158.		%
159 Additional deposits factor (enter percentage from line 158)	159.		%
160 Total of New York percentages (add lines 140, 153, 154, 158, and 159) ...	160.		%
161 Taxable assets allocation percentage (see instructions).....	161.		%

Composition of prepayments on Schedule A, line 10 (see instructions)

		Date paid	Amount
162 Mandatory first installment	162.		
163a Second installment from Form CT-400.....	163a.		
163b Third installment from Form CT-400	163b.		
163c Fourth installment from Form CT-400.....	163c.		
164 Payment with extension request from Form CT-5, line 5	164.		
165 Overpayment credited from prior years (see instructions).....	165.		
166 Overpayment credited from Form CT-32-M	166.		
167 Total prepayments (add lines 162 through 166; enter here and on line 10)	167.		

Computation of the issuer's allocation percentage — Complete Method 1, 2, or 3 (see instructions)

Method 1 — Enter the alternative ENI allocation percentage from line 137 (enter here and on line 21) ● %

Method 2 — A New York State gross income \$
 B Worldwide gross income \$

Divide line A by line B (enter here and on line 21) ● %

Method 3 — Computation of subsidiary capital allocated to New York State — Attach separate sheets displaying this information formatted as below, if necessary.

A — Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation, complete columns B through G on the corresponding lines below)

Item	Name	EIN
A		
B		
C		
D		
E		
F		
G		

A Item	B Voting stock owned %	C Average value of subsidiary capital	D Current liabilities attributable to subsidiary capital	E Net average value (col. C – col. D)	F Issuer's allocation %	G Value allocated to New York State (col. E × col. F)
A						
B						
C						
D						
E						
F						
G						
Amounts from attached list						
168 Totals				168.		

Method 3 — Computation of business capital allocated to New York State

169 Average value of total assets from line 70		169.	
170 Current liabilities	170.		
171 Total net average value of subsidiary capital from line 168, column E	171.		
172 Net business assets (subtract lines 170 and 171 from line 169)		172.	
173 Enter the alternative ENI allocation percentage from line 137		173.	%
174 Business assets allocated to New York State (multiply line 172 by line 173)		174.	

Method 3 — Computation of issuer's allocation percentage

175 Subsidiary capital and business capital allocated to New York State (add line 168, column G and line 174)	175.	
176 Total worldwide capital (see instructions)	176.	
177 Issuer's allocation percentage (divide line 175 by line 176; enter here and on line 21)	● 177.	%

Summary of tax credits claimed on line 6 against current year's franchise tax (attach applicable forms; see instructions for line 6)

Form CT-41... • <input type="text"/>	Form CT-601.1 • <input type="text"/>	Form CT-613..... • <input type="text"/>
Form CT-43... • <input type="text"/>	Form CT-602 ... • <input type="text"/>	Form CT-631..... • <input type="text"/>
Form CT-44... • <input type="text"/>	Form CT-604 ... • <input type="text"/>	Form DTF-624 • <input type="text"/>
Form CT-249 • <input type="text"/>	Form CT-606 ... • <input type="text"/>	Form DTF-630 • <input type="text"/>
Form CT-250 • <input type="text"/>	Form CT-611 ... • <input type="text"/>	Credit for servicing mortgages (attach statement) • <input type="text"/>
Form CT-259 • <input type="text"/>	Form CT-611.1 • <input type="text"/>	
Form CT-601 • <input type="text"/>	Form CT-612 ... • <input type="text"/>	Other credits..... • <input type="text"/>

178 Total of credits listed above (enter here and on line 6 indicating a negative total with a minus (-) sign; attach appropriate form or statement for each credit claimed) • **178.**

179 Total tax credits claimed on line 178 that are refund eligible (see instructions) • **179.**

Amended return information

If filing an amended return, mark an **X** in the box for any items that apply.

Final federal determination • If marked, enter date of determination: • _____

Capital loss carryback..... • Federal return filed Form 1139 • Form 1120X..... •

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years	• <input type="text"/>
Federal NOL carryover total available for use this tax year from all prior tax years.....	• <input type="text"/>
New York State NOL carryforward total for future tax years.....	• <input type="text"/>
Federal NOL carryforward total for future tax years.....	• <input type="text"/>

Third – party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN <input type="text"/>

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

Authorized person	Signature of authorized person		Official title		
	E-mail address of authorized person			Date	
Paid preparer use only	Firm's name (or yours if self-employed)			ID number	
	Signature of individual preparing this return		Address	City	State ZIP code
	E-mail address of individual preparing this return				Date

See instructions for where to file.



CT-33

New York State Department of Taxation and Finance

Life Insurance Corporation Franchise Tax Return

Tax Law — Article 33

Staple forms here

All filers must enter tax period:

Amended return

beginning ending

Main form with fields for Employer identification number (EIN), File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, Date of incorporation, Foreign corporations, NAICS business code number, Principal business activity, etc.

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-33-M (see instructions) Yes No

A. Pay amount shown on line 21. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)

B. Federal return filed: (mark an X in one box) Attach a complete copy of your federal return. Form 1120-L Form 1120-PC Consolidated basis Other:

Have you been audited by the Internal Revenue Service in the past 5 years? Yes No

If Yes, list years:

Enter primary corporation name and EIN (if a member of an affiliated federal group): Name EIN

Enter parent corporation name and EIN (if more than 50% owned by another corporation): Name EIN

Attach a copy of your complete federal return, a copy of your Annual Report of Premiums and Exhibit of Premiums and Losses (New York) as filed with the New York State Insurance Department, and copies of the following schedules from your Annual Statement: Assets; Liabilities, Surplus and Other Funds; the Summary by Country portion of Schedule D; the Exhibit of Premiums Written, Schedule T; and Reinsurance Assumed, Part 1 of Schedule S.

See page 7 for third-party designee, certification, and signature entry areas.

Computation of tax and installment payments of estimated tax (see instructions)

1	Allocated entire net income (ENI) from line 82.....	•		× .071	...	•	1.		
2	Allocated business and investment capital from line 58	•		× .0016	...	•	2.		
3	Alternative tax (see instructions; attach computation)	•		× .09	...	•	3.		
4	Minimum tax						4.		250 00
5	Allocated subsidiary capital from line 47	•		× .0008	...	•	5.		
6	Life insurance company premiums	•		× .007	...	•	6.		
7	Total tax (amount from line 1, 2, 3, or 4, whichever is greatest, plus lines 5 and 6)	•				•	7.		
8	Section 1505(b) floor limitation on tax	•		× .015	...	•	8.		
9a	Tax before EZ and ZEA tax credits	•				•	9a.		
9b	EZ and ZEA tax credits claimed (enter amount from line 100)	•				•	9b.		
9c	Tax after EZ and ZEA tax credits (subtract line 9b from line 9a)	•				•	9c.		
10	Section 1505(a)(2) limitation on tax	•		× .02	...	•	10.		
11	Tax	•				•	11.		
12	Tax credits (enter amount from line 101)	•				•	12.		
13	Tax due (subtract line 12 from line 11; if less than zero, enter 0)	•				•	13.		

First installment of estimated tax for next period:

14a	If you filed a request for extension, enter amount from Form CT-5, line 2	•	14a.		
14b	If you did not file Form CT-5 and line 13 is over \$1,000, see instructions	•	14b.		
15	Total (add line 13 and line 14a or 14b)	•	15.		
16	Total prepayments from line 99.....	•	16.		
17	Balance (if line 16 is less than line 15, subtract line 16 from line 15)	•	17.		
18	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	•	18.		
19	Interest on late payment (see instructions)	•	19.		
20	Late filing and late payment penalties (see instructions)	•	20.		
21	Balance due (add lines 17 through 20 and enter here; enter the payment amount on line A)	•	21.		
22	Overpayment (if line 15 is less than line 16, subtract line 15 from line 16)	•	22.		
23	Amount of overpayment to be credited to next period	•	23.		
24	Balance of overpayment (subtract line 23 from line 22)	•	24.		
25	Amount of overpayment to be credited to Form CT-33-M	•	25.		
26	Refund of overpayment (subtract line 25 from line 24)	•	26.		
27a	Refund of tax credits (see instructions)	•	27a.		
27b	Tax credits to be credited as an overpayment to next year's tax return (see instructions)	•	27b.		
28	Issuer's allocation percentage from line 91	•	28.		%
29	Reinsurance allocation percentage from line 39	•	29.		%

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined
(see instructions; attach separate sheet if necessary)

A	B	C	D
Name of ceding company	Reinsurance premiums received	Reinsurance allocation %	Reinsurance premiums allocated to New York State (column B × column C)
Totals from attached sheet.....			
30 Total (add column D amounts; enter here and include on line 34)	•	30.	

Schedule B – Computation of allocation percentage (if you do not claim an allocation, enter **100** on line 45; see instructions)

31	New York taxable premiums	• 31.				
32	New York ocean marine premiums	• 32.				
33	New York premiums for annuity contracts and insurance for the elderly... • 33.					
34	New York premiums on reinsurance assumed (see instructions)	• 34.				
35	Total New York gross premiums (add lines 31 through 34)	• 35.				
36	New York premiums ceded that are included on line 35	• 36.				
37	Total New York premiums (subtract line 36 from line 35)	• 37.				
38	Total premiums	• 38.				
39	New York premium percentage (divide line 37 by line 38; enter here and on line 29)	• 39.				%
40	Weighted New York premium percentage (multiply line 39 by nine)	• 40.				%
41	New York wages, salaries, personal service compensation, and commissions	• 41.				
42	Total wages, salaries, personal service compensation, and commissions	• 42.				
43	New York payroll percentage (divide line 41 by line 42)	• 43.				%
44	Total New York percentages (add lines 40 and 43)	• 44.				%
45	Allocation percentage (divide line 44 by ten; if line 39 or 43 is zero, see instructions)	• 45.				%

Schedule C – Computation and allocation of subsidiary capital (attach separate sheets displaying the information formatted as below if necessary)

A – Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation, complete columns B through G on the corresponding lines below)

Item	Name				EIN		
A							
B							
C							
D							
E							
F							
G							
H							

A	B	C		D		E		F	G	
Item	% of voting stock owned	Average fair market value		Average value of current liabilities attributable to subsidiary capital		Net average fair market value (column C - column D)		Issuer's allocation %	Value allocated to New York State (column E x column F)	
A										
B										
C										
D										
E										
F										
G										
H										
Totals from attached sheet										
46	Totals (add amounts in columns C, D, and E) • 46.									
47	Allocated subsidiary capital (add column G amounts; enter here and in the first box on line 5)									• 47.

Schedule D – Computation and allocation of business and investment capital

	A Beginning of year	B End of year	C Average fair market value basis
48 Total assets from annual statement (balance sheet) •			48.
49 Fair market value adjustment (attach computation; if negative amount, use a minus (-) sign)			49.
50 Nonadmitted assets from annual statement			50.
51 Total assets (add lines 48, 49, and 50) •			51.
52 Current liabilities			52.
53 Total capital (subtract line 52 from line 51)			53.
54 Subsidiary capital from line 46, column E			54.
55 Business and investment capital (subtract line 54 from line 53)			55.
56 Assets, excluding subsidiary assets included on line 54, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 (use same method to value assets as on line 51)	Beginning of year	End of year	56.
57 Adjusted business and investment capital (subtract line 56 from line 55)			57.
58 Allocated business and investment capital (multiply line 57 by the allocation percentage from line 45; enter here and in the first box on line 2)			58.

Schedule E – Computation of adjustment for gains or losses on disposition of property acquired before January 1, 1974
(you may no longer report gain or loss in the same manner you report it on your federal income tax return)

A Description of property (attach separate sheet if necessary)	B Cost	C Fair market price or value on January 1, 1974	D Value realized on disposition	E New York gain or loss	F Federal gain or loss
Totals from attached sheet					
59 Totals (add amounts in columns E and F)				59.	
60 New York adjustment (subtract line 59, column F, from line 59, column E; enter here and on line 66; use a minus (-) sign for negative amounts)					60.

Schedule F – Officers (appointed or elected) and certain stockholders (include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)

A Name and address (give actual residence; attach separate sheet if necessary)	B Social security number	C Official title	D Salary and all other compensation received from corporation
Totals from attached sheet			
61 Totals (add column D amounts)			61.

Schedule G – Computation and allocation of ENI (see instructions)

62 Federal taxable income before operations loss or net operating loss (NOL) (see instructions)	62.	
Additions		
63 Dividends-received deduction (used to compute line 62)	63.	
64 Dividend or interest income not included in line 62 (attach list)	64.	
65 Interest to stockholders: <input type="text"/> less 10% or \$1,000, whichever is greater	65.	
66 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 (from line 60)	66.	
67 Deductions attributable to subsidiary capital (attach list; see instructions)	67.	
68 New York State franchise tax deducted on federal return (attach list)	68.	
69a Amount deducted on your federal return as a result of a safe harbor lease	69a.	
69b Amount that would have been required to be included on your federal return except for a safe harbor lease.....	69b.	
70 Total amount of federal depreciation from Form CT-399 (see instructions)	70.	
71 Other additions (see instructions) • IRC section 199 deduction: <input type="text"/>	71.	
72 Total (add lines 62 through 71)	72.	
Subtractions		
73 Interest, dividends, and capital gains from subsidiary capital (attach list; see instructions)	73.	
74 Fifty percent of dividends from nonsubsidiary corporations (attach list; see instructions)	74.	
75 Gain on installment sales made before January 1, 1974 (attach list)	75.	
76 New York operations loss or NOL (attach statement showing computation)	76.	
77a Amount included on your federal return as a result of a safe harbor lease.....	77a.	
77b Amount that could have been deducted on your federal return except for a safe harbor lease..	77b.	
78 Total amount of New York depreciation allowed under Article 33 section 1503(b) from Form CT-399 (see instructions)	78.	
79 Other subtractions (attach explanation on separate sheet; see instructions)	79.	
80 Total subtractions (add lines 73 through 79)	80.	
81 ENI (subtract line 80 from line 72)	81.	
82 Allocated ENI (multiply line 81 by line 45; enter here and in the first box on line 1)	82.	

Schedule H – Computation of premiums (see instructions)

	A Premiums taxable under section 1510	B Premiums included in tax limitation/floor computation – section 1505
Life insurance companies		
83 Life insurance premiums.....	83.	
84 Accident and health insurance premiums	84.	
85 Other insurance premiums (attach list)	85.	
86 Total (add lines 83, 84, and 85; enter column A total in the first box on line 6 and enter column B total in the first box on line 8)	86.	
87 Insurance corporations who receive more than 95% of their premiums from annuity contracts, ocean marine insurance, and group insurance on the elderly (see instructions)	87.	
88 Total (add lines 86 and 87, column B; enter total here and in the first box on line 10)	88.	

Schedule I – Computation of issuer’s allocation percentage

89 New York gross direct premiums.....	89.	
90 Total gross direct premiums.....	90.	
91 Issuer’s allocation percentage (divide line 89 by line 90; enter here and on line 28)	91.	%

Schedule J – Composition of prepayments (see instructions)

	Date paid	Amount
92 Mandatory first installment	92.	
93 Second installment from Form CT-400.....	93.	
94 Third installment from Form CT-400	94.	
95 Fourth installment from Form CT-400.....	95.	
96 Payment with extension request from Form CT-5, line 5.....	96.	
97 Overpayment credited from prior years.....	97.	
98 Overpayment credited from Form CT-33-M <input type="text" value="Period"/>	98.	
99 Total prepayments (add lines 92 through 98; enter here and on line 16)	99.	

Summary of tax credits claimed against current year's franchise tax (see instructions for lines 9b, 12, 100, and 101)

EZ and ZEA tax credits (attach appropriate form for each credit claimed)

Form CT-601... Form CT-601.1 ... Form CT-602.....

100 Total EZ and ZEA tax credits claimed above; amount cannot reduce the tax to less than the minimum tax (enter here and on line 9b) **100.**

Tax credits (attach appropriate form or statement for each credit claimed)

Fire insurance premiums tax credit	Form CT-250 ...	Form CT-613.....
Form CT-33-R... ..	Form CT-259 ...	Form CT-631.....
Form CT-33.1... ..	Form CT-604 ...	Form DTF-624... ..
Form CT-41... ..	Form CT-606 ...	Form DTF-630... ..
Form CT-43... ..	Form CT-611 ...	Other credits.....
Form CT-44... ..	Form CT-611.1 ...	
Form CT-249... ..	Form CT-612 ...	

101 Total tax credits claimed above; do **not** include EZ and ZEA tax credits claimed on line 100 (enter here and on line 12) .. **101.**

102 Total tax credits claimed above that are refund eligible (see instructions) **102.**

If this corporation is an unauthorized non-life insurance corporation, mark an **X** in the box

Amended return information

If filing an amended return, mark an **X** in the box for any items that apply.

Final federal determination If marked, enter date of determination: ●

NOL or operations loss carryback..... Capital loss carryback

Federal return filed: Form 1139 Amended Form 1120-L Amended Form 1120-PC...

Net operating loss (NOL) or operations loss information

New York State NOL or operations loss carryover total available for use this tax year from all prior tax years	●	
Federal NOL or operations loss carryover total available for use this tax year from all prior tax years.....	●	
New York State NOL or operations loss carryforward total for future tax years	●	
Federal NOL or operations loss carryforward total for future tax years.....	●	

Third – party designee <i>(see instructions)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name <i>(print)</i>	Designee's phone number ()
	Designee's e-mail 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	Signature of authorized person	Official title
	E-mail address of authorized person	Date

Paid preparer use only	Firm's name <i>(or yours if self-employed)</i>		ID number
	Signature of individual preparing this return	Address	City State ZIP code
	E-mail address of individual preparing this return		Date

See instructions for where to file.



CT-183

New York State Department of Taxation and Finance

Staple forms here

Transportation and Transmission Corporation Franchise Tax Return on Capital Stock

Tax Law — Article 9, Section 183

Final return Amended return

For calendar year 2009

Employer identification number	File number	Business telephone number ()		If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above) c/o Number and street or PO box		State or country of incorporation	Date received (for Tax Department use only)	
City State ZIP code		Date of incorporation		
NAICS business code number (from federal return)	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. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in the instructions.		Audit (for Tax Department use only)
Principal business activity				

Federal return filed (mark an X in one): Form 1120 Form 1120S Consolidated basis Other: _____

Do you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District? (mark an X in the appropriate box) If Yes, you must file Form CT-183-M (see instructions) Yes No

With the exception of non-local telephone companies, every taxpayer required to file Form CT-183 must also file Form CT-184.

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed	
	A.	

Tax computation (see Form CT-183/184-I, Instructions for Forms CT-183 and CT-184)

1 Tax on allocated issued capital stock from line 56.....	•	1.	
2 Tax based on dividend rate, from line 75 or line 78, whichever applies.....	•	2.	
3 Minimum tax.....	•	3.	75 00
4 Tax (amount from line 1, 2, or 3, whichever is largest)	•	4.	
5 Tax credits (see instructions)	•	5.	
6 Total tax after credits (subtract line 5 from line 4; foreign authorized corporations see instructions)	•	6.	
7 Total prepayments from line 82	•	7.	
8 Balance (if line 7 is less than line 6, subtract line 7 from line 6; otherwise, enter 0)	•	8.	
9 Interest on late payment (see instructions)	•	9.	
10 Late filing and late payment penalties (see instructions)	•	10.	
11 Balance due (add lines 8, 9, and 10 and enter here; enter the payment amount on line A above)	•	11.	
12 Overpayment (if line 6 is less than line 7, subtract line 6 from line 7; otherwise, enter 0)	•	12.	
13 Overpayment to be credited to the next period	•	13.	
14 Balance of overpayment (subtract line 13 from line 12)	•	14.	
15 Overpayment to be credited to Form CT-183-M.....	•	15.	
16a Overpayment to be refunded (subtract line 15 from line 14)	•	16a.	
16b Refund of unused tax credits (see instructions)	•	16b.	
16c Refundable tax credits to be credited as an overpayment to the next tax period (see instructions) ..	•	16c.	

Schedule A – Allocation percentage/issuer’s allocation percentage (if no allocation is claimed, enter 100 on line 24 or 26; see instructions)

Part 1 – General transportation and transmission corporations		Average value for the year 2009	
		A New York State	B Everywhere
17	Accounts receivable.....	17.	
18	Shares of stock of other companies owned (attach list showing corporate name, shares held, and actual value)	18.	
19	Bonds, loans, and other securities, other than U.S. obligations.....	19.	
20	Leaseholds	20.	
21	Real estate owned.....	21.	
22	All other assets (except cash and investments in U.S. obligations)	22.	
23	Total (add lines 17 through 22)	23.	
24	Allocation percentage (divide line 23, column A, by column B)	24.	%

Part 2 – Corporations operating vessels not exclusively engaged in foreign commerce (see instructions)		Average value for the year 2009	
		A New York State territorial waters	B Everywhere
25	Aggregate number of working days.....	25.	
26	Allocation percentage (divide line 25, column A, by column B)	26.	%

Schedule B – Assets and liabilities		As of December 31, 2009	
27	Total assets	27.	
28	Total liabilities	28.	
29	Net worth (subtract line 28 from line 27; enter here and on line 53)	29.	
30	Capital stock – preferred stock	30.	
31	Capital stock – common stock.....	31.	
32	Paid-in capital in excess of par or stated value	32.	
33	Retained earnings (appropriated or unappropriated).....	33.	
34	Add lines 28, 30, 31, 32, and 33	34.	
35	Cost of treasury stock.....	35.	
36	Total liabilities and capital (subtract line 35 from line 34)	36.	

Schedule C – Reconciliation of retained earnings			
37	Balance at beginning of year.....	37.	
38	Net income (attach profit and loss statement)	38.	
39	Other additions (explain)	39.	
40	Total (add lines 37, 38, and 39).....	40.	
41	Dividends	41.	
42	Other deductions (explain)	42.	
43	Total dividends and other deductions (add lines 41 and 42)	43.	
44	Balance at end of year (subtract line 43 from line 40)	44.	

45 Did this corporation purchase any of its capital stock during the year? Yes • No •

If Yes, attach a separate sheet showing number and kinds of shares, consideration received for the issuances of the shares, and purchase price of each share.

Schedule D – Computation of tax based on the net value of issued capital stock

A Class of stock	B Number of shares as of Dec. 31, 2009	C Par value	D Amount paid in on each share	E Selling price during year		F Average selling price	G Net value (column B × column F)
				High	Low		
Common							
Preferred							
No-par-value							
46 Total						Total net value	46. ●
47 Multiply line 46, column B, by the net value per share of stock outstanding at the end of the year, but not less than \$5.00 per share							47. ●
48 Taxable base (multiply line 47 by line 24 or 26)							48. ●
49 Tax (multiply line 48 by .0015 (1½ mills))							49. ●
50 Total net value of issued capital stock (from line 46, column G)							50. ●
51 Taxable base (multiply line 50 by line 24 or 26)							51. ●
52 Tax (multiply line 51 by .0015 (1½ mills))							52. ●
53 Net worth from line 29							53. ●
54 Taxable base (multiply line 53 by line 24 or 26)							54. ●
55 Tax (multiply line 54 by .0015 (1½ mills))							55. ●
56 Tax on allocated issued capital stock (amount from line 49, 52, or 55, whichever is largest; enter here and on line 1)							56. ●

Schedule E – Computation of tax if dividend rate is 6% or more on some or all classes of capital stock

Local telephone companies with no more than 1 million access lines in New York State: do not complete Schedule E. All other corporations **except** those operating vessels in foreign commerce complete Parts 1 and 2. Corporations operating vessels in foreign commerce complete Parts 3 and 4.

Part 1 – Tax rate computation based on dividends paid during the year (see instructions)

A Class of stock	B Value of stock on which dividends were paid	C Dividends paid	D Dividend rate (C ÷ B)	E Tax rate computation — If column D is 6% or more, multiply each percent (including fractions of a percent) in column D by .000375 (¾ of a mill). When multiplying, do not convert the percentage amount in column D to a decimal.
57 Common			%	Enter tax rate here:
58 Preferred			%	Enter tax rate here:
59 No-par-value			%	Enter tax rate here:
60 Total				

Part 2 – Tax computation (see instructions)

61 Par value common stock (from line 57, column B)	61.			
62 Taxable base (multiply line 61 by line 24)	62.			
63 Tax (multiply line 62 by line 57, column E)				63. ●
64 Par value preferred stock (from line 58, column B)	64.			
65 Taxable base (multiply line 64 by line 24)	65.			
66 Tax (multiply line 65 by line 58, column E)				66. ●
67 Amount paid in on no-par-value stocks (from line 59, column B)	67.			
68 Taxable base (multiply line 67 by line 24)	68.			
69 Tax (multiply line 68 by line 59, column E)				69. ●
70 Total value of stockholders' equity	70.			
71 Capital subject to tax on dividends (add lines 61, 64, and 67)	71.			
72 Capital not previously taxed (subtract line 71 from line 70)	72.			
73 Taxable base (multiply line 72 by line 24)	73.			
74 Tax (multiply line 73 by .0015 (1½ mills))				74. ●
75 Tax on allocated issued capital stock using dividend rates (add lines 63, 66, 69, and 74; enter here and on line 2)				75. ●

Part 3 – Tax rate computation based on dividends paid during the year (see instructions)

	A Paid-in capital	B Dividends paid	C Dividend rate (B ÷ A)	D Tax rate computation — If column C is 6% or more, multiply the percent (including fractions of a percent) in column C by .000375 (3/8 of a mill). When multiplying, do not convert the percentage amount in column C to a decimal.
76.			%	Enter tax rate here:

Part 4 – Tax computation

77 Taxable base (multiply line 76, column A, by line 26)	77.	
78 Tax (multiply line 77 by line 76, column D; enter here and on line 2)	78.	

Schedule F – Composition of prepayments on line 7 (see instructions)

	Section 183 amount
79 Payment with extension request, from Form CT-5.9, line 5	79.
80 Overpayment credited from prior year	80.
81 Overpayment credited from Form CT-183-M.....	81.
82 Total prepayments (add lines 79, 80, and 81; enter here and on line 7)	82.

Summary of credits claimed on line 5 against current year's franchise tax (mark an **X** in the box(es) indicating the form(s) filed, and attach the form(s); see instructions for lines 5 and 83)

CT-40 • CT-41 • CT-43 • CT-243 • CT-249 • CT-259 • CT-611 •
 CT-611.1 • CT-612 • CT-613 • CT-631 • DTF-630 • Other credits •

83 Total tax credits above that are refund eligible (see instructions) • **83.**

Third – party designee <small>(see instructions)</small>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail 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	Signature of authorized person	Official title		
	E-mail address of authorized person	Date		
Paid preparer use only	Firm's name (or yours if self-employed)		ID number	
	Signature of individual preparing this return	Address	City	State ZIP code
	E-mail address of individual preparing this return			Date



Staple forms here

CT-184 New York State Department of Taxation and Finance Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings

Final return

Amended return

Tax Law — Article 9, Section 184

For calendar year 2009

Employer identification number	File number	Business telephone number ()	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box		Date of incorporation		
City	State	ZIP code	Foreign corporations: date began business in NYS	
NAICS business code number (from federal return)	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. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in the instructions.		Audit (for Tax Department use only)
Principal business activity				

Attach a copy of your federal return. You must also file Form CT-183, Transportation and Transmission Corporation Franchise Tax Return on Capital Stock.

- Is the corporation organized under New York State Transportation Corporations Law? Yes No
- Do 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-184-M Yes No
- Have you been audited by the IRS in the past 5 years? Yes No If Yes, list years: _____

A. Pay amount shown on line 14. Make payable to: New York State Corporation Tax	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	A.

Tax Computation (see Form CT-183/184-I, Instructions for Forms CT-183 and CT-184)

1	Gross earnings from line 56.....	•	1.	
2	Tax rate		2.	.00375
3	Tax on gross earnings (multiply line 1 by line 2)	•	3.	
4	Tax on certain railroad dividends (from line 62)	•	4.	
5	Tax credits (see instructions)	•	5.	
6	Total tax (subtract line 5 from appropriate tax on line 3 or line 4)	■	6.	
First installment of estimated tax for the next period:				
7a	If you filed an application for extension, enter amount from Form CT-5.9, line 2	•	7a.	
7b	If you did not file Form CT-5.9 and line 6 is over \$1,000, see instructions.....	■	7b.	
8	Total (add lines 6 and 7a or 7b; foreign authorized corporations see instructions)	■	8.	
9	Total prepayments from line 68	•	9.	
10	Balance (if line 9 is less than line 8, subtract line 9 from line 8; otherwise, enter 0)	■	10.	
11	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	•	11.	
12	Interest on late payment (see instructions)	•	12.	
13	Late filing and late payment penalties (see instructions)	•	13.	
14	Balance due (add lines 10 through 13 and enter here; enter the payment amount on line A above)	■	14.	
15	Overpayment (if line 8 is less than line 9, subtract line 8 from line 9; otherwise, enter 0)	■	15.	
16	Overpayment to be credited to the next period	■	16.	
17	Balance of overpayment (subtract line 16 from line 15)	•	17.	
18	Overpayment to be credited to Form CT-184-M	•	18.	
19a	Overpayment to be refunded (subtract line 18 from line 17)	■	19a.	
19b	Refund of unused tax credits (see instructions)	■	19b.	
19c	Tax credits to be credited as an overpayment to the next tax period (see instructions)	■	19c.	

Schedule A — Mileage allocation — Transportation over the road (see instructions)

		A — New York State	B — Everywhere
20	Revenue miles	• 20.	
21	Allocation percentage (divide line 20, column A, by column B, and express as a percentage; enter on the appropriate line of Schedule D)	• 21.	%

Schedule B – Corporations principally engaged in local telephone business

22	Total New York State gross operating revenue from telephone services (see instructions)	•	22.		
23	One hundred percent of separately charged inter-LATA, interstate, and international telecommunication services sold to customers for ultimate consumption.....	•	23.		
24	Thirty percent of separately charged intra-LATA toll service (including interregional calling plan services) sold to customers for ultimate consumption.....	•	24.		
25	Subtotal (add lines 23 and 24)		25.		
26	Total New York State gross operating revenue of a local telephone business subject to tax (subtract line 25 from line 22; enter here and on line 47)		26.		

Schedule C – Allocation of gross operating revenue from telegraph corporations (see instructions)

27	Intrastate gross operating revenue – 100% of New York State receipts	•	27.		
Allocation – Accounting rule method					
28	Interstate gross operating revenue allocated to New York State....	•	28.		
29	Foreign gross operating revenue allocated to New York State.....	•	29.		
30	Total allocated interstate and foreign gross operating revenue (add lines 28 and 29; attach report filed with New York State Public Service Commission)	•	30.		

Allocation – Formula rule method

Include only property used in connection with interstate transmission, foreign transmission, or both			A New York State	B Everywhere	
31	Average value of real property owned	•	31.		
32	Average value of real property rented (multiply the annual rent by eight)	•	32.		
33	Average value of tangible personal property owned	•	33.		
34	Average value of tangible personal property rented (multiply the annual rent by eight)	•	34.		
35	Average value of intangible assets.....	•	35.		
36	Average value of extraterrestrial property....	•	36.		
37	Total (add lines 31 through 36)	•	37.		
38	Formula rule percentage (divide line 37, column A, by column B)	•	38.		%
39	Interstate gross operating revenue • (_____ × _____ % from line 38) (see instructions)	•	39.		
40	Foreign gross operating revenue • (_____ × _____ % from line 38) (see instructions)	•	40.		
41	Total allocated interstate and foreign gross operating revenue (add lines 39 and 40)	•	41.		
42	Total intrastate, interstate, and foreign gross operating revenue (add lines 27 and 30, or lines 27 and 41; enter here and on line 48)		42.		

Schedule D – Tax computation based on gross earnings from business in New York State

43	Gross receipts from business and other sources (total from federal return)	•	43.		
----	--	---	-----	--	--

Gross receipts from transportation and transmission allocated to New York State

	Gross receipts	Allocation % from line 21		
44	Trucking (see instructions)	×	%	• 44.
45	Messenger service	×	%	• 45.
46	Cable television operators (see instructions)			• 46.

47	Total New York gross operating revenue of a local telephone business subject to tax (from line 26)	47.	
48	Telegraph services from line 42	48.	
49	Water transportation (see instructions)	49.	
50	Railroad transportation (see instructions)	50.	
Gross receipts from other sources			
51	Rental income from use of property within New York State (see instructions)	51.	
52	Interest and dividends from New York State sources (see instructions)	52.	
53	Capital gains from sale or exchange of property within New York State (see instructions)	53.	
54	Capital gains from sale or exchange of securities if the gains are allocated to New York State (see instructions)	54.	
55	Gross receipts from all other sources within New York State (see instructions)	55.	
56	Total gross earnings allocated to New York State (add lines 44 through 55; enter here and on line 1)	56.	

Schedule E — Annual tax on dividends — If this is a railroad not operated by steam, whose property is leased to another railroad, complete the following items for the period beginning January 1, 2009, and ending December 31, 2009.

57	Name of corporation to whom leased:	
58	Amount of capital stock on which dividends were paid	58.
59	Total amount of dividends paid during the period covered by this return	59.
60	Dividend rate percent, per annum (divide line 59 by line 58)	60.
61	Amount of dividends paid in excess of 4% (.04) dividend rate	61.
62	Tax on dividends (multiply line 61 by 4.5% (.045); enter here and on line 4)	62.

Schedule F — Composition of prepayments (see instructions)		Date paid	Section 184 amount
63	Mandatory first installment	63.	
64a	Second installment from Form CT-400	64a.	
64b	Third installment from Form CT-400	64b.	
64c	Fourth installment from Form CT-400	64c.	
65	Payment with extension request, from Form CT-5.9, line 5	65.	
66	Overpayment credited from prior year	66.	
67	Overpayment credited from Form CT-184-M <small>Period</small>	67.	
68	Total prepayments (add lines 63 through 67; enter here and on line 9)	68.	

Summary of credits claimed on line 5 against current year's franchise tax (mark an X in the box(es) indicating the form(s) filed, and attach the form(s); see instructions for lines 5 and 69)

CT-40 • CT-41 • CT-43 • CT-243 • CT-249 • CT-259 • CT-611 •
 CT-611.1 • CT-612 • CT-613 • CT-631 • DTF-630 • Other credits •

69	Total tax credits above that are refund eligible (see instructions)	69.
----	---	-----

Third – party designee <small>(see instructions)</small>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail 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	Signature of authorized person		Official title	
	E-mail address of authorized person			Date
Paid preparer use only	Firm's name (or yours if self-employed)			ID number
	Signature of individual preparing this return		Address	City State ZIP code
	E-mail address of individual preparing this return			Date

See instructions for where to file.

This page was intentionally left blank.



CT-185

Staple forms here | New York State Department of Taxation and Finance

Cooperative Agricultural Corporation Franchise Tax Return

Tax Law — Article 9, Section 185

For calendar year 2009

Final return Amended return

Employer identification number	File number	Business telephone number ()	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation		Trade name/DBA	
Mailing name (if different from legal name above) and address c/o		State or country of incorporation	Date received (for Tax Department use only)
Number and street or PO box		Date of incorporation	
City	State	ZIP code	Foreign corporations: date began business in NYS
NAICS business code number (from federal return)	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. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see Business information in the instructions.	Audit (for Tax Department use only)
Principal business activity			

A. Pay amount shown on line 13. Make payable to: New York State Corporation Tax	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	

Computing tax (See Form CT-185-I, Instructions for Form CT-185, for assistance in completing this return.)

1 Value of issued capital stock (the larger of line 19, line 20, or line 21) ...	1.		
2 New York base (multiply line 1 by _____ %, from line 30)	2.		
3 Tax on allocated issued capital stock at one mill (multiply line 2 by .001)	3.		
4 Tax (based on dividend rate) from line 45	4.		
5 Minimum tax	5.		1000
6 Tax due (amount from line 3, 4, or 5, whichever is largest; authorized foreign corps see instructions)	6.		
7 Tax credits: Mark an X in the box(es) indicating the form(s) filed and attach form(s): CT-40 • <input type="checkbox"/> CT-41 • <input type="checkbox"/> CT-43 • <input type="checkbox"/> CT-243 • <input type="checkbox"/> CT-249 • <input type="checkbox"/> CT-259 • <input type="checkbox"/> CT-601 • <input type="checkbox"/> CT-603 • <input type="checkbox"/> CT-606 • <input type="checkbox"/> CT-611 • <input type="checkbox"/> CT-611.1 • <input type="checkbox"/> CT-612 • <input type="checkbox"/> CT-613 • <input type="checkbox"/> CT-631 • <input type="checkbox"/> DTF-630 • <input type="checkbox"/> Other: _____ • <input type="checkbox"/>	7.		
8 Total tax (subtract line 7 from line 6)	8.		
9 Prior payments	9.		
10 Balance (if line 9 is less than line 8, subtract line 9 from line 8)	10.		
11 Interest on late payment (see instructions)	11.		
12 Late filing and late payment penalties (see instructions)	12.		
13 Balance due (add lines 10, 11, and 12 and enter here; enter the payment amount on line A above)	13.		
14 Overpayment (if line 8 is less than line 9, subtract line 8 from line 9)	14.		
15 Amount of overpayment to be credited to next period	15.		
16a Amount of overpayment to be refunded (subtract line 15 from line 14)	16a.		
16b Refund of unused tax credits (attach appropriate forms)	16b.		
16c Amount of refundable credit to be applied as an overpayment to next year's tax	16c.		

Schedule A — Assets and liabilities (use end of year values only)		End of year values
17 Total assets from your balance sheet	17.	
18 Total liabilities from your balance sheet	18.	
19 Net value of assets (subtract line 18 from line 17)	19.	

Schedule B — Computing net value of issued capital stock (see instructions)

Part 1 — Average value

A — Class of stock	B — Number of shares at year end	C — Selling price during year		D — Average selling price	E — Net value (column B x column D)
		High	Low		
Common					
Preferred					
No-par-value					
Total				Net value (add column E)	20.

Part 2 — Computing net value at \$5 per share

Total number of shares from Schedule B, Part 1, column B: _____ . Multiply by \$5 per share **21.** _____

Schedule C — Computing tax rate if dividend rate is 6% or more on some or all classes of capital stock (see instructions)

A Class of stock	B Value of stock on which dividends were paid	C Dividends paid	D Dividend rate (C ÷ B)	E If column D is 6% or more, multiply each percent, including fractions of a percent, in column D by .00025 (¼ mill)
Common			%	Tax rate (enter on line 33, Schedule E)
Preferred			%	Tax rate (enter on line 36, Schedule E)
No-par-value			%	Tax rate (enter on line 39, Schedule E)

Schedule D — Allocation percentage/issuer's allocation percentage — if all of your assets are in New York, enter 100 on line 30 (see instructions)

Average value for the year of:		A — New York State	B — Everywhere
22 Cash and bank balance	22.		
23 Accounts receivable.....	23.		
24 Shares of stock of other companies owned (attach list showing corporate name, shares held, and actual value)	24.		
25 Bonds, loans, and other securities held, used, or employed.....	25.		
26 All other assets.....	26.		
27 Leaseholds	27.		
28 Real estate owned.....	28.		
29 Total (add lines 22 through 28)	29.		
30 Allocation percentage/issuer's allocation percentage (divide line 29, column A, by column B; use this amount to compute line 2)	30.	%	

Schedule E — Computing tax (based on dividend rate if Schedule C, column D, is 6% or more; see instructions)

31 Par value common stock (from Schedule C, column B)	31.		
32 Taxable base (multiply line 31 by _____%, from line 30)	32.		
33 Tax (multiply line 32 by _____, the tax rate from Schedule C, column E)	33.		
34 Par value preferred stock (from Schedule C, column B)	34.		
35 Taxable base (multiply line 34 by _____%, from line 30)	35.		
36 Tax (multiply line 35 by _____, the tax rate from Schedule C, column E)	36.		
37 No-par-value stock (from Schedule C, column B)	37.		
38 Taxable base (multiply line 37 by _____%, from line 30)	38.		
39 Tax (multiply line 38 by _____, the tax rate from Schedule C, column E)	39.		
40 Remaining value of capital stock	40.		
41 Value of stock used in computing line 40 on which dividends of 6% or more were paid	41.		
42 Taxable stock (subtract line 41 from line 40)	42.		
43 Taxable base (multiply line 42 by _____%, from line 30)	43.		
44 Tax on one mill (multiply line 43 by .001)	44.		
45 Tax on allocated issued capital stock using dividend rates (add lines 33, 36, 39, and 44; enter here and on line 4) ...	45.		

Third - party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail 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	Signature of authorized person		Official title		
	E-mail address of authorized person			Date	
Paid preparer use only	Firm's name (or yours if self-employed)			ID number	
	Signature of individual preparing this return		Address	City	State ZIP code
	E-mail address of individual preparing this return				Date

See instructions for where to file.



CT-186

Staple forms here

New York State Department of Taxation and Finance

Utility Corporation Franchise Tax Return

For continuing section 186 taxpayers only (certain independent power producers)

Tax Law - Article 9, Section 186

Final return

Amended return

For calendar year 2009

Main form with fields for Employer identification number, File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, etc.

Metropolitan transportation business tax (MTA surcharge)

Do you do business in the Metropolitan Commuter Transportation District (MCTD)? (mark an X in the appropriate box) If Yes, you must also file Form CT-186-M (see instructions) Yes No

Payment section: A. Pay amount shown on line 15. Make payable to: New York State Corporation Tax. Attach your payment here. Detach all check stubs.

Computation of tax

Table with 2 columns: Description of tax items (1-20c) and Amount. Includes items like Tax on gross earnings, Total tax, Minimum tax, Franchise tax, Tax credits, Net franchise tax, Balance due, etc.

Federal return filed; attach copy: 1120 Other:

Schedule A – Computation of gross earnings tax and allocation percentage/issuer's allocation percentage		A New York State	B Everywhere
21	Gross earnings from operating revenue.....	21.	
22	Gross earnings from interest.....	22.	
23	Gross earnings from dividends.....	23.	
24	Gross earnings from other revenues.....	24.	
25	Total (add lines 21 through 24).....	25.	
26	Tax computation (multiply line 25, column A, by .0075; enter here and on line 1) ...	26.	
27	Allocation percentage/issuer's allocation percentage (divide line 21, column A, by line 21, column B) ..	27.	%

Schedule B – Computation of allocated dividend tax (based on the period January 1, 2009, through December 31, 2009)			
28	Number of shares of common stock issued.....	28.	
29	Number of shares of preferred stock issued.....	29.	
30	Actual amount of paid-in capital.....	30.	
31	Amount of capital on which dividends were paid.....	31.	
32	Total dividends paid in calendar year 2009.....	32.	
33	Enter 4% (.04) of line 31.....	33.	
34	Net dividends (subtract line 33 from line 32).....	34.	
35	Allocated dividends (multiply line 34 by percentage (%) on line 27).....	35.	
36	Tax computation (multiply line 35 by .045; enter here and on line 2).....	36.	

Schedule C – Reconciliation of retained earnings (based on the period January 1, 2009, through December 31, 2009)			
37	Balance beginning of period.....	37.	
38	Net increase.....	38.	
39	Other additions.....	39.	
40	Total (add lines 37, 38, and 39).....	40.	
41	Dividends.....	41.	
42	Other deductions.....	42.	
43	Total (add lines 41 and 42).....	43.	
44	Balance end of period (subtract line 43 from line 40).....	44.	

Composition of prepayments claimed on line 10 (If you need additional space, enter all relevant prepayment information on a separate sheet, and write **see attached** in this section. Transfer the total to line 10, *Total prepayments*.)

	Date paid	Amount
45	Mandatory first installment.....	45.
46a	Second installment from Form CT-400.....	46a.
46b	Third installment from Form CT-400.....	46b.
46c	Fourth installment from Form CT-400.....	46c.
47	Payment with extension request from Form CT-5.9, line 5.....	47.
48	Overpayment credited from prior years.....	48.
49	Overpayment credited from Form CT-186-M <input type="text"/> Period.....	49.
50	Total prepayments (add lines 45 through 49; enter here and on line 10).....	50.

Third – party designee <small>(see instructions)</small>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN <input type="text"/>

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

Authorized person	Signature of authorized person		Official title		
	E-mail address of authorized person			Date	
Paid preparer use only	Firm's name (or yours if self-employed)				ID number
	Signature of individual preparing this return		Address	City	State ZIP code
	E-mail address of individual preparing this return				Date

See instructions for where to file.



CT-240

Staple forms here

New York State Department of Taxation and Finance

Foreign Corporation License Fee Return

Tax Law – Article 9, Section 181.1

Based on period ended

Employer identification number	File number	Business telephone number ()	
Legal name of corporation		Trade name/DBA	
Mailing name (if different from legal name above) c/o Number and street or PO box		State or country of incorporation	Date received (for Tax Department use only)
City State ZIP code		Date of incorporation	
Foreign corporations: date began business in NYS			Audit (for Tax Department use only)
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in your franchise tax return instructions.			

A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
	A.

Computation of license fee (see instructions)

1	Issued and outstanding par value stock at face value	1.	
2	Par value stock allocated to New York State (multiply line 1 by line 17, line 20, or line 25)	2.	
3	Fee — par value stock (multiply line 2 by .0005)	3.	
4	Number of shares of no-par value stock issued and outstanding...	4.	
5	Number of shares of no-par value stock allocated to New York State (multiply line 4 by line 17, line 20, or line 25)	5.	
6	Fee — no-par value stock (multiply line 5 by 5 cents (.05))	6.	
7	Total license fee (line 3 plus line 6 or \$10, whichever is greater)	7.	
8	License fee previously paid	8.	
9	License fee due with this report (subtract line 8 from line 7)	9.	
10	Interest (see instructions)	10.	
11	Additional charges (see instructions)	11.	
12	Balance due (add lines 9, 10, and 11 and enter here; enter the payment amount on line A above)	12.	

Schedule A – Foreign corporations (including S corporations and corporations included in a combined return) taxable under Tax Law, Article 9-A (see instructions)

13	Allocated business and investment capital from Form CT-3, line 39.....	13.	
14	Allocated subsidiary capital from Form CT-3-ATT, line 29.....	14.	
15	Total allocated capital (add lines 13 and 14)	15.	
16	Total capital from Form CT-3, line 32	16.	
17	License fee allocation (divide line 15 by line 16)	17.	%

Schedule B – Foreign corporations taxable under Tax Law, Article 9 (see instructions)

18	Gross assets, less United States obligations and cash, employed in New York State	18.	
19	Gross assets, less United States obligations and cash, wherever employed	19.	
20	License fee allocation (divide line 18 by line 19)	20.	%

Schedule C – Foreign corporations taxable under Tax Law, Article 32 (see instructions)

21	Allocated business capital	21.		
22	Allocated subsidiary capital	22.		
23	Total allocated business and subsidiary capital (add lines 21 and 22)	23.		
24	Total worldwide capital	24.		
25	License fee allocation (divide line 23 by line 24)	25.		%

Third – party designee <small>(see instructions)</small>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail 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	Signature of authorized person	Official title		
	E-mail address of authorized person	Date		
Paid preparer use only	Firm's name (or yours if self-employed)		ID number	
	Signature of individual preparing this return	Address	City	State ZIP code
	E-mail address of individual preparing this return			Date



CT-245

New York State Department of Taxation and Finance

Maintenance Fee and Activities Return For a Foreign Corporation Disclaiming Tax Liability

All filers must enter tax period:

Final return

Amended return

Tax Law— Article 9, Section 181.2

beginning

ending

Employer identification number	File number	Business telephone number ()	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box		Date of incorporation		
City	State	ZIP code	Foreign corporations: date began business in NYS	
NAICS business code number (from federal return)	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. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in the instructions.		Audit use Taxable <input type="checkbox"/> Not taxable <input type="checkbox"/> By _____ Date _____
Principal business activity				
Location of commercial domicile	Date authorized to do business in New York State	If not authorized to do business in New York State, mark an X here <input type="checkbox"/>		

A. Pay amount shown on line 6. Make payable to: **New York State Corporation Tax**
 Attach your payment here. Detach all check stubs. (See instructions for details.)

A.	Payment enclosed
-----------	------------------

Maintenance fee (See Form CT-245-I, Instructions for Form CT-245, for assistance.)

1 Maintenance fee (\$300 for a full year; see instructions for short-period return)	1.	
2 Total prepayments.....	2.	
3 Subtotal (if line 2 is less than or equal to line 1, subtract line 2 from line 1)	3.	
4 Interest (see instructions)	4.	
5 Additional charges (see instructions)	5.	
6 Balance due (add lines 3, 4, and 5 and enter here; enter the payment amount on line A above)	6.	
7 Refund (if line 1 is smaller than line 2, subtract line 1 from line 2)	7.	

Activities (For lines 9 through 23, mark an X in the appropriate box.)

8 List all locations of offices and other places of business in and outside New York State (attach additional sheets if necessary)

Location	Nature of activities	Date began

- 9 Does the corporation own or lease real property in New York State (this includes trucking terminals used exclusively in interstate commerce)? Yes No
- 10 Does the corporation maintain inventory or own or lease property in New York State? Yes No
If Yes, explain _____
- 11 Does the corporation employ any other assets in New York State?..... Yes No
If Yes, explain _____
- 12 Did the corporation perform services in New York State? Yes No
If Yes, attach a separate sheet with details.
- 13 Does the corporation own assets in New York State that are leased to others? Yes No
If Yes, explain _____
- 14 Did the corporation perform any construction, erection, installation or repair work, or other services in New York State? Yes No
If Yes, explain _____ (continued on page 2)

15 Did the corporation participate in a partnership, limited liability company/partnership, or joint venture doing business in New York State? Yes No

16 Did the officers or employees of the corporation do any of the following in New York State?

- a. Perform public relations activities..... Yes No
- b. Furnish technical advice to retailers or consumers Yes No
- c. Investigate claims Yes No
- d. Collect accounts Yes No
- e. Perform services Yes No
- f. Approve or reject orders Yes No
- g. Perform other activities (attach an explanation) Yes No
- h. Coordinate or supervise, or both, the activities of a subsidiary that is taxable in New York State Yes No

If you answered Yes to any of the above questions (16a-h), attach a separate sheet with details of the activities, including continuity, frequency, and regularity.

17 Transportation corporations only: Did the corporation make any pickups or deliveries in New York State during this calendar year?..... Yes No

If Yes, attach a sheet indicating the number of pickups and deliveries made and describe the total activities of the corporation in this state.

18 Is the corporation formed for or engaged in the business of extracting, producing, refining, manufacturing, or compounding petroleum?..... Yes No

19 Does the corporation sell petroleum products (crude oil, plant condensate, gasoline, aviation fuel, kerosene, diesel motor fuel, benzol, fuel oil, residual oil, or liquefied or liquefiable gases such as butane, ethane, or propane)? ... Yes No

If Yes, is any of the petroleum shipped to New York State from a location outside New York State?..... Yes No

20 Does the corporation import petroleum products into New York State for its own consumption? Yes No

21 Has the corporation been terminated in the state in which it was incorporated? Yes No
If Yes, enter date of termination _____

22 Was the corporation previously subject to tax in New York State? Yes No
If Yes, enter date the corporation ceased doing business in New York State _____

23 Is the corporation a qualified subchapter S subsidiary (QSSS)? Yes No
If Yes, enter name and federal employer identification number of the parent corporation _____

24 List all employees, including officers, employed within New York State (attach additional sheets if necessary).

Name	Title	Date began	Duties and responsibilities	Compensation

Third - party designee <i>(see instructions)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail 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	Signature of authorized person	Official title
	E-mail address of authorized person	Date

Paid preparer use only	Firm's name (or yours if self-employed)		ID number
	Signature of individual preparing this return	Address	City State ZIP code
	E-mail address of individual preparing this return		Date

See instructions for where to file.



CT-183-M

New York State Department of Taxation and Finance

Transportation and Transmission Corporation MTA Surcharge Return

Tax Law — Article 9, Section 183-a

Amended return

For calendar year 2009

Employer identification number	File number	Business telephone number ()	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above)		State or country of incorporation	Date received (for Tax Department use only)	
c/o		Date of incorporation		
Number and street or PO box		Foreign corporations: date began business in NYS		
City	State	ZIP code	Audit (for Tax Department use only)	
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in your franchise tax return instructions.				

File this form if you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD) (see instructions). If not, you need not file this form, but you must disclaim liability for the MTA surcharge on Form CT-183.

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed	
	A.	

Computation of MTA surcharge

1	New York State franchise tax (from 2008 Form CT-183, line 6)	1.		
2	MCTD allocation percentage (from line 23 or 25)	2.		%
3	Allocated tax (multiply line 1 by line 2)	3.		
4	MTA surcharge (multiply line 3 by 17% (.17); foreign authorized corporations see instructions)	4.		
5	Prepayments with Form CT-5.9, line 10	5.		
6	Overpayment (see instructions) <input type="text" value="Period"/>	6.		
7	Total prepayments (add lines 5 and 6)	7.		
8	Balance (if line 7 is less than line 4, subtract line 7 from line 4)	8.		
9	Interest on late payment (see instructions)	9.		
10	Additional late charges (see instructions)	10.		
11	Balance due (add lines 8, 9, and 10 and enter here; enter the payment amount on line A above)	11.		
12	Overpayment (if line 4 is less than line 7, subtract line 4 from line 7)	12.		
13	Amount of overpayment to be credited to New York State franchise tax	13.		
14	Amount of overpayment to be credited to MTA surcharge for next period	14.		
15	Amount of overpayment refunded (subtract lines 13 and 14 from line 12)	15.		

Schedule A — Computation of MCTD allocation percentage (see instructions)

Part 1 — General transportation and transmission corporations		A	B
		MCTD	New York State
16	Accounts receivable	16.	
17	Shares of stock of other companies owned (attach list showing corporate name, shares held, and actual value)	17.	
18	Bonds, loans, and other securities, except U.S. obligations	18.	
19	Leaseholds	19.	
20	Real estate owned	20.	
21	All other assets (except cash and investments in U.S. obligations)	21.	
22	Total (add lines 16 through 21)	22.	
23	MCTD allocation percentage (divide line 22, column A, by line 22, column B; enter here and on line 2)	23.	%

Part 2 – Corporations operating vessels in MCTD territorial waters

	A	B
	MCTD territorial waters	New York State territorial waters
24. Aggregate number of working days		
25. MCTD allocation percentage (<i>divide line 24, column A, by line 24, column B; enter here and on line 2</i>)	%	

Third – party designee <small>(see instructions)</small>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name <i>(print)</i>	Designee's phone number ()
	Designee's e-mail 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	Signature of authorized person	Official title		
	E-mail address of authorized person	Date		
Paid preparer use only	Firm's name <i>(or yours if self-employed)</i>			ID number
	Signature of individual preparing this return	Address	City	State ZIP code
	E-mail address of individual preparing this return			Date

See instructions for where to file.



CT-184-M

New York State Department of Taxation and Finance

Staple forms here

Transportation and Transmission Corporation MTA Surcharge Return

Tax Law — Article 9, Section 184-a

Amended return

For calendar year 2009

Employer identification number	File number	Business telephone number ()		If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation			Trade name/DBA	
Mailing name (if different from legal name above) c/o Number and street or PO box			State or country of incorporation	Date received (for Tax Department use only)
City State ZIP code			Date of incorporation	
			Foreign corporations: date began business in NYS	
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in your franchise tax return instructions.				Audit (for Tax Department use only)

If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD), file this form (see instructions for counties included in the MCTD). If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-184.

A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
	A.

Computation of MTA surcharge

1	New York State franchise tax (from Form CT-184-M-I, Worksheet for line 1, line g)	1.		
2	MCTD allocation percentage (from line 18, 20, or 24, whichever is applicable)	2.		%
3	Allocated tax (multiply line 1 by line 2)	3.		
4	MTA surcharge (multiply line 3 by 17% (.17); foreign authorized corporations see instructions)	4.		
First installment of estimated tax for next tax period:				
5a	If you filed a request for extension, enter amount from Form CT-5.9, line 7	5a.		
5b	If you did not file Form CT-5.9, see instructions	5b.		
6	Add lines 4 and 5a or 5b	6.		
7	Total prepayments (from line 31)	7.		
8	Balance (if line 7 is less than line 6, subtract line 7 from line 6)	8.		
9	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	9.		
10	Interest on late payment (see instructions)	10.		
11	Late filing and late payment penalties (see instructions)	11.		
12	Balance due (add lines 8 through 11 and enter here; enter the payment amount on line A above)	12.		
13	Overpayment (if line 6 is less than line 7, subtract line 6 from line 7)	13.		
14	Amount of overpayment to be credited to New York State franchise tax	14.		
15	Amount of overpayment to be credited to MTA surcharge for next tax period	15.		
16	Amount of overpayment to be refunded (subtract lines 14 and 15 from line 13)	16.		

Schedule A – Computation of MCTD allocation percentage (use 2009 figures)

Part 1 – General transportation or transmission corporations		A MCTD	B New York State
17 General transportation corporations: enter revenue miles or miles of transportation. Cable television operators: enter gross receipts (see instructions)	17.		
18 MCTD allocation percentage (divide line 17, column A, by line 17, column B; enter here and on line 2)	18.	%	

Part 2 – Corporations operating vessels in MCTD territorial waters		A MCTD territorial waters	B NYS territorial waters
19 Aggregate number of working days	19.		
20 MCTD allocation percentage (divide line 19, column A, by line 19, column B; enter here and on line 2)	20.	%	

Part 3 – Telegraph corporations and local telephone corporations		A MCTD	B New York State
21 Gross operating revenue from telegraph services (see instructions)	21.		
22 Gross operating revenue from local telephone services (see instructions) ..	22.		
23 Total gross operating revenue from telegraph services and local telephone services (add lines 21 and 22, column A and column B)	23.		
24 MCTD allocation percentage (divide line 23, column A, by line 23, column B; enter here and on line 2)	24.	%	

Composition of prepayments claimed on line 7 (see instructions)

	Date paid	Amount
25 Mandatory first installment	25.	
26a Second installment from Form CT-400	26a.	
26b Third installment from Form CT-400	26b.	
26c Fourth installment from Form CT-400	26c.	
27 Payment with extension request, from Form CT-5.9, line 10	27.	
28 Overpayment credited from prior year	28.	
29 Add lines 25 through 28	29.	
30 Overpayment transferred from Form CT-184 <input type="text" value="Period"/>	30.	
31 Total prepayments (add lines 29 and 30; enter here and on line 7)	31.	

Third – party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN <input type="text"/>

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

Authorized person	Signature of authorized person		Official title		
	E-mail address of authorized person			Date	
Paid preparer use only	Firm's name (or yours if self-employed)			ID number	
	Signature of individual preparing this return		Address	City	State ZIP code
	E-mail address of individual preparing this return				Date

See instructions for where to file.



CT-186-E

New York State Department of Taxation and Finance

Telecommunications Tax Return and Utility Services Tax Return

Tax Law – Article 9, Sections 186-e, 186-a, and 186-c

Staple forms here

Final return Amended return

For calendar year 2009

Employer identification number	File number	Business telephone number ()		If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box		Date of incorporation		
City	State	ZIP code	Foreign corporations: date began business in NYS	
NAICS business code number (from federal return)	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. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in the instructions.		Audit (for Tax Department use only)
Principal business activity				
Date came under supervision of NYS Department of Public Service (if applicable)		Date sale of utility or telecommunication services began		

A. Pay amount shown on line 18. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
	A.

Computation of tax

	A – NYS	B – MTA
1 Excise tax on telecommunications services (from line 43)	1.	
2 Tax on gross income (from line 92; see instructions)	2.	
3 Total taxes (add lines 1 and 2)	3.	
4 MTA surcharge related to telecommunication services (from line 64)	4.	
5 MTA surcharge on gross income (from line 95)	5.	
6 Total MTA surcharges (add lines 4 and 5)	6.	
First installment of estimated tax:		
7 If you filed a request for extension, enter amounts from Form CT-5.9-E, line 8, columns A and B	7.	
8 If you did not file Form CT-5.9-E and line 1 is over \$1,000, see instructions	8.	
9 If you did not file Form CT-5.9-E and line 2 is over \$1,000, see instructions	9.	
10 Add lines 8 and 9	10.	
11 Total (Column A, add lines 3 and 7 or 3 and 10; Column B, add lines 6 and 7 or 6 and 10)	11.	
12 Total prepayments (transfer amounts from line 103, columns A and B)	12.	
13a Balance (if line 12 is less than line 11, subtract line 12 from line 11; see instructions)	13a.	
13b Overpayment (if line 12 is more than line 11, subtract line 11 from line 12; see instructions)	13b.	
14a Amount of MTA overpayment on line 13b to be transferred to NYS tax (see instructions)	14a.	
14b Amount of NYS overpayment on line 13b to be transferred to MTA surcharge (see instructions)	14b.	
14c Balance due before penalties and interest (see instructions)	14c.	

(continued)

Computation of tax

	A – NYS	B – MTA
15 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>		
16 Interest on late payment (see instructions)		
17 Late filing and late payment penalties (see instructions)		
18 Balance due (add lines 14c through 17, both columns and enter here; enter the payment amount on line A on page 1)		
19 Overpayment (see instructions)		
20a Overpayment credited to next year's NYS tax		
20b Overpayment credited to next year's MTA surcharge		
21 Refund of overpayment (subtract lines 20a and 20b from line 19)		
22a Amount of unused tax credits to be refunded (see instructions)		
22b Refundable tax credits to be credited to next year's tax or surcharge		

Did you provide telecommunications services in the MCTD during this tax year?
 (mark an X in the appropriate box) Yes No If Yes, complete Schedule B

Were you subject to the supervision of the Department of Public Service and did you provide utility services (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?
 (mark an X in the appropriate box) Yes No If Yes, complete Schedule D

Schedule A – New York State excise tax on telecommunication services (Tax Law section 186-e)

Mark an X in the appropriate box (see instructions):

Local carrier A Interexchange carrier B Facilities-based cellular common carrier C

Part 1 – Computation of gross charges (see instructions)

Gross charges from:	
23 Intrastate services	23.
24 Interstate and international services that originate or terminate within New York State and are charged to a service address in New York State (service address is defined in the instructions)	24.
25 Mobile telecommunications services	25.
26 Services that are ancillary to the provision of telecommunication services	26.
27 Services that are provided with telecommunication services	27.
28 Equipment provided in connection with telecommunication services	28.
29 Intrastate private telecommunication services	29.
30 Interstate and international private telecommunication channels where the charges for the use of each channel segment are separately ascertainable	30.
31 Interstate and international private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable	31.
32 Total gross charges (add lines 23 through 31)	32.

(continued)

Part 2 – Exclusions and deductions from gross charges (see instructions)

33	Exclusion for charges from sales-for-resale	•	33.	
34	Other exclusions	•	34.	
35	Allowance for bad debts	•	35.	
36	Total exclusions and deductions (add lines 33 through 35)	•	36.	

Part 3 – Computation of tax due (see instructions)

37	Gross charges subject to tax (subtract line 36 from line 32)	•	37.	
38	Tax rate	•	38.	0.025
39	Excise tax on telecommunication services (multiply line 37 by line 38)	•	39.	
40a	Resale credit	•	40a.	
40b	Multijurisdictional credit	•	40b.	
41	Tax credits: Mark an X in the box(es) to indicate the form(s) filed and attach form(s): CT-243 • <input type="checkbox"/> CT-249 • <input type="checkbox"/> CT-631 • <input type="checkbox"/> Other credits (see instructions) • <input type="checkbox"/>	•	41.	
42	Total credits (add lines 40a, 40b, and 41)	•	42.	
43	Balance due (subtract line 42 from line 39; enter here and on line 1)	•	43.	

Schedule B – MTA surcharge related to telecommunication services (Tax Law section 186-c.1(b))

Part 1 – Computation of gross charges

Gross charges from:				
44	Intra-MCTD services	•	44.	
45	Inter-MCTD (including intrastate, interstate, and international) services that originate or terminate within the MCTD and are charged to a service address in the MCTD	•	45.	
46	MCTD mobile telecommunications services	•	46.	
47	Services that are ancillary to the provision of telecommunication services	•	47.	
48	Services that are provided with telecommunication services	•	48.	
49	Equipment provided in connection with telecommunication services	•	49.	
50	Intra-MCTD private telecommunication services	•	50.	
51	Inter-MCTD (including intrastate, interstate, and international) private telecommunication channels where the charges for the use of each channel segment are separately ascertainable (see instructions for line 30)	•	51.	
52	Inter-MCTD (including intrastate, interstate, and international) private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable (see instructions for line 31)	•	52.	
53	Total gross charges (add lines 44 through 52)	•	53.	

Part 2 – Exclusions and deductions from gross charges (see instructions for Schedule A, Part 2)

54	Exclusion for charges from sales for resale	•	54.	
55	Other exclusions	•	55.	
56	Allowance for bad debts	•	56.	
57	Total exclusions and deductions (add lines 54 through 56)	•	57.	

(continued)

Part 3 – Computation of tax due

58	Gross charges subject to tax (subtract line 57 from line 53)	•	58.		
59	MTA surcharge rate (3.5% (.035) × 17% (0.17))		59.		0.00595
60	MTA surcharge on telecommunication services (multiply line 58 by line 59)	•	60.		
61	Resale credit	•	61.		
62	Multijurisdictional credit (see instructions for line 40b)	•	62.		
63	Total credits (add lines 61 and 62)	•	63.		
64	Balance due (subtract line 63 from line 60; enter here and on line 4)	•	64.		

Schedule C – Utility services tax (Tax Law section 186-a)

If you **are not subject** to the supervision of the Department of Public Service, mark an **X** in box A. Do not complete Schedule C.
 If you **are subject** to the supervision of the Department of Public Service, mark an **X** in box B and complete Schedule C.

Gross operating income A • Gross income B •

Part 1 – Gross operating income (see instructions)

65	Receipts from the sale of gas, electricity, steam, water, or refrigeration for ultimate consumption or use in New York State	•	65.		
66	Receipts from transportation, transmission, or distribution of gas or electricity	•	66.		
67	Other receipts	•	67.		
68	Total (add lines 65, 66, and 67)		68.		
69	Allowable deductions (attach list)	•	69.		
70	Gross operating income (subtract line 69 from line 68)	•	70.		

(continued)

Part 2 – Receipts from interest and dividends allocated to New York State *(attach list, if necessary; see instructions)*

A Name of entity	B Type of security	C Amount of interest and dividends received	D Issuer's allocation percentage	E Interest and dividends allocated to New York State <i>(multiply column C by column D)</i>
71 Total interest and dividends allocated to New York State <i>(total column E, including total from attached list)</i>				● 71.
72 Receipts from royalties				● 72.
73 Total receipts from interest, dividends, and royalties <i>(add lines 71 and 72)</i>				● 73.

Part 3 – Computation of profits *(see instructions)*

Profits from the sale of:			
74 Securities			● 74.
75 Real property			● 75.
76 Personal property			● 76.
Other profits:			
77 All other profits			● 77.
78 Profits before allowable deductions <i>(add lines 74 through 77)</i>			● 78.
79 Allowable deductions from profits <i>(attach list)</i>			● 79.
80 Profits after allowable deductions <i>(subtract line 79 from line 78)</i>			● 80.

Part 4 – Tax on gross income *(see instructions)*

81 Gross operating income from line 70			● 81.
82 Subtract exclusions from receipts shown on line 66			● 82.
83 Adjusted gross operating income <i>(subtract line 82 from line 81)</i>			● 83.
84 Receipts from line 73			● 84.
85 Profits from line 80			● 85.
86 Gross income <i>(add lines 83, 84, and 85)</i>			● 86.
87 Tax rate			● 87. 0.025
88 Tax on gross income <i>(if line 86 is greater than \$500, multiply line 86 by line 87; otherwise enter 0)</i>			● 88.
89 Tax credits: Mark an X in the box(es) to indicate the form(s) filed and attach form(s): CT-243 ● <input type="checkbox"/> CT-249 ● <input type="checkbox"/> CT-631 ● <input type="checkbox"/> Other credits <i>(see instructions)</i> ● <input type="checkbox"/>			● 89.
90 Tax after credits <i>(subtract line 89 from line 88)</i>			● 90.
91 Power for jobs credit			● 91.
92 Net tax on gross income <i>(subtract line 91 from line 90; enter here and on line 2)</i>			● 92.

(continued)

Schedule D – MTA surcharge on gross income for utility services (Tax Law section 186-c.1(a))

93 Gross income on line 86 derived from sources within the MCTD	93.	
94 MTA surcharge rate (3.5% (.035) x 17% (0.17))	94.	0.00595
95 MTA surcharge (multiply line 93 by line 94; enter here and on line 5)	95.	

Composition of prepayments claimed on line 12

(If you need additional space, attach a separate sheet identifying all prepayment information. Transfer the total to line 103.)

		A Section 186-e and 186-a taxes	B MTA surcharges (Section 186-c)
		Amount	Amount
96 Mandatory first installment	96.		
97 Second installment from Form CT-400	97.		
98 Third installment from Form CT-400	98.		
99 Fourth installment from Form CT-400	99.		
100 Payment with Form CT-5.9-E, line 11	100.		
101 Overpayment credited from prior years	101.		
102 Overpayment credited from Form CT- <input type="text"/>	102.		
103 Total prepayments (total all entries on lines 96 through 102 in Columns A and B and attachment (if any); enter here and on line 12, Columns A and B)	103.		

Third – party designee <small>(see instructions)</small>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN <input type="text"/>

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

Authorized person	Signature of authorized person	Official title		
	E-mail address of authorized person	Date		
Paid preparer use only	Firm's name (or yours if self-employed)		ID number	
	Signature of individual preparing this return	Address	City	State ZIP code
	E-mail address of individual preparing this return			Date

See instructions for where to file.



CT-186-EZ

New York State Department of Taxation and Finance

Staple forms here

Telecommunications Tax Return – Short Form

Tax Law – Article 9, Sections 186-e and 186-c

Final return Amended return

For calendar year 2009

Employer identification number	File number	Business telephone number ()	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation	Trade name/DBA		
Mailing name (if different from legal name above) c/o	State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box	Date of incorporation		
City	State	ZIP code	Foreign corporations: date began business in NYS
NAICS business code number (from federal return)	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. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in the instructions.	Audit (for Tax Department use only)
Principal business activity			

Did you provide telecommunication services in the Metropolitan Commuter Transportation District (MCTD) during this tax year? (mark an X in the appropriate box) If Yes, you must complete Schedule B (see instructions) Yes No

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	A.

Computation of tax	A – NYS	B – MTA
1 Excise tax on telecommunications services (from line 29)	1.	
2 MTA surcharge related to telecommunication services (from line 42)	2.	
First installment of estimated tax:		
3a If you filed a request for extension, enter amounts from Form CT-5.9-E, line 8, columns A and B	3a.	
3b If you did not file Form CT-5.9-E and line 1 is over \$1,000, see instructions; otherwise, enter 0	3b.	
4 Total (column A, add line 1 and line 3a or 3b; column B, add line 2 and line 3a or 3b)	4.	
5 Total prepayments (transfer amounts from line 48)	5.	
6a Balance (if line 5 is less than line 4, subtract line 5 from line 4; see instructions)	6a.	
6b Overpayment (if line 5 is more than line 4, subtract line 4 from line 5; see instructions)	6b.	
7a Amount of MTA overpayment on line 6b to be transferred to NYS tax (see instructions)	7a.	
7b Amount of NYS overpayment on line 6b to be transferred to MTA surcharge (see instructions)	7b.	
7c Balance due before penalties and interest (see instructions)	7c.	
8 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	8.	
9 Interest on late payment (see instructions)	9.	
10 Late filing and late payment penalties (see instructions)	10.	
11 Balance due (add lines 7c through 10, both columns and enter here; enter the payment amount on line A above)	11.	
12 Overpayment (see instructions)	12.	
13a Overpayment credited to next year's NYS tax (see instructions)	13a.	
13b Overpayment credited to next year's MTA surcharge (see instructions)	13b.	
14 Refund of overpayment (subtract lines 13a and 13b from line 12)	14.	
15a Amount of unused tax credits to be refunded (see instructions)	15a.	
15b Refundable tax credits to be credited to next year's tax or surcharge	15b.	

Schedule A – New York State excise tax on telecommunication services (Tax Law section 186-e) (see instructions)

Gross charges from:	
16 Intrastate services	16.
17 Interstate and international services that originate or terminate within New York State and are charged to a service address in New York State	17.
18 Mobile telecommunications services	18.
19 Ancillary services, and services and equipment provided in connection with telecommunication services (add lines 16 through 19 and enter the total on line 20)	19.

20 Total gross charges (add lines 16 through 19)	●	20.	
21 Exclusions and allowance for bad debts (attach breakdown)	●	21.	
Computation of tax due			
22 Gross charges subject to tax (subtract line 21 from line 20)	●	22.	
23 Tax rate.....	●	23.	0.025
24 Excise tax on telecommunication services (multiply line 22 by line 23)	●	24.	
25 Resale credit	●	25.	
26 Multijurisdictional credit	●	26.	
27 Tax credits: Mark an X in the box(es) to indicate the form(s) filed and attach form(s): CT-243 ● <input type="checkbox"/> CT-249 ● <input type="checkbox"/> CT-631 ● <input type="checkbox"/> Other credits (see instrs) ● <input type="checkbox"/>	●	27.	
28 Total credits (add lines 25, 26, and 27)	●	28.	
29 Balance due (subtract line 28 from line 24; enter here and on line 1)	●	29.	

Schedule B – MTA surcharge related to telecommunication services (Tax Law section 186-c.1(b)) (see instructions)

Gross charges from:			
30 Intra-MCTD services	●	30.	
31 Inter-MCTD (including intrastate, interstate, and international) services that originate or terminate within the MCTD and are charged to a service address in the MCTD	●	31.	
32 MCTD mobile telecommunications services.....	●	32.	
33 Ancillary services, and services and equipment provided in connection with telecommunication services provided within the MCTD.....	●	33.	
34 Total gross charges (add lines 30 through 33)	●	34.	
35 Exclusions and allowance for bad debts (attach breakdown)	●	35.	
Computation of tax due			
36 Gross charges subject to tax (subtract line 35 from line 34)	●	36.	
37 MTA surcharge rate (3.5% (.035) × 17% (.17))	●	37.	0.00595
38 MTA surcharge on telecommunication services (multiply line 36 by line 37)	●	38.	
39 Resale credit (see instructions for line 25)	●	39.	
40 Multijurisdictional credit (see instructions for line 26)	●	40.	
41 Total credits (add lines 39 and 40)	●	41.	
42 Balance due (subtract line 41 from line 38; enter here and on line 2)	●	42.	

Composition of prepayments claimed on line 5 (see instructions)		A – Section 186-e		B – MTA surcharge	
		Amount		Amount	
43 Mandatory first installment.....	43.				
44a Second installment from Form CT-400	44a.				
44b Third installment from Form CT-400.....	44b.				
44c Fourth installment from Form CT-400	44c.				
45 Payment with extension request, Form CT-5.9-E, line 11, columns A and B	45.				
46 Overpayment credited from prior years	46.				
47 Overpayment credited from Form CT-_____ Period _____	47.				
48 Total prepayments (total all entries on lines 43 through 47 and from attachment sheet(s) in Columns A and B; enter here and on line 5, Columns A and B)	48.				

Third – party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/>		
	Designee's name	Designee's phone number ()	Personal identification number (PIN)

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

Signature of authorized person	Official title	Date
Paid preparer use only		
Signature of individual preparing this return	Firm's name (or yours if self-employed)	
Address	City	State ZIP code ID number Date

See instructions for where to file.



CT-186-M

New York State Department of Taxation and Finance

Utility Corporation MTA Surcharge Return

For continuing section 186 taxpayers only (certain independent power producers)

Tax Law - Article 9, Section 186-b

For calendar year 2009

Amended return

Employer identification number	File number	Principal business activity	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation		Trade name/DBA	
Mailing name (if different from legal name above) and address		State or country of incorporation	Date received (for Tax Department use only)
c/o		Date of incorporation	
Number and street or PO box			
City	State	ZIP code	Foreign corporations: date began business in NYS

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see *Business information* in your franchise tax return instructions.

A. Pay amount shown on line 16. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed	
	A.	

Computation of Metropolitan Commuter Transportation District (MCTD) allocation percentage

	A	B
	MCTD	New York State
1 Gross earnings from operating revenue	1.	
2 Gross earnings from interest and dividends	2.	
3 Gross earnings from other revenues	3.	
4 Total (see instructions)	4.	
5 MCTD allocation percentage (divide line 4, column A, by line 4, column B)		5. %

Computation of MTA surcharge

6 Net New York State franchise tax (from Form CT-186, line 7)	6.	
7 Allocated tax (multiply line 6 by line 5)	7.	
8 Metropolitan transportation business tax (MTA surcharge) (multiply line 7 by 17% (.17); foreign corporations, see instructions)	8.	
First installment of estimated MTA surcharge for next period:		
9a If you filed a request for extension, enter MTA surcharge from Form CT-5.9, line 7	9a.	
9b If you did not file Form CT-5.9, see instructions	9b.	
10 Add lines 8 and 9a or 9b	10.	
11 Total prepayments (from line 27)	11.	
12 Balance (if line 11 is less than line 10, subtract line 11 from line 10)	12.	
13 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	13.	
14 Interest on late payment (see instructions)	14.	
15 Late filing and late payment penalties (see instructions)	15.	
16 Balance due (add lines 12 through 15 and enter here; enter the payment amount on line A above)	16.	
17 Overpayment (if line 10 is less than line 11, subtract line 10 from line 11)	17.	
18 Amount of overpayment to be credited to New York State franchise tax	18.	
19 Amount of overpayment to be credited to MTA surcharge for next period	19.	
20 Amount of overpayment to be refunded	20.	

Composition of prepayments claimed on line 11 (see instructions)		Date paid	Amount
21	Mandatory first installment	21.	
22a	Second installment from Form CT-400	22a.	
22b	Third installment from Form CT-400	22b.	
22c	Fourth installment from Form CT-400	22c.	
23	Payment with extension request (from Form CT-5.9, line 10)	23.	
24	Overpayment credited from prior years	24.	
25	Add lines 21 through 24	25.	
26	Overpayment credited from Form CT-186 <input type="text" value="Period"/>	26.	
27	Total prepayments (add lines 25 and 26; enter here and on line 11)	27.	

Third – party designee <i>(see instructions)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN <input type="text"/>

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

Authorized person	Signature of authorized person	Official title
	E-mail address of authorized person	Date

Paid preparer use only	Firm's name (or yours if self-employed)		ID number
	Signature of individual preparing this return	Address	City State ZIP code
	E-mail address of individual preparing this return		Date

See instructions for where to file.



CT-186-P

New York State Department of Taxation and Finance

Utility Services Tax Return — Gross Income

Tax Law — Article 9, Section 186-a

Staple forms here

Final return Amended return

For calendar year 2009

Employer identification number	File number	Business telephone number ()	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation	Trade name/DBA		
Mailing name (if different from legal name above) c/o	State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box	Date of incorporation		
City	State	ZIP code	Foreign corporations: date began business in NYS
NAICS business code number (from federal return)	If address/phone above is new, mark an X in 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. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see Business information in the instructions.	Audit (for Tax Department use only)
Date corporation came under the supervision of the NYS Department of Public Service			

Type of service or commodity you sell (mark an X in all boxes that apply)

Gas Electricity

If this is your first return, enter name of prior owner or operator, if any	Address of prior owner or operator
If this is your final return, enter name of new owner, if any	Address of new owner

Metropolitan transportation business tax (MTA surcharge) (mark an X in the appropriate box below)

Do you do business in the Metropolitan Commuter Transportation District? If Yes, you must file Form CT-186-P/M (see instructions)... Yes No
Do not file Form CT-186-P — If you are a telephone or telegraph company or other provider of telecommunication services, even if those services are not your primary business, do not file this form. Instead, file Form CT-186-E, *Telecommunications Tax Return and Utility Services Tax Return*.

A. Pay amount shown on line 17. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed	
	A.	

Computation of tax

1	Receipts from transportation, transmission, or distribution of gas or electricity	1.	
2	Allowable exclusions from receipts on line 1 (see instructions)	2.	
3	Net receipts from transportation, transmission, or distribution of gas or electricity after allowable exclusions (subtract line 2 from line 1; see instructions)	3.	
4	Tax on gross income (multiply line 3 receipts by rate; see instructions)	4.	
5	Tax credits: Mark an X in the box(es) to indicate the form(s) filed and attach form(s) CT-243 <input type="checkbox"/> CT-249 <input type="checkbox"/> CT-631 <input type="checkbox"/> Other credits (see instructions) <input type="checkbox"/>	5.	
6	Tax after credits (subtract line 5 from line 4)	6.	
7	Power for jobs tax credit (see instructions)	7.	
8	Net tax (subtract line 7 from line 6)	8.	
First installment of estimated tax for next period:			
9	If you filed a request for extension, enter amount from Form CT-5.9, line 2	9.	
10	If you did not file Form CT-5.9 and line 8 is over \$1,000, see instructions; otherwise enter 0	10.	
11	Total (add lines 8 and 9 or 10)	11.	
12	Total prepayments (enter amount from line 32)	12.	
13	Balance (if line 12 is less than line 11, subtract line 12 from line 11)	13.	
14	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	14.	
15	Interest on late payment (see instructions)	15.	
16	Late filing and late payment penalties (see instructions)	16.	
17	Balance due (add lines 13 through 16 and enter here; enter the payment amount on line A above)	17.	
18	Overpayment (if line 11 is less than line 12, subtract line 11 from line 12)	18.	
19	Amount of overpayment to be credited to next period	19.	
20	Balance of overpayment (subtract line 19 from line 18)	20.	

(continued on page 2)

Computation of tax *(continued)*

21	Amount to be credited to Form CT-186-P/M	• 21.	
22	Amount of overpayment to be refunded <i>(subtract line 21 from line 20)</i>	22.	
23	Amount of unused tax credits to be refunded <i>(see instructions)</i>	23.	
24	Refundable tax credits to be credited to next year's tax <i>(see instructions)</i>	24.	

Composition of prepayments claimed on line 12 *(see instructions)*

		Date paid	Amount
25	Mandatory first installment	25.	
26	Second installment from Form CT-400	26.	
27	Third installment from Form CT-400	27.	
28	Fourth installment from Form CT-400	28.	
29	Payment with extension request, Form CT-5.9, line 5	29.	
30	Overpayment credited from prior years	30.	
31	Overpayment credited from Form CT-186-P/M <input type="text" value="Period"/>	31.	
32	Total prepayments <i>(add lines 25 through 31; enter here and on line 12)</i>	32.	

Third – party designee <i>(see instructions)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name <i>(print)</i>	Designee's phone number ()
	Designee's e-mail address		PIN <input type="text"/>

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

Authorized person	Signature of authorized person		Official title		
	E-mail address of authorized person			Date	
Paid preparer use only	Firm's name <i>(or yours if self-employed)</i>			ID number	
	Signature of individual preparing this return		Address	City	State ZIP code
	E-mail address of individual preparing this return				Date

See instructions for where to file.



CT-186-P/M

Staple forms here
New York State Department of Taxation and Finance

Utility Services MTA Surcharge Return

Tax Law - Article 9, Section 186-c

Amended return

For calendar year 2009

Employer identification number	File number	Business telephone number ()		If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box		Date of incorporation		
City	State	ZIP code		
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in your franchise tax return instructions.				

If you do business in the Metropolitan Commuter Transportation District (MCTD) (the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester) you must complete this form. If not, you do not need to file this form. However, you must disclaim liability for the metropolitan transportation business tax (MTA surcharge) on Form CT-186-P. See *Who must file* in the instructions.

A. Pay amount shown on line 14. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed	
	A.	

Computation of MTA surcharge

1	Receipt amount on Form CT-186-P, line 3 derived from sources within the MCTD	1.		
2	Receipt amount on Form CT-186-P, line 3	2.		
3	MCTD allocation percentage (divide line 1 by line 2)	3.		%
4	Tax after credits on Form CT-186-P, line 6	4.		
5	Allocated tax (multiply line 3 by line 4)	5.		
6	MTA surcharge (multiply line 5 by 17% (.17))	6.		
First installment of estimated MTA surcharge for the next period:				
7a	If you filed a request for extension, enter amount from Form CT-5.9, line 7	7a.		
7b	If you did not file Form CT-5.9, see instructions	7b.		
8	Total (add line 6 and line 7a or 7b)	8.		
9	Total prepayments (from line 25)	9.		
10	Balance (if line 9 is less than line 8, subtract line 9 from line 8)	10.		
11	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) ● <input type="checkbox"/>	11.		
12	Interest on late payment (see instructions)	12.		
13	Late filing and late payment penalties (see instructions)	13.		
14	Balance due (add lines 10 through 13 and enter here; enter the payment amount on line A above)	14.		
15	Overpayment (if line 8 is less than line 9, subtract line 8 from line 9)	15.		
16	Amount of overpayment to be credited to New York State tax	16.		
17	Amount of overpayment to be credited to MTA surcharge for the next period	17.		
18	Amount of overpayment to be refunded	18.		

Composition of prepayments claimed on line 9 (see instructions)		Date paid	Amount
19	Mandatory first installment	19.	
20a	Second installment from Form CT-400	20a.	
20b	Third installment from Form CT-400	20b.	
20c	Fourth installment from Form CT-400	20c.	
21	Payment with extension request (from Form CT-5.9, line 10)	21.	
22	Overpayment credited from prior years	22.	
23	Add lines 19 through 22	• 23.	
24	Overpayment credited from Form CT-186-P	• 24.	
25	Total prepayments (add lines 23 and 24; enter here and on line 9)	25.	

Third – party designee <i>(see instructions)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail 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	Signature of authorized person		Official title		
	E-mail address of authorized person			Date	
Paid preparer use only	Firm's name (or yours if self-employed)			ID number	
	Signature of individual preparing this return		Address	City	State ZIP code
	E-mail address of individual preparing this return				Date

See instructions for where to file.



CT-32-A

New York State Department of Taxation and Finance

Banking Corporation Combined Franchise Tax Return

Tax Law - Article 32

Staple forms here

All filers must enter tax period:

Amended return

beginning ending

Main form with fields for Employer identification number, File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, Date of incorporation, Foreign corporations: date began business in NYS, NAICS business code number, Principal business activity, ZIP code, Name of country, County code, New York assets, Total assets everywhere, Type of bank, Federal return filed.

If the IRS has completed an audit of any of your returns in the past 5 years, list years:

Did you do business in the Metropolitan Commuter Transportation District during the tax year? Yes No

If a captive real estate investment trust (REIT) or captive regulated investment company (RIC) is included in this return, mark an X in the box

Payment section: A. Pay amount shown on line 17. Make payable to: New York State Corporation Tax. Attach your payment here.

Schedule A - Computation of combined tax and payment of estimated tax

Table with 17 rows for tax computation. Line 4: Fixed minimum tax for parent corporation only 250.00. Line 9: Total combined franchise tax. Line 11: Total. Line 17: Balance due.

(continued)

Legal name of corporation		Employer identification number	
18	Overpayment (if line 11 is less than line 12, subtract line 11 from line 12)	18.	
19	Amount of overpayment to be credited to the next period	19.	
20	Balance of overpayment (subtract line 19 from line 18)	20.	
21	Amount of overpayment to be credited to Form CT-32-M	21.	
22a	Refund of overpayment (subtract line 21 from line 20, see instructions)	22a.	
22b	Refund of unused tax credits (see instructions)	22b.	
22c	Tax credits to be credited as an overpayment to next year's return (see instructions)	22c.	
23	Issuer's allocation percentage (see Schedule I instructions; show computation on page 8)	23.	%

Schedule B – Computation and allocation of ENI (see instructions)

24 FTI before net operating loss (NOL) and special deductions (include disallowed dividends paid deduction:)

Additions

- 25** Dividends and interest effectively connected with the conduct of a trade or business not included on line 24
- 26** Income effectively connected with the conduct of a trade or business not included on line 24
- 27** Dividends and interest not included on line 24
- 28** Income taxes paid to the United States, its possessions, or to foreign countries, as deducted on federal return
- 29** New York State franchise taxes, MTA surcharge, and Article 23 taxes deducted on federal return
- 30** Total amount of federal depreciation from Form CT-399 and, if applicable, lines 186 and 188 (see instructions)
- 31** New York State gains or losses on disposition of property from line 190
- 32** Amount of special additional mortgage recording tax deducted on your federal return and claimed as a tax credit
- 33** Any other federal deduction previously allowable as a deduction under Article 9-B or 9-C (attach explanation)
- 34** Bad debt deduction allowed under IRC sections 166 or 585
- 35** Twenty percent excess of bad debt deduction (see instructions; attach computation)
- 36** Other additions (attach list; see instructions) • IRC section 199 deduction:
- 37** Total additions (add lines 25 through 36)

Subtractions

- 38** Interest and other expenses not deducted on federal return which are applicable to lines 25, 26, and 27
- 39** Enter total amount of allowable New York depreciation from Form CT-399 and, if applicable, line 189 (see instructions)
- 40** Federal gains or losses on disposition of property from lines 191 and 193
- 41** Federal income or gain from installment method transactions under Article 9-B or 9-C
- 42** IRC section 78 dividends included in the computation of lines 24 through 27
- 43** Amount of wages not deducted on the federal return due to IRC section 280C
- 44** Amount of money received from the FDIC, FSLIC, or RTC (see instructions)
- 45** Interest income from subsidiary capital × 17% (.17) (see instructions) (attach list)
- 46** Dividend income from subsidiary capital × 60% (.6) (see instructions)
- 47** Net gains from subsidiary capital × 60% (.6) (see instructions)
- 48** Interest income on obligations of New York State, its political subdivisions, and the United States × 22½% (.225) (see instructions) (attach list)
- 49** Adjusted eligible net income of an international banking facility (IBF) from line 185
- 50** Recaptured reserve for losses on loans from IRC section 585(c) taxpayers included on line 24
- 51** Recoveries of charged-off loans included on line 24 for IRC section 585 taxpayers
- 52** Bad debt deduction under section 1453(h) (attach computation)
- 53** Bad debt deduction under section 1453(i) (attach computation)
- 54** New York NOL deduction (see instructions)
- 55** Other subtractions from FTI (attach list; includes S-7 dividend income:)
- 56** Total subtractions (add lines 38 through 55)
- 57a** ENI (add line 24 and line 37; subtract line 56)
- 57b** Allocated ENI (multiply line 57a by % from line 103, column E or line 114)
- 58** Optional depreciation adjustments (add line 187 and line 192)
- 59** Allocated taxable ENI (line 57b plus or minus line 58, column E; enter next to line 1)

	A Parent corporation	B Total from member corporations	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined totals <i>(column C - column D)</i>
18.					
19.					
20.					
21.					
22a.					
22b.					
22c.					
23.					

Schedule B – Computation and allocation of ENI

24.						24.	•
-----	--	--	--	--	--	-----	---

Additions

25.						25.	•
26.						26.	•
27.						27.	•
28.						28.	•
29.						29.	•
30.						30.	•
31.						31.	•
32.						32.	•
33.						33.	•
34.						34.	•
35.						35.	•
36.						36.	•
37.						37.	•

Subtractions

38.						38.	•
39.						39.	•
40.						40.	•
41.						41.	•
42.						42.	•
43.						43.	•
44.						44.	•
45.						45.	•
46.						46.	•
47.						47.	•
48.						48.	•
49.						49.	•
50.						50.	•
51.						51.	•
52.						52.	•
53.						53.	•
54.						54.	•
55.						55.	•
56.						56.	•
57a.						57a.	•
57b.						57b.	•
58.						58.	•
59.						59.	•

Legal name of corporation	Employer identification number
---------------------------	--------------------------------

Schedule C – Computation and allocation of alternative ENI

- 60 ENI from line 57a (see instructions)
- 61 Interest income from subsidiary capital from line 45
- 62 Dividend income from subsidiary capital from line 46.....
- 63 Net gain from subsidiary capital from line 47
- 64 Interest income on obligations of New York State, its political subdivisions, and the United States, from line 48.....
- 65 Alternative ENI (add lines 60 through 64)
- 66 Allocated alternative ENI (multiply line 65 by % from line 103, column E or line 121, column E).....
- 67 Optional depreciation adjustments from line 58.....
- 68 Allocated taxable alternative ENI (line 66 plus or minus line 67, column E; also enter next to line 2)

Schedule D – Computation of taxable assets (see instructions)

- 69 Average value of total assets.....
- 70 Money or other property received from the FDIC, FSLIC, or RTC (see instructions)
- 71 Taxable assets (subtract line 70 from line 69)
- 72 Allocated taxable assets (multiply line 71 by % from line 150 or line 161; also enter next to line 3)
- 73 Compute net worth ratio:

Net worth on last day of the tax year	=	
Total assets on last day of the tax year	=	
- 74 Compute percentage of mortgages included in total assets:

Average quarterly balance of mortgages	=	
Average quarterly balance of total assets	=	

Additional information required

Are you a member of a federal consolidated group?..... Yes • No •
 If you answered Yes, complete items A through E.

- A. Number of corporations included in the federal consolidated group ●
- B. Total consolidated FTI before the net operating loss deduction (NOLD)..... ●
- C. Total consolidated FTI before the NOLD of corporations that are included in the federal consolidated return but that are not included in a combined return for New York State tax..... ●
- D. Total consolidated FTI before the NOLD of corporations that are not included in the federal consolidated return but that are included in a combined return for New York State tax..... ●

E. If 65% or more of the voting stock of the deemed parent corporation is owned or controlled, directly or indirectly, by another corporation, enter the name and employer identification number of that corporation below.

Legal name of corporation	Employer identification number
---------------------------	--------------------------------

F. Mark an **X** in the box and attach Form CT-60-QSSS if any member of the combined group is the parent of a QSSS

	A Parent corporation	B Total from member corporations	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined totals <i>(column C - column D)</i>
--	----------------------------	--	---	-------------------------------------	--

Schedule C – Computation and allocation of alternative ENI

60.						60.	
61.						61.	•
62.						62.	•
63.						63.	•
64.						64.	•
65.						65.	
66.						66.	
67.						67.	
68.						68.	

Schedule D – Computation of taxable assets

69.						69.	•
70.						70.	•
71.						71.	
72.						72.	•
73.		%					
74.		%					

Note: A banking corporation whose largest tax, computed on a separate basis, is on taxable assets and whose net worth ratio, computed on a separate basis, is less than 5% and whose total assets, computed on a separate basis, are made up of 33% or more of mortgages, cannot be included on the combined return.

Legal name of corporation	Employer identification number
---------------------------	--------------------------------

Schedule E – Allocation percentages (see instructions)

Are you a banking corporation described in Tax Law section 1452(a)(9)? Yes • No •

Are you substantially engaged in providing management, administrative, or distribution services to an investment company as such terms are defined in Tax Law section 1454(a)(2)(G)? Yes • No •

If you answered Yes to **both** questions, then you must allocate using the receipts factor (see page 14 of the instructions).

Part 1 – Computation of ENI allocation percentage

If you are claiming an allocation outside New York State, attach an explanation of the business carried on outside New York that gives you the right to allocate. If the corporation has an IBF located in New York State, mark an **X** in the appropriate box below and see instructions.

The corporation computed ENI using the: IBF modification method • or IBF formula allocation method •

- 75 Wages, salaries, and other compensation of employees (except general executive officers) within New York State
- 76 Multiply line 75 by 80% (.8)
- 77 Wages, salaries, and other compensation of employees (except general executive officers) within and outside New York State
- 78 Percentage in New York State (divide line 76 by line 77 in column E)

Receipts during the tax period from within New York State:

- 79 Interest income from loans and financing leases
- 80 Other income from loans and financing leases
- 81 Lease transactions and rents.....
- 82 Interest from bank, credit, travel, entertainment, and other credit card receivables.....
- 83 Service charges and fees from bank, credit, travel, entertainment, and other credit cards.....
- 84 Receipts from merchant discounts.....
- 85 Income from trading activities and investment activities.....
- 86 Fees or charges from letters of credit, traveler’s checks, and money orders.....
- 87 Performance of services.....
- 88 Royalties
- 89 All other business receipts.....
- 90 Total receipts from within New York State (add lines 79 through 89)

Receipts during the tax period from within and outside New York State:

- 91 Interest income from loans and financing leases
- 92 Other income from loans and financing leases
- 93 Lease transactions and rents.....
- 94 Interest from bank, credit, travel, entertainment, and other credit card receivables.....
- 95 Service charges and fees from bank, credit, travel, entertainment, and other credit cards.....
- 96 Receipts from merchant discounts.....
- 97 Income from trading activities and investment activities.....
- 98 Fees or charges from letters of credit, traveler’s checks, and money orders.....
- 99 Performance of services.....
- 100 Royalties
- 101 All other business receipts.....
- 102 Total receipts from within and outside New York State (add lines 91 through 101)
- 103 Percentage in New York State (divide line 90 by line 102, in each of columns A and E; see instructions)
- 104 Additional receipts percentage (enter percentage from line 103, column E)

Deposits maintained in branches within New York State:

- 105 Deposits of \$100,000 or more
- 106 Deposits of less than \$100,000
- 107 Deposits within New York State (add lines 105 and 106)

(continued)

	A Parent corporation	B Total from member corporations	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined totals <i>(column C - column D)</i>
--	----------------------------	--	---	-------------------------------------	--

Schedule E – Allocation percentages

Part 1

75.					75.	
76.					76.	•
77.					77.	•
78.					78.	• %

79.					79.	•
80.					80.	•
81.					81.	•
82.					82.	•
83.					83.	•
84.					84.	•
85.					85.	•
86.					86.	•
87.					87.	•
88.					88.	•
89.					89.	•
90.					90.	•

91.					91.	•
92.					92.	•
93.					93.	•
94.					94.	•
95.					95.	•
96.					96.	•
97.					97.	•
98.					98.	•
99.					99.	•
100.					100.	•
101.					101.	•
102.					102.	•
103.		%			103.	• %
104.					104.	• %

105.					105.	•
106.					106.	•
107.					107.	•

Legal name of corporation	Employer identification number
---------------------------	--------------------------------

Schedule E – Allocation percentages *(continued)*

Deposits maintained in branches within and outside New York State:

- 108 Deposits of \$100,000 or more
- 109 Deposits of less than \$100,000
- 110 Deposits within and outside New York State *(add lines 108 and 109)*
- 111 Percentage in New York State *(divide line 107 by line 110, in each of columns A and E)*
- 112 Additional deposits percentage *(enter percentage from line 111, column E)*
- 113 Total of New York State percentages *(add lines 78, 103, 104, 111, and 112 in column E)*
- 114 ENI allocation percentage *(see instructions)*.....

Part 2 – Computation of alternative ENI allocation percentage

- 115 Wages, salaries, and other compensation of employees (except general executive officers) within New York State
- 116 Wages, salaries, and other compensation of employees (except general executive officers) within and outside New York State
- 117 Percentage in New York State *(divide line 115 by line 116, in each of columns A and E)*
- 118 Receipts percentage *(enter percentage from line 103)*
- 119 Deposits percentage *(enter percentage from line 111)*
- 120 Add lines 117, 118, and 119 in columns A and E.....
- 121 Alternative ENI allocation percentage *(see instructions)*

Part 3 – Computation of taxable assets allocation percentage *(If the corporation has an IBF located in New York State, activities of the IBF must be included in both the numerator and denominator when computing the taxable assets allocation.)*

- 122 Wages, salaries, and other compensation of employees (except general executive officers) within New York State
- 123 Multiply line 122 by 80% (.8)
- 124 Wages, salaries, and other compensation of employees (except general executive officers) within and outside New York State
- 125 Percentage in New York State *(divide line 123 by line 124 in column E)*

Receipts during the tax period from within New York State:

- 126 Interest income from loans and financing leases
- 127 Other income from loans and financing leases
- 128 Lease transactions and rents.....
- 129 Interest from bank, credit, travel, entertainment, and other credit card receivables
- 130 Service charges and fees from bank, credit, travel, entertainment, and other credit cards.....
- 131 Receipts from merchant discounts.....
- 132 Income from trading activities and investment activities.....
- 133 Fees or charges from letters of credit, traveler’s checks, and money orders.....
- 134 Performance of services
- 135 Royalties
- 136 All other business receipts.....
- 137 Total receipts from within New York State *(add lines 126 through 136)*

Receipts during the tax period from within and outside New York State:

- 138 Interest income from loans and financing leases
- 139 Other income from loans and financing leases
- 140 Lease transactions and rents.....
- 141 Interest from bank, credit, travel, entertainment, and other credit card receivables
- 142 Service charges and fees from bank, credit, travel, entertainment, and other credit cards.....
- 143 Receipts from merchant discounts.....
- 144 Income from trading activities and investment activities.....
- 145 Fees or charges from letters of credit, traveler’s checks, and money orders.....
- 146 Performance of services
- 147 Royalties
- 148 All other business receipts.....
- 149 Total receipts from within and outside New York State *(add lines 138 through 148)*
- 150 Percentage in New York State *(divide line 137 by line 149 in column E; see instructions)*
- 151 Additional receipts percentage *(enter percentage from line 150, column E)*

(continued)

	A Parent corporation	B Total from member corporations	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined totals <i>(column C - column D)</i>
--	----------------------------	--	---	-------------------------------------	--

Schedule E – Allocation percentages *(continued)*

108.					108.	
109.					109.	
110.					110.	
111.	%				111.	%
112.					112.	%
113.					113.	%
114.					114.	%

Part 2

115.					115.	
116.					116.	
117.	%				117.	%
118.	%				118.	%
119.	%				119.	%
120.	%				120.	%
121.	%				121.	%

Part 3

122.					122.	
123.					123.	
124.					124.	
125.					125.	%

126.					126.	
127.					127.	
128.					128.	
129.					129.	
130.					130.	
131.					131.	
132.					132.	
133.					133.	
134.					134.	
135.					135.	
136.					136.	
137.					137.	

138.					138.	
139.					139.	
140.					140.	
141.					141.	
142.					142.	
143.					143.	
144.					144.	
145.					145.	
146.					146.	
147.					147.	
148.					148.	
149.					149.	
150.					150.	%
151.					151.	%

Legal name of corporation	Employer identification number
---------------------------	--------------------------------

Schedule E – Allocation percentages *(continued)*

Deposits maintained in branches within New York State:

- 152 Deposits of \$100,000 or more
- 153 Deposits of less than \$100,000
- 154 Deposits within New York State *(add lines 152 and 153)*

Deposits maintained in branches within and outside New York State:

- 155 Deposits of \$100,000 or more
- 156 Deposits of less than \$100,000
- 157 Deposits within and outside New York State *(add lines 155 and 156)*
- 158 Percentage in New York State *(divide line 154 by line 157 in column E)*
- 159 Additional deposits percentage *(enter percentage from line 158)*
- 160 Total New York State percentages *(add lines 125, 150, 151, 158, and 159 in column E)*
- 161 Taxable assets allocation percentage *(see instructions)*

Schedule F – Computation of IBF adjusted eligible net income or loss

If the corporation has an IBF located in New York State, mark an **X** in the appropriate box below and see instructions.

The corporation computed ENI using the: IBF modification method or IBF formula allocation method

Computation of eligible gross income

- 162 Interest income from eligible loans ● 162.
- 163 Interest income from eligible deposits ● 163.
- 164 Income from foreign exchange trading and hedging transactions ● 164.
- 165 Fee income from eligible transactions ● 165.
- 166 Eligible gross income *(add lines 162 through 165)* ● 166.

Computation of applicable expenses

- 167 Direct expenses ● 167.
- 168 Indirect expenses..... ● 168.
- 169 Total applicable expenses *(add lines 167 and 168)* 169.

Computation of ineligible funding amount

- 170 Eligible net income *(subtract line 169 from line 166)* 170.
- 171 Average aggregate liabilities and other sources of funds of the IBF which are not owed to or received from foreign persons ● 171.
- 172 Average aggregate liabilities and other sources of funds of the IBF ● 172.
- 173 Divide line 171 by line 172 173. %
- 174 Ineligible funding amount *(multiply line 170 by line 173)* 174.
- 175 Remaining amount *(subtract line 174 from line 170; also enter on line 183)* 175.

Computation of floor amount and adjusted eligible net income or loss

- 176 Average aggregate amount of loans to and deposits with foreign persons in financial accounts within New York State for tax years 1975, 1976, and 1977 ● 176.
- 177 Statutory percentage for the current tax year..... ● 177. %
- 178 Multiply line 176 by line 177 178.
- 179 Average aggregate amount of loans to and deposits with foreign persons in financial accounts within New York State (other than IBF) for the current tax year..... ● 179.
- 180 Balance *(subtract line 179 from line 178)* 180.
- 181 Average aggregate amount of loans to and deposits with foreign persons in financial accounts of the IBF for the current tax year ● 181.
- 182 Enter **100** or the percentage obtained by dividing line 180 by line 181, whichever is less 182. %
- 183 Remaining amount *(enter amount from line 175)* ● 183.
- 184 Floor amount *(multiply line 182 by line 183)* 184.
- 185 Adjusted eligible net income or loss *(subtract line 184 from line 183; also enter on line 49)* 185.

A Parent corporation	B Total from member corporations	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined totals <i>(column C - column D)</i>
----------------------------	--	---	-------------------------------------	--


Schedule E – Allocation percentages *(continued)*


152.					152.	•		
153.					153.	•		
154.					154.	•		
155.					155.	•		
156.					156.	•		
157.					157.	•		
158.						158.	•	%
159.						159.	•	%
160.						160.	•	%
161.						161.	•	%

Schedule G – Computation of New York depreciation on certain property when method differs from federal *(see instructions)*

Part 1 – Depreciation on qualified New York property acquired between January 1, 1964, and December 31, 1967 *(Enter the description of each property and date acquired ; then complete columns C through H on the corresponding lines below)*

Item	A Description of property					B Date acquired
	A					
B						
C						
D						
E						
Item	C Cost	D Federal depreciation prior years	E Federal depreciation this year	F New York depreciation prior years	G New York depreciation this year	H Undepreciated balance
A						
B						
C						
D						
E						
Totals			•		•	

186 Add Part 1 column E amounts 
Combine this total with line 188, and enter on line 30.

187 Add Part 1 column G amounts 
Combine this total with line 192, and enter on line 58.

Schedule G – Computation of New York depreciation on certain property when method differs from federal (continued)

Part 2 – Other property on which New York depreciation differs from federal (enter the description of each property and the date acquired; then complete columns C through H on the corresponding lines below).

Item	A Description of property						B Date acquired	
A								
B								
C								
D								
E								
Item	C Cost	D Federal depreciation prior years		E Federal depreciation this year	F New York depreciation prior years		G New York depreciation this year	H Undepreciated balance
A								
B								
C								
D								
E								
Totals								

188 Add Part 2, column E amounts _____
 Combine this total with line 186 and enter on line 30.

189 Add Part 2, column G amounts; enter on line 39.

Schedule H – Computation of New York gain or loss on disposition of certain property acquired prior to January 1, 1973 (see instructions)

Part 1 – Property acquired prior to: January 1, 1926 by commercial banks; January 1, 1944 by savings banks; January 1, 1953 by savings and loan associations

A Description of property	B Cost or fair market price on valuation date		C Selling price	D New York gain or loss (column C – column B)		E Federal gain or loss	
Totals (show any negative amounts with a minus (-) sign)							

190 Add column D amounts; enter on line 31.

191 Add column E amounts; combine this total with line 193 and enter on line 40.

Part 2 – Property on which optional depreciation was claimed or on which the method used for New York State differed from federal depreciation deducted

A Description of property	B Depreciation basis for New York State		C Selling price	D New York gain or loss (column C – column B)		E Federal gain or loss	
Totals (show any negative amounts with a minus (-) sign)							

192 Add column D amounts; combine this total with line 187 and enter on line 58.

193 Add column E amounts; combine this total with line 191 and enter on line 40.

Schedule I – Computation of the issuer's allocation percentage – Complete Method 1, 2, or 3 (see instructions)

Method 1 – Enter the alternative ENI allocation percentage from

line 121, column A (enter here and on line 23) %

Method 2 – A New York State gross income

B Worldwide gross income

Divide line A by line B (enter here and on line 23) %

Method 3 – Computation of subsidiary capital allocated to New York State – Attach separate sheets displaying this information formatted as below, if necessary.

Description of subsidiary capital

A – Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation, complete columns B through G on the corresponding lines below)

Item	Name						EIN	
A								
B								
C								
D								
E								
A Item	B % of voting stock owned	C Average value of subsidiary capital		D Current liabilities attributable to subsidiary capital	E Net average value (column C – column D)		F Issuer's allocation %	G Value allocated to New York State (column E × column F)
A								
B								
C								
D								
E								
Amounts from attached list								
194 Totals								194.

Method 3 – Computation of business capital allocated to New York State

195 Average value of total assets from line 69, column A.....	195.	
196 Current liabilities (see instructions)	196.	
197 Total net average value of subsidiary capital from line 194, column E.....	197.	
198 Net business assets (subtract lines 196 and 197 from line 195)	198.	
199 Enter the alternative ENI allocation percentage from line 121, column A	199.	%
200 Business assets allocated to New York State (multiply line 198 by line 199)	200.	

Method 3 – Computation of issuer's allocation percentage

201 Subsidiary capital and business capital allocated to New York State (add line 194, column G and line 200).....	201.	
202 Total worldwide capital (see instructions)	202.	
203 Issuer's allocation percentage (divide line 201 by line 202). Enter here and on line 23.....	203.	%

Composition of prepayments – Use the following worksheet to determine the prepayments of franchise tax on line 12. If you need more space, write **see attached** here and enter all relevant prepayment information on a separate sheet. Transfer the total to line 12.

	Combined franchise tax	
	Date paid	Amount
204 Mandatory first installment of combined group.....	204.	
205a Second combined group installment from Form CT-400	205a.	
205b Third combined group installment from Form CT-400.....	205b.	
205c Fourth combined group installment from Form CT-400	205c.	
206 Payment with extension request, from Form CT-5.3	206.	
207 Overpayment credited from prior years' combined returns (see instructions)	207.	
208 Overpayment credited from Form CT-32-M <small>Period</small>	208.	
209 Total prepayments from member corporations not previously included in the combined return (from Forms CT-32-A/C)	209.	
210 Total prepayments (add lines 204 through 209; enter on line 12)	210.	

Summary of tax credits claimed on line 6 against current year's franchise tax

Form CT-41... • <input type="text"/>	Form CT-601.1 • <input type="text"/>	Form DTF-613.. • <input type="text"/>
Form CT-43... • <input type="text"/>	Form CT-602 ... • <input type="text"/>	Form DTF-624 .. • <input type="text"/>
Form CT-44... • <input type="text"/>	Form CT-604 ... • <input type="text"/>	Form DTF-630 .. • <input type="text"/>
Form CT-249 • <input type="text"/>	Form CT-606 ... • <input type="text"/>	CT-631 • <input type="text"/>
Form CT-250 • <input type="text"/>	Form CT-611 ... • <input type="text"/>	Credit for servicing mortgages (attach statement) • <input type="text"/>
Form CT-259 • <input type="text"/>	Form CT-611.1 • <input type="text"/>	
Form CT-601 • <input type="text"/>	Form CT-612 ... • <input type="text"/>	Other credits..... • <input type="text"/>

211 Total of credits listed above (enter here and on line 6 indicating a negative total as such; attach appropriate form or statement for each credit claimed) • **211.**

212 Total tax credits claimed on line 211 that are refund eligible (see instructions)..... • **212.**

Amended return information

If any member of the combined group is filing an amended return, mark an **X** in the box for any items that apply.

Final federal determination • If marked, enter date of determination: •

Capital loss carryback..... • Federal return filed Form 1139 • Form 1120X..... •

Net operating loss (NOL) information

New York State combined group NOL carryover total available for use this tax year from all prior tax years •	<input type="text"/>
Federal NOL carryover total available for use this tax year from all prior tax years..... •	<input type="text"/>
New York State combined group NOL carryforward total for future tax years •	<input type="text"/>
Federal NOL carryforward total for future tax years..... •	<input type="text"/>

Third – party designee <i>(see instructions)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN <input type="text"/>

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

Authorized person	Signature of authorized person		Official title		
	E-mail address of authorized person			Date	
Paid preparer use only	Firm's name (or yours if self-employed)			ID number	
	Signature of individual preparing this return		Address	City	State ZIP code
	E-mail address of individual preparing this return				Date

See instructions for where to file.



CT-32-A/C

Staple forms here |
New York State Department of Taxation and Finance

Report by a Banking Corporation Included in a Combined Franchise Tax Return Tax Law – Article 32

All filers must enter tax period:

beginning ending

Combined member 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 Number and street or PO box				State or country of incorporation	Date received (for Tax Department use only)	
City State ZIP code				Date of incorporation		
NAICS business code number (from federal return)		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. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in your franchise tax return instructions.		Audit (for Tax Department use only)
Principal business activity						
Legal name of parent corporation				Parent EIN		

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? Yes No

If you are a real estate investment trust (REIT), a qualified REIT subsidiary, or a regulated investment company (RIC), mark an X in the box (for definitions, see Form CT-32-A-I)

Every corporation that files Form CT-32-A/C must include a fixed minimum tax payment of \$250 on Form CT-32-A, line 8.

Computation of the issuer's allocation percentage (Complete Method 1, 2, or 3; see instructions, Form CT-32-A/C-I)

Method 1 – Enter the alternative entire net income (ENI) allocation percentage from the appropriate column on Form CT-32-A/B, line 121..... %

Method 2 – **A** New York State gross income.....\$

B Worldwide gross income.....\$

Divide line A by line B..... %

Method 3 – Computation of subsidiary capital allocated to New York State

Attach additional sheets displaying this information formatted as below, if necessary.

A – Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation, complete columns B through G on the corresponding lines below)						
Item	Name				EIN	
A						
B						
C						
D						
A Item	B % of voting stock owned	C Average value of subsidiary capital	D Current liabilities attributable to subsidiary capital	E Net average value (column C – column D)	F Issuer's allocation %	G Value allocated to New York State (column E × column F)
A						
B						
C						
D						
Amounts from attached list						
1 Totals						1.

Method 3 – Computation of business capital allocated to New York State

2	Average value of total assets from Form CT-32-A/B, line 69	2.	
3	Current liabilities (see instructions)	3.	
4	Total net average value of subsidiary capital from line 1, column E	4.	
5	Net business assets (subtract lines 3 and 4 from line 2)	5.	
6	Alternative ENI allocation percentage from Form CT-32-A/B, line 121	6.	%
7	Business assets allocated to New York State (multiply line 5 by line 6)	7.	

Method 3 – Computation of the issuer's allocation percentage

8	Subsidiary capital and business capital allocated to New York State (add line 1, column G, and line 7) ...	8.	
9	Total worldwide capital (see instructions)	9.	
10	Issuer's allocation percentage (divide line 8 by line 9)	10.	%

Composition of prepayments (see instructions)

Member's prepayments to be credited and included on Form CT-32-A, *Banking Corporation Combined Franchise Tax Return*, and Form CT-32-M, *Banking Corporation MTA Surcharge Return*.

	Franchise tax		MTA surcharge	
	Date paid	Amount	Date paid	Amount
11 Mandatory first installment	11.		11.	
12a Second installment from Form CT-400 ...	12a.		12a.	
12b Third installment from Form CT-400	12b.		12b.	
12c Fourth installment from Form CT-400....	12c.		12c.	
13 Payment with extension request.....	13.		13.	
14 Overpayment credited from prior years (see instructions) ...	14.		14.	
15 Add Amount columns (enter here and include on line 209 of Form CT-32-A)	15.		15.	

Third – party designee <i>(see instructions)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this report and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Signature of authorized person		Official title	
	E-mail address of authorized person			Date
Paid preparer use only	Firm's name (or yours if self-employed)			ID number
	Signature of individual preparing this report	Address	City	State ZIP code
	E-mail address of individual preparing this report			Date

Attach this report to the parent corporation's Form CT-32-A.



CT-32-M

New York State Department of Taxation and Finance

Banking Corporation MTA Surcharge Return

Tax Law — Article 32, Section 1455-B

Staple forms here

Amended return

All filers must enter tax period:

beginning ending

Employer identification number	File number	Business telephone number ()	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box		Date of incorporation		
City	State	ZIP code	Foreign corporations: date began business in NYS	
NAICS business code number (from federal return)	Principal business activity		Audit (for Tax Department use only)	
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in your franchise tax return instructions				

A. Pay amount shown on line 14. Make payable to: **New York State Corporation Tax**
Attach your payment here. Detach all check stubs. (See instructions for details.)

Payment enclosed

A.

Computation of Metropolitan Commuter Transportation District (MCTD) allocation percentage (see instructions)

1	Gross income within MCTD	1.		
2	Gross income within New York State	2.		
3	MCTD gross income allocation percentage (divide line 1 by line 2)	3.		%

Computation of MTA surcharge

4	Net New York State franchise tax (see instructions)	4.		
5	Allocated tax (multiply line 4 by line 3)	5.		
6	MTA surcharge (multiply line 5 by 17% (.17))	6.		

First installment of estimated MTA surcharge for next period:

7a	If you filed a request for extension, enter amount from Form CT-5, line 7, or Form CT-5.3, line 10	7a.		
7b	If you did not file Form CT-5 or Form CT-5.3, see instructions.....	7b.		
8	Add lines 6 and 7a or 7b.....	8.		
9	Total prepayments (from line 25)	9.		
10	Balance (if line 9 is less than line 8, subtract line 9 from line 8)	10.		
11	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	11.		
12	Interest on late payment (see instructions)	12.		
13	Late filing and late payment penalties (see instructions)	13.		
14	Balance due (add lines 10 through 13 and enter here; enter payment amount on line A above)	14.		
15	Overpayment (if line 8 is less than line 9, subtract line 8 from line 9; see instructions)	15.		
16	Amount of overpayment to be credited to New York State franchise tax	16.		
17	Amount of overpayment to be credited to MTA surcharge for next period	17.		
18	Amount of overpayment to be refunded.....	18.		

Computation of prepayments on line 9 (see instructions)		Date paid	Amount
19 Mandatory first installment	19.		
20a Second installment from Form CT-400	20a.		
20b Third installment from Form CT-400	20b.		
20c Fourth installment from Form CT-400	20c.		
21 Payment with extension request, Form CT-5, line 10, or Form CT-5.3, line 13	21.		
22 Overpayment credited from prior years	22.		
23 Add lines 19 through 22	23.		
24 Overpayment credited from Form CT-32 or CT-32-A <input type="text" value="Period"/>	24.		
25 Total prepayments (add lines 23 and 24; enter here and on line 9)	25.		

Third - party designee <i>(see instructions)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name <i>(print)</i>	Designee's phone number ()
	Designee's e-mail address		PIN <input type="text"/>

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

Authorized person	Signature of authorized person	Official title
	E-mail address of authorized person	Date

Paid preparer use only	Firm's name <i>(or yours if self-employed)</i>		ID number	
	Signature of individual preparing this return	Address	City	State ZIP code
	E-mail address of individual preparing this return			Date

See instructions for where to file.



CT-32-S

New York State Department of Taxation and Finance

New York Bank S Corporation Franchise Tax Return

Tax Law - Articles 32 and 22

Staple forms here

All filers must enter tax period:

Amended return

beginning ending

Employer identification number	File number	Business telephone number ()	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above) c/o Number and street or PO box		State or country of incorporation	Date received (for Tax Department use only)	
City		State	ZIP code	Foreign corporations: date began business in NYS
NAICS business code number (from federal return)	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. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in the instructions.		Audit (for Tax Department use only)
Principal business activity				
Number of shareholders	New York assets	Total assets everywhere	ZIP code (U.S. headquarters) or	Name of country (foreign headquarters)
Type of bank	Clearing house <input type="checkbox"/>	Savings <input type="checkbox"/>	Other commercial: <input type="checkbox"/>	County code

A. Pay amount shown on line 20. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A. Payment enclosed <input type="checkbox"/>
--	---

Computation of tax and installment payments of estimated tax (see instructions, Form CT-32-S-I)

1	Entire net income (ENI) from Form CT-32, Schedule B, line 59a (see instructions)	•	1.	
2	ENI allocation percentage (see instructions)	•	2.	%
3				
4	Optional depreciation adjustments from Form CT-32, Schedule E, line 77, and Schedule F, line 82	•	4.	
5				
6				
7				
8				
9	Fixed dollar minimum		9.	250 00
10	Franchise tax (enter amount from line 9)	•	10.	
11	Special additional mortgage recording tax credit from Form CT-43	•	11.	
12	Net franchise tax (subtract line 11 from line 10; see instructions)	■	12.	
First installment of estimated tax for next period:				
13a	If you filed an application for extension, enter amount from Form CT-5.4, line 2	•	13a.	
13b	If you did not file Form CT-5.4, and line 12 is over \$1,000, see instructions	■	13b.	
14	Total (add line 12 and line 13a or 13b)		14.	
15	Total prepayments from line 29	•	15.	
16	Balance (if line 15 is less than line 14, subtract line 15 from line 14)	•	16.	
17	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	•	17.	
18	Interest on late payment	•	18.	
19	Late filing and late payment penalties	•	19.	
20	Balance due (add lines 16 through 19 and enter here; enter payment amount on line A above)	■	20.	
21	Overpayment (if line 14 is less than line 15, subtract line 14 from line 15)	■	21.	
22	Amount of overpayment to be credited to next period	■	22.	
23	Refund of overpayment (subtract line 22 from line 21)	■	23.	
24	Issuer's allocation percentage (see instructions for Form CT-32, Form CT-32-I, page 16)	•	24.	%

Attach a complete copy of your federal returns.

Additional information

Mark an **X** in the box and attach Form CT-60-QSSS to notify the Tax Department that a QSSS is included in this return
 Mark an **X** in the boxes below to indicate the forms filed for any tax credits claimed by the New York S corporation or its shareholders.
 See Schedule A, Part 2, of Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*.

- | | | | | | |
|-----------------------------------|-----------------------------------|------------------------------------|------------------------------------|-------------------------------------|-----------------------------------|
| CT-41 • <input type="checkbox"/> | CT-43 • <input type="checkbox"/> | CT-44 • <input type="checkbox"/> | CT-249 • <input type="checkbox"/> | CT-250 • <input type="checkbox"/> | CT-601 • <input type="checkbox"/> |
| CT-602 • <input type="checkbox"/> | CT-604 • <input type="checkbox"/> | CT-606 • <input type="checkbox"/> | CT-611 • <input type="checkbox"/> | CT-611.1 • <input type="checkbox"/> | CT-612 • <input type="checkbox"/> |
| CT-613 • <input type="checkbox"/> | CT-631 • <input type="checkbox"/> | DTF-624 • <input type="checkbox"/> | DTF-630 • <input type="checkbox"/> | | |

Attach a copy of your pro forma federal Form 1120 and a copy of your actual federal Form 1120S filed. If you filed a return other than federal Form 1120S, please indicate the form number and title here: _____

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

If the corporation is a member of an affiliated federal group, give the name and EIN of the primary corporation:

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

Has the corporation revoked its election to be treated as a New York S corporation? Yes • No •
 If Yes, give effective date: _____

If this return is for a termination year, mark an **X** in the appropriate box to indicate the method of accounting used for the New York S short year (see instructions):
 Normal accounting rules Daily pro rata allocation

Composition of prepayments on line 15 (see instructions)

		Date paid	Amount
25 Mandatory first installment	25.		
26a Second installment from Form CT-400	26a.		
26b Third installment from Form CT-400	26b.		
26c Fourth installment from Form CT-400	26c.		
27 Payment with extension request from Form CT-5.4, line 5	27.		
28 Overpayment credited from prior years		28.	
29 Add lines 25 through 28 (enter here and on line 15)		29.	

Amended return information

If filing an amended return, mark an **X** in the box for any items that apply.

Final federal determination • If marked, enter date of determination: • _____

Capital loss carryback • Federal return filed Form 1139 • Form 1120X •

Third - party designee <small>(see instructions)</small>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail 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	Signature of authorized person	Official title		
	E-mail address of authorized person		Date	
Paid preparer use only	Firm's name (or yours if self-employed)			ID number
	Signature of individual preparing this return	Address	City	State ZIP code
	E-mail address of individual preparing this return			Date

See instructions for where to file.

You must complete Form CT-34-SH and attach it to this form, along with any applicable schedules from Form CT-32 (see instructions).



CT-33-A

Amended return

Staple forms here | New York State Department of Taxation and Finance

Life Insurance Corporation Combined Franchise Tax Return Tax Law — Article 33

All filers must enter tax period:

beginning ending

Employer identification number	File number	Business telephone number ()	If address/phone below is new, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see Business information in the instructions.		Date received (for Tax Department use only)
Mailing name (if different from legal name above)				
c/o Number and street or PO box				
City	State			ZIP code
Did any corporation in the combined group do business, employ capital, own or lease property, or maintain an office in the MCTD? (mark an X in the appropriate box) Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, you must file Form CT-33-M.				

A. Pay amount shown on line 26. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
	A.

Computation of tax and installment payments of estimated tax

1	Combined allocated entire net income (ENI) from line 86	•	<input type="text"/>	× 0.071	•	1.	
2	Combined allocated business and investment capital from line 63	•	<input type="text"/>	× 0.0016	•	2.	
3	Combined allocated alternative base from line 92	•	<input type="text"/>	× 0.09	•	3.	
4	Minimum tax for parent corporation only					4.	250 00
5	Combined allocated subsidiary capital from line 52	•	<input type="text"/>	× 0.0008	•	5.	
6	Combined franchise tax (largest of line 1, 2, 3, or 4, plus line 5)					6.	
7	Combined life insurance company premiums from line 96	•	<input type="text"/>	× 0.007	•	7.	
8	Total combined tax before limitations on tax (add lines 6 and 7)					8.	
9	Combined life insurance company premiums from line 100	•	<input type="text"/>	× 0.015	•	9.	
10	Combined tax before EZ and ZEA tax credits (enter the amount from line 8 or line 9, whichever is larger)					10.	
11a	EZ and ZEA tax credits claimed (enter amount from line 115)					11a.	
11b	Combined tax after EZ and ZEA tax credits (subtract line 11a from line 10; see instructions)					11b.	
12	Combined minimum tax for subsidiaries — number of subsidiaries (see instructions) • <input type="text"/> × \$250 =					12.	
13	Total combined tax after EZ and ZEA tax credits (add lines 11b and 12)					13.	
14	Combined life insurance company premiums from line 102	•	<input type="text"/>	× 0.02	•	14.	
15	Combined tax from line 13 or 14, whichever is less					15.	
16	Tax credits (enter amount from line 116; see instructions)					16.	
17	Combined tax due (subtract line 16 from line 15; if less than zero, enter 0)					17.	

First installment of estimated tax for next period:

18	If you filed a request for extension, enter amount from Form CT-5.3, line 5	•	<input type="text"/>			18.	
19	If you did not file Form CT-5.3 and line 17 is over \$1,000, enter 40% of line 17; otherwise enter 0					19.	
20	Total (add line 17 and line 18 or 19)					20.	
21	Total prepayments from line 114					21.	
22	Balance (if line 21 is less than line 20, subtract line 21 from line 20)					22.	
23	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>					23.	
24	Interest on late payment (see instructions)					24.	
25	Late filing and late payment penalties (see instructions)					25.	
26	Balance due (add lines 22 through 25 and enter here; enter the payment amount on line A above)					26.	
27	Overpayment (if line 20 is less than line 21, subtract line 20 from line 21)					27.	
28	Amount of overpayment to be credited to next period					28.	
29	Balance of overpayment (subtract line 28 from line 27)					29.	
30	Amount of overpayment to be credited to Form CT-33-M					30.	
31	Refund of overpayment (subtract line 30 from line 29)					31.	
32a	Refund of tax credits (see instructions)					32a.	
32b	Tax credit to be credited as an overpayment to next year's return (see instructions)					32b.	
33	Combined issuer's allocation percentage from line 105					33.	%

Schedule A – Computation of combined allocation percentage

(If you do not claim an allocation, enter 100 on line 48; see instructions)

- 34 New York taxable premiums.....
- 35 New York ocean marine premiums.....
- 36 New York premiums for annuity contracts and for insurance for the elderly.....
- 37 New York premiums on reinsurance assumed.....
- 38 Total New York gross premiums (add lines 34 through 37).....
- 39 New York premiums ceded that are included on line 38.....
- 40 Total New York premiums (subtract line 39 from line 38).....
- 41 Total everywhere premiums.....
- 42 Combined New York premium percentage (divide column E line 40 by line 41).....
- 43 Combined weighted New York premium percentage (multiply line 42 by nine).....
- 44 New York wages, salaries, personal service compensation, and commissions.....
- 45 Total everywhere wages, salaries, personal service compensation, and commissions.....
- 46 Combined New York payroll percentage (divide column E line 44 by line 45).....
- 47 Total combined New York percentages (add lines 43 and 46).....
- 48 Combined allocation percentage (divide line 47 by ten; if line 42 or 46 is 0, see instructions).....

Schedule B – Computation and allocation of combined subsidiary capital (see instructions)

- 49 Average fair market value of subsidiary capital.....
- 50 Average value of current liabilities attributable to subsidiary capital.....
- 51 Net average fair market value of subsidiary capital.....
- 52 Net average value of subsidiary capital allocated to New York State (enter column E amount in the first box on line 5).....

Schedule C – Computation and allocation of combined business and investment capital (see instructions)

- 53 Average value of total assets (see instructions).....
- 54 Average fair market value adjustment (show a negative amount with a minus (-) sign).....
- 55 Average value of nonadmitted assets from annual statement.....
- 56 Total combined assets (add column E lines 53, 54, and 55).....
- 57 Average value of current liabilities.....
- 58 Total combined capital (subtract column E line 57 from line 56).....
- 59 Combined subsidiary capital from column E line 51.....
- 60 Combined business and investment capital (subtract line 59 from line 58).....
- 61 Average value of assets, excluding subsidiary assets included on line 51, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 (use same method to value assets as on line 56).....
- 62 Adjusted combined business and investment capital (subtract column E line 61 from line 60).....
- 63 Combined allocated business and investment capital (multiply line 62 by the combined allocation percentage on line 48; enter here and in the first box on line 2)

Schedule D – Computation and allocation of combined ENI (see instructions)

- 64 FTI before operations or net operating loss (include disallowed dividends paid deduction: ●).....

Additions

- 65 Dividends-received deduction (used to compute line 64).....
- 66 Dividend or interest income not included in line 64 (attach list).....
- 67 Interest to stockholders: minus 10% or \$1,000, whichever is larger.....
- 68 Adjustment for gains or losses on disposition of property acquired before January 1, 1974.....
- 69 Deductions attributable to subsidiary capital (attach list; see instructions).....
- 70 New York State franchise tax deducted on federal return (attach list).....
- 71 Amount deducted on your federal return as a result of a safe harbor lease.....
- 72 Amount that would have been required to be included on your federal return except for a safe harbor lease.....
- 73 Total amount of federal depreciation from Form CT-399 (see instructions).....
- 74 Other additions (see instructions) ● IRC section 199 deduction:
- 75 Total (add column E lines 64 through 74).....

A Parent	B Total subsidiaries	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined total <i>(column C - column D)</i>
Schedule A – Computation of combined allocation percentage				
34.				34.
35.				35.
36.				36.
37.				37.
38.				38.
39.				39.
40.				40.
41.				41.
42.				42.
43.				43.
44.				44.
45.				45.
46.				46.
47.				47.
48.				48.
				%
				%
				%
				%
				%
Schedule B – Computation and allocation of combined subsidiary capital <i>(see instructions)</i>				
49.				49.
50.				50.
51.				51.
52.				52.
Schedule C – Computation and allocation of combined business and investment capital <i>(see instructions)</i>				
53.				53.
54.				54.
55.				55.
56.				56.
57.				57.
58.				58.
59.				59.
60.				60.
61.				61.
62.				62.
63.				63.
Schedule D – Computation and allocation of combined ENI <i>(see instructions)</i>				
64.				64.
Additions				
65.				65.
66.				66.
67.				67.
68.				68.
69.				69.
70.				70.
71.				71.
72.				72.
73.				73.
74.				74.
75.				75.

Schedule D – Computation and allocation of combined ENI (continued; see instructions)

Subtractions

- 76 Interest, dividends, and capital gains from subsidiary capital (attach list; see instructions)
- 77 Fifty percent of dividends from nonsubsidiary corporations (attach list; see instructions)
- 78 Gain on installment sales made before January 1, 1974 (attach list)
- 79 Combined New York operations loss or NOL (attach statement showing computation; see instructions)
- 80 Amount included on your federal return as a result of a safe harbor lease
- 81 Amount that could have been deducted on your federal return except for a safe harbor lease
- 82 Total amount of New York depreciation allowed under Article 33, section 1503(b) from Form CT-399 (see instructions)
- 83 Other subtractions (attach explanation on separate sheet; see instructions)
- 84 Total combined subtractions (add column E lines 76 through 83)
- 85 Combined ENI (subtract line 84 from line 75)
- 86 Combined allocated ENI (multiply line 85 by combined allocation percentage on line 48; enter here and in the first box on line 1)

Schedule E – Computation and allocation of combined alternative base

- 87 Officer salaries and other compensation (see instructions)
- 88 Combined alternative base (add column E line 85 and line 87)
- 89 Statutory deduction (see instructions)
- 90 Combined alternative base minus deduction (subtract line 89 from line 88)
- 91 Combined alternative base multiplied by 30% (multiply line 90 by 0.3)
- 92 Combined allocated alternative base (multiply line 91 by combined allocation percentage on line 48; enter here and in the first box on line 3)

Schedule F – Computation of combined premiums (see instructions)

Combined life insurance company premiums taxable under section 1510

- 93 Life insurance premiums.....
- 94 Accident and health insurance premiums
- 95 Other insurance premiums (attach list)
- 96 Total combined life insurance company premiums (add column E lines 93 through 95; enter here and in the first box on line 7)

Combined life insurance company premiums included in the tax limitations computed under section 1505

- 97 Life insurance premiums.....
- 98 Accident and health insurance premiums
- 99 Other insurance premiums
- 100 Total combined life insurance company premiums subject to the floor limitation on tax under section 1505(b)
(add column E lines 97 through 99; enter here and in the first box on line 9)

Insurance corporations who receive more than 95% of their premiums from:

- 101 Annuity contracts, ocean marine insurance, and group insurance on the elderly (see instructions).....
- 102 Total combined life insurance company premiums subject to the limitation on tax under section 1505(a)(2) (add lines 100 and 101, column E; enter here and in the first box on line 14)

Schedule G – Computation of combined issuer’s allocation percentage (see instructions)

- 103 New York gross direct premiums.....
- 104 Total gross direct premiums.....
- 105 Combined issuer’s allocation percentage (divide column E line 103 by line 104; enter here and on line 33)

A Parent	B Total subsidiaries	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined total <i>(column C - column D)</i>
-------------	-------------------------	---	-------------------------------------	---

Schedule D – Computation and allocation of combined ENI *(continued; see instructions)*

Subtractions

76.								76.	
77.								77.	
78.								78.	
79.								79.	
80.								80.	
81.								81.	
82.								82.	
83.								83.	
84.								84.	
85.								85.	
86.								86.	

Schedule E – Computation and allocation of combined alternative base

87.								87.	
88.								88.	
89.								89.	
90.								90.	
91.								91.	
92.								92.	

Schedule F – Computation of combined premiums

Combined life insurance company premiums taxable under section 1510

93.								93.	
94.								94.	
95.								95.	
96.								96.	

Combined life insurance company premiums included in the tax limitations computed under section 1505

97.								97.	
98.								98.	
99.								99.	
100.								100.	

Insurance corporations who receive more than 95% of their premiums from:

101.								101.	
102.								102.	

Schedule G – Computation of combined issuer's allocation percentage

103.								103.	
104.								104.	
105.								105.	%

Computation of prepayments *(see instructions)*

		Date paid	Amount
106.	Mandatory first installment of combined group	106.	
107.	Second combined group installment from Form CT-400	107.	
108.	Third combined group installment from Form CT-400	108.	
109.	Fourth combined group installment from Form CT-400	109.	
110.	Payment with extension request from Form CT-5.3, line 8	110.	
111.	Overpayment credited from prior year's combined return	111.	
112.	Overpayment credited from Form CT-33-M <input type="text" value="Period"/>	112.	
113.	Total prepayments from subsidiaries not previously included in combined return	113.	
114.	Total prepayments <i>(add lines 106 through 113; enter here and on line 21)</i>	114.	

Summary of tax credits claimed against current year's franchise tax:

EZ and ZEA tax credits (attach appropriate form for each credit claimed)

Form CT-601... • Form CT-601.1 ... • Form CT-602..... •

115 Total EZ and ZEA tax credits claimed above; amount **cannot** reduce the tax to less than the minimum tax (enter here and on line 11a) • **115.**

Tax credits (attach appropriate form or statement for each credit claimed)

Fire insurance premiums tax credit	• <input type="text"/>	Form CT-250 ...	• <input type="text"/>	Form CT-612....	• <input type="text"/>
Form CT-33-R	• <input type="text"/>	Form CT-259 ...	• <input type="text"/>	Form CT-613....	• <input type="text"/>
Form CT-33.1	• <input type="text"/>	Form CT-604 ...	• <input type="text"/>	Form CT-631....	• <input type="text"/>
Form CT-41...	• <input type="text"/>	Form CT-606 ...	• <input type="text"/>	Form DTF-624 ...	• <input type="text"/>
Form CT-43...	• <input type="text"/>	Form CT-611 ...	• <input type="text"/>	Form DTF-630 ...	• <input type="text"/>
Form CT-44...	• <input type="text"/>	Form CT-611.1...	• <input type="text"/>	Other credits....	• <input type="text"/>
Form CT-249	• <input type="text"/>				

116 Total tax credits claimed above; do **not** include EZ and ZEA tax credits claimed on line 115 (enter here and on line 16) • **116.**

117 Total tax credits claimed above that are refund eligible (see instructions) • **117.**

118 If any member in the combined group is a captive REIT or captive RIC mark an **X** in the box (see instructions for definitions)..... •

Primary corporation name (if a member of an affiliated group)	EIN
Parent corporation name (if more than 50% owned by another corporation)	EIN

Amended return information

If filing an amended return, mark an **X** in the box for any items that apply. Attach a complete copy of your federal return.

Final federal determination • If marked, enter date of determination: •

NOL or operations loss carryback • Capital loss carryback..... •

Federal return filed: Form 1139 • Amended consolidated Form 1120-L • Amended consolidated Form 1120-PC •

Net operating loss (NOL) or operations loss information

New York State NOL or operations loss carryover total available for use this tax year from all prior tax years ...	• <input type="text"/>
Federal NOL or operations loss carryover total available for use this tax year from all prior tax years.....	• <input type="text"/>
New York State NOL or operations loss carryforward total for future tax years	• <input type="text"/>
Federal NOL or operations loss carryforward total for future tax years.....	• <input type="text"/>

Third - party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN <input type="text"/>

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

Authorized person	Signature of authorized person		Official title	
	E-mail address of authorized person			Date
Paid preparer use only	Firm's name (or yours if self-employed)			ID number
	Signature of individual preparing this return	Address	City	State ZIP code
	E-mail address of individual preparing this return			Date

See instructions for where to file.



CT-33-C

New York State Department of Taxation and Finance

Captive Insurance Company Franchise Tax Return

Tax Law - Article 33

Staple forms here

All filers must enter tax period:

Amended return

beginning

ending

Employer identification number	File number	Business telephone number ()	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation		Trade name/DBA	
Mailing name (if different from legal name above) c/o Number and street or PO box		State or country of incorporation	Date received (for Tax Department use only)
City State ZIP code		Date of incorporation	
NAICS business code number (from federal return)	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. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in the instructions.	Audit (for Tax Department use only)
Principal business activity			

Federal return was filed on (mark an X in one): 1120-L 1120-PC Consolidated Other:

A. Pay amount shown on line 19. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
	A.

Computation of tax and installment payments of estimated tax

Tax on New York State gross direct premiums

1	First \$20,000,000 of gross direct premiums	•	<input type="text"/>	× .004 =	•	1.	<input type="text"/>	<input type="text"/>
2	\$20,000,001-\$40,000,000 of gross direct premiums	•	<input type="text"/>	× .003 =	•	2.	<input type="text"/>	<input type="text"/>
3	\$40,000,001-\$60,000,000 of gross direct premiums	•	<input type="text"/>	× .002 =	•	3.	<input type="text"/>	<input type="text"/>
4	Excess of \$60,000,000 of gross direct premiums	•	<input type="text"/>	× .00075 =	•	4.	<input type="text"/>	<input type="text"/>

Tax on New York State reinsurance premiums

5	First \$20,000,000 of reinsurance premiums	•	<input type="text"/>	× .00225 =	•	5.	<input type="text"/>	<input type="text"/>
6	\$20,000,001-\$40,000,000 of reinsurance premiums	•	<input type="text"/>	× .0015 =	•	6.	<input type="text"/>	<input type="text"/>
7	\$40,000,001-\$60,000,000 of reinsurance premiums	•	<input type="text"/>	× .0005 =	•	7.	<input type="text"/>	<input type="text"/>
8	Excess of \$60,000,000 of reinsurance premiums	•	<input type="text"/>	× .00025 =	•	8.	<input type="text"/>	<input type="text"/>

Computation of tax and estimated tax due

9	Tax due based upon premiums (add lines 1 through 8)	•	<input type="text"/>	9.	<input type="text"/>	<input type="text"/>
10	Minimum tax	•		10.	5,000	00
11	Tax due (enter the greater of line 9 or 10)	•	<input type="text"/>	11.	<input type="text"/>	<input type="text"/>

First installment of estimated tax for next period:

12a	If you filed a request for extension, enter amount from Form CT-5, line 2	•	<input type="text"/>	12a.	<input type="text"/>	<input type="text"/>
12b	If you did not file Form CT-5, see instructions	•	<input type="text"/>	12b.	<input type="text"/>	<input type="text"/>
13	Total (add line 11 and line 12a or 12b)	•	<input type="text"/>	13.	<input type="text"/>	<input type="text"/>
14	Total prepayments from line 27	•	<input type="text"/>	14.	<input type="text"/>	<input type="text"/>
15	Balance (if line 14 is less than line 13, subtract line 14 from line 13)	•	<input type="text"/>	15.	<input type="text"/>	<input type="text"/>
16	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	•	<input type="text"/>	16.	<input type="text"/>	<input type="text"/>
17	Interest on late payment (see instructions)	•	<input type="text"/>	17.	<input type="text"/>	<input type="text"/>
18	Late filing and late payment penalties (see instructions)	•	<input type="text"/>	18.	<input type="text"/>	<input type="text"/>
19	Balance due (add lines 15 through 18 and enter here; enter the payment amount on line A above)	•	<input type="text"/>	19.	<input type="text"/>	<input type="text"/>
20	Overpayment (if line 13 is less than line 14, subtract line 13 from line 14)	•	<input type="text"/>	20.	<input type="text"/>	<input type="text"/>
21	Amount of overpayment to be credited to next period	•	<input type="text"/>	21.	<input type="text"/>	<input type="text"/>
22	Refund of overpayment (subtract line 21 from line 20)	•	<input type="text"/>	22.	<input type="text"/>	<input type="text"/>

Continued on page 2

Composition of prepayments on line 14 (see instructions)

	Date paid	Amount
23 Mandatory first installment	23.	
24a Second installment from Form CT-400	24a.	
24b Third installment from Form CT-400	24b.	
24c Fourth installment from Form CT-400	24c.	
25 Payment with extension request (from Form CT-5, line 5)	25.	
26 Overpayment credited from prior years	26.	
27 Total prepayments (add lines 23 through 26; enter here and on line 14)	27.	

Have you been audited by the Internal Revenue Service in the past 5 years? Yes No
 (if Yes, list years) _____

Third – party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail 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	Signature of authorized person	Official title
	E-mail address of authorized person	Date

Paid preparer use only	Firm's name (or yours if self-employed)		ID number
	Signature of individual preparing this return	Address	City State ZIP code
	E-mail address of individual preparing this return		Date

Attach a copy of your complete federal return and a copy of your *New York Captive Insurance Company Annual Statement* as filed with the New York State Insurance Department.
 See instructions for where to file.



CT-33-M

Staple forms here

New York State Department of Taxation and Finance

Insurance Corporation MTA Surcharge Return

Tax Law — Article 33, Section 1505-a

All filers must enter tax period:

Amended return

beginning ending

Employer identification number	File number	Business telephone number ()	State or country of incorporation	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation		Date of incorporation	Date received (for Tax Department use only)	
Mailing name (if different from legal name above)		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in your franchise tax return instructions.	Audit (for Tax Department use only)	
c/o				
Number and street or PO box				
City	State	ZIP code		

If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD) (the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester), you must complete this form. If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-33-NL, Form CT-33, or Form CT-33-A.

A. Pay amount shown on line 22. Make payable to: New York State Corporation Tax	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	A.

Computation of MCTD allocation percentage

Non-life insurance corporations MCTD allocation percentage (see instructions)

1a New York State direct premiums (total amounts from Form CT-33-NL, lines 34 and 35 and enter here)	1a.		
1b MCTD premiums included on line 1a (see instructions)	1b.		
2 Non-life insurance MCTD allocation percentage (divide line 1b by line 1a)	2.		%

Life insurance corporations MCTD allocation percentage (see instructions)

3a Net New York State premiums (from Form CT-33, line 37, or CT-33-A, line 40, column E)	3a.		
3b MCTD premiums included on line 3a (see instructions)	3b.		
4 MCTD premium percentage (divide line 3b by line 3a)	4.		%
5 Weighted MCTD premium percentage (multiply line 4 by nine)	5.		%
6a New York State wages (from Form CT-33, line 41, or CT-33-A, line 44, column E)	6a.		
6b MCTD wages included on line 6a (see instructions)	6b.		
7 MCTD wage percentage (divide line 6b by line 6a)	7.		%
8 Total MCTD percentages (add lines 5 and 7)	8.		%
9 Life insurance MCTD allocation percentage (divide line 8 by ten; if line 4 or line 7 is 0, see instructions)	9.		%

Computation of MTA surcharge

10 Net New York State franchise tax (from Form CT-33-NL, line 7; Form CT-33 and Form CT-33-A filers, see instructions)	10.		
11 Allocated tax (Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers multiply line 10 by line 9)	11.		
12 MTA surcharge before MTA surcharge retaliatory tax credit (multiply line 11 by 17% (.17))	12.		
13 MTA surcharge retaliatory tax credit (see instructions)	13.		
14 Total MTA surcharge due (subtract line 13 from line 12)	14.		
15a If you filed a request for extension, enter amount from Form CT-5, line 7, or Form CT-5.3, line 10	15a.		
15b If you did not file Form CT-5 or Form CT-5.3, see instructions	15b.		
16 Total (add lines 14 and 15a or 15b)	16.		
17 Total prepayments (from line 45)	17.		
18 Balance (if line 17 is less than line 16, subtract line 17 from line 16)	18.		
19 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	19.	<input type="checkbox"/>	
20 Interest on late payment (see instructions)	20.		
21 Late filing and late payment penalties (see instructions)	21.		
22 Balance due (add lines 18 through 21 and enter here; enter the payment amount on line A above)	22.		

Computation of MTA surcharge (continued)

23	Overpayment (if line 16 is less than line 17, subtract line 16 from line 17)	23.	
24	Amount of overpayment to be credited to New York State franchise tax	24.	
25	Amount of overpayment to be credited to next year's MTA surcharge	25.	
26	Amount of overpayment to be refunded (subtract lines 24 and 25 from line 23)	26.	
27	Amount of MTA surcharge retaliatory tax credit to be refunded (from line 38)	27.	
28	Total refund claimed (add lines 26 and 27)	28.	

Claim for refund of MTA surcharge retaliatory tax credit (see instructions)

For tax years before 2004, attach separate computation		A 2004	B 2005	C 2006	D 2007	E 2008
29	MTA surcharge payable	29.				
30	MTA surcharge retaliatory tax credits previously allowed (see instructions)	30.				
31	Balance (subtract line 30 from line 29; if less than zero, enter 0)	31.				
32	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2004 MTA surcharge (may not exceed line 31, column A)	32.				
33	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2005 MTA surcharge (may not exceed line 31, column B) ...	33.				
34	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2006 MTA surcharge (may not exceed line 31, column C)	34.				
35	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2007 MTA surcharge (may not exceed line 31, column D)	35.				
36	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2008 MTA surcharge (may not exceed line 31, column E)	36.				
37	Total MTA surcharge retaliatory tax credits allowed to date (see instructions)	37.				
38	Total credits (add lines 32 through 36; enter here and on line 27)	38.				

Composition of prepayments claimed on line 17 (see instructions)

	Date paid	Amount
39	Mandatory first installment	39.
40a	Second installment from Form CT-400	40a.
40b	Third installment from Form CT-400	40b.
40c	Fourth installment from Form CT-400	40c.
41	Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13	41.
42	Overpayment credited from prior years	42.
43	Add lines 39 through 42	43.
44	Overpayment credited from Form CT-33-NL, CT-33, or CT-33-A <input type="text" value="Period"/>	44.
45	Total prepayments (add lines 43 and 44; enter here and on line 17)	45.

Third - party designee <i>(see instructions)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN <input type="text"/>

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

Authorized person	Signature of authorized person		Official title		
	E-mail address of authorized person			Date	
Paid preparer use only	Firm's name (or yours if self-employed)				ID number
	Signature of individual preparing this return		Address	City	State ZIP code
	E-mail address of individual preparing this return				Date

See instructions for where to file.



CT-33-NL

Staple forms here

New York State Department of Taxation and Finance

Non-Life Insurance Corporation Franchise Tax Return

Tax Law - Article 33

All filers must enter tax period:

beginning [] ending []

Amended return []

Employer identification number (EIN), File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, Date of incorporation, Foreign corporations, NAICS business code number, Principal business activity, Audit (for Tax Department use only)

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? Mark an X in the appropriate box. If Yes, you must file Form CT-33-M (see instructions) Yes [] No []

A. Pay amount shown on line 15. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.) Payment enclosed A. []

B. Federal return filed: (mark an X in one box)

Form 1120-L [] Form 1120-PC [] Consolidated basis [] Other: []

Have you been audited by the Internal Revenue Service in the past 5 years? Yes [] No []

If Yes, list years: []

Enter primary corporation name and EIN (if a member of an affiliated federal group): Name [] EIN []

Enter parent corporation name and EIN (if more than 50% owned by another corporation): Name [] EIN []

Attach a copy of your Annual Report of Premiums and Exhibit of Premiums and Losses (New York) as filed with the New York State Insurance Department, and copies of the following schedules from your Annual Statement: Exhibit of Premiums Written, Schedule T; Schedule F, Reinsurance, Parts 1 and 3; and Underwriting and Investment Exhibit, Part 2B - Premiums Written.

Schedule B – Computation of reinsurance allocation percentage (see instructions)

25	New York taxable premiums.....	• 25.			
26	New York ocean marine premiums.....	• 26.			
27	New York premiums for annuity contracts and insurance for the elderly .	• 27.			
28	New York premiums on reinsurance assumed (see instructions)	• 28.			
29	Total New York gross premiums (add lines 25 through 28)	• 29.			
30	New York premiums ceded that are included on line 29	• 30.			
31	Total New York premiums (subtract line 30 from line 29)	• 31.			
32	Total premiums	• 32.			
33	Reinsurance allocation percentage (divide line 31 by line 32; enter here and on line 23)	• 33.			%

Schedule C – Computation of taxable premiums (see instructions)

34	Accident and health insurance premiums (enter here and in the first box on line 1)	34.		
35	Other non-life insurance premiums (enter here and in the first box on line 2)	35.		

Schedule D – Computation of issuer’s allocation percentage (see instructions)

36	New York gross direct premiums.....	• 36.		
37	Total gross direct premiums	• 37.		
38	Issuer’s allocation percentage (divide line 36 by line 37; enter here and on line 22)	• 38.		%

Composition of prepayments (see instructions)

		Date paid	Amount
39	Mandatory first installment	39.	
40	Second installment from Form CT-400.....	40.	
41	Third installment from Form CT-400	41.	
42	Fourth installment from Form CT-400.....	42.	
43	Payment with extension request from Form CT-5, line 5.....	43.	
44	Overpayment credited from prior years.....	44.	
45	Overpayment credited from Form CT-33-M <input type="text" value="Period"/>	45.	
46	Total prepayments (add lines 39 through 45; enter here and on line 10)	46.	

Summary of tax credits claimed against current year's franchise tax (see instructions; attach applicable credit forms)

Fire insurance premiums tax credit (enter amount claimed)	•			Form CT-602.....	•		
Form CT-33-R.....	•			Form CT-604.....	•		
Form CT-33.1.....	•			Form CT-606.....	•		
Form CT-41.....	•			Form CT-611	•		
Form CT-43	•			Form CT-611.1	•		
Form CT-44	•			Form CT-612	•		
Form CT-249.....	•			Form CT-613.....	•		
Form CT-250.....	•			Form CT-631	•		
Form CT-259.....	•			Form DTF-624	•		
Form CT-601.....	•			Form DTF-630	•		
Form CT-601.1.....	•			Other credits	•		

47 Total tax credits claimed above (enter here and on line 6) • **47.**

--	--

48 Total tax credits claimed above that are refund eligible (see instructions) • **48.**

--	--

Amended return information

If filing an amended return, mark an **X** in the box for any items that apply.

Final federal determination • If marked, enter date of determination: • _____ - _____

Federal return filed: Form 1139 • Amended Form 1120-L • Amended Form 1120-PC •

Third – party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN <input type="text"/>

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

Authorized person	Signature of authorized person		Official title		
	E-mail address of authorized person			Date	
Paid preparer use only	Firm's name (or yours if self-employed)			ID number	
	Signature of individual preparing this return		Address	City	State ZIP code
	E-mail address of individual preparing this return				Date

See instructions for where to file.



CT-3-A

New York State Department of Taxation and Finance

General Business Corporation Combined Franchise Tax Return

Tax Law — Article 9-A

Staple forms here

Final return Amended return

All filers must enter tax period: beginning ending

Employer identification number	File number	Business telephone number ()	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box		Date of incorporation		
City	State	ZIP code	Foreign corporations: date began business in NYS	
NAICS business code number (from federal return)	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. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in the instructions.		Audit (for Tax Department use only)
Principal business activity				

Metropolitan transportation business tax (MTA surcharge)

During the tax year, did any corporation in the combined group do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, the parent must file Form CT-3M/4M (see instructions) Yes No

A. Pay amount shown on line 94. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed	
	A.	<input type="text"/>
B. Combined issuer's allocation percentage (from line 41)	B.	<input type="text"/> %

C. If any member of the combined group is the parent of a QSSS, mark an **X** in the box and attach Form CT-60-QSSS

D. Federal return filed (mark an **X** in one): **Attach a complete copy of your federal return.**
Form 1120 Consolidated basis Other: _____

E. Have you underreported your tax due on past returns? To correct this without penalty, visit us at www.nystax.gov.

F. If any member in the combined group is a captive real estate investment trust (REIT) or captive regulated investment company (RIC), mark an **X** in the box (see instructions)

If you are filing Form CT-3-A for the first time and are part of a newly formed New York State combined group, follow the instructions on Form CT-51, *Combined Filer Statement for Newly Formed Groups Only*. For existing groups, Form CT-50, *Combined Filer Statement for Existing Groups*, will be sent to you for verification. Follow the instructions on Form CT-50.

Additional forms to file — File a Form CT-3-A/C, *Report by a Corporation Included in a Combined Franchise Tax Return*, for each member of the combined group, except the taxpayer that is designated as the parent corporation (the corporation responsible for filing this Form CT-3-A) and any nontaxpayer (a foreign corporation not taxable in New York State but included in the combined group).

Attach the following when you file your Form CT-3-A: Form(s) CT-3-A/C; Form(s) CT-3-A/ATT, *Schedules A, B, and C — Attachment to Form CT-3-A*; Form(s) CT-3-A/B, *Subsidiary Detail Spreadsheet* (if necessary); other relevant forms.

For additional information, see *Which forms to file* in Form CT-3-A-I, *Instructions for Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B*.

See page 8 for third-party designee, certification, and signature entry areas.

Legal name of corporation	Employer identification number
---------------------------	--------------------------------

Computation of combined entire net income (ENI) base

1 Federal taxable income before net operating loss (NOL) and special deductions (include disallowed dividends paid deduction: ● <input style="width: 100px;" type="text"/>)	1.
2 Interest on federal, state, municipal, and other obligations not included on line 1	2.
3 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock	3.
4a Interest deductions directly attributable to subsidiary capital.....	4a.
4b Noninterest deductions directly attributable to subsidiary capital.....	4b.
5a Interest deductions indirectly attributable to subsidiary capital.....	5a.
5b Noninterest deductions indirectly attributable to subsidiary capital.....	5b.
6 New York State and other state and local taxes deducted on your federal return (see instructions)	6.
7 Federal depreciation deduction from Form CT-399, if applicable (see instructions)	7.
8 Other additions (see instructions) ● IRC section 199 deduction: <input style="width: 100px;" type="text"/>	8.
9 Add lines 1 through 8, column E.....	9.
10 Income from subsidiary capital (from line 219)	10.
11 Fifty percent of dividends from nonsubsidiary corporations (see instructions)	11.
12 Foreign dividends gross-up not included on lines 10 and 11.....	12.
13 Combined New York net operating loss deduction (NOLD) (attach federal and NYS computations)	13.
14 Allowable New York depreciation from Form CT-399, if applicable (see instructions)	14.
15 Other subtractions (see instructions)	15.
16 Total subtractions (add lines 10 through 15, column E)	16.
17 Combined ENI (subtract line 16 from line 9; enter here and on line 42)	17.
18 Combined investment income before allocation (from line 215, but not more than line 17, column E)	18.
19 Combined business income before allocation (subtract line 18, column E, from line 17, column E)	19.
20 Allocated combined investment income (multiply line 18 by ● <input style="width: 50px;" type="text"/> % from line 199)	20.
21 Allocated combined business income (multiply line 19 by ● <input style="width: 50px;" type="text"/> % from line 128, 160, or 163)	21.
22 Total combined allocated income (add lines 20 and 21)	22.
23 Optional depreciation adjustments (see instructions)	23.
24 Combined ENI base (line 22 plus or minus line 23, column E)	24.
25 Combined ENI base tax (multiply line 24 by the appropriate tax rate from the Tax rates schedule on page 7 of the instructions; enter here and on line 72)	25.

Computation of combined capital base (use average values and enter whole dollars for lines 26 through 31; see instructions)

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 combined capital (subtract line 31, column E, from line 30, column E)	32.
33 Combined subsidiary capital from line 222, column E; if none, enter 0	33.
34 Combined business and investment capital (subtract line 33 from line 32)	34.
35 Combined investment capital from line 201, column E; if none, enter 0	35.
36 Combined business capital (subtract line 35 from line 34)	36.
37 Allocated combined investment capital (multiply line 35 by ● <input style="width: 50px;" type="text"/> % from line 199)	37.
38 Allocated combined business capital (multiply line 36 by ● <input style="width: 50px;" type="text"/> % from line 128, 160, or 163)	38.
39 Combined capital base (add lines 37 and 38)	39.
40 Combined capital base tax (see instructions)	40.
41 Combined issuer's allocation percentage (see instructions; enter here and on line B on page 1)	41.

	A Parent		B Total subsidiaries		C Subtotal <i>(column A + column B)</i>		D Intercorporate eliminations		E Combined total <i>(column C - column D)</i>	
1.									1.	
2.									2.	
3.									3.	
4a.									4a.	
4b.									4b.	
5a.									5a.	
5b.									5b.	
6.									6.	
7.									7.	
8.									8.	
9.									9.	
10.									10.	
11.									11.	
12.									12.	
13.									13.	
14.									14.	
15.									15.	
16.									16.	
17.									17.	
18.									18.	
19.									19.	
20.									20.	
21.									21.	
22.									22.	
23.									23.	
24.									24.	
25.									25.	

26.									26.	
27.									27.	
28.									28.	
29.									29.	
30.									30.	
31.									31.	
32.									32.	
33.									33.	
34.									34.	
35.									35.	
36.									36.	
37.									37.	
38.									38.	
39.									39.	
40.									40.	
41.									41.	%

Legal name of corporation	Employer identification number
---------------------------	--------------------------------

Computation of combined minimum taxable income (MTI) base

42 Combined ENI from line 17.....	42.
-----------------------------------	-----

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 February 28, 1986	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 Add lines 42 through 50, column E.....	51.

Tax preference items (see instructions)

52 Depletion.....	52.
53 Appreciated property charitable deduction.....	53.
54 Intangible drilling costs.....	54.
55 Add lines 51 through 54, column E.....	55.
56 Combined New York NOLD from line 13	56.
57 Total (add lines 55 and 56)	57.
58 Combined alternative net operating loss deduction (ANOLD) (see instructions)	58.
59 Combined MTI (subtract line 58 from 57)	59.
60 Combined investment income before apportioned NOLD (add line 18 and line 214)	60.
61 Combined investment income not included in ENI but included in MTI	61.
62 Combined investment income before apportioned ANOLD (add lines 60 and 61)	62.
63 Apportioned combined New York ANOLD (see instructions)	63.
64 Combined alternative investment income before allocation (subtract line 63 from line 62)	64.
65 Combined alternative business income before allocation (subtract line 64 from line 59)	65.
66 Allocated combined alternative business income (multiply line 65 by <input type="text"/> % from line 128, line 163, or line 195)	66.
67 Allocated combined alternative investment income (multiply line 64 by <input type="text"/> % from line 199)	67.
68 Allocated combined MTI (add lines 66 and 67)	68.
69 Optional depreciation adjustment from line 23, column E	69.
70 Combined MTI base (line 68 plus or minus line 69)	70.
71 Tax on combined MTI base (multiply line 70 by .015).....	71.

	A Parent	B Total subsidiaries	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined total <i>(column C - column D)</i>
42.					42.

43.					43.
44.					44.
45.					45.
46.					46.
47.					47.
48.					48.
49.					49.
50.					50.
51.					51.

52.					52.
53.					53.
54.					54.
55.					55.
56.					56.
57.					57.
58.					58.
59.					59.
60.					60.
61.					61.
62.					62.
63.					63.
64.					64.
65.					65.
66.					66.
67.					67.
68.					68.
69.					69.
70.					70.
71.					71.

Legal name of corporation	Employer identification number
---------------------------	--------------------------------

Computation of tax

72 Tax on combined ENI base from line 25.....	•	72.	
73 Tax on combined capital base from line 40 (see instructions) (if new small business, mark an X in applicable box: first year • <input type="checkbox"/> second year • <input type="checkbox"/>) •	•	73.	
Fixed dollar minimum tax (see instructions)			
74a New York receipts (see instructions).....	•	74a.	
74b Fixed dollar minimum tax (for the corporation filing this form)	•	74b.	
75 Amount from line 71, 72, 73, or 74b, whichever is greatest (see instructions)	•	75.	
76 Combined subsidiary capital base tax from line 224	•	76.	
77 Combined tax due before credits (add lines 75 and 76)	•	77.	
78 Tax credits from line 101a (attach appropriate form for each credit claimed)	•	78.	
79 Balance (subtract line 78 from line 77)	•	79.	
80 Amount from line 71 or line 74b, whichever is greater	•	80.	
81 Combined franchise tax (see instructions)	•	81.	
82 Number of subsidiaries: • <input type="text"/> Number of taxable subsidiaries: • <input type="text"/>	•	82.	
See instructions before completing lines 83a and 83b			
83a Sum of fixed dollar minimum taxes from subsidiaries (levels: \$1,500, \$3,500, \$5,000).....	•	83a.	
83b Sum of fixed dollar minimum taxes from subsidiaries (levels: \$25, \$75, \$175, or \$500)	•	83b.	
84 Total combined tax due (add lines 81, 83a, and 83b)	•	84.	
First installment of estimated tax for next period:			
85a If you filed a request for extension, enter amount from Form CT-5.3, line 5	•	85a.	
85b If you did not file Form CT-5.3 and the total of lines 81 and 83a is over \$1,000, see instructions	•	85b.	
86 Add line 84 and line 85a or 85b.....	•	86.	
87 Total prepayments from line 108	•	87.	
88 Balance (subtract line 87 from line 86; if line 87 is more than line 86, enter 0)	•	88.	
89 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	•	89.	
90 Interest on late payment (see instructions)	•	90.	
91 Late filing and late payment penalties (see instructions)	•	91.	
92 Balance (add lines 88 through 91)	•	92.	
Voluntary gifts/contributions (see instructions):			
93a Return a Gift to Wildlife	•	93a.	00
93b Breast Cancer Research & Education Fund	•	93b.	00
93c Prostate Cancer Research, Detection, and Education Fund	•	93c.	00
93d 9/11 Memorial.....	•	93d.	00
94 Balance due (if line 87 is less than the total of lines 86, 89, 90, 91, and 93a through 93d, enter the difference here. This is the amount due; enter the payment amount on line A on page 1)	•	94.	
95 Overpayment (if line 87 is more than the total of lines 86, 89, 90, 91, and 93a through 93d, enter the difference here. This is the amount overpaid)	•	95.	
96 Amount of overpayment to be credited to next period	•	96.	
97 Balance of overpayment (subtract line 96 from line 95)	•	97.	
98 Amount of overpayment to be credited to Form CT-3M/4M	•	98.	
99 Refund of overpayment (subtract line 98 from line 97)	•	99.	
100a Refund of unused tax credits (see instructions and attach appropriate forms)	•	100a.	
100b Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms)	•	100b.	

Summary of credits claimed on line 78 against current year's franchise tax (see instructions for lines 78, 100a and 100b, 101a and 101b)

CT-38 ... ●		CT-241	●		CT-601.1 ... ●		CT-613	●	
CT-40 ... ●		CT-242	●		CT-602	●	CT-631	●	
CT-41 ... ●		CT-243	●		CT-603	●	DTF-619	●	
CT-43 ... ●		CT-246	●		CT-604	●	DTF-621	●	
CT-44 ... ●		CT-248	●		CT-605	●	DTF-622	●	
CT-46 ... ●		CT-249	●		CT-606	●	DTF-624	●	
CT-47 ... ●		CT-250	●		CT-611	●	DTF-630	●	
CT-238 . ●		CT-259	●		CT-611.1 ... ●		Servicing		
CT-239.. ●		CT-601	●		CT-612	●	mortgages credit ... ●		
							Other credits..... ●		

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box ●

101a Total credits listed above (enter here and on line 78; attach appropriate form or statement for each credit claimed) **101a.**

101b Total refund eligible tax credits (see instructions; the amount of the credit claimed as a refund should be shown only on line 100a) ● **101b.**

Composition of prepayments included on line 87 (see instructions)		Date paid	Amount
102	Mandatory first installment of combined group	102.	
103a	Second installment of combined group from Form CT-400	103a.	
103b	Third installment of combined group from Form CT-400	103b.	
103c	Fourth installment of combined group from Form CT-400	103c.	
104	Payment with extension request, from Form CT-5.3, line 8	104.	
105	Overpayment credited from prior years.....	105.	
106	Overpayment credited from Form CT-3M/4M <input type="text" value="Period"/>	106.	
107	Total prepayments from subsidiaries not previously included in the combined return (from Form(s) CT-3-A/C)	107.	
108	Total prepayments (add lines 102 through 107; enter here and on line 87)	108.	

109 Interest deducted in computing federal taxable income ● **109.**

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

111 If a member of an affiliated federal group, enter name of primary corporation and EIN:
 ● Name ● EIN

112 If more than 50% owned by another corporation, enter name of parent corporation and EIN:
 ● Name ● EIN

113 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 \$
----------------------	----------	-------------------------	----------

Interest paid to shareholders

114 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock (mark an **X** in the appropriate box)? If Yes, complete the following and mark an **X** in the appropriate box on line 115 (if more than one, attach separate sheet) **114.** Yes ● No ●

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

115 Is there written evidence of the indebtedness? **115.** Yes ● No ●

116a Is the combined group claiming small business taxpayer status for lower ENI tax rates? **116a.** Yes ● No ●

116b If you marked Yes on line 116a, enter total capital contributions (see instructions) ● **116b.**

117a Is the combined group claiming qualified New York manufacturer status for lower capital base tax limitation? (see instructions; mark an **X** in the appropriate box) **117a.** Yes ● No

117b Is the combined group claiming qualified New York manufacturer status for lower ENI tax rates? (see instructions; mark an **X** in the appropriate box) **117b.** Yes ● No

Legal name of corporation	Employer identification number
---------------------------	--------------------------------

Computation of combined business allocation percentage for aviation corporations (use the combined totals when dividing)

118a	New York aircraft arrivals and departures (revenue flights only)	118a.
118b	Adjusted New York aircraft arrivals and departures (revenue flights only) (multiply line 118a by 60% (.60))	118b.
119	Total aircraft arrivals and departures (revenue flights only)	119.
120	Combined New York aircraft arrivals and departures percentage (divide line 118b, column E, by line 119, column E)	120.
121a	New York revenue tons handled	121a.
121b	Adjusted New York revenue tons handled (multiply line 121a by 60% (.60))	121b.
122	Total revenue tons handled	122.
123	Combined New York revenue tons handled percentage (divide line 121b, column E, by line 122, column E)	123.
124a	New York originating revenue	124a.
124b	Adjusted New York originating revenue (multiply line 124a by 60% (.60))	124b.
125	Total originating revenue	125.
126	Combined New York originating revenue percentage (divide line 124b, column E, by line 125, column E)	126.
127	Total combined New York percentages (add lines 120, 123, and 126)	127.
128	Combined New York business allocation percentage (divide line 127 by three)	128.

Computation of combined business allocation percentage (use combined totals when dividing)

Mark an **X** in the box if the companies in the combined group are air freight forwarders acting as principal or like indirect air carriers, or are qualified foreign air carriers. (see instructions).....

If the companies in the combined group are **not** air freight forwarders acting as principal or like indirect air carriers, or qualified foreign air carriers, complete **only** lines 142 through 154 and enter on line 160 the receipts factor computed on line 154. The receipts factor is the business allocation percentage.

Average value of property (see instructions)	129	New York real estate owned.....	129.
	130	Total real estate owned	130.
	131	New York real estate rented	131.
	132	Total real estate rented	132.
	133	New York inventories owned	133.
	134	Total inventories owned	134.
	135	New York tangible personal property owned	135.
	136	Total tangible personal property owned	136.
	137	New York tangible personal property rented	137.
	138	Total tangible personal property rented	138.
	139	Total New York property (add lines 129, 131, 133, 135, and 137).....	139.
Receipts in the regular course of business from:	140	Total property everywhere (add lines 130, 132, 134, 136, and 138).....	140.
	141	Combined New York State property factor (divide line 139, column E, by line 140, column E)	141.
	142	Sales of tangible personal property allocated to New York State	142.
	143	Total sales of tangible personal property	143.
	144	New York services performed	144.
	145	Total services performed	145.
	146	New York rentals of property	146.
	147	Total rentals of property	147.
	148	New York royalties	148.
	149	Total royalties	149.
	150	Other New York business receipts	150.
	151	Total other business receipts	151.
	152	Total New York receipts (add lines 142, 144, 146, 148, and 150)	152.
	153	Total receipts everywhere (add lines 143, 145, 147, 149, and 151)	153.
	154	Combined New York State receipts factor (divide line 152, column E, by line 153, column E)	154.
155	Combined New York State additional receipts factor (see instructions)	155.	

(continued)

	A Parent	B Total subsidiaries	C Subtotal (column A + column B)	D Intercorporate eliminations		E Combined total (column C - column D)
118a.					118a.	
118b.					118b.	
119.					119.	
120.					120.	%
121a.					121a.	
121b.					121b.	
122.					122.	
123.					123.	%
124a.					124a.	
124b.					124b.	
125.					125.	
126.					126.	%
127.					127.	%
128.					128.	%

129.					129.	
130.					130.	
131.					131.	
132.					132.	
133.					133.	
134.					134.	
135.					135.	
136.					136.	
137.					137.	
138.					138.	
139.					139.	
140.					140.	
141.					141.	%
142.					142.	
143.					143.	
144.					144.	
145.					145.	
146.					146.	
147.					147.	
148.					148.	
149.					149.	
150.					150.	
151.					151.	
152.					152.	
153.					153.	
154.					154.	%
155.					155.	%

Legal name of corporation	Employer identification number
---------------------------	--------------------------------

Computation of combined business allocation percentage *(use combined totals when dividing)* *(continued)*

Payroll	156	New York wages and other compensation of employees except general executive officers	156.
	157	Total wages and other compensation of employees except general executive officers	157.
	158	Combined New York State payroll factor <i>(divide line 156, column E, by line 157, column E)</i>	158.
	159	Total combined New York State factors <i>(add lines 141, 154, 155, and 158)</i>	159.
	160	Combined business allocation percentage <i>(see instructions; enter here and in the boxes on line 21 and line 38)</i>	160.

Computation of combined business allocation percentage for trucking and railroad corporations
(use the combined totals when dividing)

161	New York revenue miles	161.
162	Total revenue miles.....	162.
163	Combined New York business allocation percentage <i>(divide line 161, column E, by line 162, column E)</i>	163.

Computation of combined alternative business allocation percentage for combined MTI base
(use the combined totals when dividing)

If the companies in the combined group are **not** air freight forwarders acting as principal or like indirect air carriers, or qualified foreign air carriers, complete **only** lines 177 through 189 and enter on line 195 the receipts factor computed on line 189. The receipts factor is the alternative business allocation percentage.

Average value of property <i>(see instructions)</i>	164	New York real estate owned.....	164.	
	165	Total real estate owned	165.	
	166	New York real estate rented	166.	
	167	Total real estate rented	167.	
	168	New York inventories owned	168.	
	169	Total inventories owned	169.	
	170	New York tangible personal property owned	170.	
	171	Total tangible personal property owned.....	171.	
	172	New York tangible personal property rented	172.	
	173	Total tangible personal property rented	173.	
	174	Total New York property <i>(add lines 164, 166, 168, 170, and 172)</i>	174.	
	175	Total property everywhere <i>(add lines 165, 167, 169, 171, and 173)</i>	175.	
	176	Combined New York State property factor <i>(divide line 174, column E, by line 175, column E)</i>	176.	
	Receipts in the regular course of business from:	177	Sales of tangible personal property allocated to New York State	177.
		178	Total sales of tangible personal property	178.
		179	New York services performed	179.
180		Total services performed	180.	
181		New York rentals of property	181.	
182		Total rentals of property	182.	
183		New York royalties	183.	
184		Total royalties	184.	
185		Other New York business receipts	185.	
186		Total other business receipts	186.	
Payroll	187	Total New York receipts <i>(add lines 177, 179, 181, 183, and 185)</i>	187.	
	188	Total receipts everywhere <i>(add lines 178, 180, 182, 184, and 186)</i>	188.	
	189	Combined New York State receipts factor <i>(divide line 187, column E, by line 188, column E)</i>	189.	
	190	Combined New York State additional receipts factor <i>(see instructions)</i>	190.	
	191	New York wages and other compensation of employees except general executive officers	191.	
	192	Total wages everywhere and other compensation of employees except general executive officers	192.	
	193	Combined New York State payroll factor <i>(divide line 191, column E, by line 192, column E)</i>	193.	
	194	Total combined New York State factors <i>(add lines 176, 189, 190, and 193)</i>	194.	
	195	Combined alternative business allocation percentage <i>(see instructions)</i>	195.	

	A Parent	B Total subsidiaries	C Subtotal (column A + column B)	D Intercorporate eliminations		E Combined total (column C - column D)
156.					156.	
157.					157.	
158.					158.	%
159.					159.	%
160.					160.	%
161.					161.	
162.					162.	
163.					163.	%
164.					164.	
165.					165.	
166.					166.	
167.					167.	
168.					168.	
169.					169.	
170.					170.	
171.					171.	
172.					172.	
173.					173.	
174.					174.	
175.					175.	
176.					176.	%
177.					177.	
178.					178.	
179.					179.	
180.					180.	
181.					181.	
182.					182.	
183.					183.	
184.					184.	
185.					185.	
186.					186.	
187.					187.	
188.					188.	
189.					189.	%
190.					190.	%
191.					191.	
192.					192.	
193.					193.	%
194.					194.	%
195.					195.	%

Legal name of corporation	Employer identification number
---------------------------	--------------------------------

Computation of combined investment capital and investment allocation percentage (see instructions)

196 Section 1 - Corporate and governmental debt instruments.....	196.
A Average value (see instructions)	A.
B Liabilities directly or indirectly attributable to investment capital (see instructions).....	B.
C Net average value (subtract line B from line A)	C.
D Net average value allocated to New York State	D.
197 Section 2 - Corporate stock, stock rights, stock warrants, and stock options.....	197.
A Average value (see instructions)	A.
B Liabilities directly or indirectly attributable to investment capital (see instructions).....	B.
C Net average value (subtract line B from line A)	C.
D Net average value allocated to New York State	D.
198 Total Section 1 and Section 2.....	198.
A Average value (add lines 196A and 197A)	A.
B Liabilities directly or indirectly attributable to investment capital (add lines 196B and 197B)	B.
C Net average value (add lines 196C and 197C)	C.
D Net average value allocated to New York State (add lines 196D and 197D)	D.
199 Combined investment allocation percentage (divide line 198D by line 198C; use to compute lines 20, 37, 67)	199.
200 Cash (optional).....	200.
201 Combined investment capital (add lines 198C, column E, and 200, column E)	201.

Computation of combined investment income for allocation

202 Interest income from investment capital, listed on line 196, Section 1 (see instructions)	202.
203 Interest income from bank accounts (if line 199 is zero, enter 0 here)	203.
204 All other interest income from investment capital	204.
205 Dividend income from investment capital	205.
206 Net capital gain or loss from investment capital.....	206.
207 Investment income other than interest, dividends, capital gains or capital losses	207.
208 Total combined investment income (add lines 202 through 207)	208.
209 Interest deductions directly attributable to investment capital.....	209.
210 Noninterest deductions directly attributable to investment capital.....	210.
211 Interest deductions indirectly attributable to investment capital	211.
212 Noninterest deductions indirectly attributable to investment capital.....	212.
213 Balance (subtract the sum of lines 209 through 212, column E, from line 208, column E)	213.
214 Apportioned New York combined NOLD.....	214.
215 Combined investment income before allocation (subtract line 214 from line 213; enter here and on line 18)	215.

Computation of income from combined subsidiary capital (see instructions)

216 Interest from combined subsidiary capital (attach list)	216.
217 Dividends from combined subsidiary capital (attach list)	217.
218 Capital gains from combined subsidiary capital (see instructions; attach list)	218.
219 Total income from combined subsidiary capital (add lines 216 through 218; enter here and on line 10)	219.

Computation and allocation of combined subsidiary capital base and tax (see instructions for lines 220

through 223) Include corporations (except a DISC) in which you own more than 50% of the voting stock. Do not include the value of any subsidiaries included in the combined return.

220 Average value	220.
221 Liabilities directly or indirectly attributable to subsidiary capital	221.
222 Net average value (subtract line 221 from line 220)	222.
223 Net average value allocated to New York State	223.
224 Combined subsidiary capital base tax (multiply line 223, column E, by .0009; enter here and on line 76)	224.

	A Parent	B Total subsidiaries	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C – column D)
196.					196.
A.					A.
B.					B.
C.					C.
D.					D.
197.					197.
A.					A.
B.					B.
C.					C.
D.					D.
198.					198.
A.					A.
B.					B.
C.					C.
D.					D.
199.					199. %
200.					200.
201.					201.

202.					202.
203.					203.
204.					204.
205.					205.
206.					206.
207.					207.
208.					208.
209.					209.
210.					210.
211.					211.
212.					212.
213.					213.
214.					214.
215.					215.

216.					216.
217.					217.
218.					218.
219.					219.

220.					220.
221.					221.
222.					222.
223.					223.
224.					224.

Amended return information

If any member of the combined group is filing an amended return, mark an **X** in the box for any items that apply.

Final federal determination If marked, enter date of determination: • _____

Net operating loss (NOL) carryback... Capital loss carryback

Federal return filed Form 1139 Form 1120X

Net operating loss (NOL) information

New York State combined group NOL carryover total available for use this tax year from all prior tax years ...	•	
Federal NOL carryover total available for use this tax year from all prior tax years.....	•	
New York State combined group NOL carryforward total for future tax years	•	
Federal NOL carryforward total for future tax years.....	•	

Third – party designee <i>(see instructions)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name <i>(print)</i>	Designee's phone number ()
	Designee's e-mail 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	Signature of authorized person	Official title		
	E-mail address of authorized person	Date		

Paid preparer use only	Firm's name <i>(or yours if self-employed)</i>		ID number	
	Signature of individual preparing this return	Address	City	State ZIP code
	E-mail address of individual preparing this return			Date

See instructions for where to file.



CT-3-A/C

New York State Department of Taxation and Finance

Report by a Corporation Included in a Combined Franchise Tax Return

Tax Law — Article 9-A

All filers must enter tax period:

Final return

beginning

ending

Employer identification number		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	Date received (for Tax Department use only)	
Number and street or PO box			Date of incorporation		
City	State	ZIP code		Foreign corporations: date began business in NYS	
NAICS business code number (from federal return)	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. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in the instructions.			Audit (for Tax Department use only)
Principal business activity					

Combined parent's corporation legal name	Combined parent's employer identification number
--	--

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 (MCTD)? (mark an X in the appropriate box) Yes No

If you are a real estate investment trust (REIT) or regulated investment company (RIC), mark an X in the box (see instructions).....

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box.....

Fixed dollar minimum tax (see instructions)

1a New York receipts (see instructions) 1a.

1b Fixed dollar minimum tax (only for the corporation filing this form) 1b.

2 Corporations organized outside New York State must complete the following for capital stock issued and outstanding:

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

Composition of prepayments (see instructions)

	Franchise tax		MTA surcharge	
	Date paid	Amount	Date paid	Amount
3 Mandatory first installment.....	3.		3.	
4a Second installment from Form CT-400....	4a.		4a.	
4b Third installment from Form CT-400.....	4b.		4b.	
4c Fourth installment from Form CT-400 ...	4c.		4c.	
5 Payment with extension request	5.		5.	
6 Credit from prior years (see instructions)	6.		6.	
7 Add amount columns (enter here and include on Form CT-3-A, line 107)	7.		7.	

Third - party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this report and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Signature of authorized person		Official title	
	E-mail address of authorized person		Date	
Paid preparer use only	Firm's name (or yours if self-employed)			ID number
	Signature of individual preparing this report	Address	City	State ZIP code
	E-mail address of individual preparing this report			Date

Attach this report to the parent corporation's Form CT-3-A.

Instructions

Need help? and Privacy notification

See the instructions for your franchise tax return.

Filing requirements — Form CT-3-A/C is an individual certification that must be filed by each member of the New York State combined group **except**:

- the taxpayer that is designated as the parent corporation (the corporation responsible for filing Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*); **and**
- a foreign corporation that is not taxable in New York State.

Form CT-3-A/C must be filed annually and must be attached to the parent corporation's Form CT-3-A.

Reporting period — Use this tax return for calendar year 2009 and fiscal years that begin in 2009 and end in 2010.

You can also use the 2009 return if:

- you have a tax year of less than 12 months that begins and ends in 2010, **and**
- the 2010 return is not yet available at the time you are required to file the return.

In this case you must show your 2010 tax year on the 2009 return and take into account any tax law changes that are effective for tax years beginning after December 31, 2009.

All filers must complete the beginning and ending tax year boxes in the upper right corner on page 1 of the form.

Filing your final return — Mark an **X** in the *Final return* box on Form CT-3-A/C if the subsidiary corporation is a:

- domestic corporation that ceased doing business, employing capital, or owning or leasing property in New York State during the tax year and wishes to dissolve; or
- foreign corporation that is no longer subject to the franchise tax in New York State.

Do not mark an **X** in the *Final return* box if you are only changing the type of return that you file (for example, from Form CT-3 to CT-3-S, or from Form CT-3 to CT-32).

Do not mark an **X** in the *Final return* box in the case of a merger or consolidation.

Note: A foreign corporation, authorized to do business in New York State but disclaiming tax liability, that wishes to continue to be authorized must file Form CT-245, *Maintenance Fee and Activities Return for a Foreign Corporation Disclaiming Tax Liability*.

Call the Dissolution Unit at (518) 485-2639 (in-state callers without free long distance call 1 800 327-9688) if you have questions concerning surrendering authority to do business in New York State.

If you are a real estate investment trust (REIT) as defined in Internal Revenue Code (IRC) section 856 that is subject to federal income tax under IRC section 857, or a regulated investment company (RIC) as defined in IRC section 851 that is subject to federal income tax under IRC section 852, mark an **X** in the box.

Fixed dollar minimum tax — **Lines 1a and 1b** — Each corporation (except those mentioned in A and B above) must compute its own fixed dollar minimum tax on this form. Enter your New York receipts on line 1a. For a definition of New York receipts, see Form CT-3-A-1, *Instructions for Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B*, line 74a. Enter the applicable fixed dollar minimum tax on line 1b of this form.

To avoid an erroneous assessment or a delay of your refund, you **must** enter an amount on line 1a. If you do not have New York receipts, enter **0** on line 1a.

Do not pay the tax with this form. Enter the fixed dollar minimum tax on line 1b of this form and also include it on Form CT-3-A, line 83a or line 83b, whichever is applicable.

The fixed dollar minimum tax is computed as follows:

For a corporation with New York receipts of:	The fixed dollar minimum tax equals
Not more than \$100,000	\$ 25*
More than \$100,000 but not over \$250,000	\$ 75*
More than \$250,000 but not over \$500,000	\$ 175*
More than \$500,000 but not over \$1,000,000	\$ 500
More than \$1,000,000 but not over \$5,000,000	\$1,500
More than \$5,000,000 but not over \$25,000,000	\$3,500
Over \$25,000,000	\$5,000

* Foreign authorized corporations: If the total of your tax (including tax imposed under Article 9) and MTA surcharge is less than \$300, you must increase your payment accordingly to satisfy the \$300 maintenance fee requirement.

Short periods — Fixed dollar minimum tax and maintenance fee

Compute the New York receipts for short periods (tax periods of less than 12 months) by dividing the amount of New York receipts by the number of months in the short period and multiplying the result by 12.

The fixed dollar minimum tax and maintenance fee may be reduced for short periods as follows:

Period	Reduction
Not more than 6 months	50%
More than 6 months but not more than 9 months	25%
More than 9 months	None

Composition of prepayments

Complete this schedule only if the corporation filing this Form CT-3-A/C made separate payments or has separate credits.

Lines 3 through 7 — Enter the member's prepayments to be credited and included in Form CT-3-A and Form CT-3M/4M, *General Business Corporation MTA Surcharge Return*. If you need more space, write **see attached** in this section, and attach a separate sheet showing all relevant prepayment information.

Line 6 — Include franchise tax payments credited from prior years in the *Franchise tax* column, and MTA surcharge payments credited from prior years in the *MTA surcharge* column.

Line 7 — The total of the *Franchise tax* column will be included on line 107 of Form CT-3-A. The total of the *MTA surcharge* column will be included on line 51 of Form CT-3M/4M, filed by the parent.

Third-party designee — If you want to authorize another person (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, 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 that may arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your refund or payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to receive your refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

You cannot change the PIN. The authorization will automatically end on the due date (without regard to extensions) for filing your next year's tax return.



CT-3M/4M

New York State Department of Taxation and Finance

General Business Corporation MTA Surcharge Return

Tax Law — Article 9-A, Section 209-B

All filers must enter tax period:

Amended return

beginning ending

Employer identification number	File number	Business telephone number ()	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box		Date of incorporation		
City	State	ZIP code	Foreign corporations: date began business in NYS	

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see *Business information* in your franchise tax return instructions.

If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD), you must file this form. If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-3, CT-3-A, or CT-4. The **MCTD includes** the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed	
	A.	<input type="text"/>

Computation of MTA surcharge

1 Net New York State franchise tax (see Form CT-3M/4M-I, Instructions for Form CT-3M/4M)	1.	
2 MCTD allocation percentage from line 35, line 43, or line 45	2.	%
3 Allocated franchise tax (multiply line 1 by line 2)	3.	
4 MTA surcharge (multiply line 3 by 17% (.17))	4.	

First installment of estimated tax for next period:

5a If you filed a request for extension, enter amount from Form CT-5, line 7, or CT-5.3, line 10	5a.	
5b If you did not file Form CT-5 or CT-5.3, see instructions	5b.	
6 Add lines 4 and line 5a or 5b	6.	
7 Total prepayments from line 52	7.	
8 Balance (if line 7 is less than line 6, subtract line 7 from line 6)	8.	
9 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	9.	
10 Interest on late payment (see instructions for Form CT-3, CT-3-A, or CT-4)	10.	
11 Late filing and late payment penalties (see instructions for Form CT-3, CT-3-A, or CT-4)	11.	
12 Balance due (add lines 8 through 11 and enter here; enter the payment amount on line A above)	12.	
13 Overpayment (if line 6 is less than line 7, subtract line 6 from line 7; enter here and see instructions)	13.	
14 Amount of overpayment to be credited to New York State franchise tax	14.	
15 Amount of overpayment to be credited to MTA surcharge for next period	15.	
16 Amount of overpayment to be refunded	16.	

Schedule A — Computation of MCTD allocation percentage

Schedule A, Part 1 — MCTD allocation (see instructions)		A	B
Average value of property (see instructions)		MCTD	New York State
17 Real estate owned	17.		
18 Real estate rented	18.		
19 Inventories owned	19.		
20 Tangible personal property owned	20.		
21 Tangible personal property rented	21.		
22 Total (add lines 17 through 21)	22.		
23 MCTD property factor (divide line 22, column A, by line 22, column B)	23.		%

(continued)

Receipts in the regular course of business from:

24 Sales of tangible personal property allocated to the MCTD	24.			
25 Sales of tangible personal property allocated to New York State	25.			
26 Services performed.....	26.			
27 Rentals of property	27.			
28 Royalties	28.			
29 Other business receipts	29.			
30 Total (add lines 24 through 29)	30.			
31 MCTD receipts factor (divide line 30, column A, by line 30, column B)	31.			%
32 Payroll — Wages and other compensation of employees except general executive officers	32.			
33 MCTD payroll factor (divide line 32, column A, by line 32, column B)	33.			%
34 Total MCTD factors (add lines 23, 31, and 33)	34.			%
35 MCTD allocation percentage (divide line 34 by three or by the number of factors; enter here and on line 2)	35.			%

Schedule A, Part 2 — Computation of MCTD allocation for aviation corporations (see instructions)

	A MCTD	B New York State
36 Revenue aircraft arrivals and departures	36.	
37 MCTD percentage (divide line 36, column A, by line 36, column B)	37.	%
38 Revenue tons handled	38.	
39 MCTD percentage (divide line 38, column A, by line 38, column B)	39.	%
40 Originating revenue.....	40.	
41 MCTD percentage (divide line 40, column A, by line 40, column B)	41.	%
42 Total (add lines 37, 39, and 41)	42.	%
43 MCTD allocation percentage (divide line 42 by three; enter here and on line 2)	43.	%

Schedule A, Part 3 — Computation of MCTD allocation for trucking and railroad corporations (see instructions)

	A MCTD	B New York State
44 Revenue miles.....	44.	
45 MCTD allocation percentage (divide line 44, column A, by line 44, column B; enter here and on line 2)	45.	%

Composition of prepayments claimed on line 7 (see instructions)

	Date paid	Amount
46 Mandatory first installment	46.	
47a Second installment from Form CT-400	47a.	
47b Third installment from Form CT-400	47b.	
47c Fourth installment from Form CT-400	47c.	
48 Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13	48.	
49 Overpayment credited from prior years	49.	
50 Add lines 46 through 49	50.	
51 Overpayment credited from Form CT- <input type="text"/> Period <input type="text"/>	51.	
52 Total prepayments (add lines 50 and 51; enter here and on line 7)	52.	

Third – party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN <input type="text"/>

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

Authorized person	Signature of authorized person		Official title		
	E-mail address of authorized person			Date	
Paid preparer use only	Firm's name (or yours if self-employed)			ID number	
	Signature of individual preparing this return		Address	City	State ZIP code
	E-mail address of individual preparing this return				Date

See instructions for where to file.



CT-3-S

New York State Department of Taxation and Finance

New York S Corporation Franchise Tax Return

Tax Law – Articles 9-A and 22

Staple forms here

All filers must enter tax period:

beginning [] ending []

Final return []
(see page 5 of the instructions)

Amended return []

Employer identification number	File number	Business telephone number ()	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box		Date of incorporation		
City	State	ZIP code	Foreign corporations: date began business in NYS	
NAICS business code number (from federal return)	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. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see <i>Business information</i> in the instructions.		Audit (for Tax Department use only)
Principal business activity				
Has the corporation revoked its election to be treated as a New York S corporation? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, enter effective date: _____		Number of shareholders <input type="checkbox"/>		

A. Pay amount shown on line 46. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
	A.

You must attach a copy of the following: (1) federal Form 1120S as filed; (2) Form CT-34-SH; (3) Form CT-3-S-ATT (if required; see instructions); and (4) any applicable credit claim forms.

B. If you filed a return(s) other than federal Form 1120S, enter the form number(s) here..... • []

C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an **X** in the box and attach Form CT-60-QSSS.....

D. Have you underreported your tax due on past returns? To correct this without penalty, visit us at www.nystax.gov.

E. Enter your business allocation percentage (if you did not complete Form CT-3-S-ATT, Schedule A, you must enter either 0 or 100) . • [] %

F. Enter your investment allocation percentage (if you did not complete Form CT-3-S-ATT, Schedule B, you must enter either 0 or 100).. • [] %

G. Did the S corporation make an IRC section 338 or 453 election?..... Yes No

H. Did this entity have an interest in real property located in New York State during the last three years? Yes No

I. Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? Yes No

J. If the IRS has completed an audit of any of your returns within the last five years, list years... []

K. If this return is for a New York S termination year, mark an **X** in the appropriate box to indicate which method of accounting was used for the New York S short year (see instructions, page 5)..... Normal accounting rules Daily pro rata allocation

L. Issuer's allocation percentage (see instructions) • [] %

M. Mark an **X** in the box if you are filing Form CT-3-S as a result of the mandatory New York S election of Tax Law section 660(i)....

Provide the information for lines 1 through 10 from the corresponding lines on your federal Form 1120S, Schedule K, total amount column. (Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)

1	Ordinary business income or loss	•	1.		
2	Net rental real estate income or loss	•	2.		
3	Other net rental income or loss	•	3.		
4	Interest income	•	4.		
5	Ordinary dividends.....	•	5.		
6	Royalties	•	6.		
7	Net short-term capital gain or loss	•	7.		
8	Net long-term capital gain or loss	•	8.		
9	Net section 1231 gain or loss	•	9.		
10	Other income or loss	•	10.		
11	Loans to shareholders (from federal Form 1120S, Schedule L, line 7, columns b and d)				
	Beginning of tax year • <input type="text"/> End of tax year • <input type="text"/>				
12	Total assets (from federal Form 1120S, Schedule L, line 15, columns b and d)				
	Beginning of tax year • <input type="text"/> End of tax year • <input type="text"/>				
13	Loans from shareholders (from federal Form 1120S, Schedule L, line 19, columns b and d)				
	Beginning of tax year • <input type="text"/> End of tax year • <input type="text"/>				

Provide the information for lines 14 through 21 from the corresponding lines on your federal Form 1120S, Schedule M-2. (Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)

	A Accumulated adjustments account	B Other adjustments account	C Shareholders' undistributed taxable income previously taxed
14	Balance at beginning of tax year	•	•
15	Ordinary income from federal Form 1120S, page 1, line 21	•	•
16	Other additions	•	•
17	Loss from federal Form 1120S, page 1, line 21	•	•
18	Other reductions	•	•
19	Add lines 14 through 18.....	•	•
20	Distributions other than dividend distributions	•	•
21	Balance at end of tax year. Subtract line 20 from line 19	•	•

Computation of tax (see instructions)

You must enter an amount on line 22; if none, enter 0.

22	New York receipts	•	22.		
23	Fixed dollar minimum tax	•	23.		
24	Recapture of tax credits	•	24.		
25	Total tax after recapture of tax credits (add lines 23 and 24)	•	25.		
26	Special additional mortgage recording tax credit (from Form CT-43)	•	26.		
27	Tax due after tax credits (subtract line 26 from line 25)	•	27.		

First installment of estimated tax for the next tax period:

28	Enter amount from line 27	•	28.		
29	If you filed a request for extension, enter amount from Form CT-5.4, line 2	•	29.		
30	If you did not file Form CT-5.4 and line 28 is over \$1,000, enter 25% (.25) of line 28. Otherwise enter 0	•	30.		
31	Add line 28 and line 29 or 30.....	•	31.		

Computation of tax (continued)

Composition of prepayments (see instructions):		Date paid	Amount	
32	Mandatory first installment	32.		
33	Second installment from Form CT-400	33.		
34	Third installment from Form CT-400	34.		
35	Fourth installment from Form CT-400	35.		
36	Payment with extension request from Form CT-5.4	36.		
37	Overpayment credited from prior years	37.		
38	Total prepayments (add lines 32 through 37)	38.		
39	Balance (subtract line 38 from line 31; if line 38 is larger than line 31, enter 0)	39.		
40	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	40.		
41	Interest on late payment	41.		
42	Late filing and late payment penalties	42.		
43	Balance (add lines 39 through 42)	43.		
Voluntary gifts/contributions (see instructions):				
44a	Return a Gift to Wildlife	44a.	00	
44b	Breast Cancer Research & Education Fund	44b.	00	
44c	Prostate Cancer Research, Detection, and Education Fund	44c.	00	
44d	9/11 Memorial	44d.	00	
45	Add lines 31, 40, 41, 42, and 44a through 44d	45.		
46	Balance due (If line 38 is less than line 45, subtract line 38 from line 45 and enter here. This is the amount due; enter your payment amount on line A on page 1.)	46.		
47	Overpayment (If line 38 is more than line 45, subtract line 45 from line 38 and enter here. This is the amount of your overpayment; see instructions.)	47.		
48	Amount of overpayment to be credited to next period	48.		
49	Refund of overpayment (subtract line 48 from line 47)	49.		
50	If you claim a refund of unused special additional mortgage recording tax credit, enter the amount from Form CT-43, line 13 (see instructions)	50.		
51	Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period	51.		

Amended return information

If filing an amended return, mark an **X** in the box for any items that apply.

Final federal determination • If marked, enter date of determination: • ____ - ____ - ____ Federal return filed ... Form 1139 •

Third - party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail 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	Signature of authorized person		Official title	
	E-mail address of authorized person			Date
Paid preparer use only	Firm's name (or yours if self-employed)			ID number
	Signature of individual preparing this return		Address	City State ZIP code
	E-mail address of individual preparing this return			Date

See instructions for where to file.

This page was intentionally left blank.



CT-5.9-E

Staple forms here

New York State Department of Taxation and Finance

Request for Three-Month Extension To File Form CT-186-E or Form CT-186-EZ (short form)

(for telecommunications tax return and utility services tax return)

Tax Law — Article 9, Section 193

For calendar year 2009

Employer identification number	File number	Business telephone number ()	
Legal name of corporation		Trade name/DBA	
Mailing name (if different from legal name) c/o Number and street or PO box		State or country of incorporation	Date received (for Tax Department use only)
City State ZIP code		Date of incorporation	Audit use
		Foreign corporations: date began business in NYS	

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see *Business information* in your telecommunications tax return and utility services tax return instructions.

Important: File this form to request a three-month extension of time to file Form CT-186-E or Form CT-186-EZ. Do not use this form to request an extension for any other New York State tax forms.

Which form will you be filing (mark an X in one box)? CT-186-E CT-186-EZ

A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A.	Payment enclosed
--	-----------	------------------

Computation of estimated taxes and MTA surcharges		A. NYS tax	B. MTA surcharge
1 Excise tax on telecommunications services (see instructions)	1.		
2 Tax on the furnishing of utility services	2.		
3 Total taxes (add lines 1 and 2)	3.		
4 MTA surcharge related to telecommunication services	4.		
5 MTA surcharge on the furnishing of utility services	5.		
6 Total MTA surcharges (add lines 4 and 5)	6.		
First installment of estimated tax:			
7a If line 1 is over \$1,000, see instructions; otherwise enter 0	7a.		
7b If line 2 is over \$1,000, see instructions; otherwise enter 0	7b.		
8 Add lines 7a and 7b	8.		
9 Total (column A, add lines 3 and 8; column B, add lines 6 and 8)	9.		
10 Total prepayments (transfer amounts from line 17, columns A and B)	10.		
11 Balance (subtract line 10 from line 9)	11.		
12 Total taxes and surcharges balance (add line 11, columns A and B and enter here; enter the payment amount on line A above)	12.		

Composition of prepayments claimed on line 10 (see instructions)		A. NYS tax	B. MTA surcharge
	Date paid	Amount	Amount
13 Mandatory first installment	13.		
14a Second installment from Form CT-400	14a.		
14b Third installment from Form CT-400	14b.		
14c Fourth installment from Form CT-400	14c.		
15 Overpayment credited from prior years	15.		
16 Overpayment credited from Form CT-_____ Period _____	16.		
17 Total prepayments (total all entries in column A and column B; also enter on line 10) ..	17.		

Paid preparer use only	Firm's name (or yours if self-employed)		ID number	
	Signature of individual preparing this document	Address	City	State ZIP code
	E-mail address of individual preparing this document			Date

See instructions for where to file.

This page was intentionally left blank.