

**CT-3**☐ Final return☐ Amended return

New York State Department of Taxation and Finance

General Business Corporation Franchise Tax Return2003 calendar-year filers check box: ☐

Other filers enter tax period:

beginning ending **Tax Law — Article 9-A**

Employer identification number		File number	Business telephone number ()	If you have any subsidiaries incorporated outside NYS, check box <input type="checkbox"/>	If you claim an overpayment, check 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	
NAICS business code number (see instructions)	If address above is new, check box <input type="checkbox"/>	If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms by fax, phone, or from our Web site. See the <i>Need help?</i> section of the instructions.			Audit (for Tax Department use only)
Principal business activity					

Metropolitan transportation business tax (MTA surcharge)

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

A. Payment — pay amount shown on line 93. Make check payable to: New York State Corporation Tax Attach your payment here.	Payment enclosed <input type="checkbox"/>
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Computation of entire net income base (see Form CT-3/4-I, Instructions for Forms CT-4, CT-3, and CT-3-ATT)

1	Federal taxable income before net operating loss and special deductions	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	ACRS/MACRS deduction and the 30%/50% federal special depreciation deduction (see instructions) ...	7.	
8	Other additions (attach list; see instructions)	8.	
9	Add lines 1 through 8	9.	
10	Income from subsidiary capital (from Form CT-3-ATT, line 52)	10.	
11	50% of dividends from nonsubsidiary corporations (see instructions) ...	11.	
12	Foreign dividends gross-up not included on lines 10 and 11	12.	
13	New York net operating loss deduction (attach federal and New York State computations)	13.	
14	Allowable New York depreciation (see instructions)	14.	
15	Other subtractions (attach list; see instructions)	15.	
16	Total subtractions (add lines 10 through 15)	16.	
17	Entire net income (subtract line 16 from line 9; show loss in parentheses; enter here and on line 42)	17.	
18	Investment income before allocation (from Form CT-3-ATT, line 48, 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 31)	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	Entire net income base (line 22 plus or minus line 23)	24.	
25	Entire net income base tax (multiply line 24 by the appropriate rate from the Tax rates schedule on page 5 of Form CT-3/4-I; enter here and on line 72)	25.	

Mail your return with **payment** to:**NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909,
ALBANY NY 12201-1909**Mail your return **without** payment to:**NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22095,
ALBANY NY 12201-2095**

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Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)		A Beginning of year	B End of year	C 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, Schedule D, Part II, line 54; 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, Schedule C, Part I, line 33, 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 31)			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 (multiply line 39 by .00178; enter here and on line 73)			40.
41	Issuer's allocation percentage (see instructions)	41.		%
Computation of minimum taxable income base				
Adjustments (see instructions)	42	Entire net income from line 17		42.
	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	Net operating loss deduction from line 13		56.
	57	Add lines 55 and 56		57.
	58	Alternative net operating loss deduction (see instructions)		58.
	59	Minimum taxable income (subtract line 58 from line 57)		59.
	60	Investment income before apportioned net operating loss deduction (add line 18 and Form CT-3-ATT, line 47)		60.
	61	Investment income not included in entire net income but included in minimum taxable income		61.
	62	Investment income before apportioned alternative net operating loss deduction (add line 60 and line 61)		62.
	63	Apportioned New York alternative net operating loss deduction (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"/> % from line 119, 121, or 161)		66.
67	Allocated alternative investment income (multiply line 64 by <input type="text"/> % from Form CT-3-ATT, line 31)		67.	
68	Allocated minimum taxable income (add lines 66 and 67)		68.	
69	Optional depreciation adjustments from line 23		69.	
70	Minimum taxable income base (line 68 plus or minus line 69)		70.	
71	Tax on minimum taxable income base (multiply line 70 by 2.5%)		71.	

Computation of tax

- 72** Tax on entire net income base from line 25 • **72.**
- 73** Tax on capital base from line 40 (New small business: ☐ First year ☐ Second year) • **73.**
- 74** Fixed dollar minimum tax (see Table VI in the Tax rates schedule on page 5 of Form CT-3/4-1) • **74.**
- You must enter an amount in each of the boxes below; if none, enter "0."

Gross payroll	Total receipts	Average value of gross assets
<input type="text"/>	<input type="text"/>	<input type="text"/>

75 Amount from line 71, 72, 73, or 74, whichever is largest (see instructions for exception)	• 75.	<input type="text"/>	<input type="text"/>
76 Subsidiary capital base from Form CT-3-ATT, line 57	• 76.	<input type="text"/>	<input type="text"/>
77 Subsidiary capital base tax from Form CT-3-ATT, line 58	• 77.	<input type="text"/>	<input type="text"/>
78 Tax due before credits (see instructions)	• 78.	<input type="text"/>	<input type="text"/>
79 Tax credits (from line 100a; attach appropriate form for each credit claimed)	• 79.	<input type="text"/>	<input type="text"/>
80 Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter "0")	• 80.	<input type="text"/>	<input type="text"/>
81 Amount from line 71 or 74, whichever is larger	• 81.	<input type="text"/>	<input type="text"/>
82 Tax due (see instructions)	• 82.	<input type="text"/>	<input type="text"/>
83a If you filed a request for extension, enter amount from Form CT-5, line 2	• 83a.	<input type="text"/>	<input type="text"/>
83b If you did not file Form CT-5 and line 82 is over \$1,000, see instructions for entry amount	• 83b.	<input type="text"/>	<input type="text"/>
84 Add line 82 and line 83a or 83b	• 84.	<input type="text"/>	<input type="text"/>
85 Total prepayments from line 106	• 85.	<input type="text"/>	<input type="text"/>
86 Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter "0")	• 86.	<input type="text"/>	<input type="text"/>
87 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0") ..	• 87.	<input type="text"/>	<input type="text"/>
88 Interest on late payment (see instructions)	• 88.	<input type="text"/>	<input type="text"/>
89 Late filing and late payment penalties (see instructions)	• 89.	<input type="text"/>	<input type="text"/>
90 Balance (add lines 86 through 89)	• 90.	<input type="text"/>	<input type="text"/>
91 Amount for Return a Gift to Wildlife (see instructions)	• 91.	<input type="text"/>	<input type="text"/>
92 Amount for Breast Cancer Research and Education Fund (see instr.)	• 92.	<input type="text"/>	<input type="text"/>
93 Balance due (if line 85 is less than the total of lines 84, 87, 88, 89, 91, and 92, the difference is the amount due; enter payment on line A on the front page)	• 93.	<input type="text"/>	<input type="text"/>
94 Overpayment (if line 85 is more than the total of lines 84, 87, 88, 89, 91, and 92, the difference is the amount you overpaid)	• 94.	<input type="text"/>	<input type="text"/>
95 Amount of overpayment to be credited to next period	• 95.	<input type="text"/>	<input type="text"/>
96 Balance of overpayment (subtract line 95 from line 94)	• 96.	<input type="text"/>	<input type="text"/>
97 Amount of overpayment to be credited to Form CT-3M/4M	• 97.	<input type="text"/>	<input type="text"/>
98 Refund of overpayment (subtract line 97 from line 96)	• 98.	<input type="text"/>	<input type="text"/>
99 Refund of unused tax credits (see instructions and attach appropriate forms)	• 99.	<input type="text"/>	<input type="text"/>

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

Form CT-40	• <input type="text"/>	Form CT-601	• <input type="text"/>	Form DTF-621	• <input type="text"/>
Form CT-41	• <input type="text"/>	Form CT-601.1	• <input type="text"/>	Form DTF-622	• <input type="text"/>
Form CT-43	• <input type="text"/>	Form CT-602	• <input type="text"/>	Form DTF-623	• <input type="text"/>
Form CT-44	• <input type="text"/>	Form CT-603	• <input type="text"/>	Form DTF-624	• <input type="text"/>
Form CT-46	• <input type="text"/>	Form CT-604, line 33	• <input type="text"/>	Form DTF-630	• <input type="text"/>
Form CT-47	• <input type="text"/>	Form CT-604, line 47	• <input type="text"/>	Form DTF-632	• <input type="text"/>
Form CT-249	• <input type="text"/>	Form CT-605	• <input type="text"/>	Other credits	• <input type="text"/>
Form CT-250	• <input type="text"/>	Servicing mortgages credit	• <input type="text"/>	Minimum tax credit from Form CT-3-ATT, line 25 ...	• <input type="text"/>

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, check box ☐

100a Total tax credits claimed above (enter here and on line 79; attach appropriate form or statement for each tax credit claimed) ...	• 100a.	<input type="text"/>	<input type="text"/>
100b Total tax credits above that are refund eligible (see instructions)	• 100b.	<input type="text"/>	<input type="text"/>

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 Period		104.	
105 Overpayment credited from Form CT-3M/4M Period		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
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If you are more than 50% owned by another corporation, enter parent corporation name and EIN:

Name	EIN
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Interest paid to shareholders

108 Did this corporation make any payments treated as interest in the computation of entire net income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If Yes, complete the following and line 109 (attach additional sheets if necessary)

108. • ☐ Yes • ☐ No

Shareholder's name		SSN or EIN	
Interest paid to shareholder	Total indebtedness to shareholder described above	Total interest paid	

109 Is there written evidence of the indebtedness?

109. • ☐ Yes • ☐ No

110 Federal return filed (check one) • ☐ 1120 • ☐ 1120-A • ☐ 1120S • ☐ Consolidated basis • ☐ Other: _____

Attach a complete copy of your federal return.

111 If you included a qualified subchapter S subsidiary (QSSS) in this return, check box and attach Form CT-60-QSSS. ☐

Schedule A, Part I — 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 (multiply line 112a, column A by line 112b)	112c.			
113 New York State percentage (divide line 112c, by line 112a, column B)	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 (multiply line 114a, column A by line 114b)	114c.			
115 New York State percentage (divide line 114c, by line 114a, column B)	115.			%
116a Originating revenue	116a.			
116b Adjustment per Tax Law section 210.3(a)(7)(A)	116b.	.60		
116c Adjusted NYS originating revenue (multiply line 116a, column A by line 116b)	116c.			
117 New York State percentage (divide line 116c, by line 116a, column B)	117.			%
118 Total (add lines 113, 115, and 117)	118.			%
119 New York allocation percentage (divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-3-ATT, line 6)	119.			%

Schedule A, Part II — Computation of business allocation percentage for trucking and railroad corporations

	A New York State	B Everywhere	
120 Revenue miles	120.		
121 New York State allocation percentage (divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-3-ATT, line 6)		121.	%

Schedule A, Part III — Computation of business allocation percentage

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

Average value of property (see instructions)	A New York State	B Everywhere	
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 Additional receipts factor (enter factor from line 136)		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 Business allocation percentage (divide line 140 by four or by the number of factors; enter here and in the boxes on line 21 and line 38; see example in instructions)		141.	%

Schedule A, Part IV — Computation of alternative business allocation percentage for minimum taxable income base

Average value of property (see instructions)		A New York State		B Everywhere	
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 Additional receipts factor (enter factor from line 156) 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 (divide line 160 by four or by the number of factors; enter here and in the box on line 66 and on Form CT-3-ATT, line 6) • 161. %					
162 Are you claiming small business taxpayer status for lower entire net income tax rates? 162. <input type="checkbox"/> Yes <input type="checkbox"/> No					
163 If you checked Yes on line 162, enter total capital contributions (see worksheet in instructions) 163.					

Interest deducted in computing federal taxable income on line 1 of this form •

If the IRS has completed an audit of any of your returns within the last five years, list 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 \$
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If you **do not** need forms mailed to you next year, check box. We will send you a postcard for the following year (see instructions) ☐

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

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