



CT-185

New York State Department of Taxation and Finance

Cooperative Agricultural Corporation Franchise Tax Return

Tax Law — Article 9, Section 185

For calendar year 2002

Amended return checkbox

Main form with fields: Employer identification number, File number, Check box if overpayment claimed, Legal name of corporation, Trade name/DBA, Mailing name and address, State or country of incorporation, Date of incorporation, Business telephone number, NAICS business code number, Principal business activity.

A. Payment — pay amount shown on line 13. Make check payable to: New York State Corporation Tax. Attach your payment here.

Computing tax

Table with 16 rows for computing tax, including Value of issued capital stock, New York base, Tax on allocated issued capital stock, Tax due, Total tax, etc.

Schedule A — Assets and liabilities (use end of year values only)

Table with 3 rows for Schedule A: Total assets from your balance sheet, Total liabilities from your balance sheet, Net value of assets.

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

Signature and title fields for elected officer or authorized person, and paid preparer use only.

File Form CT-185 on or before March 17, 2003. Mail this form to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22038, ALBANY NY 12201-2038.

Private delivery services: For the mailing address if you are using a private delivery service instead of the US Postal Service, see Private delivery services in the instructions.

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Attach a copy of your federal return.

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

Part I — 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 II — Computing net value at \$5 per share

Total number of shares from Schedule B, Part I, 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 (see instructions)

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

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

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