

**CT-245**

New York State Department of Taxation and Finance

Final
return ☐Amended
return ☐**Maintenance Fee and Activities Return
For a Foreign Corporation
Disclaiming Tax Liability**

All filers must enter tax period:

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"/>		Audit use	
Principal business activity		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		Taxable <input type="checkbox"/> Not taxable <input type="checkbox"/> By _____ Date _____	
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.)

Payment enclosed

A**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 of overpayment (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 _____

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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 <input type="checkbox"/> | No <input type="checkbox"/> |
| b. Furnish technical advice to retailers or consumers | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| c. Investigate claims | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| d. Collect accounts | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| e. Perform services | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| f. Approve or reject orders | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| g. Perform other activities (<i>attach an explanation</i>) | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| h. Coordinate or supervise, or both, the activities of a subsidiary that is taxable in New York State | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

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 (see instructions)	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	Printed name of authorized person	Signature of authorized person	Official title
	E-mail address of authorized person	Telephone number ()	Date

Paid preparer use only (see instr.)	Firm's name (<i>or yours if self-employed</i>)	Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address	City State ZIP code
	E-mail address of individual preparing this return	Preparer's NYTPRIN	Date

See instructions for where to file.

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