



Report of Annual License Fee Agricultural Cooperative Marketing or Financing Corporations and District Heating/Cooling Cooperatives

Cooperative Corporations Law, Article 5, Section 77

Please print or type

For calendar year _____

Employer identification number		File number			For office use only	
Mailing name and address	Legal name of corporation		Trade name/DBA			Date received
	Mailing name (if different from legal name) and address			State or country of incorporation		Audit use
	c/o Number and street or PO box			Date of incorporation		
	City		State	ZIP code		Date began business in NYS
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. Obtain forms through fax-on-demand, Internet access, or one of the telephone assistance numbers. See the <i>Need help?</i> section of the form or instructions.		Business telephone number ()		
Payment - pay \$10.00 — Make check payable to: New York State Corporation Tax ← . . . Attach your payment here.					Payment enclosed	\$10 00

The above corporation was incorporated under the Cooperative Corporations Law on _____ (month, day, year)

for the purpose of _____

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

Signature of elected officer or authorized person	Official title	Date
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Instructions

General information

Section 77 of the Cooperative Corporations Law **exempts** the following cooperative corporations from franchise taxes, corporation taxes or license fee requirements under section 181 of the Tax Law:

- Agricultural cooperative marketing corporations, with or without capital stock, organized for the purpose of marketing agricultural products
- Agricultural cooperative financing corporations, with or without capital stock, organized for the purpose of making loans to their members producing agricultural products
- Cooperative corporations with annual sales of less than \$500,000, organized for the purpose of purchasing food products for sale to their members
- Heating/cooling cooperative corporations without stock, that have federal IRC section 501(c)(12) status and are organized for producing and/or distributing district heating and/or cooling services solely for use by their members. The heating or cooling facility must be located in a city with a population of more than 200,000 but less than 300,000, and must have at least 35% of the service, as measured by relative thermal usage, distributed to and used by members who:

- qualify as certain exempt organizations under the New York State Sales and Use Tax Law (for example, governmental, educational, charitable, religious); or
- qualify as cooperative corporations without stock, that have federal IRC section 501(c)(12) status.
- Members of heating/cooling cooperative corporations as described above.

An annual license fee of \$10 must be paid in place of the taxes and section 181 license fee listed above.

Types of cooperative corporations that are not exempt from franchise tax, corporation tax, or license fee requirements under section 181 of the Tax Law are:

- Agricultural cooperative corporations with capital stock organized for the sole purpose of raising crops are subject to the franchise tax imposed by Article 9, section 185 of the Tax Law. (See Form CT-185, *Cooperative Agricultural Corporation Franchise Tax Return*.)
- Cooperative corporations with capital stock that operate for a profit are taxable under Article 9-A of the Tax Law. (See Form CT-3 or CT-4, *General Business Corporation Franchise Tax Return*.)

Who must file

Agricultural cooperative marketing corporations, agricultural cooperative financing corporations and heating/cooling cooperative corporations must file this form.

When and where to file

On or before March 15th following the close of the calendar year, mail the completed form and \$10 check or money order to:

**NYS CORPORATION TAX
PROCESSING UNIT
PO BOX 1909
ALBANY NY 12201-1909**

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, 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?* below for information on ordering forms and publications.) If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 431C Broadway, Albany NY 12204-4836.**

Privacy notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 8, 9, 9-A, 13, 19, 27, 32, 33, and 33-A of the Tax Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer corporate tax liabilities under the Tax Law, for certain tax refund offsets, and for any other purpose 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 Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

Need help?



Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For business tax information, call the New York State Business Tax Information Center: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800



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



Internet access: <http://www.tax.state.ny.us>



Hotline for the hearing and speech impaired: 1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), 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, please call 1 800 225-5829.



If you need to write, address your letter to:
NYS TAX DEPARTMENT
TAXPAYER ASSISTANCE BUREAU
W A HARRIMAN CAMPUS
ALBANY NY 12227