



CT-3

New York State Department of Taxation and Finance

General Business Corporation

Franchise Tax Return

Final Return
FIELD_109199889378

2003 calendar-year filers check box: FIELD_10

Other filers enter tax period: beginning FIELD_109199889382 ending FIELD_1091998894816

Amended Tax Law — Article 9-A
FIELD_109199889378

Employer identification number FIELD_1091998894700	File number FIELD_1091998894146	Business telephone number FIELD_1091998894146	If you have any subsidiaries incorporated outside NYS, check box FIELD_1091998894719	If you claim an overpayment, check box FIELD_1091998894719
Legal name of corporation FIELD_1091998894463		Trade name/DBA FIELD_1091998893893		
Mailing name (if different from legal name above) c/o FIELD_1091998894117		State or country of incorporation FIELD_1091998894440	Date received (for Tax Department use only)	
Number and street or PO box FIELD_1091998894313		Date of incorporation FIELD_1091998894767		
City FIELD_1091998893796	State FIELD_1091998894409	ZIP code FIELD_1091998894243	Foreign corporations: date began business in NYS	
NAICS business code number (see instructions) FIELD_1091998894836	If address above is new, check box FIELD_1091998894836	If your name, employer identification number, address, or owner/officer information has changed, you must file Form CT-3-AT 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 FIELD_1091998894320				

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) FIELD_1091998894567

A. Payment — pay amount shown on line 93. Make check payable to: **New York State Corporation Tax**
Attach your payment here. Payment enclosed FIELD_1091998893881 FIELD_1091998893881

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. FIELD_1091998893929	FIELD_1091998893903
2 Interest on federal, state, municipal, and other obligations not included on line 1	2. FIELD_1091998894303	FIELD_1091998893820
3 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock	3. FIELD_1091998894452	FIELD_1091998893885
4a Interest deductions directly attributable to subsidiary capital	4a. FIELD_1091998894529	FIELD_1091998894279
4b Noninterest deductions directly attributable to subsidiary capital	4b. FIELD_1091998894084	FIELD_1091998893834
5a Interest deductions indirectly attributable to subsidiary capital	5a. FIELD_1091998894493	FIELD_1091998893993
5b Noninterest deductions indirectly attributable to subsidiary capital	5b. FIELD_1091998894185	
6 New York State and other state and local taxes deducted on your federal return (see instructions)	6. FIELD_1091998894710	
7 ACRS/MACRS deduction and the 30%/50% federal special depreciation deduction (see instructions)	7. FIELD_1091998893779	
8 Other additions (attach list; see instructions)	8. FIELD_1091998894238	
9 Add lines 1 through 8	9. FIELD_1091998894471	
10 Income from subsidiary capital (from Form CT-3-ATT, line 52)	10. FIELD_1091998894484	FIELD_1091998893903
11 50% of dividends from nonsubsidiary corporations (see instructions)	11. FIELD_1091998894724	FIELD_1091998893820
12 Foreign dividends gross-up not included on lines 10 and 11	12. FIELD_1091998894571	FIELD_1091998893885
13 New York net operating loss deduction (attach federal and New York State computations)	13. FIELD_1091998894779	FIELD_1091998894279
14 Allowable New York depreciation (see instructions)	14. FIELD_1091998893905	FIELD_1091998893834
15 Other subtractions (attach list; see instructions)	15. FIELD_1091998894730	FIELD_1091998893993
16 Total subtractions (add lines 10 through 15)	16. FIELD_1091998893690	FIELD_1091998893690
17 Entire net income (subtract line 16 from line 9; show loss in parentheses; enter here and on line 42)	17. FIELD_1091998894532	FIELD_1091998894532
18 Investment income before allocation (from Form CT-3-ATT, line 48, but not more than line 17 above)	18. FIELD_1091998894297	FIELD_1091998894297
19 Business income before allocation (subtract line 18 from line 17)	19. FIELD_1091998893917	FIELD_1091998893917
20 Allocated investment income (multiply line 18 by FIELD_1091998894144 from Form CT-3-ATT, line 31)	20. FIELD_1091998894200	FIELD_1091998894200
21 Allocated business income (multiply line 19 by FIELD_1091998894250 from line 119, 121, or 141)	21. FIELD_1091998894491	FIELD_1091998894491
22 Total allocated income (add lines 20 and 21)	22. FIELD_1091998894656	FIELD_1091998894656
23 Optional depreciation adjustments (attach Form CT-324; enter here and on line 69)	23. FIELD_1091998893703	FIELD_1091998893703
24 Entire net income base (line 22 plus or minus line 23)	24. FIELD_1091998894266	FIELD_1091998894266
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. FIELD_1091998894155	FIELD_1091998894155

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	FIELD_109199889356	FIELD_109199889372	FIELD_1091998894466
27	Real property and marketable securities included on line 26	FIELD_109199889376	FIELD_109199889385	FIELD_1091998894126
28	Subtract line 27 from line 26	FIELD_109199889375	FIELD_109199889387	FIELD_1091998894192
29	Real property and marketable securities at fair market value	FIELD_109199889372	FIELD_109199889370	FIELD_1091998894721
30	Adjusted total assets (add lines 28 and 29)	FIELD_109199889395	FIELD_109199889397	FIELD_10919988943951
31	Total liabilities	FIELD_109199889325	FIELD_109199889324	FIELD_1091998894295
32	Total capital (subtract line 31, column C, from line 30, column C)	FIELD_109199889370	FIELD_109199889373	FIELD_1091998893792
33	Subsidiary capital (from Form CT-3-ATT, Schedule D, Part II, line 54; if none, enter "0")	FIELD_1091998894076	FIELD_1091998894076	FIELD_1091998894076
34	Business and investment capital (subtract line 33 from line 32)	FIELD_1091998894804	FIELD_1091998894804	FIELD_1091998894804
35	Investment capital (from Form CT-3-ATT, Schedule C, Part I, line 33, column E; if none, enter "0")	FIELD_1091998894675	FIELD_1091998894675	FIELD_1091998894675
36	Business capital (subtract line 35 from line 34)	FIELD_1091998894281	FIELD_1091998894281	FIELD_1091998894281
37	Allocated investment capital (multiply line 35 by FIELD_1091998894519 from Form CT-3-ATT, line 31)	FIELD_1091998894519	FIELD_1091998894519	FIELD_1091998894502
38	Allocated business capital (multiply line 36 by FIELD_1091998894066 from line 119, 121, or 141)	FIELD_1091998894066	FIELD_1091998894066	FIELD_1091998894853
39	Capital base (add lines 37 and 38)	FIELD_1091998894527	FIELD_1091998894527	FIELD_1091998894527
40	Capital base tax (multiply line 39 by .00178; enter here and on line 73)	FIELD_1091998894182	FIELD_1091998894182	FIELD_1091998894182
41	Issuer's allocation percentage (see instructions)	FIELD_1091998894095	FIELD_1091998894095	FIELD_1091998894095

Computation of minimum taxable income base

42	Entire net income from line 17	FIELD_1091998893760	FIELD_1091998893760	FIELD_1091998893760
43	Depreciation of tangible property placed in service after 1986 (see instructions)	FIELD_1091998894184	FIELD_1091998894184	FIELD_1091998894184
44	Amortization of mining exploration and development costs paid or incurred after 1986	FIELD_1091998894542	FIELD_1091998894542	FIELD_1091998894542
45	Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only)	FIELD_1091998894854	FIELD_1091998894854	FIELD_1091998894854
46	Basis adjustments in determining gain or loss from sale or exchange of property	FIELD_1091998894312	FIELD_1091998894312	FIELD_1091998894312
47	Long term contracts entered into after February 28, 1986	FIELD_1091998893957	FIELD_1091998893957	FIELD_1091998893957
48	Installment sales of certain property	FIELD_1091998894604	FIELD_1091998894604	FIELD_1091998894604
49	Merchant marine capital construction funds	FIELD_1091998894901	FIELD_1091998894901	FIELD_1091998894901
50	Passive activity loss (closely held and personal service corporations only)	FIELD_1091998894157	FIELD_1091998894157	FIELD_1091998894157
51	Add lines 42 through 50	FIELD_1091998894272	FIELD_1091998894272	FIELD_1091998894272
52	Depletion	FIELD_1091998893810	FIELD_1091998893810	FIELD_1091998893810
53	Appreciated property charitable deduction	FIELD_1091998894458	FIELD_1091998894458	FIELD_1091998894458
54	Intangible drilling costs	FIELD_1091998894573	FIELD_1091998894573	FIELD_1091998894573
55	Add lines 51 through 54	FIELD_1091998894898	FIELD_1091998894898	FIELD_1091998894898
56	Net operating loss deduction from line 13	FIELD_1091998893860	FIELD_1091998893860	FIELD_1091998893860
57	Add lines 55 and 56	FIELD_1091998894137	FIELD_1091998894137	FIELD_1091998894137
58	Alternative net operating loss deduction (see instructions)	FIELD_1091998894793	FIELD_1091998894793	FIELD_1091998894793
59	Minimum taxable income (subtract line 58 from line 57)	FIELD_1091998893679	FIELD_1091998893679	FIELD_1091998893679
60	Investment income before apportioned net operating loss deduction (add line 18 and Form CT-3-ATT, line 47)	FIELD_1091998893889	FIELD_1091998893889	FIELD_1091998893889
61	Investment income not included in entire net income but included in minimum taxable income	FIELD_1091998894350	FIELD_1091998894350	FIELD_1091998894350
62	Investment income before apportioned alternative net operating loss deduction (add line 60 and line 61)	FIELD_1091998893949	FIELD_1091998893949	FIELD_1091998893949
63	Apportioned New York alternative net operating loss deduction (see instructions)	FIELD_1091998894765	FIELD_1091998894765	FIELD_1091998894765
64	Alternative investment income before allocation (subtract line 63 from line 62)	FIELD_1091998894208	FIELD_1091998894208	FIELD_1091998894208
65	Alternative business income before allocation (subtract line 64 from line 59)	FIELD_1091998894160	FIELD_1091998894160	FIELD_1091998894160
66	Allocated alternative business income (multiply line 65 by FIELD_1091998894182 from line 119, 121, or 161)	FIELD_1091998893844	FIELD_1091998893844	FIELD_1091998893844
67	Allocated alternative investment income (multiply line 64 by FIELD_1091998894519 from Form CT-3-ATT, line 31)	FIELD_1091998894805	FIELD_1091998894805	FIELD_1091998894805
68	Allocated minimum taxable income (add lines 66 and 67)	FIELD_1091998894236	FIELD_1091998894236	FIELD_1091998894236
69	Optional depreciation adjustments from line 23	FIELD_1091998894691	FIELD_1091998894691	FIELD_1091998894691
70	Minimum taxable income base (line 68 plus or minus line 69)	FIELD_1091998894839	FIELD_1091998894839	FIELD_1091998894839
71	Tax on minimum taxable income base (multiply line 70 by 2.5%)	FIELD_1091998894124	FIELD_1091998894124	FIELD_1091998894124

Computation of tax

- 72 Tax on entire net income base from line 25 • 72. FIELD_1091998893708 FIELD_1091998893708
- 73 Tax on capital base from line 40 (New small business: Filed in year 1998 Section 199A) • 73. FIELD_1091998894797 FIELD_1091998894797
- 74 Fixed dollar minimum tax (see Table VI in the Tax rates schedule on page 5 of Form CT-3/4-1) • 74. FIELD_1091998894530 FIELD_1091998894530

You must enter an amount in each of the boxes below; if none, enter "0."

Gross payroll	Total receipts	Average value of gross assets
FIELD_1091998893653	FIELD_1091998894751	FIELD_1091998893766

- 75 Amount from line 71, 72, 73, or 74, whichever is largest (see instructions for exception) • 75. FIELD_1091998894392 FIELD_1091998894392
- 76 Subsidiary capital base from Form CT-3-ATT, line 57 • 76. FIELD_1091998894715 FIELD_1091998894715
- 77 Subsidiary capital base tax from Form CT-3-ATT, line 58 • 77. FIELD_1091998894768 FIELD_1091998894768
- 78 Tax due before credits (see instructions) • 78. FIELD_1091998894554 FIELD_1091998894554
- 79 Tax credits (from line 100a; attach appropriate form for each credit claimed) • 79. FIELD_1091998894488 FIELD_1091998894488
- 80 Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter "0") • 80. FIELD_1091998893911 FIELD_1091998893911
- 81 Amount from line 71 or 74, whichever is larger • 81. FIELD_1091998894667 FIELD_1091998894667
- 82 Tax due (see instructions) • 82. FIELD_1091998894323 FIELD_1091998894323
- 83a If you filed a request for extension, enter amount from Form CT-5, line 2 • 83a. FIELD_1091998893816 FIELD_1091998893816
- 83b If you did not file Form CT-5 and line 82 is over \$1,000, see instructions for entry amount • 83b. FIELD_1091998893901 FIELD_1091998893901
- 84 Add line 82 and line 83a or 83b • 84. FIELD_1091998894778 FIELD_1091998894778
- 85 Total prepayments from line 106 • 85. FIELD_1091998894232 FIELD_1091998894232
- 86 Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter "0") • 86. FIELD_1091998894904 FIELD_1091998894904
- 87 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached Filed on 10/10/03) • 87. FIELD_1091998894104 FIELD_1091998894104
- 88 Interest on late payment (see instructions) • 88. FIELD_1091998894316 FIELD_1091998894316
- 89 Late filing and late payment penalties (see instructions) • 89. FIELD_1091998894687 FIELD_1091998894687
- 90 Balance (add lines 86 through 89) • 90. FIELD_1091998894468 FIELD_1091998894468
- 91 Amount for Return a Gift to Wildlife (see instructions) • 91. FIELD_1091998894559 00
- 92 Amount for Breast Cancer Research and Education Fund (see instr.) • 92. FIELD_1091998893665 00
- 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. FIELD_1091998893941 FIELD_1091998893941
- 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. FIELD_1091998894683 FIELD_1091998894683
- 95 Amount of overpayment to be credited to next period • 95. FIELD_1091998893768 FIELD_1091998893768
- 96 Balance of overpayment (subtract line 95 from line 94) • 96. FIELD_1091998894498 FIELD_1091998894498
- 97 Amount of overpayment to be credited to Form CT-3M/4M • 97. FIELD_1091998894524 FIELD_1091998894524
- 98 Refund of overpayment (subtract line 97 from line 96) • 98. FIELD_1091998894347 FIELD_1091998894347
- 99 Refund of unused tax credits (see instructions and attach appropriate forms) • 99. FIELD_1091998894703 FIELD_1091998894703

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 • FIELD_1091998894715 FIELD_1091998894715
- Form CT-41 • FIELD_1091998894748 FIELD_1091998894748
- Form CT-43 • FIELD_1091998894687 FIELD_1091998894687
- Form CT-44 • FIELD_1091998894758 FIELD_1091998894758
- Form CT-46 • FIELD_1091998894444 FIELD_1091998894444
- Form CT-47 • FIELD_1091998894836 FIELD_1091998894836
- Form CT-249 • FIELD_1091998894655 FIELD_1091998894655
- Form CT-250 • FIELD_1091998894173 FIELD_1091998894173

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, check box FIELD_1091998893867

- 100a Total tax credits claimed above (enter here and on line 79; attach appropriate form or statement for each tax credit claimed) ... • 100a. FIELD_1091998894773 FIELD_1091998894773
- 100b Total tax credits above that are refund eligible (see instructions) • 100b. FIELD_1091998893939 FIELD_1091998893939

Composition of prepayments on line 85 (see instructions)

Table with columns: Description, Date paid, Amount. Rows 101-106 detailing prepayment components like mandatory first installment, second/third/fourth installments, and overpayments.

Form section 107: If you are a member of an affiliated federal group, enter primary corporation name and EIN. Includes fields for Name and EIN for both the member and parent corporation.

Interest paid to shareholders

Form section 108: Did this corporation make any payments treated as interest in the computation of entire net income to shareholders? Includes a table for Shareholder's name, SSN or EIN, and interest paid.

Form section 109: Is there written evidence of the indebtedness? Includes a radio button for 'Yes' and a field for 'Other'.

Form section 110: Federal return filed (check one). Includes radio buttons for 'Consolidated basis' and 'Other'.

Form section 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

Table with columns: Description, A New York State, B Everywhere. Rows 112a-119 detailing the calculation of business allocation percentage for aviation corporations.

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

	A New York State	B Everywhere	
120 Revenue miles	120. FIELD_1091998894718	FIELD_1091998894196	
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. FIELD_1091998894718

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. FIELD_1091998894753	FIELD_1091998894681	FIELD_1091998894276
123 Real estate rented	123. FIELD_1091998893919	FIELD_1091998894570	FIELD_1091998894501
124 Inventories owned	124. FIELD_1091998894340	FIELD_1091998894843	FIELD_1091998893781
125 Tangible personal property owned	125. FIELD_1091998893959	FIELD_1091998894585	FIELD_1091998894191
126 Tangible personal property rented	126. FIELD_1091998894694	FIELD_1091998894267	FIELD_1091998894825
127 Total (add lines 122 through 126)	127. FIELD_1091998894549	FIELD_1091998893862	FIELD_1091998894299
128 New York State property factor (divide line 127, column A, by line 127, column B)			128. FIELD_1091998894549

Receipts in the regular course of business from:

129 Sales of tangible personal property allocated to New York State	129. FIELD_1091998893931	FIELD_1091998894547	
130 All sales of tangible personal property		FIELD_1091998894738	FIELD_1091998894673
131 Services performed	131. FIELD_1091998894812	FIELD_1091998894264	FIELD_1091998894684
132 Rentals of property	132. FIELD_1091998894130	FIELD_1091998894729	FIELD_1091998894582
133 Royalties	133. FIELD_1091998894329	FIELD_1091998894545	FIELD_1091998893981
134 Other business receipts	134. FIELD_1091998894096	FIELD_1091998894672	FIELD_1091998894761
135 Total (add lines 129 through 134)	135. FIELD_1091998894402	FIELD_1091998893662	FIELD_1091998894433
136 New York State receipts factor (divide line 135, column A, by line 135, column B)			136. FIELD_1091998894402
137 Additional receipts factor (enter factor from line 136)			137. FIELD_1091998894402

Payroll

138 Wages and other compensation of employees, except general executive officers	138. FIELD_1091998894504	FIELD_1091998893891	FIELD_1091998894600
139 New York State payroll factor (divide line 138, column A, by line 138, column B)			139. FIELD_1091998894504
140 Total New York State factors (add lines 128, 136, 137, and 139)			140. FIELD_1091998894504
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. FIELD_1091998894504

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

	A New York State		B Everywhere	
Average value of property (see instructions)				
142 Real estate owned.....	142.	FIELD_1091998894513	FIELD_1091998893909	FIELD_1091998894716
143 Real estate rented.....	143.	FIELD_1091998894290	FIELD_1091998894820	FIELD_1091998894515
144 Inventories owned.....	144.	FIELD_1091998894540	FIELD_1091998894235	FIELD_1091998894799
145 Tangible personal property owned.....	145.	FIELD_1091998894791	FIELD_1091998894315	FIELD_1091998893649
146 Tangible personal property rented.....	146.	FIELD_1091998894102	FIELD_1091998894592	FIELD_1091998894286
147 Total (add lines 142 through 146).....	147.	FIELD_1091998893712	FIELD_1091998894834	FIELD_1091998894739
148 New York State property factor (divide line 147, column A, by line 147, column B).....	148.	FIELD_1091998894051		9%
Receipts in the regular course of business from:				
149 Sales of tangible personal property allocated to New York State.....	149.	FIELD_1091998894742	FIELD_1091998894197	
150 All sales of tangible personal property.....	150.		FIELD_1091998894733	FIELD_1091998894310
151 Services performed.....	151.	FIELD_1091998894521	FIELD_1091998893869	FIELD_1091998894391
152 Rentals of property.....	152.	FIELD_1091998894578	FIELD_1091998893915	FIELD_1091998894590
153 Royalties.....	153.	FIELD_1091998894302	FIELD_1091998894833	FIELD_1091998894560
154 Other business receipts.....	154.	FIELD_1091998894093	FIELD_1091998894747	FIELD_1091998894601
155 Total (add lines 149 through 154).....	155.	FIELD_1091998894523	FIELD_1091998893621	FIELD_1091998894089
156 New York State receipts factor (divide line 155, column A, by line 155, column B).....	156.	FIELD_1091998893944		9%
157 Additional receipts factor (enter factor from line 156).....	157.	FIELD_1091998894344		9%
Payroll				
158 Wages and other compensation of employees, except general executive officers....	158.	FIELD_1091998894652	FIELD_1091998893842	FIELD_1091998893785
159 New York State payroll factor (divide line 158, column A, by line 158, column B).....	159.	FIELD_1091998894399		9%
160 Total New York State factors (add lines 148, 156, 157, and 159).....	160.	FIELD_1091998893855		9%
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.	FIELD_1091998894477		9%

162 Are you claiming small business taxpayer status for lower entire net income tax rates? Yes No
 163 If you checked Yes on line 162, enter total capital contributions (see worksheet in instructions)..... FIELD_1091998894837

Interest deducted in computing federal taxable income on line 1 of this form..... FIELD_1091998894617
 If the IRS has completed an audit of any of your returns within the last five years, list years..... FIELD_1091998894448

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
FIELD_1091998894647	\$ FIELD_109199889388	FIELD_1091998894645	\$ FIELD_109199889384

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)..... FIELD_1091998894448

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
Firm's name (or yours if self-employed)		ID number	Date
Address		Signature of individual preparing this return	