



CT-397

New York State Department of Taxation and Finance

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

Cooperative Corporations Law, Article 5

Please print or type

For calendar year

Form with fields for Employer identification number, File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, etc.

Payment - pay \$10.00 — Make check or money order payable to: New York State Corporation Tax
Payment enclosed \$10.00

The above corporation was incorporated under the Cooperative Corporations Law on (mm-dd-yy)

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 authorized person, Official title, Date

Instructions

Changes for 2006

Entering dates — Unless you are specifically directed to use a different format, enter dates in the mm-dd-yy format (using dashes and not slashes).

Who must file

Section 77 of the Cooperative Corporations Law exempts certain 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 Internal Revenue Code (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.

- 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.

Types of cooperative corporations that are not exempt from franchise tax, corporation tax, or license fee requirements under section 181 of the Tax Law, and therefore are not required to file this form, 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.
Cooperative corporations with capital stock that operate for a profit are taxable under Article 9-A of the Tax Law.

When and where to file

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

NYS CORPORATION TAX
REGISTRATION UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. However, if, at a later date, you need to establish the date you filed your return or paid your tax, 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 obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

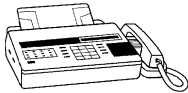
Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



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



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.
To order forms and publications: 1 800 462-8100
Corporation Tax Information Center: 1 888 698-2908
From areas outside the U.S. and outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a 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 1 800 972-1233.