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CT-185

2006

Final return ☐ Amended return ☐

New York State Department of Taxation and Finance

Cooperative Agricultural Corporation Franchise Tax Return

Tax Law — Article 9, Section 185

For calendar year 2006

Employer identification number	File number	Business telephone number ( )		If you claim an overpayment, mark an *X* in the box ☐

Legal name of corporation		Trade name/DBA

Mailing name *(if different from legal name above)* and address 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 above is new, mark an *X* in the box ☐	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 from our Web site, by fax, or phone. See the *Need help?* section of the instructions.	Audit *(for Tax Department use only)*
Principal business activity			

A. Pay amount shown on line 13. Make payable to: ***New York State Corporation Tax***
◄ Attach your payment here. Detach all check stubs. *(See instructions for details.)*

	Payment enclosed
A.	

Computing tax *(See Form CT-185-I, Instructions for Form CT-185, for assistance in completing this return.)*

1	Value of issued capital stock *(the larger of line 19, line 20, or line 21)* ...	**1.**	
2	New York base *(multiply line 1 by _____ %, from line 30)*	**2.**	
3	Tax on allocated issued capital stock at one mill *(multiply line 2 by .001)* .... ●	**3.**	
4	Tax (based on dividend rate) from line 45 .... ●	**4.**	
5	Minimum tax	**5.**	1000
6	Tax due *(amount from line 3, 4, or 5, whichever is largest; authorized foreign corps see instructions)* .... ●	**6.**	
7	Tax credits: Mark an *X* in the box(es) indicating the form(s) filed and attach form(s): CT-40 ● ☐ CT-41 ● ☐ CT-43 ● ☐ CT-243 ● ☐ CT-249 ● ☐ CT-259 ● ☐ CT-601 ● ☐ CT-603 ● ☐ CT-606 ● ☐ CT-611 ● ☐ CT-612 ● ☐ CT-613 ● ☐ CT-631 ● ☐ DTF-630 ● ☐ Other: _____ ● ☐ ●	**7.**	
8	Total tax *(subtract line 7 from line 6)* .... ■	**8.**	
9	Prior payments .... ●	**9.**	
10	Balance *(if line 9 is less than line 8, subtract line 9 from line 8)*	**10.**	
11	Interest on late payment *(see instructions)* .... ●	**11.**	
12	Late filing and late payment penalties *(see instructions)* .... ●	**12.**	
13	**Balance due** *(add lines 10, 11, and 12 and enter here; enter the payment amount on line A above)* .... ■	**13.**	
14	Overpayment *(if line 8 is less than line 9, subtract line 8 from line 9)*	**14.**	
15	Amount of overpayment to be credited to next period.................... ■	**15.**	
16a	Amount of overpayment to be refunded *(subtract line 15 from line 14)* .... ■	**16a.**	
16b	Refund of unused tax credits *(attach appropriate forms)*.................... ■	**16b.**	
16c	Amount of refundable credit to be applied as an overpayment to next year's tax .... ■	**16c.**	

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

End of year values

17	Total assets from your balance sheet.. ●	**17.**	
18	Total liabilities from your balance sheet.. ●	**18.**	
19	Net value of assets *(subtract line 18 from line 17)*	**19.**	

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

Part 1 — 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 2 — Computing net value at $5 per share

Total number of shares from Schedule B, Part 1, column B: _____ . Multiply by $5 per share   **21.** | |

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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 – if all of your assets are in New York, enter *100* on line 30 *(see instructions)*

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

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

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

Third – party designee	Do you want to allow another person to discuss this return with the Tax Dept? *(see instructions)* **Yes** ☐ *(complete the following)* **No** ☐
	Designee's name Designee's phone number ( ) Personal identification number (PIN)

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

See instructions for where to file.

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