CT-185

2010

☐ Final return ☐ Amended return

Staple forms here

New York State Department of Taxation and Finance

Cooperative Agricultural Corporation Franchise Tax Return

Tax Law — Article 9, Section 185

For calendar year 2010

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/phone above is new, mark an **X** in the box ☐	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at *www.nystax.gov* and look for the change my address option. Otherwise, see *Business information* in Form CT-1.	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.)*   **A.**

Payment enclosed

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.**	10 00
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-611.1 ● ☐ 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.**	

40601100094   **Attach a copy of your federal return.**

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.** |

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)*
Preferred			%	Tax rate *(enter on line 36)*
No-par-value			%	Tax rate *(enter on line 39)*

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 *(see instructions)*	Yes ☐ No ☐	Designee's name *(print)*		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	Signature of authorized person		Official title	
	E-mail address of authorized person			Date

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*		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.