



**Department of
Taxation and Finance**

New York State Test Packet For Software Developers

Corporation Tax E-File

Tax Year 2018

This publication describes the New York State (NYS) Acceptance Testing System procedures for software developers participating in the NYS Corporation Tax e-file Program.

Who must test

All software developers participating in the NYS e-file Program must test.

What to test

The tests verify that the e-file software creates a complete return, carries appropriate values from one line/form to another, and formats and transmits NYS returns according to the XML specifications.

New for Tax Year 2018

Test scenarios are provided with the computation lines missing; your software should compute those lines.

Software developers must test all the NYS e-file forms that they support. Before testing you should inform NYS which e-file forms you support by email to BTBCTELF@tax.ny.gov.

Test cases to submit

All vendors participating in corp tax e-file must submit the following tests:

Test Packet A:

Test#	Test Name	Test EIN	Main form	Associated forms
1a	CTEF5a	002190201	CT-5	
1b	CTEF5b	002190342	CT-5	
1c	CTEF5c	002190344	CT-5	
2	CTEF54	002190202	CT-5.4	
3	CTEF53	002190203	CT-5.3	
4	CTEF51	002190345	CT-5.1	
5	CTEF59	002190205	CT-5.9	
6	CTEF59E	002190206	CT-5.9E	
7	CTEF56	002190309	CT-5.6	
8	CTEF13	002190207	CT-13	
9	CTEF300	002190269	CT-300	
10a	CTEF400a	002190242	CT-400	JUNE
10b	CTEF400b	002190242	CT-400	SEPTEMBER
10c	CTEF400c	002190242	CT-400	DECEMBER
11	CTEF33M	002190210	CT-33/33M	CT-33R, CT-33.1
12	CTEF33C	002190244	CT-33C	
13	CTEF33NL	002109209	CT-33NL/33M	

Test Packet B:

14	CTEF3M222	002190321	CT-3/3M	CT-222, CT-3.1, CT-3.4, CT-225, CT-60
15	CTEF37	002190214	CT-3	CT-3.4, CT-37, CT-238, CT-604, CT-606
16	CTEF246	002190215	CT-3	CT-3.3, CT-3.4, CT-246, CT-248, CT-261, CT-642
17	CTEF44	002190216	CT-3	CT-3.1, CT-3.4, CT-44, CT-46, CT-225, CT-641, CT-648, CT-649, CT-650
18	CTEF601	002190218	CT-3	CT-3.4, CT-60, CT-46, CT-601, CT-603, CT-604CP, CT-607, CT-646, DTF-686
19	CTEF47	002190219	CT-3	CT-3.4, CT-47, CT-60, CT-501, CT-635, CT-638, CT-639, CT- 644, CT-645
20	CTEF224	002190220	CT-3	CT-3.2, CT-3.4, CT-43, CT-224, CT-225, CT-602, CT-611.1
21	CTEF604	002190221	CT-3	CT-3.1, CT3.4, CT-225, CT-604, DTF-621
22	CTEF636	002190256	CT-3	CT-3.4, CT-611.2, CT-636, CT-647
23	CTEF3S	002190222	CT-3S	CT-34SH, CT-60, CT-223, CT-225, CT-241, CT-249, CT-605, CT-611, CT-612, CT-613, CT-633, CT-634, CT-637, CT-640, CT-643, CT-644, CT-250 (PDF)
24	CTEF183M	002190356	CT-183/183M	CT-43, CT-637
25	CTEF184M	002190357	CT-184/184M	
26	CTEF186E	002190358	CT-186E	CT-243, CT-249, CT-501, CT-631

Test Packet C:

27a	CTEF3A	002190349	CT-3A	CT-3.1, CT-3.3, CT-3.4, CT-225-A, CT-225-A/B (PDF)
27b	CTEF3ABC1	002190350	CT-3A/BC	
27c	CTEF3ABC2	002190351	CT-3A/BC	
28	CTEF33A	002190211	CT-33A	CT-33AATT, CT-33A/B, CT-33.2, CT-225A, CT-225A/B

If you do not support one of the primary forms do not submit that test.

If you do not support one of more of the forms associated with a test, submit the test without the unsupported form(s). If this is done, an email must be sent to BTBCTELF@tax.ny.gov indicating the forms not included.

Please Contact NYS if you desire to send additional test returns not covered in this test package. You MUST include the submission ID number in your email for each test case you have submitted for review.

Payment Information

The following tests contain payment amounts:

Test#	Amount	Pymt Date
1a	\$4,060	04/15/2019
2	\$2,562	03/15/2019
3	\$39,900	04/15/2019
5	\$8,467	04/15/2019
6	\$598	04/15/2019
7	\$1,098	04/15/2019
9	\$1,419	03/15/2019
10a	\$8,038	06/15/2019
10b	\$16,075	09/15/2019
10c	\$32,150	12/15/2019
11 (State/MTA)	\$172,638 / \$18,202	04/15/2019
14 (State/MTA)	\$3,476 / \$3,295	04/15/2019
23	\$450	03/15/2019
26 (State/MTA)	\$586,798.82 / \$92,038.34	04/15/2019

The following payment information should be used for all tests with payments:

Bank Account Number: 123456789

ABA Number: 221373383

Account Type: Checking

Account Holder: Business

When to test

To ensure adequate time for testing before the filing season, software developers should submit their initial NYS test files as soon as possible. There is no cutoff date for testing with NYS, as long as the IRS is still accepting test returns. We do not require software developers to pass federal testing before testing with NYS. Software developers may conduct federal and state testing concurrently if the IRS allows it.

Transmitting test files

Software developers must transmit NYS test files through the IRS Mef system. You will get an acknowledgment from the IRS. If your test file is accepted by the IRS, NYS will retrieve your test files. If your test file is rejected by the IRS, you must correct the error and re-transmit. You may transmit an incomplete set of test cases during testing. However, a final complete set of acceptable test returns must be submitted in order to be accepted into the NYS e-file Program.

When your test has been transmitted to the IRS, you must send an email to: BTBCTELF@tax.ny.gov.

This email MUST include the test submission ID numbers for ALL test cases submitted, and any deviation from the test data. If your test is significantly different than the DTF test example, it would help to include a PDF of your test document in the e-mail, showing the main and supporting forms with data that you sent in your submission.

We will retrieve test submissions by submission ID number from the IRS, so it is imperative that you include ALL test submission ID numbers in your e-mail to NYS. If we do not receive the submission ID number from you, we cannot retrieve the test submission and will not be able to review it.

Communicating test results

NYS will conduct testing on NYS forms and inform each software developer of its testing results by email. NYS will inform software developers of the receipt of a test file, and the test results will be emailed to the software developers as soon as possible. NYS will make every effort to provide test results to software developers within 48 hours, Monday through Friday.

Test acknowledgment

NYS will not send acknowledgments (ACK files) for test file received. NYS will send one ACK to new software developers/transmitters to test the acknowledgment system. NYS will inform the new software developers/transmitters when the ACK file will be sent.

New York State Signature Requirement

NYS requires tax preparation software to display text to users for each tax document prepared. Software developers must submit "screen shots" taken from their software and certify that no return can be submitted unless the user checks the checkbox that is displayed. The box cannot have a default check within the box when it is displayed to the user.

Approval of e-file software

In order to be accepted into the NYS e-file program, software developers are required to successfully complete the NYS testing, in addition to completing the IRS testing. Once software developers successfully complete the NYS test, NYS will inform them by email that their e-file software has been approved for NYS e-file. A list of approved e-file software packages will be posted on NYS Tax Department's Web site, with a link to the software Web site (if provided by the software developers).

Test 1a

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[Return to Test Chart](#)

**Request for Six-Month Extension to File**
(for franchise/business taxes, MTA surcharge, or both)
Tax Law – Articles 9-A, 13, and 33**CT-5**

All filers must enter tax period:

beginning **01-01-2018** ending **12-31-2018**

Employer identification number (EIN) 002190201	File number AA 9	Business telephone number (518) 555-2626		
Legal name of corporation CTEF5a		Trade name/DBA		
Mailing name (if different from legal name) and address c/o Number and street or PO box 5 W A Harriman Campus		State or country of incorporation NY	Date received (for Tax Department use only)	
City Albany		Date of incorporation 06-01-2015		
State NY	ZIP code 12227	Foreign corporations: date began business in NYS		
		Audit use		

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

Request for extension of time to file the following forms: Mark box(es) for one article only. Submit only one Form CT-5 and mark an **X** in both boxes in the appropriate article if you are requesting an extension for **both** the franchise tax and MTA surcharge returns. For example, mark an **X** in **both** the CT-3 box and the CT-3-M box under Article 9-A if you are requesting an extension of time to file **both** returns.

Article 9-A		Article 13	Article 33			
CT-3 <input checked="" type="checkbox"/>	CT-3-M <input checked="" type="checkbox"/>	CT-13 <input type="checkbox"/>	CT-33 <input type="checkbox"/>	CT-33-C <input type="checkbox"/>	CT-33-M <input type="checkbox"/>	CT-33-NL <input type="checkbox"/>

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed 4,060
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Certain corporations filing as part of a combined group: Typically, taxpayers filing a combined return use Form CT-5.3. **However**, if for the tax year for which you are requesting an extension to file, you are either becoming a member of a **new** combined group, or being **added** to an **existing** group, you **must also** file Form CT-5. Complete the business information section above and line B. Then, mark an **X** in the box on either line C or D (see instructions).

Do **not** complete line A and lines 1 through 16.

- B.** Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers) ... **B**
- Note:** Failure to include the EIN of the designated agent (or parent) may delay processing of your extension request, and may result in penalties and interest.
- C.** If this extension request is for the **first** tax year that you are being included in a **new** combined group filing a combined return, mark an **X** in the box ... **C** ☐
- D.** If this extension request is for the **first** tax year that you are being **added** to an **existing** combined group filing a combined return, mark an **X** in the box ... **D** ☐

Computation of estimated franchise tax

1	Franchise tax from the worksheet in Form CT-5-I	1	8,000
2			
3			
4	Prepayments of franchise tax (from line 16, column A)	4	
5	Balance due – franchise tax (subtract line 4 from line 1; do not enter less than zero)	5	

Computation of estimated MTA surcharge

6	MTA surcharge from the worksheet in Form CT-5-I	6	
7			
8			
9	Prepayments of MTA surcharge (from line 16, column B)	9	
10	Balance due – MTA surcharge (subtract line 9 from line 6; do not enter less than zero)	10	
11	Total balance due (see instructions)	11	

Composition of prepayments – Use this worksheet to determine the prepayments of franchise tax on line 4 and the prepayments of the MTA surcharge on line 9. See instructions.

		Date paid	A. Franchise tax	B. MTA surcharge
12 Mandatory first installment from Form CT-300.....	12	3-15-2018	1,250	307
13a Second installment from Form CT-400	13a	6-15-2018	1,250	307
13b Third installment from Form CT-400	13b	9-15-2018	1,250	307
13c Fourth installment from Form CT-400	13c	12-15-2018	1,250	307
14 Overpayment credited from prior years.....	14			
15 Overpayment credited from Form CT- _____	15	Period		
16 Total prepayments (total all entries in column A and column B)	16			

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this document	Address 315 Return Parkway		City Albany	State NY	ZIP code 12227
	E-mail address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912	or	Excl. code	Date 04-15-2019

See instructions for where to file.

Test 1b

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[Return to Test Chart](#)



Request for Six-Month Extension to File

(for franchise/business taxes, MTA surcharge, or both)
Tax Law – Articles 9-A, 13, and 33

CT-5

All filers must enter tax period:

beginning ending

Employer identification number (EIN) 002190342	File number AA 6	Business telephone number (518) 555-2626	
Legal name of corporation CTEF5b		Trade name/DBA	
Mailing name (if different from legal name) and address c/o Number and street or PO box 5 W A Harriman Campus		State or country of incorporation NY	Date received (for Tax Department use only)
City Albany	State NY	Date of incorporation 06-01-2015	
ZIP code 12227	Foreign corporations: date began business in NYS		Audit use
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			

Request for extension of time to file the following forms: Mark box(es) for one article only. Submit only one Form CT-5 and mark an **X** in both boxes in the appropriate article if you are requesting an extension for **both** the franchise tax and MTA surcharge returns. For example, mark an **X** in **both** the CT-3 box and the CT-3-M box under Article 9-A if you are requesting an extension of time to file **both** returns.

Article 9-A		Article 13	Article 33			
CT-3 <input checked="" type="checkbox"/>	CT-3-M <input checked="" type="checkbox"/>	CT-13 <input type="checkbox"/>	CT-33 <input type="checkbox"/>	CT-33-C <input type="checkbox"/>	CT-33-M <input type="checkbox"/>	CT-33-NL <input type="checkbox"/>

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed
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Certain corporations filing as part of a combined group: Typically, taxpayers filing a combined return use Form CT-5.3. **However**, if for the tax year for which you are requesting an extension to file, you are either becoming a member of a **new** combined group, or being **added** to an **existing** group, you **must also** file Form CT-5. Complete the business information section above and line B. Then, mark an **X** in the box on either line C or D (see instructions).

Do **not** complete line A and lines 1 through 16.

- B.** Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers) ... **B**
- Note:** Failure to include the EIN of the designated agent (or parent) may delay processing of your extension request, and may result in penalties and interest.
- C.** If this extension request is for the **first** tax year that you are being included in a **new** combined group filing a combined return, mark an **X** in the box ☒ **C**
- D.** If this extension request is for the **first** tax year that you are being **added** to an **existing** combined group filing a combined return, mark an **X** in the box ☐ **D**

Computation of estimated franchise tax

1	Franchise tax from the worksheet in Form CT-5-I	1	
2			
3			
4	Prepayments of franchise tax (from line 16, column A)	4	
5	Balance due – franchise tax (subtract line 4 from line 1; do not enter less than zero)	5	

Computation of estimated MTA surcharge

6	MTA surcharge from the worksheet in Form CT-5-I	6	
7			
8			
9	Prepayments of MTA surcharge (from line 16, column B)	9	
10	Balance due – MTA surcharge (subtract line 9 from line 6; do not enter less than zero)	10	
11	Total balance due (see instructions)	11	

Composition of prepayments – Use this worksheet to determine the prepayments of franchise tax on line 4 and the prepayments of the MTA surcharge on line 9. See instructions.

		Date paid	A. Franchise tax	B. MTA surcharge
12 Mandatory first installment from Form CT-300.....	12			
13a Second installment from Form CT-400	13a			
13b Third installment from Form CT-400	13b			
13c Fourth installment from Form CT-400	13c			
14 Overpayment credited from prior years.....	14			
15 Overpayment credited from Form CT- _____ Period	15			
16 Total prepayments (total all entries in column A and column B)	16			

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this document	Address 315 Return Parkway		City Albany	State NY	ZIP code 12227
	E-mail address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912	or	Excl. code	Date 4-15-2019

See instructions for where to file.

Test 1c

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[Return to Test Chart](#)

**Request for Six-Month Extension to File**
(for franchise/business taxes, MTA surcharge, or both)
Tax Law – Articles 9-A, 13, and 33**CT-5**

All filers must enter tax period:

beginning **01-01-2018** ending **12-31-2018**

Employer identification number (EIN) 002190344	File number AA 6	Business telephone number (518) 555-2626	
Legal name of corporation CTEF5c		Trade name/DBA	
Mailing name (if different from legal name) and address c/o Number and street or PO box 5 W A Harriman Campus City Albany State NY ZIP code 12227		State or country of incorporation NY Date of incorporation 06-01-2015 Foreign corporations: date began business in NYS	Date received (for Tax Department use only) Audit use
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			

Request for extension of time to file the following forms: Mark box(es) for one article only. Submit only one Form CT-5 and mark an **X** in both boxes in the appropriate article if you are requesting an extension for **both** the franchise tax and MTA surcharge returns. For example, mark an **X** in **both** the CT-3 box and the CT-3-M box under Article 9-A if you are requesting an extension of time to file **both** returns.

Article 9-A		Article 13	Article 33			
CT-3 <input checked="" type="checkbox"/>	CT-3-M <input checked="" type="checkbox"/>	CT-13 <input type="checkbox"/>	CT-33 <input type="checkbox"/>	CT-33-C <input type="checkbox"/>	CT-33-M <input type="checkbox"/>	CT-33-NL <input type="checkbox"/>

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed
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Certain corporations filing as part of a combined group: Typically, taxpayers filing a combined return use Form CT-5.3. **However**, if for the tax year for which you are requesting an extension to file, you are either becoming a member of a **new** combined group, or being **added** to an **existing** group, you **must also** file Form CT-5. Complete the business information section above and line B. Then, mark an **X** in the box on either line C or D (see instructions).

Do **not** complete line A and lines 1 through 16.

- B.** Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers) ... **B** **002190342**
- Note:** Failure to include the EIN of the designated agent (or parent) may delay processing of your extension request, and may result in penalties and interest.
- C.** If this extension request is for the **first** tax year that you are being included in a **new** combined group filing a combined return, mark an **X** in the box ... **C** ☐
- D.** If this extension request is for the **first** tax year that you are being **added** to an **existing** combined group filing a combined return, mark an **X** in the box ... **D** ☒

Computation of estimated franchise tax

1	Franchise tax from the worksheet in Form CT-5-I	1	
2			
3			
4	Prepayments of franchise tax (from line 16, column A)	4	
5	Balance due – franchise tax (subtract line 4 from line 1; do not enter less than zero)	5	

Computation of estimated MTA surcharge

6	MTA surcharge from the worksheet in Form CT-5-I	6	
7			
8			
9	Prepayments of MTA surcharge (from line 16, column B)	9	
10	Balance due – MTA surcharge (subtract line 9 from line 6; do not enter less than zero)	10	
11	Total balance due (see instructions)	11	

Composition of prepayments – Use this worksheet to determine the prepayments of franchise tax on line 4 and the prepayments of the MTA surcharge on line 9. See instructions.

		Date paid	A. Franchise tax	B. MTA surcharge
12 Mandatory first installment from Form CT-300.....	12			
13a Second installment from Form CT-400	13a			
13b Third installment from Form CT-400	13b			
13c Fourth installment from Form CT-400	13c			
14 Overpayment credited from prior years.....	14			
15 Overpayment credited from Form CT- _____ Period	15			
16 Total prepayments (total all entries in column A and column B)	16			

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this document	Address 315 Return Parkway		City Albany	State NY	ZIP code 12227
	E-mail address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912	or	Excl. code	Date 4-15-2019

See instructions for where to file.

Test 2

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[Return to Test Chart](#)



Request for Six-Month Extension to File New York S Corporation Franchise Tax Return

CT-5.4

All filers must enter tax period:

beginning **01-01-2018** ending **12-31-2018**

Employer identification number (EIN) 002190202	File number AA9	Business telephone number (518)555-2626		
Legal name of corporation CTEF54		Trade name/DBA		
Mailing name (if different from legal name) and address c/o		State or country of incorporation NY	Date received (for Tax Department use only)	
Number and street or PO box 54 WA HARRIMAN CAMPUS		Date of incorporation 09-12-1986		
City ALBANY	State NY	ZIP code 12227	Foreign corporations: date began business in NYS	
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			Audit use	

File this form to request a six-month extension of time to file Form CT-3-S.

A. Pay amount shown on line 5. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed 2562.00
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Computation of estimated franchise tax

1 Franchise tax (see instructions)	1	3000.00
2 First installment of estimated tax for the next tax year (see instructions)	2	
3 Total franchise tax and first installment (add lines 1 and 2)	3	
4 Prepayments of franchise tax (from line 10 below)	4	
5 Balance due (subtract line 4 from line 3 and enter here; if zero or less, enter 0; enter the payment amount on line A above)	5	

Composition of prepayments – If additional space is needed, enter **see attached** in this section and enter all relevant prepayment information on a separate sheet. Include all amounts in the total on line 10.

	Date paid	Amount
6 Mandatory first installment	6 03-15-2018	438.00
7a Second installment from Form CT-400	7a 06-15-2018	200.00
7b Third installment from Form CT-400	7b 09-15-2018	200.00
7c Fourth installment from Form CT-400	7c 12-15-2018	200.00
8 Overpayment credited from prior years (see instructions)	8	150.00
9 Overpayment credited from Form CT-_____ Period _____	9	
10 Total prepayments (add all entries in Amount column)	10	

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany
		State NY	ZIP code 12227
	E-mail address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN or 45678912	Excl. code 3/15/2019

See instructions for where to file.

Test 3

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[Return to Test Chart](#)



Request for Six-Month Extension to File

(for combined franchise tax return, or
combined MTA surcharge return, or both)

Tax Law – Articles 9-A and 33

CT-5.3

All filers must enter tax period:

beginning 01-01-2018 ending 12-31-2018

Employer identification number (EIN) 002190203	File number OA4	Business telephone number (518) 555-2626		
Legal name of corporation CTEF53		Trade name/DBA		
Mailing name (if different from legal name) and address c/o Number and street or PO box 53 WA Harriman Campus City Albany State NY ZIP code 12227		State or country of incorporation CA	Date received (for Tax Department use only)	
		Date of incorporation 12-11-14		
		Foreign corporations: date began business in NYS 03-05-15		
		Audit use		
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.				

Request for extension of time to file the following forms: Mark an **X** in the box(es) for one article only. Use one form and mark **both** boxes under the appropriate article if you are requesting an extension for **both** the franchise tax and MTA surcharge returns. For example, mark **both** the CT-3-A box and the CT-3-M box under *Article 9-A* if you are requesting an extension of time to file **both** returns.

Note: Do not file this form if you are a QSSS that has made the New York State S corporation election and your assets, liabilities, income, and deductions are being treated as those of your parent.

Article 9-A		Article 33	
CT-3-A <input checked="" type="checkbox"/>	CT-3-M <input checked="" type="checkbox"/>	CT-33-A <input type="checkbox"/>	CT-33-M <input type="checkbox"/>

A. Pay amount shown on line 14. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed	
		39900	00

Computation of estimated franchise tax and fixed dollar minimum tax

1 Combined franchise tax from the worksheet (see instructions)	1	156500	00
2 Combined fixed dollar minimum tax on taxable group member corporations (from the worksheet; see instructions)	2	3500	00
3			
4 Total combined franchise tax and fixed dollar minimum tax on group member corporations (add lines 1 and 2)	4		
5			
6			
7 Prepayments of combined franchise tax and fixed dollar minimum tax on group member corporations (enter amount from line 22, column A)	7		
8 Balance due (subtract line 7 from line 4; do not enter less than zero)	8		

Computation of estimated MTA surcharge

9 Combined MTA surcharge from the worksheet (see instructions)	9		
10			
11			
12 Prepayments of combined MTA surcharge (enter amount from line 22, column B)	12		
13 Balance due - combined MTA surcharge (subtract line 12 from line 9; do not enter less than zero)	13		
14 Total balance due (see instructions)	14		

Combined filer information

Part 1 – Corporations included in the combined group other than designated agent (Article 9-A) or parent (Article 33) (attach additional sheets if necessary, formatted as below)

A Corporation name	B EIN	C Short tax year		D Member fixed dollar minimum tax (if taxable)	E Prior year payments		F Total CT-400 payments		G Amount paid with a separately filed CT-5 or CT-5.4 extension	
		from (mm-yy)	to (mm-yy)							
Sub 1	111111111	01-18	12-18	1750					2000	
Sub 2	222222222	03-18	12-18	1750					2500	
15 Add amounts in Part 1, column D.....				15						

Part 2 – Parent or designated agent only

Part 2 – Parent or designated agent only			E Prior year payments		F Total CT-400 payments	
16 Parent or designated agent prepayments			16	5000		
Composition of prepayments — Use the following worksheet to determine the prepayments of franchise tax on line 7 and the prepayments of the MTA surcharge on line 12 (<i>see instructions</i>).			A Combined franchise tax		B Combined MTA surcharge	
Composition of prepayments claimed on lines 7 and 12			Date paid		Amount	
17 Mandatory first installment of combined group from Form CT-300			17	03-15-18	62600 00	17900 00
18a Second installment of combined group from Form CT-400			18a	06-15-18	25000 00	2000 00
18b Third installment of combined group from Form CT-400			18b	09-15-18	25000 00	2000 00
18c Fourth installment of combined group from Form CT-400			18c	12-15-18	20000 00	2000 00
19 Overpayment credited from combined return of prior years.....			19		4360 00	500 00
20 Overpayment credited from Form CT-.....			20	Period		
21 Total prepayments from member not previously included in the combined return.....			21		4500 00	
22 Total prepayments (<i>total all entries in column A and column B</i>)			22			

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed)		Firm's EIN		Preparer's PTIN or SSN	
	Taxes Done Right		123456987		987654123	
	Signature of individual preparing this document	Address	City	State	ZIP code	
		315 Return Parkway	Albany	NY	12227	
	E-mail address of individual preparing this document		Preparer's NYTPRIN	or	Excl. code	Date
	billsmith@taxesdoneright.com		45678912			4/15/2019

See instructions for where to file.

Test 4

Begins on next page

[Return to Test Chart](#)



Request for Additional Extension of Time to File

(for franchise/business taxes, MTA surcharge, or both)

Tax Law – Articles 9, 9-A, 13, and 33

CT-5.1

All filers must enter tax period: beginning <input type="text" value="01-01-2018"/> ending <input type="text" value="12-31-2018"/>			
Employer identification number (EIN) 002190345	File number AA6	Business telephone number (518) 555-2626	
Legal name of corporation CTEF51		Trade name/DBA	
Mailing name (if different from legal name) c/o		State or country of incorporation NY	Date received (for Tax Department use only)
Number and street or PO box 51 WA HARRIMAN CAMPUS		Date of incorporation 05-10-2000	
City ALBANY	State NY	ZIP code 12227	
Foreign corporations: date began business in NYS			Audit use
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			

Request for an additional extension of time to file the following forms: Mark an **X** in **both** boxes if you are requesting an additional extension for **both** a state tax return and an associated metropolitan transportation business tax (MTA surcharge) return of the same type (for example, Forms CT-183 and CT-183-M). A taxpayer who files more than one type of tax return (for example, Forms CT-183 and CT-184 or Forms CT-3 and CT-186-E) must file a separate extension form for each tax return.

Article 9		Article 9-A		Article 33	
CT-183 <input type="checkbox"/>	CT-183-M <input type="checkbox"/>	CT-3 <input checked="" type="checkbox"/>	CT-3-M <input type="checkbox"/>	CT-33 <input type="checkbox"/>	CT-33-M <input type="checkbox"/>
CT-184 <input type="checkbox"/>	CT-184-M <input type="checkbox"/>	CT-3-A <input type="checkbox"/>	CT-3-M <input checked="" type="checkbox"/>	CT-33-C <input type="checkbox"/>	
CT-184-R <input type="checkbox"/>		Article 13		CT-33-A <input type="checkbox"/>	CT-33-M <input type="checkbox"/>
CT-186 <input type="checkbox"/>	CT-186-M <input type="checkbox"/>	CT-13 <input type="checkbox"/>		CT-33-NL <input type="checkbox"/>	CT-33-M <input type="checkbox"/>
CT-186-E <input type="checkbox"/>					
CT-186-P <input type="checkbox"/>	CT-186-P/M <input type="checkbox"/>				

Certain corporations filing as part of a combined group: Typically, taxpayers filing a combined return file a single Form CT-5.1. **However**, if for the tax year for which you are requesting an additional extension to file, you are either becoming a member of a **new** combined group, or being **added** to an **existing** group, you **must also** file Form CT-5.1 separately. Complete the business information section above and line A. Then, mark an **X** in the box on either line B or C (*see instructions*).

A. Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers) ... **A**

Note: Failure to include the EIN of the designated agent (or parent) may delay processing of your extension request, and may result in penalties and interest.

B. If this additional extension request is for the **first** tax year that you are being included in a **new** combined group filing a combined return, mark an **X** in the box ... **B** ☒

C. If this additional extension request is for the **first** tax year that you are being **added** to an **existing** combined group filing a combined return, mark an **X** in the box ... **C** ☐

Explain in detail why you need additional time to file:

Additional time is necessary in order to collect the information needed to prepare complete and accurate tax returns.

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	E-mail address of authorized person john.doe@name.of.form.com	Telephone number (518) 555-2626	Date 10/15/2019
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany
	E-mail address of individual preparing this document billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRIN 45678912	or Excl. code
			Date 10/15/2019

See instructions for where to file.

Test 5

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[Return to Test Chart](#)



Department of Taxation and Finance

Request for Three-Month Extension to File**CT-5.9**

(for certain Article 9 tax returns, MTA surcharge, or both)

Tax Law – Article 9**For calendar year 2018**

Employer identification number (EIN) 002190205	File number EE6	Business telephone number (518) 555-2626		
Legal name of corporation CTEF59		Trade name/DBA		
Mailing name (if different from legal name) c/o		State or country of incorporation 03-05-11	Date received (for Tax Department use only)	
Number and street or PO box 59 WA Harriman Campus		Date of incorporation		
City Albany	State NY	ZIP code 12227	Foreign corporations: date began business in NYS	
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			Audit use	

This request for an extension of time to file applies only to the forms shown below.

Mark an **X** in the box(es) in one area only. Use one Form CT-5.9 and mark **both** boxes in the appropriate area if you are requesting an extension for **both** the business tax return and the MTA surcharge return. For example, mark **both** the CT-183 box and the CT-183-M box if you are requesting an extension of time to file **both** returns. If you are subject to former Tax Law section 186, you can no longer use Form CT-5.9, and must use Form CT-5.6, *Request for Three-Month Extension to File Form CT-186*, to request a valid extension to file.

CT-183 <input type="checkbox"/>	CT-184 <input checked="" type="checkbox"/>	CT-184-R <input type="checkbox"/>	CT-186-P <input type="checkbox"/>
CT-183-M <input type="checkbox"/>	CT-184-M <input checked="" type="checkbox"/>		CT-186-P/M <input type="checkbox"/>

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax	Payment enclosed
⬇ Attach your payment here. Detach all check stubs. (See instructions for details.)	A 8467 00

Computation of estimated tax

1 Tax from worksheet (see instructions)	1	22800 00
2		
3		
4 Prepayments of tax (from line 16, column A)	4	
5 Balance due (subtract line 4 from line 1; do not enter less than zero)	5	

Computation of estimated MTA surcharge

6 MTA surcharge from worksheet (see instructions)	6	3876 00
7		
8		
9 Prepayments of MTA surcharge (from line 16, column B)	9	
10 Balance due (subtract line 9 from line 6; do not enter less than zero)	10	
11 Total balance due (see instructions; enter the payment amount on line A above)	11	

Composition of prepayments – Use the following worksheet to determine the prepayments of tax on line 4 and line 9. If additional space is needed, enter **see attached** in this section and enter all relevant prepayment information on a separate sheet. Include the amounts in the appropriate column on line 16.

		A Business tax		B MTA surcharge	
	Date paid	Amount		Amount	
12 Mandatory first installment from Form CT-300.....	12 03-15-2018	6000 00		900 00	
13a Second installment from Form CT-400	13a 06-15-2018	2400 00		830 00	
13b Third installment from Form CT-400	13b 09-15-2018	2400 00		830 00	
13c Fourth installment from Form CT-400	13c 12-15-2018	2500 00		830 00	
14 Overpayment credited from prior years (see instructions)	14	1500 00		19 00	
15 Overpayment credited from Form CT- _____ Period	15				
16 Total prepayments (total all entries in column A and column B)	16				

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this document		City Albany		State NY	
	Address 315 Return Parkway		ZIP code 12227			
	E-mail address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code 45678912		Date 4-15-2019	

See instructions for where to file.

Test 6

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[Return to Test Chart](#)



Department of Taxation and Finance

Request for Three-Month Extension to File Form CT-186-E

(for telecommunications tax return and utility services tax return)

Tax Law – Article 9, Section 193

CT-5.9-E

For calendar year 2018

Employer identification number (EIN) 002190206	File number XX3	Business telephone number (518) 555-2626	
Legal name of corporation CTEF59E		Trade name/DBA	
Mailing name (if different from legal name) c/o		State or country of incorporation DELAWARE	Date received (for Tax Department use only)
Number and street or PO box 59 E WA Harriman Campus		Date of incorporation 11-21-2002	
City Albany	State NY	ZIP code 12227	
Foreign corporations: date began business in NYS 01-01-2010		Audit use	
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			

Important: File this form to request a three-month extension of time to file Form CT-186-E. **Do not** use this form to request an extension for any other New York State tax forms.

A. Pay amount shown on line 12. Make payable to: <i>New York State Corporation Tax</i>		Payment enclosed	
Attach your payment here. Detach all check stubs. (See instructions for details.)		598.00	
Computation of estimated taxes and MTA surcharges		A. NYS tax	B. MTA surcharge
1 Total excise tax on telecommunications services (see instructions)	1	2937.00	
2 Tax on the furnishing of utility services.....	2		
3 Total taxes (add lines 1 and 2)	3		
4 Total MTA surcharge related to telecommunication services	4		661.00
5 MTA surcharge on the furnishing of utility services	5		
6 Total MTA surcharges (add lines 4 and 5)	6		
7a			
7b			
8			
9 Total (column A, enter line 3 amount; column B, enter line 6 amount)	9		
10 Total prepayments (transfer amounts from line 17, columns A and B)	10		
11 Balance (subtract line 10 from line 9; do not enter less than zero)	11		
12 Total taxes and surcharges balance (see instructions)	12		

Composition of prepayments claimed on line 10 (see instructions)		A. NYS tax	B. MTA surcharge
	Date paid	Amount	Amount
13 Mandatory first installment from Form CT-300	13 03-15-2018	1000.00	200.00
14a Second installment from Form CT-400	14a 06-15-2018	500.00	100.00
14b Third installment from Form CT-400	14b 09-15-2018	500.00	100.00
14c Fourth installment from Form CT-400	14c 12-15-2018	500.00	100.00
15 Overpayment credited from prior years	15		
16 Overpayment credited from Form CT- _____ Period _____	16		
17 Total prepayments (total all entries in column A and column B; also enter on line 10)	17		

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State NY
	E-mail address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	or	Excl. code
				Date 04-15-2019

See instructions for where to file.

Test 7

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[Return to Test Chart](#)



Department of Taxation and Finance

Request for Three-Month Extension to File Form CT-186

CT-5.6(for utility corporation franchise tax return, MTA surcharge return, or both)
Tax Law – Article 9, former Section 186

For calendar year 2018

Employer identification number (EIN) 002190309	File number GG2	Business telephone number (518) 555-2626		
Legal name of corporation CTEF56		Trade name/DBA		
Mailing name (if different from legal name) c/o		State or country of incorporation NY	Date received (for Tax Department use only)	
Number and street or PO box 56 WA Harriman Campus		Date of incorporation 05-01-2000		
City Albany	State NY	ZIP code 12227	Foreign corporations: date began business in NYS	
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			Audit use	

This request for an extension of time to file is only for those subject to former Tax Law section 186.Use one Form CT-5.6 and mark an **X** in **both** boxes if you are requesting an extension for **both** the franchise tax return and the MTA surcharge return.

CT-186 <input checked="" type="checkbox"/>	CT-186-M <input checked="" type="checkbox"/>
--	--

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed 1098.00
--	----------	-----------------------------

Computation of estimated tax

1 Tax from worksheet (see instructions)	1	1550.00
2 First installment of estimated tax for the next tax year (see instructions)	2	
3 Total tax and first installment (add lines 1 and 2)	3	
4 Prepayments of tax (from line 16, column A)	4	
5 Balance due – tax and first installment (subtract line 4 from line 3)	5	

Computation of estimated MTA surcharge

6 MTA surcharge from worksheet (see instructions)	6	
7 First installment of estimated MTA surcharge for the next tax year (see instructions)	7	
8 Total MTA surcharge and first installment (add lines 6 and 7)	8	
9 Prepayments of MTA surcharge (from line 16, column B)	9	
10 Balance due – MTA surcharge and first installment (subtract line 9 from line 8)	10	
11 Total balance due (add lines 5 and 10 and enter here; enter the payment amount on line A above)	11	

Composition of prepayments – Use the following worksheet to determine the prepayments of tax on line 4 and line 9. If additional space is needed, enter **see attached** in this section and enter all relevant prepayment information on a separate sheet. Transfer the totals to the appropriate column on line 16.

		A Business tax		B MTA surcharge	
		Amount		Amount	
12 Mandatory first installment	12	03-15-2018	400.00	70.00	
13a Second installment from Form CT-400	13a	06-15-2018	100.00	20.00	
13b Third installment from Form CT-400	13b	09-15-2018	100.00	20.00	
13c Fourth installment from Form CT-400	13c	12-15-2018	100.00	20.00	
14 Overpayment credited from prior years (see instructions)	14		300.00	40.00	
15 Overpayment credited from Form CT- _____ Period _____	15				
16 Total prepayments (total all entries in column A and column B)	16				

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State NY ZIP code 12227
	E-mail address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	or	Excl. code Date 03/15/2019

See instructions for where to file.

Test 8

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[Return to Test Chart](#)



CT-13

Department of Taxation and Finance

Unrelated Business Income Tax Return

Amended return ☐

Tax Law – Article 13

All filers enter tax period:

beginning

02-01-2018

ending

01-31-2019

Employer identification number (EIN) 002190207		File number MM 9	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>	
Legal name of corporation CTEF13			Trade name/DBA		
Mailing name (if different from legal name above) c/o			State or country of incorporation MA		Date received (for Tax Department use only)
Number and street or PO box 13 WA Harriman Campus			Date of incorporation 11-21-2002		
City Albany			Foreign corporations: date began business in NYS 07-01-2007		
NAICS business code number (from federal return) 813219			If address/phone above is new, mark an X in the box <input type="checkbox"/>		Audit (for Tax Department use only)
Principal unrelated business activity (see instructions) Conventions			If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		

Form CT-247, Application for Exemption from Corporation Franchise Taxes by a Not-For-Profit**Organization** – Have you filed this New York State application for exemption? (see instructions) Yes ☒ No ☐Mark an **X** in this box if you are an employee trust as defined in Internal Revenue Code (IRC) section 401(a)..... ☐Mark an **X** in this box if you ceased operating the unrelated business during the tax year covered by this return (see section Who must file Form CT-13 in the instructions) ☒

A. Pay amount shown on line 22. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed 0
--	----------	------------------------------

Computation of income and tax

1	Federal unrelated business taxable income before net operating loss deduction and after \$1,000 specific deduction	1	121238
2	New York State Article 13 and Article 23 tax deducted on federal return	2	
3	Additions required for shareholders of federal S corporations (see instructions)	3	
4	Grossed-up taxes for shareholders of New York S corporations (see instructions)	4	
5	Other additions (see instructions)	5	
6	Add lines 1 through 5	6	121238
7	Other income (see instructions)	7	2000
8	Federal S corporation shareholder subtractions (see instructions)	8	1900
9	Other subtractions (see instructions)	9	500
10	Total subtractions (add lines 7, 8, and 9)	10	
11	Taxable income before net operating loss deduction (subtract line 10 from line 6)	11	
12	New York net operating loss deduction (attach federal and NYS computations; see instructions)	12	
13	Taxable income (subtract line 12 from line 11)	13	
14	Allocated taxable income (multiply line 13 by <u>1.00</u> % from line 42; or enter amount from line 13 if allocation is not claimed)	14	
15	Tax based on income (multiply line 14 by 9% (.09))	15	
16	Minimum tax	16	250 00
17	Tax (line 15 or line 16, whichever is larger)	17	
18	Total prepayments from line 46	18	
19	Balance (if line 18 is less than line 17, subtract line 18 from line 17)	19	
20	Interest on late payment (see instructions)	20	
21	Late filing and late payment penalties (see instructions)	21	
22	Balance due (add lines 19, 20, and 21 and enter here; enter the payment amount on line A above)	22	
23	Overpayment (if line 17 is less than line 18, subtract line 17 from line 18)	23	
24	Amount of overpayment on line 23 to be credited to next year	24	
25	Amount of overpayment on line 23 to be refunded (subtract line 24 from line 23)	25	

See page 3 for third-party designee, certification, and signature entry areas.

Have you been audited by the Internal Revenue Service in the past 5 years? Yes ☐ No ☒ If Yes, list years: _____

Federal return was filed on: 990-T ☒ Other: ☐ **Attach a complete copy of your federal return.**

Schedule A – Unrelated business allocation

If you did not maintain a regular place of business outside New York State, leave this schedule blank. A regular place of business is any office, factory, warehouse, or other space regularly used by the taxpayer in its unrelated business. If you claim this allocation, attach a list of each place of business, the location, nature of activities, and number and duties of employees.

Average value of:		A New York State	B Everywhere
26 Real estate owned (see instructions)	26	292000	292000
27 Gross rents (attach list; see instructions)	27		
28 Inventories owned	28	100000	100000
29 Other tangible personal property owned (see instructions)	29		
30 Total (add lines 26 through 29)	30		
31 Percentage in New York State (divide line 30, column A, by line 30, column B)	31		%

Receipts in the regular course of business from:

32 Sales of tangible personal property shipped to points within New York State	32	325000	
33 All sales of tangible personal property	33		325000
34 Services performed	34	35000	35000
35 Rentals of property	35	80000	80000
36 Other business receipts	36	495000	495000
37 Total (add lines 32 through 36)	37		
38 Percentage in New York State (divide line 37, column A, by line 37, column B)	38		%
39 Wages, salaries, and other compensation of employees (except general executive officers; see instructions)	39	454000	454000
40 Percentage in New York State (divide line 39, column A, by line 39, column B)	40		%
41 Total of New York State percentages (add lines 31, 38, and 40)	41		%
42 Business allocation percentage (divide line 41 by three or by the number of percentages)	42		%

Composition of prepayments claimed on line 18*

	Date paid	Amount
43 Payment with extension request, Form CT-5, line 5	43 04-01-2019	10000
44a Second installment from Form CT-400	44a 06-15-2018	6000
44b Third installment from Form CT-400	44b 09-15-2018	6000
44c Fourth installment from Form CT-400	44c	
45 Amount of overpayment credited from prior years	45	2148
46 Total prepayments (add lines 43 through 45; enter here and on line 18)	46	

* Taxpayers subject to the unrelated business income tax are not required to make estimated tax payments. If you did make these unrequired payments, report them on lines 44a, 44b, and 44c.

Amended return information

If filing an amended return, mark an **X** in the box for any items that apply and attach documentation.

Final federal determination ☐ If marked, enter date of determination: • — —

Capital loss carryback ☐ Federal return filed..... Form 1139 • ☐

Amended Form 990-T ☐

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Bill Smith	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	E-mail address of authorized person johndoe@ name of form.com	Telephone number (518-)555-2626	Date 06/15/2019
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	State NY	ZIP code 12227
	Preparer's NYTPRIN or	Excl. code 03	Date 06/15/2019

See instructions for where to file.

Test 9

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[Return to Test Chart](#)



Department of Taxation and Finance

**Mandatory First Installment (MFI) of
Estimated Tax for Corporations****CT-300**
(12/18)**For New York C corporations subject to tax under Article 9-A or Article 33, and
corporations subject to tax under Article 9, sections 184, 184-a, 186-a, 186-c, and 186-e only**

Employer identification number 002190269	File no. AA6	Return type (required) CT-3	Tax sub type 23	Tax year ending (mm-yy) 12-19	MFI due date 03-15-2019	Date received (for Tax Department use only)
Business telephone number (518) 555-2626	State or country of incorporation NEW YORK		Date 02-05-2005	Foreign corporations: date began business in NYS		
Legal name of corporation CTEF300						
Mailing name (if different from legal name above) c/o						
Mailing address number and street or PO Box 300 WA HARRIMAN CAMPUS						
City ALBANY			State NY	ZIP code 12227		

Filing made easy: File and pay electronically instead through *Online Services* at www.tax.ny.gov.

A. Make check or money order payable in U.S. funds to: New York State Corporation Tax. Attach your payment here. (Detach all check stubs; see instructions for details.)	Payment enclosed	
	A	1419 00

Computation of MFI (see instructions, Form CT-300-I, before completing this form)

	A New York State MFI		B MTA MFI	
1 Franchise, excise, or gross receipts tax from second preceding tax year	1	7600 00		
2 First installment of estimated tax for the upcoming tax year	2			
3 MTA surcharge from second preceding tax year	3		2128 00	
4 First installment of estimated MTA surcharge for the upcoming tax year	4			
5 Enter the total overpayments credited from prior periods (see instructions)	5	800 00	213 00	
6 Subtotal (in column A: subtract line 5 from line 2; in column B: subtract line 5 from line 4; do not enter less than 0)	6			
7 Total state and MTA MFI due (add line 6, columns A and B; enter here and payment amount on line A)	7			
Note: If line 7 is zero and line 5 is greater than line 2 in column A or line 4 in column B, you have overpayments in excess of the amount of MFI due. Use line 8 to compute the estimated amount of overpayment remaining (see instructions).				
8 Estimated overpayment remaining (in column A: subtract line 2 from line 5; in column B: subtract line 4 from line 5; do not enter less than 0; see instr.)	8	0	0	

Mail this form with your payment to:

NYS ESTIMATED CORPORATION TAX
PO BOX 4136
BINGHAMTON NY 13902-4136
Private delivery servicesIf not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) BILL SMITH	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person JOHN DOE		Signature of authorized person		Official title VICE PRESIDENT	
	E-mail address of authorized person johndoe@ctef300.com		Telephone number (518) 555-2626		Date	
Paid preparer use only (see instr.)	Printed name (or yours if self-employed) TAXES DONE RIGHT		Firm's EIN 123456987		Preparer's PTIN or SSN 987654321	
	Signature of individual preparing this return		Address 315 RETURN PARKWAY		City ALBANY	
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or 03		Date 03-15-2019	

Tests 10a, 10b and 10c

Begin on next page

[Return to Test Chart](#)



CT-400
(4/19)

Department of Taxation and Finance

Estimated Tax for Corporations

Employer identification number 002190242	File no. AA 4	Return type (Required) CT-3	Tax sub type 23	Tax year ending (mm-yy) 12-31-2019	Installment due date 06-15-2019
Business telephone number (518) 555-2626	State or country of incorporation NY		Date 05-15-2001	Foreign corporations: date began business in NYS	
Legal name of corporation CTEF400A					
Street address or PO box 400 WA Harriman Campus					
City Albany			State NY	ZIP code 12227	

FILING MADE EASY: File and pay electronically through *Online Services* at www.tax.ny.gov.

Make check or money order payable to: **New York State Corporation Tax**. Return this form with your payment to: **NYS ESTIMATED CORPORATION TAX, PO BOX 4136, BINGHAMTON NY 13902-4136**. Do not staple or clip your check or money order. Detach all check stubs.

Installment payment amount	
Tax	
1. Tax	6,250
MTA surcharge	
2. MTA surcharge	
Total payment enclosed	
3. Total payment enclosed	
Declaration of estimated tax	
Tax	
4. Tax	25,000
MTA surcharge	
5. MTA surcharge	
For office use only	



CT-400
(4/19)

Department of Taxation and Finance

Estimated Tax for Corporations

Employer identification number 002190242	File no. AA 4	Return type (Required) CT-3	Tax sub type 23	Tax year ending (mm-yy) 12-31-2019	Installment due date 09-15-2019
Business telephone number (518) 555-2626	State or country of incorporation NY		Date 05-15-2001	Foreign corporations: date began business in NYS	
Legal name of corporation CTEF400B					
Street address or PO box 400 WA Harriman Campus					
City Albany			State NY	ZIP code 12227	

FILING MADE EASY: File and pay electronically through *Online Services* at www.tax.ny.gov.

Make check or money order payable to: **New York State Corporation Tax**. Return this form with your payment to: **NYS ESTIMATED CORPORATION TAX, PO BOX 4136, BINGHAMTON NY 13902-4136**. Do not staple or clip your check or money order. Detach all check stubs.

Installment payment amount	
Tax	
1. Tax	12,500
MTA surcharge	
2. MTA surcharge	
Total payment enclosed	
3. Total payment enclosed	
Declaration of estimated tax	
Tax	
4. Tax	50,000
MTA surcharge	
5. MTA surcharge	
For office use only	



CT-400
(4/19)

Department of Taxation and Finance

Estimated Tax for Corporations

Employer identification number 002190242	File no. AA 4	Return type (Required) CT-3	Tax sub type 23	Tax year ending (mm-yy) 12-31-2019	Installment due date 12-15-2019
Business telephone number (518) 555-2527	State or country of incorporation NY		Date 05-15-2001	Foreign corporations: date began business in NYS	
Legal name of corporation CTEF400C					
Street address or PO box 400 WA Harriman Campus					
City Albany			State NY	ZIP code 12227	

FILING MADE EASY: File and pay electronically through *Online Services* at www.tax.ny.gov.

Make check or money order payable to: **New York State Corporation Tax**. Return this form with your payment to: **NYS ESTIMATED CORPORATION TAX, PO BOX 4136, BINGHAMTON NY 13902-4136**. Do not staple or clip your check or money order. Detach all check stubs.

Installment payment amount	
Tax	
1. Tax	25,000
MTA surcharge	
2. MTA surcharge	
Total payment enclosed	
3. Total payment enclosed	
Declaration of estimated tax	
Tax	
4. Tax	125,000
MTA surcharge	
5. MTA surcharge	
For office use only	

Test 11

Begins on next page

[Return to Test Chart](#)

**CT-33**

Department of Taxation and Finance

**Life Insurance Corporation
Franchise Tax Return**

Tax Law – Article 33

All filers must enter tax period:

Amended return ☐ Final return ☐beginning ending

Employer identification number (EIN) 002190210		File number LL 4	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation CTEF33M			Trade name/DBA		
Mailing name (if different from legal name above) c/o			State or country of incorporation NEW YORK		Date received (for Tax Department use only)
Number and street or PO box 33M WA HARRIMAN CAMPUS			Date of incorporation 11-01-1982		
City ALBANY		State NY	ZIP code 12227		
NAICS business code number (from NYS Pub 910) 524140		If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	
NYS principal business activity Life Insurance		Audit (for Tax Department use only)			

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District? If Yes, you must file Form CT-33-M (see instructions) Yes ☒ No ☐

A. Pay amount shown on line 21. Make payable to: <i>New York State Corporation Tax</i> Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed	
	A	172,638

B. Federal return filed: (mark an X in one box) Attach a complete copy of your federal return.Form 1120-L • ☐ Form 1120-PC • ☐ Consolidated basis • ☒ Other: _____ • ☐Have you been audited by the Internal Revenue Service in the past 5 years? Yes • ☐ No • ☒

If Yes, list years: _____

Enter primary corporation name and EIN (if a member of an affiliated federal group):

Name	EIN
------	-----

Enter parent corporation name and EIN (if more than 50% owned by another corporation):

Name CTEF33, INC	EIN 111222333
----------------------------	-------------------------

C. Did you include a disregarded entity in this return? (mark an X in the appropriate box) Yes • ☐ No • ☒

If Yes, enter the name and EIN below. If more than one, attach list with names and EINs.

Legal name of disregarded entity	EIN
----------------------------------	-----

D. Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? Yes • ☐ No • ☒**E. If this corporation is an unauthorized insurance corporation, mark an X in the box • ☐**Attach a copy of your complete federal return, a copy of your *Annual Report of Premiums and Exhibit of Premiums and Losses* (New York) as filed with the New York State Department of Financial Services, and copies of the following schedules from your *Annual Statement*: *Assets; Liabilities, Surplus and Other Funds*; the *Summary by Country* portion of Schedule D; the *Exhibit of Premiums Written, Schedule T*; and *Reinsurance Assumed*, Part 1 of Schedule S.

See page 7 for third-party designee, certification, and signature entry areas.

Computation of tax

1	Allocated entire net income (ENI) from line 82	2,071,824	×	.071	...	1	
2	Allocated business and investment capital from line 58 ...	119,765,903	×	.0016	...	2	
3	Alternative tax (see instructions; attach computation)	618,454	×	.09	...	3	
4	Minimum tax.....					4	250 00
5	Allocated subsidiary capital from line 47.....	413,802	×	.0008	...	5	
6	Life insurance company premiums (see instructions)		×	.007	...	6	
7	Total tax (amount from line 1, 2, 3, or 4, whichever is greatest, plus lines 5 and 6)					7	591,848
8	Section 1505(b) floor limitation on tax (see instructions) •		×	.015	...	8	
9a	Tax before EZ and ZEA tax credits (see instructions)					9a	
9b	EZ and ZEA tax credits claimed (enter amount from line 100; see instructions)					9b	
9c	Tax after EZ and ZEA tax credits (subtract line 9b from line 9a; do not enter less than 250; see instr.)					9c	
10	Section 1505(a)(2) limitation on tax (see instructions)		×	.02	...	10	
11	Tax (see instructions)					11	
12	Tax credits (enter amount from line 101; see instructions)					12	
13	Tax due (subtract line 12 from line 11; if less than zero, enter 0)					13	
14a							
14b							
15							
16	Total prepayments from line 99.....					16	
17a	Balance (see instructions)					17a	
17b	Additional amount (see instructions)					17b	1,000
17c	Total before penalties and interest (see instructions)					17c	
18	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>					18	
19	Interest on late payment (see instructions)					19	
20	(see instructions)					20	
21	Balance due (add lines 17c through 20 and enter here; enter the payment amount on line A)					21	
22a	Overpayment (if line 13 is less than line 16, subtract line 13 from line 16)					22a	
22b	Amount of overpayment previously credited to 2019 MFI (see instructions)					22b	
22c	Balance of overpayment available (see instructions)					22c	
23	Amount of overpayment to be credited to next period					23	
24	Balance of overpayment (subtract line 23 from line 22c)					24	
25	Amount of overpayment to be credited to Form CT-33-M					25	
26	Refund of overpayment (subtract line 25 from line 24)					26	
27a	Refund of tax credits (see instructions)					27a	
27b	Tax credits to be credited as an overpayment to next year's tax return (see instructions)					27b	
28	Allocation percentage (from line 45)					28	%
29	Reinsurance allocation percentage from line 39					29	%

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined

(see instructions; attach separate sheet if necessary)

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % (see instructions)	D Reinsurance premiums allocated to New York State (column B × column C)
Ced Company 1	19,472,932.62	54.6913	10,650,000
Ced Company 2	80,232,183.28	70.4900	56,555,666
Ced Company 3	29,442,116.00	100.0000	29,442,116
Totals from attached sheet.....			
30 Total (add column D amounts; enter here and include on line 34)			

Schedule B – Computation of allocation percentage (if you do not claim an allocation, enter **100** on line 45; see instructions)

31	New York taxable premiums (see instructions)	• 31	57,127,411	
32	New York ocean marine premiums (see instructions)	• 32		
33	New York premiums for annuity contracts and insurance for the elderly (see instr.)	• 33	1,686,593	
34	New York premiums on reinsurance assumed (see instructions)	• 34	96,647,782	
35	Total New York gross premiums (add lines 31 through 34)	• 35		
36	New York premiums ceded that are included on line 35 (see instructions)	• 36	25,478,590	
37	Total New York premiums (subtract line 36 from line 35)	• 37		
38	Total premiums (see instructions)	• 38	185,004,647	
39	New York premium percentage (divide line 37 by line 38; enter here and on line 29)	• 39		%
40	Weighted New York premium percentage (multiply line 39 by nine)	• 40		%
41	New York wages, salaries, personal service compensation, and commissions (see instructions)	• 41	22,306,236	
42	Total wages, salaries, personal service compensation, and commissions (see instructions)	• 42	40,588,671	
43	New York payroll percentage (divide line 41 by line 42)	• 43		%
44	Total New York percentages (add lines 40 and 43)	• 44		%
45	Allocation percentage (divide line 44 by ten; if line 39 or 43 is zero, see instructions)	• 45		%

Schedule C – Computation and allocation of subsidiary capital (attach separate sheets displaying the information formatted as below if necessary)

A – Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation, complete columns B through G on the corresponding lines below; see instructions)							
Item	Name						EIN
A	CTEF33M -A						111222333
B	CTEF33M -B						444555666
C	CTEF33M -C						777888999
D							
E							
F							
G							
H							
A Item	B % of voting stock owned	C Average fair market value (see instructions)	D Average value of current liabilities attributable to subsidiary capital (see instr.)	E Net average fair market value (column C - column D)	F Allocation % (see instr.)	G Value allocated to New York State (column E x column F)	
A	100	29,176,251		29,176,251	0.0000		
B	100	393,101		393,101	100.0000		
C	100	20,701		20,701	100.0000		
D							
E							
F							
G							
H							
Totals from attached sheet.....							
46	Totals (add amounts in columns C, D, and E) • 46						
47	Allocated subsidiary capital (add column G amounts; enter here and in the first box on line 5)						• 47

	A Beginning of year		B End of year		C Average fair market value basis	
48 Total assets from annual statement (balance sheet)	1,364,783,295		1,397,979,855		48	1,381,381,575
49 Fair market value adjustment (attach computation; if negative amount, use a minus (-) sign)	6,637,097		18,489,586		49	12,563,342
50 Nonadmitted assets from annual statement (see instr.)	28,883,525		23,133,195		50	26,008,360
51 Total assets (add lines 48, 49, and 50)	1,400,303,917		1,439,602,636		51	
52 Current liabilities (see instructions)	68,327,614		47,530,003		52	57,928,809
53 Total capital (subtract line 52 from line 51)					53	
54 Subsidiary capital from line 46, column E					54	
55 Business and investment capital (subtract line 54 from line 53)					55	
56 Assets, excluding subsidiary assets included on line 54, held as reserves under NYS Insurance Law sections 1303, 1304, and 1305 (use same method to value assets as on line 51; see instr.)	Beginning of year		End of year		56	1,158,176,491
	1,136,247,245		1,180,105,736			
57 Adjusted business and investment capital (subtract line 56 from line 55)					57	
58 Allocated business and investment capital (multiply line 57 by the allocation percentage from line 45; enter here and in the first box on line 2)					58	

A Description of property <i>(attach separate sheet if necessary)</i>	B Cost <i>(see instructions)</i>	C – Fair market price or value on January 1, 1974 <i>(see instructions)</i>	D Value realized on disposition <i>(see instructions)</i>	E New York gain or loss <i>(see instructions)</i>	F Federal gain or loss <i>(see instructions)</i>
Totals from attached sheet					
59 Totals <i>(add amounts in columns E and F)</i>			59		
60 New York adjustment <i>(subtract line 59, column F, from line 59, column E; enter here and on line 66; use a minus (-) sign for negative amounts)</i>				60	

A Name and address (give actual residence; attach separate sheet if necessary)		B Social Security number	C Official title	D Salary and all other compensation received from corporation	
Totals from attached sheet					
61 Totals (add column D amounts)				61	

Schedule G – Computation and allocation of ENI

62 Federal taxable income before operations loss/net operating loss (NOL) deduction (see instructions) ...	62	2,640,611
Additions		
63 Dividends-received deduction (used to compute line 62)	63	8,670
64 Dividend or interest income not included in line 62 (attach list; see instructions)	64	119,871
65 Interest to stockholders: <input type="text"/> less 10% or \$1,000, whichever is greater (see instr.) ..	65	
66 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 (from line 60)	66	
67 Deductions attributable to subsidiary capital (attach list; see instructions)	67	
68 New York State franchise tax deducted on federal return (attach list; see instructions)	68	515,236
69a Amount deducted on your federal return as a result of a safe harbor lease (see instructions)	69a	
69b Amount that would have been required to be included on your federal return except for a safe harbor lease (see instructions)	69b	
70 Total amount of federal depreciation from Form CT-399 (see instructions)	70	783,312
71 Other additions (from Form CT-225; see instructions)	71	
72 Total (add lines 62 through 71)	72	
Subtractions		
73 Income from subsidiary capital (attach list; see instructions)	73	
74 Fifty percent of dividends from nonsubsidiary corporations (attach list; see instructions)	74	58,073
75 Gain on installment sales made before January 1, 1974 (attach list; see instructions)	75	
76 New York operations loss/NOL deduction (attach statement showing computation; see instructions) ...	76	
77a Amount included on your federal return as a result of a safe harbor lease (see instructions)	77a	
77b Amount that could have been deducted on your federal return except for a safe harbor lease (see instr.)	77b	
78 Total amount of New York depreciation allowed under Article 33 section 1503(b) from Form CT-399 (see instructions)	78	995,149
79 Other subtractions (from Form CT-225; see instructions)	79	
80 Total subtractions (add lines 73 through 79)	80	
81 ENI (subtract line 80 from line 72)	81	
82 Allocated ENI (multiply line 81 by line 45; enter here and in the first box on line 1)	82	

Schedule H – Computation of premiums (see instructions)

		A Premiums taxable under section 1510	B Premiums included in tax limitation/floor computation – section 1505
Life insurance companies			
83 Life insurance premiums	83	55,330,772	55,330,772
84 Accident and health insurance premiums	84	110,046	110,046
85 Other insurance premiums (attach list)	85	1,686,593	
86 Total (add lines 83, 84, and 85; enter column A total in the first box on line 6 and enter column B total in the first box on line 8)	86		
87 Insurance corporations who receive more than 95% of their premiums from annuity contracts, ocean marine insurance, and group insurance on the elderly (see instructions)	87		
88 Total (add lines 86 and 87, column B; enter total here and in the first box on line 10)	88		

Schedule I

89	
90	
91	

Schedule J – Composition of prepayments (see instructions)

	Date paid	Amount
92 -300 (see instructions)	92 03-15-2018	135,318
93 Second installment from Form CT-400	93 06-15-2018	117,659
94 Third installment from Form CT-400	94 09-15-2018	140,000
95 Fourth installment from Form CT-400	95 12-15-2018	114,369
96 Payment with extension request from Form CT-5, line 5	96	
97 Overpayment credited from prior years (see instructions)	97	78,595
98 Overpayment credited from Form CT-33-M <input type="text"/>	98	
99 Total prepayments (add lines 92 through 98; enter here and on line 16)	99	

Summary of tax credits claimed against current year's franchise tax (see instructions for lines 9b, 12, 100, and 101)

Have you been convicted of an offense, or are you an owner of an entity convicted of an of

New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1; mark an X in one box)

Yes ☐No ☒**EZ and ZEA tax credits** (attach appropriate form for each credit claimed)Form CT-601 .. ☐ Form CT-602 ☐**100** Total EZ and ZEA tax credits claimed above; amount cannot reduce the tax to less thanthe minimum tax (enter here and on line 9b) **100** **Tax credits** (attach appropriate form or statement for each credit claimed)Fire insurance
premiums tax
credit.....

Form CT-33-R.....	<input type="checkbox"/>	Form CT-606 ...	<input type="checkbox"/>	Form DTF-624 ...	<input type="checkbox"/>
Form CT-33.1 ...	<input type="checkbox"/>	Form CT-607 ...	<input type="checkbox"/>	Form DTF-630 ...	<input type="checkbox"/>
Form CT-33.2 ...	<input type="checkbox"/>	Form CT-611 ...	<input type="checkbox"/>	Other credits	<input type="checkbox"/>
Form CT-41 ...	<input type="checkbox"/>	Form CT-611.1 ..	<input type="checkbox"/>		
Form CT-43 ...	<input type="checkbox"/>	Form CT-611.2 ..	<input type="checkbox"/>		
Form CT-44 ...	<input type="checkbox"/>	Form CT-612 ...	<input type="checkbox"/>		
Form CT-238 ..	<input type="checkbox"/>	Form CT-613 ...	<input type="checkbox"/>		
Form CT-249 ..	<input type="checkbox"/>	Form CT-631 ...	<input type="checkbox"/>		
Form CT-250..	<input type="checkbox"/>	Form CT-633 ...	<input type="checkbox"/>		
Form CT-501..	<input type="checkbox"/>	Form CT-634 ...	<input type="checkbox"/>		
Form CT-604..	<input type="checkbox"/>	Form CT-639 ...	<input type="checkbox"/>		
		Form CT-643 ...	<input type="checkbox"/>		

101 Total tax credits claimed above; do not include EZ and ZEA tax credits claimed on line 100 (enter here and on line 12)**101** **102** Total tax credits claimed above that are refund eligible (see instructions)**102** **Amended return information**

X in the box for any items that apply and attach documentation.

Final federal determination ☐ If marked, enter date of determination: ● — —NOL carryback..... ☐ Capital loss carryback ☐Form 1139 ● ☐ Amended Form 1120-L ● ☐ Amended Form 1120-PC ... ● ☐**Net operating loss (NOL) or operations loss information**

New York State NOL or operations loss carryover total available for use this tax year from all prior tax years ...	<input type="checkbox"/>
Federal NOL or operations loss carryover total available for use this tax year from all prior tax years.....	9,473,293
New York State NOL or operations loss carryforward total for future tax years	<input type="checkbox"/>
Federal NOL or operations loss carryforward total for future tax years.....	8,139,644

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) BILL SMITH	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person JANE DOE	Signature of authorized person	Official title PRESIDENT
	E-mail address of authorized person janedoe@ctef33.com	Telephone number (518) 555-2626	Date 04-15-2019
Paid preparer use only (see Instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's EIN 111122223	Preparer's PTIN or SSN 444555678
	Signature of individual preparing this return BILL SMITH	Address 315 RETURN PARKWAY	City ALBANY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRIN or	Excl. code Date 04-15-2019

See instructions for where to file.

**Claim for CAPCO Credit**

Tax Law – Article 1 and Article 33

CT-33.1

All filers must enter tax period:

beginning

01-01-2018

ending

12-31-2018

Legal name of corporation

CTEF33M

Employer identification number (EIN)

002190210

File this form with Form CT-33, *Life Insurance Corporation Franchise Tax Return*, Form CT-33-NL, *Non-Life Insurance Corporation Franchise Tax Return*, or Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*.

Part 1 – Computation of certified capital company (CAPCO) credit (see instructions)

1	Allocated CAPCO credit available for the current tax year (enter amount from line 21 if applicable; otherwise enter 0)	1	
2	Allocated CAPCO credit transferred to affiliates for the current tax year (enter amount from line 27 if applicable; otherwise enter 0)	2	0
3	Subtract line 2 from line 1	3	
4	Allocated CAPCO credit transferred from affiliates for the current tax year (enter amount from line 28 if applicable; otherwise enter 0)	4	0
5	Total CAPCO credit from the current tax year (add lines 3 and 4)	5	
6	Unused CAPCO credit carryforward from the previous tax years	6	
7	Amount of unused CAPCO credit carryforward transferred from affiliates (enter amount from line 29 if applicable; otherwise enter 0)	7	0
8	Total CAPCO credit carryforward available from the previous tax years (add lines 6 and 7)	8	
9	Total CAPCO credit available before recapture (add lines 5 and 8)	9	
10	Recapture of CAPCO credit (enter amount from line 26 if applicable; otherwise enter 0)	10	0
11	Net CAPCO credit available for the current tax year (subtract line 10 from line 9)	11	

Part 2 – Computation of CAPCO credit used and carried forward (see instructions)

12	Tax (see instructions)	12		
13	Tax credits claimed before the CAPCO credit (see instructions)	13		
14	Tax after application of all other credits (subtract line 13 from line 12)	14		
15	Minimum tax (see instructions)	15	250	
16	Limitation on CAPCO credit to be used this period (subtract line 15 from line 14)	16		
17	CAPCO credit to be used in the current tax year (see instructions)	17		
18	Total unused CAPCO credit carryforward available (subtract line 17 from line 11)	18		
19	Amount of unused CAPCO credit carryforward transferred to affiliates (enter amount from line 30 if applicable; otherwise enter 0)	19		
20	Unused CAPCO credit to be carried forward to the next tax year (subtract line 19 from line 18)	20		

Part 3 – Allocated CAPCO credit available for the current tax year (see instructions)

A Description of CAPCO <i>(Attach additional sheets if necessary)</i>		B Total credit allocated by the Superintendent of Financial Services		C % of credit available for the current tax year		D Accumulated credit available in prior tax years		E Allocated credit available for the current tax year <i>(column B x column C)</i>	
CTEF33M		727,496		0.1	654,746				
21 Total allocated CAPCO credit available for the current tax year <i>(add column E amounts; enter here and on line 1)</i>							21		

Part 4 – Computation of CAPCO credit recapture

22	100% recapture of CAPCO credit for failure to meet requirement of Tax Law, Article 1, section 11(c)(1)(A) ...	• 22	
23	85% recapture of CAPCO credit for failure to meet requirements of Tax Law section 11(c)(1)(B)....	• 23	
24	70% recapture of CAPCO credit for failure to meet requirements of Tax Law section 11(c)(1)(C) ...	• 24	
25	100% recapture of CAPCO credit if CAPCO certificate is revoked (<i>see instructions</i>)	• 25	
26	Total recapture of CAPCO credit taken in previous tax years (<i>add lines 22 through 25; enter here and on line 10</i>) ...	• 26	

Part 5 – Allocated CAPCO credit transferred to affiliates for the current tax year (*see instructions*)

A Description of CAPCO (<i>Attach additional sheets if necessary</i>)	B Transferee corporation name	C EIN	D Unused credit allocated by the Superintendent of Financial Services transferred to affiliates	E % of credit available for the current tax year	F Allocated credit transferred to affiliates for the current tax year (<i>column D x column E</i>)
27 Total allocated CAPCO credit transferred to affiliates for the current tax year (<i>add column F amounts; enter here and on line 2</i>)					• 27

Part 6 – Allocated CAPCO credit transferred from affiliates for the current tax year (*see instructions*)

A Description of CAPCO (<i>Attach additional sheets if necessary</i>)	B Transferor corporation name	C EIN	D Unused credit allocated by the Superintendent of Financial Services transferred from affiliates	E % of credit available for the current tax year	F Allocated credit transferred from affiliates for the current tax year (<i>column D x column E</i>)
28 Total allocated CAPCO credit transferred from affiliates for the current tax year (<i>add column F amounts; enter here and on line 4</i>)					• 28

Part 7 – CAPCO credit carryforward transferred from affiliates for the current tax year (*see instructions*)

A Description of CAPCO (<i>Attach additional sheets if necessary</i>)	B Transferor corporation name	C EIN	D Date of transfer or sale	E Credit carryforward transferred from affiliates
29 Total CAPCO credit carryforward transferred from affiliates for the current tax year (<i>add column E amounts; enter here and on line 7</i>)				• 29

Part 8 – CAPCO credit carryforward transferred to affiliates for the current tax year (*see instructions*)

A Description of CAPCO (<i>Attach additional sheets if necessary</i>)	B Transferee corporation name	C EIN	D Date of transfer or sale	E Credit carryforward transferred to affiliates
30 Total CAPCO credit carryforward transferred to affiliates for the current tax year (<i>add column E amounts; enter here and on line 19</i>)				• 30



Claim for Retaliatory Tax Credits

Tax Law – Article 33

CT-33-R

All filers must enter tax period:

beginning 01-01-2018 ending 12-31-2018

Legal name of corporation CTEF33M	Employer identification number 002190210
--------------------------------------	---

File this form with Form CT-33, CT-33-NL, or CT-33-A; but send documentation to address under *Retaliatory prints*.**Part 1 – Computation of Article 33 section 1511(c) retaliatory tax credit for insurance corporations organized or domiciled in New York State (see instr.)**

For tax years before 2016, attach separate computation.	A 2016	B 2017	C 2018
1 Tax less credits (except for section 1511(c) retaliatory tax credit)	1 893,589	515,831	592,005
2 Section 1511(c) retaliatory tax credit claimed in 2016 and 2017	2 672	1,330	
3 Balance (subtract line 2 from line 1)	3		
4 90% of retaliatory taxes paid in 2018 on 2016 premiums and income (line 4 may not exceed line 3, column A)	4		
5 90% of retaliatory taxes paid in 2018 on 2017 premiums and income (line 5 may not exceed line 3, column B)	5	1,283	
6 90% of retaliatory taxes paid in 2018 on 2018 premiums and income (line 6 may not exceed line 1, column C)	6		
7 Total section 1511(c) retaliatory tax credit claimed this year (add lines 4, 5, and 6)	7		

Part 2 – Computation of section 1511(i) retaliatory tax credit for insurance corporations organized or domiciled in New York State (relating to assessments imposed under Public Health Law section 2807-t) (see instructions)

For tax years before 2016, attach separate computation.	A 2016	B 2017	C 2018
8 Amount of assessment paid under Public Health Law section 2807-t	8		
9 Tax less credits (except for section 1511(i) retaliatory tax credit)	9		
10 Section 1511(i) retaliatory credit claimed in 2016 and 2017	10		
11 Balance (subtract line 10 from line 9)	11		
12 90% of retaliatory taxes paid to other states in 2018 because of 2016 section 2807-t assessments (may not exceed lesser of line 8, column A, or line 11, column A)	12		
13 90% of retaliatory taxes paid to other states in 2018 because of 2017 2807-t assessments (may not exceed lesser of line 8, column B, or line 11, column B)	13		
14 90% of retaliatory taxes paid to other states in 2018 because of 2018 section 2807-t assessments (may not exceed lesser of line 8, column C, or line 9, column C)	14		
15 Total section 1511(i) retaliatory tax credit claimed this year (add lines 12, 13, and 14)	15		

Part 3 – Computation of total retaliatory tax credits claimed and amount to be credited as an overpayment and/or refunded (sections 1511(c) and 1511(i))

16 Total retaliatory tax credits claimed this year (add lines 7 and 15)	16	
17 Retaliatory tax credits from line 16 used to reduce tax liability (see instructions)	17	
18 Balance of retaliatory tax credits (subtract line 17 from line 16; see instructions)	18	
19 Amount of retaliatory tax credits to be credited as an overpayment to next period (see instructions)	19	
20 Amount of retaliatory tax credits to be refunded (subtract line 19 from line 18; see instructions)	20	

See instructions on page 2.

**CT-33-M**

Department of Taxation and Finance

**Insurance Corporation MTA
Surcharge Return**

Tax Law – Article 33, Section 1505-a

Amended
return ☐

All filers must enter tax period: beginning

01-01-2018

ending

12-31-2018

Employer identification number (EIN) 002190210	File number LL 4	Business telephone number (518) 555-2527	State or country of incorporation NEW YORK	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
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Legal name of corporation CTEF33M	Date of incorporation 11-01-1982	Date received (for Tax Department use only)
Mailing name (if different from legal name above) c/o	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	
Number and street or PO box 33 WA HARRIMAN CAMPUS		
City ALBANY			State NY	ZIP code 12227
Audit (for Tax Department use only)		

If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD) (the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester), you must complete this form. If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-33-NL, Form CT-33, or Form CT-33-A.

A. Pay amount shown on line 22. Make payable to: *New York State Corporation Tax*

Attach your payment here. Detach all check stubs. (See instructions for details.)

Payment enclosed

A

18,202

Computation of MCTD allocation percentage**Authorized non-life insurance corporations MCTD allocation percentage (see instructions)**

1a New York State direct premiums (total amounts from Form CT-33-NL, lines 34 and 35 and enter here)	1a		
1b MCTD premiums included on line 1a	1b		
2 MCTD allocation percentage (divide line 1b by line 1a)	2		%

Life insurance corporations and unauthorized insurance corporations MCTD allocation percentage (see instr.)

3a Net New York State premiums (from Form CT-33, line 37, or CT-33-A, line 40, column E)	3a		
3b MCTD premiums included on line 3a (see instructions)	3b	32,562,624	
4 MCTD premium percentage (divide line 3b by line 3a)	4		%
5 Weighted MCTD premium percentage (multiply line 4 by nine)	5		%
6a New York State wages (from Form CT-33, line 41, or CT-33-A, line 44, column E)	6a		
6b MCTD wages included on line 6a (see instructions)	6b	3,491,763	
7 MCTD wage percentage (divide line 6b by line 6a)	7		%
8 Total MCTD percentages (add lines 5 and 7)	8		%
9 MCTD allocation percentage (divide line 8 by ten; if line 4 or line 7 is 0, see instructions)	9		%

Computation of MTA surcharge

10 Net New York State franchise tax (from Form CT-33-NL, line 7; Form CT-33 and Form CT-33-A filers, see instructions)	10	
11 Allocated tax (Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers multiply line 10 by line 9)	11	
12 MTA surcharge before MTA surcharge retaliatory tax credit (multiply line 11 by 17% (.17))	12	
13 MTA surcharge retaliatory tax credit (see instructions)	13	
14 Total MTA surcharge due (subtract line 13 from line 12)	14	
15a		
15b		
16		
17 Total prepayments (from line 45)	17	
18a Balance (see instructions)	18a	
18b Additional amount (see instructions)	18b	
18c Total before penalties and interest (see instructions)	18c	
19 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	19	
20 Interest on late payment (see instructions)	20	
21 Late filing and late payment penalties (see instructions)	21	
22 Balance due (add lines 18c through 21 and enter here; enter the payment amount on line A above)	22	

Computation of MTA surcharge (continued; see instructions)

23a	Overpayment (if line 14 is less than line 17, subtract line 14 from line 17; see instructions)	• 23a	
23b	Amount of overpayment previously credited to 2019 MFI (see instructions)	• 23b	
23c	Balance of overpayment available (see instructions)	• 23c	
24	Amount of overpayment to be credited to New York State franchise tax	• 24	
25	Amount of overpayment to be credited to next year's MTA surcharge	• 25	
26	Amount of overpayment to be refunded (subtract lines 24 and 25 from line 23c)	• 26	
27	Amount of MTA surcharge retaliatory tax credit to be refunded (from line 38)	• 27	
28	Total refund claimed (add lines 26 and 27)	• 28	

Computation for refund of MTA surcharge retaliatory tax credit (see instructions)

For tax years before 2013, attach separate computation		A 2013	B 2014	C 2015	D 2016	E 2017
29	MTA surcharge payable (see instructions)	29				
30	MTA surcharge retaliatory tax credits previously allowed (see instructions)	30				
31	Balance (subtract line 30 from line 29; if less than zero, enter 0)	31				
32	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2013 MTA surcharge (may not exceed line 31, column A; see instructions)	32				
33	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2014 MTA surcharge (may not exceed line 31, column B; see instr.)	33				
34	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2015 MTA surcharge (may not exceed line 31, column C; see instructions)	34				
35	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2016 MTA surcharge (may not exceed line 31, column D; see instructions)	35				
36	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2017 MTA surcharge (may not exceed line 31, column E; see instructions)	36				
37	Total MTA surcharge retaliatory tax credits allowed to date (see instructions)	37				
38	Total credits (add lines 32 through 36; enter here and on line 27)	38				

Composition of prepayments claimed on line 17 (see instructions)

		Date paid	Amount
39	Mandatory first installment from Form CT-300 (see instructions)	39 03-15-2018	16,621
40a	Second installment from Form CT-400	40a 06-13-2018	2,416
40b	Third installment from Form CT-400	40b 09-13-2018	2,416
40c	Fourth installment from Form CT-400	40c 12-12-2018	2,416
41	Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13	41	
42	Overpayment credited from prior years (see instructions)	42	345
43	Add lines 39 through 42	• 43	
44	Overpayment credited from Form CT-33-NL, CT-33, or CT-33-A <input type="text"/> Period	• 44	
45	Total prepayments (add lines 43 and 44; enter here and on line 17)	45	

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) BILL SMITH	Designee's phone number (518) 555-2626
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person Jane Doe	Signature of authorized person	Official title PRESIDENT
	E-mail address of authorized person janedoe@ctef33.com	Telephone number (518) 555-2626	Date 04-15-2019
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's EIN 111122223	Preparer's PTIN or SSN
	Signature of individual preparing this return BILL SMITH	Address 315 RETURN PARKWAY	City ALBANY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or	Excl. code
			Date 04-15-2019

See instructions for where to file.

Test 12

Begins on next page

[Return to Test Chart](#)

**CT-33-C**

Department of Taxation and Finance

**Captive Insurance Company
Franchise Tax Return**

Tax Law – Article 33

All filers must enter tax period:

beginning

01-01-2018

ending

12-31-2018

Amended return ☐

Employer identification number (EIN) 002190244	File number LL 7	Business telephone number (518) 555-2526	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
Legal name of corporation CTEF33C		Trade name/DBA	
Mailing name (if different from legal name above) c/o Number and street or PO box 33C WA HARRIMAN CAMPUS City ALBANY State NY ZIP code 12227		State or country of incorporation NEW YORK Date of incorporation 12-05-2007 Foreign corporations: date began business in NYS	Date received (for Tax Department use only)
NAICS business code number (from NYS Pub 910) 524210	If address/phone above is new, mark an X in the box <input type="checkbox"/>	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	Audit (for Tax Department use only)
NYS principal business activity INSURANCE			

Federal return was filed on (mark an **X** in one): 1120-L ☐ 1120-PC ☐ Consolidated ☒ Other: ☐**A. Pay amount shown on line 19. Make payable to: New York State Corporation Tax**

Attach your payment here. Detach all check stubs. (See instructions for details.)

Payment enclosed

A

0

Computation of tax (see instructions)**Tax on New York State gross direct premiums (see instr.)**

1	First \$20,000,000 of gross direct premiums.....	20,000,000	× .004	•	1	
2	\$20,000,001-\$40,000,000 of gross direct premiums	20,000,000	× .003	•	2	
3	\$40,000,001-\$60,000,000 of gross direct premiums	20,000,000	× .002	•	3	
4	Excess of \$60,000,000 of gross direct premiums	9,870,945	× .00075	•	4	

Tax on New York State reinsurance premiums (see instr.)

5	First \$20,000,000 of reinsurance premiums	535,500	× .00225	•	5	
6	\$20,000,001-\$40,000,000 of reinsurance premiums		× .0015	•	6	
7	\$40,000,001-\$60,000,000 of reinsurance premiums		× .0005	•	7	
8	Excess of \$60,000,000 of reinsurance premiums		× .00025	•	8	

Computation of tax

9	Tax due based upon premiums (add lines 1 through 8)	9	
10	Minimum tax.....	10	5,000 00
11	Tax due (enter the greater of line 9 or 10)	11	

12a	
12b	
13	

14	Total prepayments from line 27	14	
15a	Balance (see instructions)	15a	
15b	Additional amount (see instructions)	15b	
15c	Total before penalties and interest (see instructions)	15c	
16	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	16	
17	Interest on late payment (see instructions)	17	
18	Late filing and late payment penalties (see instructions)	18	
19	Balance due (add lines 15c through 18 and enter here; enter the payment amount on line A above)	19	
20a	Overpayment (if line 11 is less than line 14, subtract line 11 from line 14)	20a	
20b	Amount of overpayment previously credited to 2019 MFI (see instructions)	20b	
20c	Balance of overpayment available (see instructions)	20c	
21	Amount of overpayment to be credited to next period	21	
22	Refund of overpayment (subtract line 21 from line 20c)	22	

Composition of prepayments on line 14 (see instructions)

		Date paid	Amount
23 Mandatory first installment from Form CT-300 (see instructions)	23	03-15-2018	70,930
24a Second installment from Form CT-400	24a	06-15-2018	39,115
24b Third installment from Form CT-400	24b	09-15-2018	39,115
24c Fourth installment from Form CT-400	24c	12-15-2018	39,115
25 Payment with extension request (from Form CT-5, line 5)	25		
26 Overpayment credited from prior years (see instructions)	26		7,300
27 Total prepayments (add lines 23 through 26; enter here and on line 14)	27		

Have you been audited by the Internal Revenue Service in the past 5 years? Yes ☒ No ☐
 (if Yes, list years) _____

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) BILL SMITH	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person JANE DOE		Signature of authorized person		Official title PRESIDENT	
	E-mail address of authorized person janedoe@ctef33c.com		Telephone number (518) 555-2626		Date 04-15-2019	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT			Firm's EIN 123456789		Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return BILL SMITH		Address 315 RETURN PARKWAY		City ALBANY	State NY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or		Excl. code	Date 04-15-2019

Attach a copy of your complete federal return and a copy of your *New York Captive Insurance Company Annual Statement* as filed with the New York State Department of Financial Services.

See instructions for where to file.

Test 13

Begins on next page

[Return to Test Chart](#)

**CT-33-NL**

Department of Taxation and Finance

**Non-Life Insurance Corporation
Franchise Tax Return**

Tax Law – Article 33

All filers must enter tax period:

Amended return ☐ Final return ☐beginning ending

Employer identification number (EIN) 002190209	File number LL 3	Business telephone number (518) 555-2527	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
Legal name of corporation CTEF33NL		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation Texas	Date received (for Tax Department use only)
Number and street or PO box 33NL WA HARRIMAN CAMPUS		Date of incorporation 11-15-2002	
City ALBANY	State NY	ZIP code 12227	Foreign corporations: date began business in NYS
NAICS business code number (from NYS Pub 910) 524100	If address/phone above is new, mark an X in the box <input type="checkbox"/>	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	
NYS Principal business activity DIRECT INSURANCE AND REINSURANCE		Audit (for Tax Department use only)	

Metropolitan transportation business tax (MTA surcharge) – During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District?Mark an **X** in the appropriate box. If Yes, you must file Form CT-33-M (see instructions) Yes ☒ No ☐

A. Pay amount shown on line 15. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
A	

B. Federal return filed: (mark an **X** in one box)Form 1120-L • ☐ Form 1120-PC • ☒ Consolidated basis • ☐ Other: _____ • ☐Have you been audited by the Internal Revenue Service in the past 5 years? Yes • ☐ No • ☒

If Yes, list years: _____

Enter primary corporation name and EIN (if a member of an affiliated federal group):	Name CTEF33NL, INC	EIN 002190209
Enter parent corporation name and EIN (if more than 50% owned by another corporation):	Name CTEF33NL, INC	EIN 111222333

C. Did you include a disregarded entity in this return? (mark an **X** in the appropriate box) Yes ☐ No ☒

If Yes, enter the name and EIN below. If more than one, attach list with names and EINs.

Legal name of disregarded entity	EIN

Attach a copy of your *Annual Report of Premiums and Exhibit of Premiums and Losses* (New York) as filed with the New York State Department of Financial Services, and copies of the following schedules from your *Annual Statement*: *Exhibit of Premiums Written*, Schedule T; Schedule F, *Reinsurance*, Parts 1 and 3; and *Underwriting and Investment Exhibit*, Part 1B - *Premiums Written*.

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined (see instructions; attach separate sheet if necessary)

54

Schedule B – Computation of reinsurance allocation percentage (see instructions)

25	New York taxable premiums (see instructions)	• 25	727,175	
26	New York ocean marine premiums (see instructions)	• 26	384,248	
27	New York premiums for annuity contracts and insurance for the elderly (see instr.)	• 27		
28	New York premiums on reinsurance assumed (see instructions)	• 28	2,033,218	
29	Total New York gross premiums (add lines 25 through 28)	• 29		
30	New York premiums ceded that are included on line 29 (see instructions)	• 30	1,468,019	
31	Total New York premiums (subtract line 30 from line 29)	• 31		
32	Total premiums (see instructions)	• 32	30,034,508	
33	Reinsurance allocation percentage (divide line 31 by line 32; enter here and on line 23)	• 33		%

Schedule C – Computation of taxable premiums (see instructions)

34	Accident and health insurance premiums (enter here and in the first box on line 1)	34	0
35	Other non-life insurance premiums (enter here and in the first box on line 2)	35	727,175

Schedule D – Computation of issuer's allocation percentage (see instructions)

36	New York gross direct premiums	• 36	1,111,423
37	Total gross direct premiums	• 37	233,505,110
38	Issuer's allocation percentage (divide line 36 by line 37; enter here and on line 22)	• 38	0.476 %

Composition of prepayments (see instructions)

		Date paid	Amount
39	Mandatory first installment from Form CT-300 (see instructions)	39 2018-03-15	3,499
40	Second installment from Form CT-400	40 2018-06-14	3,298
41	Third installment from Form CT-400	41 2018-09-12	3,298
42	Fourth installment from Form CT-400	42 2018-12-08	3,298
43	Payment with extension request from Form CT-5, line 5	43	
44	Overpayment credited from prior years (see instructions)	44	
45	Overpayment credited from Form CT-33-M Period 2018-12-31	45	4,000
46	Total prepayments (add lines 39 through 45; enter here and on line 10)	46	

Summary of tax credits claimed against current year's franchise tax (see instructions; attach applicable credit forms)

Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in

New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1; mark an **X** in one box) Yes ☐ No ☒

Fire insurance premiums tax credit

(enter amount claimed)	735	X
Form CT-33-R		
Form CT-33.1		
Form CT-41		
Form CT-43		
Form CT-44		
Form CT-238		
Form CT-249		
Form CT-250		
Form CT-501		
Form CT-601		
Form CT-602		
Form CT-604		
Form CT-606		
Form CT-607		
Form CT-611		
Form CT-611.1		
Form CT-611.2		
Form CT-612		
Form CT-613		
Form CT-631		

Form CT-633	
Form CT-634	
Form CT-639	
Form CT-643	
Form DTF-624	
Form DTF-630	
Other credits	

47 Total tax credits claimed above (enter here and on line 6; see instructions)	47	735
48 Total tax credits claimed above that are refund eligible (see instructions)	48	

Amended return informationIf filing an amended return, mark an **X** in the box for any items that apply and attach documentation.Final federal determination ☐ If marked, enter date of determination: • — —Federal return filed: Form 1139 • ☐ Amended Form 1120-L • ☐ Amended Form 1120-PC • ☐

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) BILL SMITH	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person JANE DOE		Signature of authorized person		Official title PRESIDENT	
	E-mail address of authorized person janedoe@ctef33nl.com		Telephone number (518) 555-2626		Date 04-15-2019	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT		Firm's EIN 111122223		Preparer's PTIN or SSN 444555678	
	Signature of individual preparing this return BILL SMITH		Address 315 RETURN PARKWAY		City ALBANY	State NY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or		Excl. code 03	Date 04-15-2019

See instructions for where to file.

**CT-33-M**

Department of Taxation and Finance

**Insurance Corporation MTA
Surcharge Return**

Tax Law – Article 33, Section 1505-a

Amended
return ☐

All filers must enter tax period: beginning

01-01-2018

ending

12-31-2018

Employer identification number (EIN) 002190209	File number LL 3	Business telephone number (518) 555-2527	State or country of incorporation TEXAS	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
--	----------------------------	--	---	--

Legal name of corporation CTEF33NL	Date of incorporation 11-15-2002	Date received (for Tax Department use only)
Mailing name (if different from legal name above) c/o	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	
Number and street or PO box 33NL WA HARRIMAN CAMPUS		
City ALBANY			State NY	ZIP code 12227
Audit (for Tax Department use only)		

If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD) (the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester), you must complete this form. If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-33-NL, Form CT-33, or Form CT-33-A.

A. Pay amount shown on line 22. Make payable to: *New York State Corporation Tax*

Attach your payment here. Detach all check stubs. (See instructions for details.)

Payment enclosed

A

0

Computation of MCTD allocation percentage**Authorized non-life insurance corporations MCTD allocation percentage (see instructions)**

1a New York State direct premiums (total amounts from Form CT-33-NL, lines 34 and 35 and enter here)	1a	727,175	
1b MCTD premiums included on line 1a	1b	561,570	
2 MCTD allocation percentage (divide line 1b by line 1a)	2		%

Life insurance corporations and unauthorized insurance corporations MCTD allocation percentage (see instr.)

3a Net New York State premiums (from Form CT-33, line 37, or CT-33-A, line 40, column E)	3a		
3b MCTD premiums included on line 3a (see instructions)	3b		
4 MCTD premium percentage (divide line 3b by line 3a)	4		%
5 Weighted MCTD premium percentage (multiply line 4 by nine)	5		%
6a New York State wages (from Form CT-33, line 41, or CT-33-A, line 44, column E)	6a		
6b MCTD wages included on line 6a (see instructions)	6b		
7 MCTD wage percentage (divide line 6b by line 6a)	7		%
8 Total MCTD percentages (add lines 5 and 7)	8		%
9 MCTD allocation percentage (divide line 8 by ten; if line 4 or line 7 is 0, see instructions)	9		%

Computation of MTA surcharge

10 Net New York State franchise tax (from Form CT-33-NL, line 7; Form CT-33 and Form CT-33-A filers, see instructions)	10	
11 Allocated tax (Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers multiply line 10 by line 9)	11	
12 MTA surcharge before MTA surcharge retaliatory tax credit (multiply line 11 by 17% (.17))	12	
13 MTA surcharge retaliatory tax credit (see instructions)	13	
14 Total MTA surcharge due (subtract line 13 from line 12)	14	
15a		
15b		
16		
17 Total prepayments (from line 45)	17	
18a Balance (see instructions)	18a	
18b Additional amount (see instructions)	18b	
18c Total before penalties and interest (see instructions)	18c	
19 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	19	
20 Interest on late payment (see instructions)	20	
21 Late filing and late payment penalties (see instructions)	21	
22 Balance due (add lines 18c through 21 and enter here; enter the payment amount on line A above)	22	

Computation of MTA surcharge (continued; see instructions)

23a	Overpayment (if line 14 is less than line 17, subtract line 14 from line 17; see instructions)	• 23a	
23b	Amount of overpayment previously credited to 2019 MFI (see instructions)	• 23b	0
23c	Balance of overpayment available (see instructions)	• 23c	
24	Amount of overpayment to be credited to New York State franchise tax	• 24	
25	Amount of overpayment to be credited to next year's MTA surcharge	• 25	
26	Amount of overpayment to be refunded (subtract lines 24 and 25 from line 23c)	• 26	0
27	Amount of MTA surcharge retaliatory tax credit to be refunded (from line 38)	• 27	
28	Total refund claimed (add lines 26 and 27)	• 28	0

Computation for refund of MTA surcharge retaliatory tax credit (see instructions)

For tax years before 2013, attach separate computation		A 2013	B 2014	C 2015	D 2016	E 2017
29	MTA surcharge payable (see instructions)	29				
30	MTA surcharge retaliatory tax credits previously allowed (see instructions)	30				
31	Balance (subtract line 30 from line 29; if less than zero, enter 0)	31	0	0	0	0
32	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2013 MTA surcharge (may not exceed line 31, column A; see instructions)	32				
33	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2014 MTA surcharge (may not exceed line 31, column B; see instr.)	33				
34	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2015 MTA surcharge (may not exceed line 31, column C; see instructions)	34				
35	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2016 MTA surcharge (may not exceed line 31, column D; see instructions)	35				
36	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2017 MTA surcharge (may not exceed line 31, column E; see instructions)	36				
37	Total MTA surcharge retaliatory tax credits allowed to date (see instructions)	37				
38	Total credits (add lines 32 through 36; enter here and on line 27)	38				

Composition of prepayments claimed on line 17 (see instructions)

	Date paid	Amount
39 Mandatory first installment from Form CT-300 (see instructions)	39 2018-03-15	600
40a Second installment from Form CT-400	40a 2018-06-13	557
40b Third installment from Form CT-400	40b 2018-09-12	558
40c Fourth installment from Form CT-400	40c 2018-12-06	558
41 Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13	41	
42 Overpayment credited from prior years (see instructions)	42	0
43 Add lines 39 through 42	• 43	
44 Overpayment credited from Form CT-33-NL, CT-33, or CT-33-A <input type="text"/> Period	• 44	
45 Total prepayments (add lines 43 and 44; enter here and on line 17)	45	

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) BILL SMITH	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person JANE DOE	Signature of authorized person	Official title PRESIDENT
	E-mail address of authorized person janedoe@ctef33nl.com	Telephone number (518) 555-2626	Date 04-15-2019
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's EIN 111122223	Preparer's PTIN or SSN 444555678
	Signature of individual preparing this return BILL SMITH	Address 315 RETURN PARKWAY	City ALBANY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code	State NY
			ZIP code 12227
			Date 04-15-2019

See instructions for where to file.

Test 14

Begins on next page

[Return to Test Chart](#)



General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2018. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See instructions, Form CT-3-I, before completing return.

All filers must enter tax period:

Final return <input checked="" type="checkbox"/> Amended return <input type="checkbox"/>		beginning <input type="text" value="01/01/2018"/> ending <input type="text" value="12/31/2018"/>	
Employer identification number (EIN) <input type="text" value="002190321"/>		File number <input type="text" value="AA4"/>	Business telephone number (518) 555-2626
Legal name of corporation <input type="text" value="CTEF3M222"/>		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation <input type="text" value="NY"/>	
Mailing address number and street or PO box <input type="text" value="3 M WA Harriman Campus"/>		Date of incorporation <input type="text" value="05/06/2014"/>	Foreign corporations: date began business in NYS
City <input type="text" value="Albany"/>	State <input type="text" value="NY"/>	ZIP code <input type="text" value="12227"/>	Country (if not United States)
Principal business activity in NYS <input type="text" value="Marketing"/>		NAICS business code number (from NYS Pub 910) <input type="text" value="425110"/>	
If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	

A. Pay amount shown on Part 2, line 23c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)		Payment enclosed <input type="text" value="3,476"/>	
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) <input type="text" value="B"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>			
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions) <input type="text" value="C"/>			
D. Do you have an interest in any partnerships? (mark an X in the appropriate box) <input type="text" value="D"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.			

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) <input type="text" value="Bill Smith"/>	Designee's phone number (518) 555-2525
	Designee's e-mail address <input type="text" value="billsmith@taxesdoneright.com"/>		PIN <input type="text" value="12345"/>

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

Authorized person	Printed name of authorized person <input type="text" value="John Doe"/>	Signature of authorized person	Official title <input type="text" value="President"/>
	E-mail address of authorized person <input type="text" value="johndoe@ct3m.com"/>	Telephone number (518) 555-2626	Date <input type="text" value="4/15/2019"/>
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) <input type="text" value="Taxes Done Right"/>	Firm's EIN <input type="text" value="123456987"/>	Preparer's PTIN or SSN <input type="text" value="987654123"/>
	Signature of individual preparing this return	Address <input type="text" value="315 Return Parkway"/>	City <input type="text" value="Albany"/>
	E-mail address of individual preparing this return <input type="text" value="billsmith@taxesdoneright.com"/>	Preparer's NYTPRIN <input type="text" value="45678912"/>	Excl. code <input type="text" value=""/>

See instructions for where to file.

Content of Form CT-3

Part 1 – General corporate information	Part 5 – Computation of investment capital for the current tax year
Part 2 – Computation of balance due or overpayment	Part 6 – Computation of business apportionment factor
Part 3 – Computation of tax on business income base	Part 7 – Summary of tax credits claimed
Part 4 – Computation of tax on capital base	

Part 1 – General corporate information

Section A – Qualification for preferential tax rates – If you are a corporation as identified in this section and qualify for preferential tax rates, mark an **X** in the boxes that apply to you (*see instructions*).

- | | | | | |
|--|--|---|--------------------------|----|
| 1 | A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts | • | <input type="checkbox"/> | 1 |
| 2 | A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts | • | <input type="checkbox"/> | 2 |
| 3 | A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap | • | <input type="checkbox"/> | 3 |
| 4 | A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts | • | <input type="checkbox"/> | 4 |
| 5 | Claiming cooperative housing corporation status for the lower capital base tax rate | • | <input type="checkbox"/> | 5 |
| 6 | A small business eligible for the capital base tax exception | • | <input type="checkbox"/> | 6 |
| If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable. | | | | |
| 6a | Total capital contributions | • | <input type="checkbox"/> | 6a |
| 6b | Small business taxpayers only: you are also a QETC | • | <input type="checkbox"/> | 6b |
| 6c | Small business taxpayers only: you are also a qualified New York manufacturer | • | <input type="checkbox"/> | 6c |
| 7 | A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base | • | <input type="checkbox"/> | 7 |

Section B – New York State information (see instructions)

- | | | | |
|----|--|----|-----------------|
| 1 | Number of New York State employees | 1 | 30 |
| 2 | Wages paid to New York State employees | 2 | 2,404,353 |
| 3 | Number of business establishments in New York State | 3 | 2 |
| 4 | If you have an interest in, or have rented, real property in New York State, mark an X in the box | 4 | X |
| 5 | If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an X in the box | 5 | |
| 5a | If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments | 5a | Number: Amount: |
| 6 | If you are not protected by Public Law 86-272 and are subject to tax solely as a result of deriving receipts in New York State, mark an X in the box | 6 | |

Section C – Filing information

- 1 Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
- 1120 • ☒ 1120 consolidated • ☐ 1120-REIT or 1120-RIC • ☐ 1120S • ☐ 1120F • ☐ 1120-H • ☐
- 2 Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:
- Final federal determination • ☐ Date of determination NOL carryback • ☐ Failure to meet investment capital holding period • ☐ Capital loss carryback ... • ☐ 1139 • ☐ 1120X • ☐
- 2a** Enter the tax due amount from your most recently filed New York State return for this tax period • **2a**
- 3 Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
- CT-3.1 • ☒ CT-3.2 • ☐ CT-3.3 • ☐ CT-3.4 • ☒ CT-60 • ☒ CT-225 • ☒ Other (identify): _____ • ☐
- 4** If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. **4**
- 5** If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box **5**
- 6** Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2018 federal return? (see instructions) Yes • ☐ No • ☒
- 7** If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60 • ☐

Part 2 – Computation of balance due or overpayment**Largest of three tax bases, minus credits**

1a	Business income base tax (from Part 3, line 20)	•	1a		
1b	Capital base tax (from Part 4, line 15; see instructions)	•	1b		
	New York receipts				
1c	Fixed dollar minimum tax (see instr)	•	1c		
2	Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2		
3	Tax credits used (from Part 7, line 2; see instructions)	•	3		
4	Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	•	4		
5					
6					
7					

Penalties and interest

8	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	X	8	
9	Interest on late payment (see instructions)	•	9		
10	Late filing and late payment penalties (see instructions)	•	10		
11	Total penalties and interest (add lines 8, 9, and 10)	•	11		

Voluntary gifts/contributions (see instructions)

12a	Return a Gift to Wildlife	12a		
12b	Breast Cancer Research and Education Fund	12b		
12c	Prostate Cancer Research, Detection, and Education Fund	12c		
12d	9/11 Memorial	12d		
12e	Volunteer Firefighting & EMS Recruitment Fund	12e		
12f	Veterans Remembrance	12f		
12g	Women's Cancers Education and Prevention Fund	12g		
12h	New York State Veterans' Homes	12h		
12i	Love Your Library Fund	12i	50	
12j	Lupus Education and Prevention Fund	12j	100	
12k	Military Family Relief Fund	12k	50	
13	Total voluntary gifts/contributions (add lines 12a through 12k)	13		
14	Total amount due (add lines 4, 11, and 13)	•	14	

Prepayments

15	Mandatory first installment from Form CT-300 (see instructions)	15	2,976	
16	Second installment (from Form CT-400)	16		
17	Third installment (from Form CT-400)	17		
18	Fourth installment (from Form CT-400)	18		
19	Payment with extension request (from Form CT-5, line 5)	19		
20	Overpayment credited from prior years (see instr.) Period 12-31-2017	20	6,000	
21	Overpayment credited from CT-3-M Period	21		
22	Total prepayments (add lines 15 through 21; see instructions)	•	22	

Payment due or overpayment to be credited/refunded (see instructions)

23a	Underpayment	•	23a	
23b	Additional amount for 2019 MFI	•	23b	500
23c	Balance due	•	23c	
24a	Excess prepayments	•	24a	
24b	Amount previously credited to 2019 MFI	•	24b	
24c	Overpayment	•	24c	
25	Amount of overpayment to be credited to next period	•	25	
26	Balance of overpayment available (subtract line 25 from line 24c)	•	26	
27	Amount of overpayment to be credited to Form CT-3-M	•	27	
28	Balance of overpayment to be refunded (subtract line 27 from line 26)	•	28	
29	Unused tax credits to be refunded	•	29	
30	Unused tax credits applied to next period	•	30	

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (<i>see instructions</i>)	1	-6,682,821
2	Additions to FTI (<i>from Form CT-225, line 5</i>)	2	
3	Add lines 1 and 2	3	
4	Subtractions from FTI (<i>from Form CT-225, line 10</i>)	4	
5	Subtract line 4 from line 3	5	
6	Subtraction modification for qualified banks (<i>from Form CT-3.2, Schedule A, line 1; see instructions</i>)	6	
7	Entire net income (ENI) (<i>subtract line 6 from line 5</i>)	7	
8	Investment and other exempt income (<i>from Form CT-3.1, Schedule D, line 1</i>)	8	
9	Subtract line 8 from line 7	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (<i>from Form CT-3.1, Schedule D, line 2</i>)	10	
11	Business income (<i>add lines 9 and 10</i>)	11	
12	Addback of income previously reported as investment income (<i>from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions</i>)	12	
13	Business income after addback (<i>add lines 11 and 12</i>)	13	
14	Business apportionment factor (<i>from Part 6, line 55</i>)	14	
15	Apportioned business income after addback (<i>multiply line 13 by line 14</i>)	15	
16	Prior net operating loss conversion subtraction (<i>from Form CT-3.3, Schedule C, line 4</i>)	16	
17	Subtract line 16 from line 15	17	
18	NOL deduction (<i>from Form CT-3.4, line 6</i>)	18	
19	Business income base (<i>subtract line 18 from line 17</i>)	19	
20	Business income base tax (<i>multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions</i>)	20	

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.

Part 4 – Computation of tax on capital base (see instructions)

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	20,964,497	15,119,227	18,041,862
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets (add lines 3 and 4)	5			
6 Total liabilities	6	1,002	140,678	70,840
7 Total net assets (subtract line 6, column C, from line 5, column C)	7			
8 Investment capital (from Part 5, line 19; if zero or less, enter 0)	8			
9 Business capital (subtract line 8 from line 7)	9			
10 Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)	10			
11 Total business capital (add lines 9 and 10)	11			
12 Business apportionment factor (from Part 6, line 55)	12			
13 Apportioned business capital (multiply line 11 by line 12)	13			
14 New small business (if in first two tax years, mark an X in one box) Year one <input type="checkbox"/> Year two <input type="checkbox"/>				
15 Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)	15			

Part 5 – Computation of investment capital for the current tax year (see instructions)

		A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1)	16			
17 Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)	17	2,750,000		
18 Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)	18			
19 Total investment capital for the current year (Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)	19			

Addback of capital previously reported as investment capital

		A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)	20			

Part 6 – Computation of business apportionment factor (see instructions)Mark an **X** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor (see instr.) .. • ☐

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1		
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
8 To make this irrevocable election, mark an X in the box (see instructions)	8		
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)			
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9		
10 Net gains from sales of loans secured by real property	10		
11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	11		
12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	12		
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)			
13 Interest from federal debt	13		
14			
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from federal, NYS, and NYS political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)			
19 Interest from asset-backed securities and other government agency debt	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)			
22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)			
27 Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)			
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)			
29 Interest from other financial instruments	29		
30 Net gains and other income from other financial instruments	30		

Part 6 – Computation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing ..	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
Section 210-A.6			
44 Receipts from railroad and trucking business	44		
Section 210-A.6-a			
45 Receipts from the operation of vessels	45		
Section 210-A.7			
46 Receipts from air freight forwarding	46		
47 Receipts from other aviation services	47		
Section 210-A.8			
48 Advertising in newspapers or periodicals	48		
49 Advertising on television or radio	49		
50 Advertising via other means	50		
Section 210-A.9			
51 Transportation or transmission of gas through pipes	51		
Section 210-A.10			
52 Receipts from other services/activities not specified	52	17,971,022	17,971,022
Section 210-A.11			
53 Discretionary adjustments	53		
Total receipts			
54 Add lines 1 through 53 in columns A and B	54		

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)*

55

Enter line 55 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

- 1 Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law, Article 200 or 496, or section 195.20? (see Form CT-1; mark an **X** in one box)..... ☐ 1 Yes ☐ No ☒ X

Enter in the appropriate box below the amount of each tax credit **used** to reduce the tax due shown on Part 2, line 2, and attach the corresponding properly completed claim form. The amount of credit to enter is computed on each credit form and carried to this section.

CT-37	<input type="text"/>	CT-606	<input type="text"/>	CT-649	<input type="text"/>
CT-40	<input type="text"/>	CT-607	<input type="text"/>	CT-650	<input type="text"/>
CT-41	<input type="text"/>	CT-611	<input type="text"/>	DTF-621	<input type="text"/>
CT-43	<input type="text"/>	CT-611.1	<input type="text"/>	DTF-622	<input type="text"/>
CT-44	<input type="text"/>	CT-611.2	<input type="text"/>	DTF-624	<input type="text"/>
CT-46	<input type="text"/>	CT-612	<input type="text"/>	DTF-630	<input type="text"/>
CT-47	<input type="text"/>	CT-613	<input type="text"/>	Other credits	<input type="text"/>
CT-236	<input type="text"/>	CT-631	<input type="text"/>		
CT-238	<input type="text"/>	CT-633	<input type="text"/>		
CT-239	<input type="text"/>	CT-634	<input type="text"/>		
CT-241	<input type="text"/>	CT-635	<input type="text"/>		
CT-242	<input type="text"/>	CT-636	<input type="text"/>		
CT-243	<input type="text"/>	CT-637	<input type="text"/>		
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-639	<input type="text"/>		
CT-249	<input type="text"/>	CT-640	<input type="text"/>		
CT-250	<input type="text"/>	CT-641	<input type="text"/>		
CT-261	<input type="text"/>	CT-642	<input type="text"/>		
CT-501	<input type="text"/>	CT-643	<input type="text"/>		
CT-601	<input type="text"/>	CT-644	<input type="text"/>		
CT-602	<input type="text"/>	CT-645	<input type="text"/>		
CT-603	<input type="text"/>	CT-646	<input type="text"/>		
CT-604	<input type="text"/>	CT-647	<input type="text"/>		
CT-605	<input type="text"/>	CT-648	<input type="text"/>		

- 2 Total tax credits claimed above (enter here and on Part 2, line 3; attach appropriate form for each credit claimed) • **2**
- 3 Total tax credits claimed that are refund eligible (see instructions) • **3**

- 4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box • **4a** ☐
- 4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an **X** in the box • **4b** ☐
- 4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an **X** in the box • **4c** ☐



Investment and Other Exempt Income And Investment Capital

CT-3.1

Legal name of corporation CTEF3M222	Employer identification number (EIN) 002190321
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Attach to Form CT-3 or CT-3-A

Schedule A – 40% safe harbor election (see instructions)

- 1 If making the election to reduce your gross investment income and gross other exempt income (other than gross exempt cross-article dividends) by 40% in lieu of direct or indirect attribution, mark an **X** in the box (see instructions) **1**

Schedule B – Other exempt income (see instructions)**Part 1 – Gross exempt controlled foreign corporation (CFC) income, gross exempt unitary corporation dividends, and 40% safe harbor reduction**

- | | | | |
|---|---|---|--|
| 1 | Gross exempt CFC income (do not enter less than zero) | 1 | |
| 2 | Gross exempt unitary corporation dividends (other than gross exempt cross-article dividends) (see instr.) | 2 | |
| 3 | Add lines 1 and 2 (if the safe harbor election is made, complete lines 4 and 5; otherwise, skip to Part 2) | 3 | |
| 4 | 40% safe harbor reduction (if the safe harbor election is made, multiply line 3 by 40%; see instructions) | 4 | |
| 5 | Exempt CFC income and exempt unitary corporation dividends after safe harbor reduction
(subtract line 4 from line 3; do not complete Parts 3, 4, or 5 below) | 5 | |

Part 2 – Gross exempt cross-article dividends and deductions attributable to gross exempt cross-article dividends (see instructions)

- | | | | |
|----|--|----|--|
| 6 | Gross exempt cross-article dividends | 6 | |
| 7 | Interest deductions directly attributable to gross exempt cross-article dividends | 7 | |
| 8 | Interest deductions indirectly attributable to gross exempt cross-article dividends | 8 | |
| 9 | Total interest deductions attributable to gross exempt cross-article dividends (add lines 7 and 8) | 9 | |
| 10 | Exempt cross-article dividends (if line 9 is less than line 6, subtract line 9 from line 6; otherwise, enter 0) | 10 | |
| 11 | Excess interest deductions attributable to gross exempt cross-article dividends (if line 9 is more than line 6, subtract line 6 from line 9; otherwise, enter 0) | 11 | |

Part 3 – Deductions attributable to gross exempt CFC income – only if the safe harbor election is not made (see instructions)

- | | | | |
|----|---|----|--|
| 12 | Interest deductions directly attributable to gross exempt CFC income | 12 | |
| 13 | Interest deductions indirectly attributable to gross exempt CFC income | 13 | |
| 14 | Total interest deductions attributable to gross exempt CFC income (add lines 12 and 13) | 14 | |

Part 4 – Deductions attributable to gross exempt unitary corporation dividends – only if the safe harbor election is not made (see instructions)

- | | | | |
|----|--|----|--|
| 15 | Interest deductions directly attributable to gross exempt unitary corporation dividends | 15 | |
| 16 | Interest deductions indirectly attributable to gross exempt unitary corporation dividends | 16 | |
| 17 | Total interest deductions attributable to gross exempt unitary corporation dividends (add lines 15 and 16) | 17 | |

Part 5 – Total other exempt income and excess deductions attributable – only if the safe harbor election is not made

- | | | | |
|----|---|----|--|
| 18 | Total gross other exempt income (add lines 3 and 6) | 18 | |
| 19 | Interest deductions attributable to gross other exempt income (add lines 9, 14, and 17) | 19 | |
| 20 | Other exempt income (if line 19 is less than line 18, subtract line 19 from line 18; otherwise, enter 0) | 20 | |
| 21 | Excess interest deductions attributable to gross other exempt income (if line 19 is more than line 18, subtract line 18 from line 19; otherwise, enter 0) | 21 | |

Part 6 – Total other exempt income and excess deductions attributable – only if the safe harbor election is made

- | | | | |
|----|---|----|--|
| 22 | Add lines 5 and 10 | 22 | |
| 23 | Excess interest deductions attributable to gross exempt cross-article dividends (from line 11) | 23 | |
| 24 | Other exempt income (if line 23 is less than line 22, subtract line 23 from line 22; otherwise, enter 0) | 24 | |
| 25 | Excess interest deductions attributable to gross other exempt income (if line 23 is more than line 22, subtract line 22 from line 23; otherwise, enter 0) | 25 | |

Part 7 – Entire net income (ENI) limitation on other exempt income

- | | | | |
|----|---|----|--|
| 26 | ENI (from Form CT-3 or CT-3-A, Part 3, line 7) | 26 | |
| 27 | Other exempt income (if the safe harbor election is not made, enter the amount from line 20; if the safe harbor election is made, enter the amount from line 24) | 27 | |
| 28 | Total other exempt income allowed after ENI limitation (enter the lesser of line 26 or 27; if zero or less, enter 0) | 28 | |
| 29 | Remaining ENI limitation (subtract line 28 from line 26; if zero or less, enter 0) | 29 | |

Note: You must complete and attach Form CT-3.1 to Form CT-3 or CT-3-A if you have any entries on Form CT-3 or CT-3-A, Part 3, line 8, 10, or 12 or Part 5, line 16, 17, 18, or 20.

Schedule C – Investment income (see instructions)**Part 1 – Limitation on gross investment income** (see instructions)

1	ENI (from Form CT-3 or CT-3-A, Part 3, line 7)	•	1	
2	8% of ENI (multiply line 1 by 8% (.08); do not enter less than zero)	•	2	
3	Gross investment income from investments generating income not taxable by New York under the U.S. Constitution	•	3	
4	Limitation on gross investment income (enter the greater of line 2 or line 3)	•	4	
5	Remaining limitation (subtract line 3 from line 4; if zero or less, enter 0)	•	5	
6	Dividend income from investment capital from stocks actually held more than one year	•	6	
7	Net capital gains in excess of losses from investment capital from stocks actually held more than one year	•	7	
8	Add lines 6 and 7	•	8	
9	Gross investment income from stocks actually held more than one year after limitation (enter the lesser of line 5 or line 8)	•	9	
10	Remaining balance of limitation on gross investment income (subtract line 9 from line 5; if zero or less, enter 0)	•	10	
11	Dividend income from investment capital from stocks presumed held more than one year	•	11	
12	Gross investment income from stocks presumed held more than one year after limitation (enter the lesser of line 10 or line 11)	•	12	
13	Total gross investment income (add lines 3, 9, and 12)	•	13	

Part 2 – 40% safe harbor reduction for gross investment income (see instructions)

14	40% safe harbor reduction (if the safe harbor election is made, multiply line 13 by 40%; see instructions)	•	14	
15	Investment income after safe harbor reduction (subtract line 14 from line 13; skip Part 3 below and continue with Part 4)	•	15	

Part 3 – Deductions attributable to investment capital or to gross investment income – only if the safe harbor election is not made (see instructions)

16	Interest deductions directly attributable to investment capital or to gross investment income	•	16	
17	Interest deductions indirectly attributable to investment capital or to gross investment income	•	17	
18	Total interest deductions attributable to investment capital or to gross investment income (add lines 16 and 17)	•	18	
19	Investment income (if line 18 is less than line 13, subtract line 18 from line 13; otherwise, enter 0)	•	19	
20	Excess interest deductions attributable to investment capital or to gross investment income (if line 18 is more than line 13, subtract line 13 from line 18; otherwise, enter 0)	•	20	

Part 4 – Total investment income and excess deductions attributable

21	Investment income (if the safe harbor election is made, enter the amount from line 15; if the safe harbor election is not made, enter the amount from line 19)	•	21	
22	Excess interest deductions attributable to investment capital or to gross investment income (if the safe harbor election is made, enter 0; if the safe harbor election is not made, enter the amount from line 20)	•	22	

Part 5 – ENI limitation on investment income

23	Total investment income allowed after ENI limitation (enter the lesser of line 21 or Schedule B, line 29)	•	23	
----	---	---	----	--

Schedule D – Total investment and other exempt income and excess interest deductions attributable

1	Total investment and other exempt income (add Schedule B, line 28 and Schedule C, line 23; enter here and on Form CT-3 or CT-3-A, Part 3, line 8; do not enter less than zero)	•	1	
2	Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income (add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is not made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on Form CT-3 or CT-3-A, Part 3, line 10; do not enter less than zero)	•	2	

Schedule E – Investment capital (see instructions)**Part 1 – Investment capital that generates income claimed not taxable by New York under the U.S. Constitution**

Description of asset (identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through H on the corresponding lines below; enter only directly owned assets in items A through G)

Item	A – Description of asset				B – Number of shares acquired, if applicable		C – Date acquired	
A								
B								
C								
D								
E								
F								
G								
Item	D Number of shares sold, if applicable	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV			
A								
B								
C								
D								
E								
F								
G								
Total from additional sheet(s)								
Total from partnerships								
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 16 ... • 1								

Part 2 – Investment capital – stocks actually held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number				B – Number of shares acquired		C – Date acquired	
A	Stocks/151515/301				9999		10-15-2016	
B								
C								
D								
E								
F								
G								
Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV			
A	4444	3/15/2018	2,750,000	0				
B								
C								
D								
E								
F								
G								
Total from additional sheet(s)								
Total from partnerships								
2 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 17 ... • 2								

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Part 4 – Total investment capital

4 Total of all investment capital (add lines 1, 2, and 3 in columns F, G, and H)

Schedule F – Current year addback of prior year presumed investment capital and investment income (see instructions)

Do **not** complete schedule F if you have prior year presumed investment capital that failed to meet the holding period presumption **and** you **amended** your prior year return to reflect the fact that the stock was **not** investment capital (and that any related income was not investment income).

Part 1 – Addback of prior year presumed investment capital for stocks that did not meet holding period requirement (see instructions)

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number				B – Number of shares acquired		C – Date acquired	
A								
B								
C								
D								
E								
F								
G								
Item	D Number of shares sold	E Date sold	F Average FMV, as previously reported		G Liabilities attributable, as previously reported		H Net average FMV, as previously reported	
A								
B								
C								
D								
E								
F								
G								
Total from additional sheet(s)								
Total from partnerships								
1	Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 20 ...		1					

Part 2 – Addback of prior year presumed investment income for stocks that did not meet holding period requirement (see instr.)

2	Prior year presumed gross investment income after Schedule C, Part 1 – Limitation on gross investment income for stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (see instructions)	2	
3	If the safe harbor election was made on the prior year return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was not made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the prior year return to the specific stocks listed in Part 1 above or to the prior year income from those stocks shown on line 2 above (see instructions)	3	
4	Prior year presumed investment income from stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (subtract line 3 from line 2; if zero or less, enter 0)	4	
5	Maximum addback based on prior year limitations (enter the amount from prior year Form CT-3.1, Schedule C, line 12)	5	
6	Addback of prior year presumed investment income for stocks not held more than one year (Enter the lesser of line 4 or 5; enter here and on Form CT-3 or CT-3-A, Part 3, line 12. If zero or less, enter 0.)	6	

Schedule B – New members included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

Schedule C – Former members not included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

**New York State Modifications**

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation CTEF3M222	Employer identification number (EIN) 002190321
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File this form with Form CT-3, CT-3-S, or CT-33.Complete all parts that apply to you. See Form CT-225-I, *Instructions for Form CT-225*.Identify the return you are filing by marking an **X** in the box: CT-3 • ☒ CT-3-S • ☐ CT-33 • ☐**Schedule A – Certain New York State additions to federal income****Part 1 – For certain additions to federal income that did not flow through from a partnership, estate, or trust****1** New York State additions (*see instructions*)

	Modification number	Amount		Modification number	Amount
1a	A - 505	20,124.00	1i	A -	00
1b	A -	00	1j	A -	00
1c	A -	00	1k	A -	00
1d	A -	00	1l	A -	00
1e	A -	00	1m	A -	00
1f	A -	00	1n	A -	00
1g	A -	00	1o	A -	00
1h	A -	00	1p	A -	00
Total from additional Form(s) CT-225, if any			00		
2 Total (add lines 1a through 1p and the total from additional Form(s) CT-225)			2		00

Part 2 – Corporation's share of certain additions to federal income from a partnership, estate, or trust**3** New York State additions (*see instructions*)

	Modification number	Amount		Modification number	Amount
3a	EA -	00	3i	EA -	00
3b	EA -	00	3j	EA -	00
3c	EA -	00	3k	EA -	00
3d	EA -	00	3l	EA -	00
3e	EA -	00	3m	EA -	00
3f	EA -	00	3n	EA -	00
3g	EA -	00	3o	EA -	00
3h	EA -	00	3p	EA -	00
Total from additional Form(s) CT-225, if any			00		
4 Total (add lines 3a through 3p and the total from additional Form(s) CT-225)			4		00
5 Total additions (add lines 2 and 4; <i>see instructions</i>)			5		

Schedule B – Certain New York State subtractions from federal income**Part 1 – For certain subtractions from federal income that did not flow through from a partnership, estate, or trust****6** New York State subtractions (*see instructions*)

	Modification number	Amount		Modification number	Amount
6a	• S -	00	6i	• S -	00
6b	• S -	00	6j	• S -	00
6c	• S -	00	6k	• S -	00
6d	• S -	00	6l	• S -	00
6e	• S -	00	6m	• S -	00
6f	• S -	00	6n	• S -	00
6g	• S -	00	6o	• S -	00
6h	• S -	00	6p	• S -	00
Total from additional Form(s) CT-225, if any			00		
7 Total (<i>add lines 6a through 6p and the total from additional Form(s) CT-225</i>) • 7 00					

Part 2 – Corporation's share of certain subtractions from federal income from a partnership, estate, or trust**8** New York State subtractions (*see instructions*)

	Modification number	Amount		Modification number	Amount
8a	• ES -	00	8i	• ES -	00
8b	• ES -	00	8j	• ES -	00
8c	• ES -	00	8k	• ES -	00
8d	• ES -	00	8l	• ES -	00
8e	• ES -	00	8m	• ES -	00
8f	• ES -	00	8n	• ES -	00
8g	• ES -	00	8o	• ES -	00
8h	• ES -	00	8p	• ES -	00
Total from additional Form(s) CT-225, if any			00		
9 Total (<i>add lines 8a through 8p and the total from additional Form(s) CT-225</i>) • 9 00					
10 Total subtractions (<i>add lines 7 and 9; see instructions</i>) • 10 00					

**Affiliated Entity Information Schedule****CT-60**

Legal name of corporation CTEF3M222		For period ended 12/31/2018
Employer identification number (EIN) 002190321		

Attach to Form CT-3, CT-3-A, or CT-3-S.

Schedule A – Federal S corporation information *(see instructions)***Part 1 – QSSS inclusion** *(see instructions)*

Name and address of QSSS	Effective date of federal QSSS election (mm-dd-yy)	Federal EIN or temporary filing (TF) number of QSSS	Federal EIN or TF number of QSSS parent

Part 2 – QSSS elective inclusion *(see instructions)*

Name and address of QSSS	Effective date of federal QSSS election (mm-dd-yy)	Federal EIN or TF number of QSSS	Federal EIN or TF number of QSSS parent

Part 3 – 1120S shareholder information (see *instructions*)

1	Amount of distributions as shown on federal Form 1120S, Schedule K, line 16d and/or 17c.....	•	1		
---	--	---	---	--	--

[illegible]**Schedule B – Other related entities** (see instructions)

Part 1

2 If the activities of any of the following impact your federal return, mark an **X** for all that apply; attach federal Form 851 if applicable:

QSSS • ☐ Captive REIT or RIC • ☐ Combinable captive insurance company • ☐ Partnership • ☐

Disregarded entity • ☐ Tax-exempt DISC • ☐ SMLLC • ☐

3 If any of your subsidiaries are incorporated outside of New York State, mark an **X** in the box **3**

4 If you filed a consolidated federal return, mark an **X** in the box and complete lines 4a through 4d **4**

4a Number of corporations included in federal consolidated group(s)..... **4a**

4b	Consolidated federal taxable income (FTI) before net operating loss deduction (NOLD).....	4b	
-----------	---	-----------	--

4c	Consolidated FTI before NOLD of corporations in federal group(s), but not in New York combined group	4c	
-----------	--	-----------	--

4d	FTI before NOLD of corporations not in federal group(s), but in New York combined group.....	•	4d	
-----------	--	---	-----------	--

Part 2

Mark an **X** in any box(es) that apply to you, and enter the appropriate name(s) and EIN(s).

5 More than 50% of the voting power of your capital stock is owned or controlled, directly or indirectly, by another corporation or by the same interests 5

<div> <div>Name of controlling entity</div> <div></div> </div>	<div> <div>EIN or SSN</div> <div></div> </div>
--	--

6 You or the same interests own or control, directly or indirectly, more than 50% of the voting power of the capital stock of another corporation..... 6

Name of corporation controlled	EIN

7 There has been a transfer or acquisition of controlling interest in the entity during the last 3 years..... 7

Name of transferred or acquired corporation	EIN
---	-----

8 You are a member of an affiliated federal group 8

Name of primary corporation	EIN
-----------------------------	-----

Part 3 – Entities taxable as partnerships (see instructions)

9 If you are a partner in a partnership, mark an **X** in the box and enter the required information below • **9** ☒

Name and address of partnership	Entity method	Separate accounting election		EIN of partnership	EIN or SSN of all tiered partners of partnership
	Mark an X in the box	Mark an X in the box	Date		
Partnership 1 21 Main St Albany, NY 12227	<input checked="" type="checkbox"/>	<input type="checkbox"/>		121212121	313131313
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			

Part 4 – SMLLCs and tax-exempt DISCs (see instructions)

10 If items of income, gain, loss, deduction, credits, etc. from an SMLLC or a tax-exempt DISC are included in your New York return, mark an **X** in the box and enter the required information below • **10** ☐

Name and address of SMLLC or tax-exempt DISC	If the SMLLC or tax-exempt DISC generated credits, mark an X in the box	EIN of SMLLC or tax-exempt DISC	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
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	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person		Official title President	
	E-mail address of authorized person johndoe@name of form.com	Telephone number (518) 555-2626		Date 04/15/2019	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	E-mail address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	or	Excl. code	Date 04/10/2019



Department of Taxation and Finance

Underpayment of Estimated Tax By a Corporation

Tax Law – Article 27, Section 1085

CT-222

All filers must enter tax period:

beginning 01/01/2018

ending 12/31/2018

Tax return filed: CT-3

Legal name of corporation
CTEF3M222Employer identification number
002190321

Read the instructions, Form CT-222-I, before completing.

Part 1 – Annual payment

1 Enter your 2018 corporation franchise, excise, or gross receipts tax after credits or enter the 2018 metropolitan transportation business tax (MTA surcharge) (if both, use separate forms)	1	11,416
2 Multiply line 1 by 91% (.91) or, if a large corporation, 100% (1.0). Large corporations enter this amount on line 5 and skip lines 3 and 4	2	
3 Enter your 2017 corporation franchise, excise, or gross receipts tax after credits or enter the 2017 MTA surcharge ..	3	10,000
4 Enter the amount from line 101; if not using the line 9 exception, skip this line	4	
5 Annual payment. Enter the lesser of lines 2, 3, or 4. Large corporations, enter the line 2 amount.....	5	

Part 2 – Reasons for filingMark an **X** in the boxes below that apply. If any boxes are marked, you must file Form CT-222 even if you do not owe a penalty.

- 6 You are using the adjusted seasonal installment method (see instructions; complete applicable parts of Schedule A) ☐
- 7 You are using the annualized income installment method (see instructions; complete applicable parts of Schedule A)..... ☐
- 8 You are **not** a large corporation and figure your estimated tax based on the prior year's tax (the prior year cannot be a short year, and your return must have shown a tax liability). ☐
- 9 You are **not** a large corporation and figure your estimated tax by applying to the tax base on which the current year's tax was paid the facts shown on your return for, and the law applicable to, the preceding tax year, but using the rates applicable to the current year (complete Schedule B) ☒

Part 3 - Computing the underpayment – for lines 11 through 19, complete one column before going to the next column.

	A	B	C	D
10 Installment due dates (see instructions)	03/15/2018	06/15/2018	09/15/2018	12/15/2018
11 Required installments (see instructions)	2854	2854	2854	2854
12 Estimated tax timely paid or credited for each period (see instructions). For column A only, also enter the amount from this line on line 16.....	2854	0	0	0
13 Enter amount, if any, from line 19 of the preceding column.				
14 Add lines 12 and 13.....				
15 In column B, enter line 18, column A amount. In columns C and D, add amounts on lines 17 and 18 of the preceding column.				
16 In column A, enter the line 12 amount. For other columns, subtract line 15 from line 14. If zero or less, enter 0				
17 If the amount on line 16 is zero, subtract line 14 from line 15. Otherwise, enter 0.....				
18 Underpayment – If line 16 is less than or equal to line 11, subtract line 16 from line 11. Otherwise, go to line 19 (see instructions).....				
19 Overpayment – If line 11 is less than line 16, subtract line 11 from line 16.....				

Part 4 – Computation of the underpayment penalty (see instructions)	A First	B Second	C Third	D Fourth
20 Enter the date of payment or the 15th day of the 3rd month after the end of the tax year, whichever is earlier (mm-dd-yy) (see instructions).. Number of days:		02/15/2019	02/15/2019	02/15/2019
21 From due date of installment to the date shown on line 20				
22 On line 21 after 3/15/18 and before 4/1/18.....				
23 On line 21 after 3/31/18 and before 7/1/18.....				
24 On line 21 after 6/30/18 and before 10/1/18.....				
25 On line 21 after 9/30/18 and before 1/1/19.....				
26 On line 21 after 12/31/18 and before 4/1/19.....				
27 On line 21 after 3/31/19 and before 7/1/19.....				
28 On line 21 after 6/30/19 and before 10/1/19.....				
29 On line 21 after 9/30/19 and before 1/1/20.....				
30 On line 21 after 12/31/19 and before 3/15/20.....				
31 On line 22 ÷ 365 × %* × amount on line 18.....				
32 On line 23 ÷ 365 × %* × amount on line 18.....				
33 On line 24 ÷ 365 × %* × amount on line 18.....				
34 On line 25 ÷ 365 × %* × amount on line 18.....				
35 On line 26 ÷ 365 × %* × amount on line 18.....				
36 On line 27 ÷ 365 × %* × amount on line 18.....				
37 On line 28 ÷ 365 × %* × amount on line 18.....				
38 On line 29 ÷ 365 × %* × amount on line 18.....				
39 On line 30 ÷ 366 × %* × amount on line 18.....				
40 Add lines 31 through 39				
41 Underpayment penalty (see instructions)				
42 Add line 41, columns A through D; enter here and on your franchise tax return or MTA surcharge return				
43 Multiply line 1 by 80% (.8)				
44 Subtract line 11, column A from line 43				
45 Divide line 44 by three				

* For applicable rates, access our Web site or call the Corporation Tax Information Center (see *Need help?* in Form CT-1).

Schedule A, Part 1 – Adjusted seasonal installment method (see instructions)

Note: Use this method only if the base period percentage for any 6 consecutive months is at least 70%. Use lines 46 through 51 below to compute the base period percentage. When appropriate, in lieu of ENI, use the applicable tax base.

	A – 2015	B – 2016	C – 2017
46 Enter the period of 6 consecutive months for which the base period percentage is to be computed: ● <input type="text"/> through ● <input type="text"/>			
47 Enter the ENI for the same 6 consecutive month period in preceding periods.. ●			
48 Enter the total ENI for the entire year in preceding periods			
49 In each column, enter as a percentage the result of dividing that column's line 47 by that column's line 48.....	%	%	%
50 Add the percentages in line 49, columns A, B, and C; enter the result here	%		
51 Base period percentage: Divide line 50 by three; enter the result here	%	If 70% or higher, continue with Schedule A, line 52a.	

Enter ENI for the following:	A	B – 1st 5 months	C – 1st 8 months	D – 1st 11 months
52a Tax year beginning in 2015				
52b Tax year beginning in 2016				
52c Tax year beginning in 2017				
53 Enter the total of the amounts that enter into the computation of the business income base for 2018 for the months delineated in each column...				
Enter ENI for the following periods:		1st 6 months	1st 9 months	Entire year
54a Tax year beginning in 2015				
54b Tax year beginning in 2016				
54c Tax year beginning in 2017				
55 Divide the amount in each column on line 52a by the amount in column D on line 54a				
56 Divide the amount in each column on line 52b by the amount in column D on line 54b				
57 Divide the amount in each column on line 52c by the amount in column D on line 54c				
58 Add lines 55 through 57				
59 Divide line 58 by three				
60 Divide line 53 by line 59				
61 Figure the tax on the amount on line 60 using the instructions for your corporation's return (see instructions for MTA surcharge)				
62 Divide the amount in each of columns B and C on line 54a by the amount in column D on line 54a				
63 Divide the amount in each of columns B and C on line 54b by the amount in column D on line 54b				
64 Divide the amount in each of columns B and C on line 54c by the amount in column D on line 54c				
65 Add lines 62 through 64				
66 Divide line 65 by three				
67 Multiply the amounts in columns B and C of line 61 by columns B and C of line 66. In column D, enter the amount from line 61, column D				
68 Enter any other taxes for each payment period (see instructions)				
69 Total tax before credits (add lines 67 and 68)				
70 Enter the amount of tax credits your corporation is entitled to for the months shown in each column heading above line 52a				
71 Total tax after credits. Subtract line 70 from line 69. If zero or less, enter 0				
72 If not a large corporation, enter .91 (91%). Otherwise, enter 1.				
73 Multiply line 71 by line 72				

Schedule A, Part 2 – Annualized income installment method

	A	B	C	D
74 Annualized periods (see instructions)		1st • _____ months	1st • _____ months	1st • _____ months
75 See instructions.....		•	•	•
76 See instructions.....				
77 Annualized taxable income. Multiply line 75 by line 76				
78 Figure the tax on the line 77 amount using the instructions for your corporation's return (see instructions for MTA surcharge)		•	•	•
79 Enter any other taxes for each payment period (see instr.)		•	•	•
80 Total tax before credits (add lines 78 and 79).....		•	•	•
81 Tax credits (see instructions)		•	•	•
82 Total tax after credits. Subtract line 81 from line 80; if zero or less, enter 0.....				
83 If not a large corporation, enter .91 (91%). Otherwise, enter 1.				
84 Multiply line 82 by line 83				
85 Applicable percentage.....		50%	75%	100%
86 Multiply line 84 by line 85				

Schedule A, Part 3 – Required installment – In completing Part 3, complete one column before going to the next column.

	A	B	C	D
87 If only Schedule A, Part 1 or Part 2 is completed, enter the amount in each column from line 73 or line 86. If both parts are completed, enter the smaller of the amounts in each column from line 73 or line 86				
88 Add the amounts in all preceding columns of line 93				
89 Subtract line 88 from line 87. If zero or less, enter 0				
90 Subtract line 11, column A (MFI), from line 5. Divide the result by three and enter in each of columns B, C, and D				
91 In column C, subtract line 89, column B from line 90, column B. If zero or less, enter 0. In column D, subtract line 93, column C from line 92, column C and enter the result				
92 Add lines 90 and 91.....				
93 Required installments – For column A, enter the amount from line 11, column A (MFI). For column B, enter the smaller of line 89, column B or line 90, column B. For columns C and D, respectively, enter the smaller of line 89 or line 92. Also enter each result on line 11				

Schedule B – Line 9 exception (see instructions)

94 2017 ENI or business income (as applicable) base multiplied by 2018 ENI or business income base tax rate (as applicable)	•	94	
95 2017 capital base multiplied by 2018 capital tax rate.....	•	95	
96 Enter the amount from line 94 or 95 as applicable.....		96	
97 2017 subsidiary capital base multiplied by 2018 subsidiary capital tax rate	•	97	
98 Any other taxes (see instructions)	•	98	
99 Add lines 96, 97, and 98.....		99	
100 2017 tax credits	•	100	
101 Recomputed tax (subtract line 100 from line 99); enter here and on line 4.....		101	

**CT-3-M**

Department of Taxation and Finance

**General Business Corporation
MTA Surcharge Return**

Tax Law – Article 9-A, Section 209-B

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2018. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Amended return <input type="checkbox"/>		All filers must enter tax period: beginning <input type="text" value="01/01/2018"/> ending <input type="text" value="12/31/2018"/>	
Employer identification number (EIN) 002190321	File number AA 4	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF3M222		Trade name/DBA	
Mailing name (if different from legal name above) c/o Number and street or PO box 3 M WA Harriman Campus City Albany		State or country of incorporation NY Date of incorporation 5/06/2014	Date received (for Tax Department use only)
State NY		ZIP code 12227	
Foreign corporations: date began business in NYS			
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			

File this form with your Form CT-3 or CT-3-A. Before completing this return, see Form CT-3-M-I, *Instructions for Form CT-3-M*.

A. Pay amount shown on line 12. Make payable to: <i>New York State Corporation Tax</i>	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	3295

Computation of MTA surcharge

1 New York State franchise tax (see instructions)	1	
2 MCTD apportionment percentage from line 82	2	%
3 Apportioned franchise tax (multiply line 1 by line 2)	3	
4 MTA surcharge (multiply line 3 by 28.6% (.286))	4	
5a		
5b		
6		
7 Total prepayments from line 91	7	
8a Underpayment (subtract line 7 from line 4)	8a	
8b Additional amount for 2019 MFI (see instructions)	8b	750
8c Total of lines 8a and 8b	8c	
9 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input checked="" type="checkbox"/>	9	
10 Interest on late payment (see instructions for Form CT-3 or CT-3-A)	10	
11 Late filing and late payment penalties (see instructions for Form CT-3 or CT-3-A)	11	
12 Balance due (add lines 8c through 11 and enter here; enter the payment amount on line A above)	12	
13a Excess prepayments (subtract line 4 from line 7)	13a	
13b Amount previously credited to 2019 MFI (see instructions)	13b	
13c Overpayment (subtract line 13b from line 13a)	13c	
14 Amount of overpayment to be credited to New York State franchise tax (see instructions)	14	
15 Amount of overpayment to be credited to MTA surcharge for next period (see instructions)	15	
16 Amount of overpayment to be refunded (see instructions)	16	

Schedule A – Computation of MCTD apportionment percentage (see instructions)

Average value of property (see instructions)		A MCTD	B New York State
17 Real estate owned (see instructions)	17		
18 Real estate rented (see instructions)	18	1,874,400	1,874,400
19 Inventories owned	19		
20 Tangible personal property owned (see instructions)	20	28,690	28,690
21 Tangible personal property rented (see instructions)	21		
22 Total (add lines 17 through 21 in columns A and B)	22		
23 MCTD property factor (divide line 22, column A, by line 22, column B)	23		%

Receipts from: (see instructions for lines 24 through 76)		A MCTD	B New York State
Section 210-A.2			
24 Sales of tangible personal property	24		
25 Sales of electricity	25		
26 Net gains from sales of real property	26		
Section 210-A.3			
27 Rentals of real and tangible personal property	27		
28 Royalties from patents, copyrights, trademarks, and similar intangible personal property	28		
29 Sales of rights for certain closed-circuit and cable TV transmissions of an event	29		
Section 210-A.4			
30 Sale, licensing, or granting access to digital products	30		
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
31 If this irrevocable election was made on Form CT-3 or CT-3-A, mark an X in the box (see Form CT-3-I or CT-3-A-I, line 8 instructions)			31
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see Form CT-3-I or CT-3-A-I line 8 instructions)			
Section 210-A.5(a)(2)(A)			
32 Interest from loans secured by real property	32		
33 Net gains from sales of loans secured by real property	33		
34 Interest from loans not secured by real property (QFI <input type="checkbox"/>)	34		
35 Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>)	35		
Section 210-A.5(a)(2)(B) (QFI <input type="checkbox"/>)			
36 Interest from federal debt	36		
Section 210-A.5(a)(2)(C) (QFI <input type="checkbox"/>)			
38 Interest from NYS and its political subdivisions debt	38		
39 Net gains from federal, NYS, and NYS political subdivisions debt	39		
40 Interest from other states and their political subdivisions debt	40		
41 Net gains from other states and their political subdivisions debt	41		
Section 210-A.5(a)(2)(D) (QFI <input type="checkbox"/>)			
42 Interest from asset-backed securities and other government agency debt	42		
43 Net gains from government agency debt or asset-backed securities sold through an exchange	43		
44 Net gains from all other asset-backed securities	44		
Section 210-A.5(a)(2)(E) (QFI <input type="checkbox"/>)			
45 Interest from corporate bonds	45		
46 Net gains from corporate bonds sold through broker/dealer or licensed exchange	46		
47 Net gains from other corporate bonds	47		
Section 210-A.5(a)(2)(F) (QFI <input type="checkbox"/>)			
48 Net interest from reverse repurchase and securities borrowing agreements	48		
Section 210-A.5(a)(2)(G) (QFI <input type="checkbox"/>)			
49 Net interest from federal funds	49		
Section 210-A.5(a)(2)(H) (QFI <input type="checkbox"/>)			
50 Net income from sales of physical commodities	50		
Section 210-A.5(a)(2)(I) (QFI <input type="checkbox"/>)			
51 Marked to market net gains	51		
Section 210-A.5(a)(2)(J) (QFI <input type="checkbox"/>)			
52 Interest from other financial instruments	52		
53 Net gains and other income from other financial instruments	53		

Receipts from: (continued)		A MCTD	B New York State
Section 210-A.5(b)			
54 Brokerage commissions	54		
55 Margin interest earned on behalf of brokerage accounts	55		
56 Fees for advisory services for underwriting or management of underwriting	56		
57 Receipts from primary spread of selling concessions	57		
58 Receipts from account maintenance fees	58		
59 Fees for management or advisory services	59		
60 Interest from an affiliated corporation	60		
Section 210-A.5(c)			
61 Interest, fees, and penalties from credit cards	61		
62 Service charges and fees from credit cards	62		
63 Receipts from merchant discounts	63		
64 Receipts from credit card authorizations and settlement processing	64		
65 Other credit card processing receipts	65		
Section 210-A.5(d)			
66 Receipts from certain services to investment companies	66		
Section 210-A.6			
67 Receipts from railroad and trucking business	67		
Section 210-A.6-a			
68 Receipts from the operation of vessels	68		
Section 210-A.7			
69 Receipts from air freight forwarding	69		
70 Receipts from other aviation services	70		
Section 210-A.8			
71 Advertising in newspapers or periodicals	71		
72 Advertising on television or radio	72		
73 Advertising via other means	73		
Section 210-A.9			
74 Transportation or transmission of gas through pipes	74		
Section 210-A.10			
75 Receipts from other services/activities not specified	75	17,971,022	17,971,022
Section 210-A.11			
76 Discretionary adjustments	76		
77 Total (add lines 24 through 76 in columns A and B)	77		
78 MCTD receipts factor (divide line 77, column A, by line 77, column B)	78		%
Payroll		A MCTD	B New York State
79 Wages and other compensation of employees except general executive officers.....	79	2,404,353	2,404,353
80 MCTD payroll factor (divide line 79, column A, by line 79, column B)	80		%
81 Total MCTD factors (add lines 23, 78, and 80)	81		%
82 MCTD apportionment percentage (Divide line 81 by three; if a factor is missing, see instructions. Enter here and on line 2.)	82		%

Composition of prepayments claimed on line 7 (see instructions)		Date paid	Amount
83 Mandatory first installment from Form CT-300 (see instructions)	83	3/15/2018	816
84 Second installment from Form CT-400	84		
85 Third installment from Form CT-400	85		
86 Fourth installment from Form CT-400	86		
87 Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13...	87		
88 Overpayment credited from prior years (see instructions)	88		
89 Add lines 83 through 88	89		
90 Overpayment credited from Form CT- Period	90		
91 Total prepayments (add lines 89 and 90; enter here and on line 7)	91		

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Bill Smith	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person John Doe		Signature of authorized person		Official title President	
	E-mail address of authorized person johndoe@ name of form.com		Telephone number (518) 555-2626		Date 4/15/2018	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this return		Address 315 Return Parkway		City Albany	State NY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or 45678912		Excl. code	Date 4/10/2018

See instructions for where to file.



Underpayment of Estimated Tax By a Corporation

Tax Law – Article 27, Section 1085

CT-222

All filers must enter tax period:

beginning 01/01/2018

ending 12/31/2018

Tax return filed: CT-3M

Legal name of corporation
CTEF3M222Employer identification number
002190321

Read the instructions, Form CT-222-I, before completing.

Part 1 – Annual payment

1 Enter your 2018 corporation franchise, excise, or gross receipts tax after credits or enter the 2018 metropolitan transportation business tax (MTA surcharge) (if both, use separate forms)	1	3,265
2 Multiply line 1 by 91% (.91) or, if a large corporation, 100% (1.0). Large corporations enter this amount on line 5 and skip lines 3 and 4	2	
3 Enter your 2017 corporation franchise, excise, or gross receipts tax after credits or enter the 2017 MTA surcharge ..	3	3,300
4 Enter the amount from line 101; if not using the line 9 exception, skip this line	4	
5 Annual payment. Enter the lesser of lines 2, 3, or 4. Large corporations, enter the line 2 amount.....	5	

Part 2 – Reasons for filingMark an **X** in the boxes below that apply. If any boxes are marked, you must file Form CT-222 even if you do not owe a penalty.

- 6 You are using the adjusted seasonal installment method (see instructions; complete applicable parts of Schedule A) ☐
- 7 You are using the annualized income installment method (see instructions; complete applicable parts of Schedule A)..... ☐
- 8 You are **not** a large corporation and figure your estimated tax based on the prior year's tax (the prior year cannot be a short year, and your return must have shown a tax liability). ☐
- 9 You are **not** a large corporation and figure your estimated tax by applying to the tax base on which the current year's tax was paid the facts shown on your return for, and the law applicable to, the preceding tax year, but using the rates applicable to the current year (complete Schedule B) ☒

Part 3 - Computing the underpayment – for lines 11 through 19, complete one column before going to the next column.

	A	B	C	D
10 Installment due dates (see instructions)	03/15/2018	06/15/2018	09/15/2018	12/15/2018
11 Required installments (see instructions)	816	816	816	816
12 Estimated tax timely paid or credited for each period (see instructions). For column A only, also enter the amount from this line on line 16.....	816			
13 Enter amount, if any, from line 19 of the preceding column.				
14 Add lines 12 and 13.....				
15 In column B, enter line 18, column A amount. In columns C and D, add amounts on lines 17 and 18 of the preceding column.				
16 In column A, enter the line 12 amount. For other columns, subtract line 15 from line 14. If zero or less, enter 0				
17 If the amount on line 16 is zero, subtract line 14 from line 15. Otherwise, enter 0.....				
18 Underpayment – If line 16 is less than or equal to line 11, subtract line 16 from line 11. Otherwise, go to line 19 (see instructions).....				
19 Overpayment – If line 11 is less than line 16, subtract line 11 from line 16.....				

Part 4 – Computation of the underpayment penalty (see instructions)	A First	B Second	C Third	D Fourth
20 Enter the date of payment or the 15th day of the 3rd month after the end of the tax year, whichever is earlier (mm-dd-yy) (see instructions).. Number of days:		02/15/2019	02/15/2019	02/15/2019
21 From due date of installment to the date shown on line 20				
22 On line 21 after 3/15/18 and before 4/1/18.....				
23 On line 21 after 3/31/18 and before 7/1/18.....				
24 On line 21 after 6/30/18 and before 10/1/18.....				
25 On line 21 after 9/30/18 and before 1/1/19.....				
26 On line 21 after 12/31/18 and before 4/1/19.....				
27 On line 21 after 3/31/19 and before 7/1/19.....				
28 On line 21 after 6/30/19 and before 10/1/19.....				
29 On line 21 after 9/30/19 and before 1/1/20.....				
30 On line 21 after 12/31/19 and before 3/15/20.....				
31 On line 22 ÷ 365 × %* × amount on line 18.....				
32 On line 23 ÷ 365 × %* × amount on line 18.....				
33 On line 24 ÷ 365 × %* × amount on line 18.....				
34 On line 25 ÷ 365 × %* × amount on line 18.....				
35 On line 26 ÷ 365 × %* × amount on line 18.....				
36 On line 27 ÷ 365 × %* × amount on line 18.....				
37 On line 28 ÷ 365 × %* × amount on line 18.....				
38 On line 29 ÷ 365 × %* × amount on line 18.....				
39 On line 30 ÷ 366 × %* × amount on line 18.....				
40 Add lines 31 through 39				
41 Underpayment penalty (see instructions)				
42 Add line 41, columns A through D; enter here and on your franchise tax return or MTA surcharge return				
43 Multiply line 1 by 80% (.8)				
44 Subtract line 11, column A from line 43				
45 Divide line 44 by three				

* For applicable rates, access our Web site or call the Corporation Tax Information Center (see *Need help?* in Form CT-1).

Schedule A, Part 1 – Adjusted seasonal installment method (see instructions)

Note: Use this method only if the base period percentage for any 6 consecutive months is at least 70%. Use lines 46 through 51 below to compute the base period percentage. When appropriate, in lieu of ENI, use the applicable tax base.

	A – 2015	B – 2016	C – 2017
46 Enter the period of 6 consecutive months for which the base period percentage is to be computed: ● <input type="text"/> through ● <input type="text"/>			
47 Enter the ENI for the same 6 consecutive month period in preceding periods.. ●			
48 Enter the total ENI for the entire year in preceding periods			
49 In each column, enter as a percentage the result of dividing that column's line 47 by that column's line 48.....	%	%	%
50 Add the percentages in line 49, columns A, B, and C; enter the result here	%		
51 Base period percentage: Divide line 50 by three; enter the result here	%	If 70% or higher, continue with Schedule A, line 52a.	

Enter ENI for the following:	A	B – 1st 5 months	C – 1st 8 months	D – 1st 11 months
52a Tax year beginning in 2015				
52b Tax year beginning in 2016				
52c Tax year beginning in 2017				
53 Enter the total of the amounts that enter into the computation of the business income base for 2018 for the months delineated in each column...				
Enter ENI for the following periods:		1st 6 months	1st 9 months	Entire year
54a Tax year beginning in 2015				
54b Tax year beginning in 2016				
54c Tax year beginning in 2017				
55 Divide the amount in each column on line 52a by the amount in column D on line 54a				
56 Divide the amount in each column on line 52b by the amount in column D on line 54b				
57 Divide the amount in each column on line 52c by the amount in column D on line 54c				
58 Add lines 55 through 57				
59 Divide line 58 by three				
60 Divide line 53 by line 59				
61 Figure the tax on the amount on line 60 using the instructions for your corporation's return (see instructions for MTA surcharge)				
62 Divide the amount in each of columns B and C on line 54a by the amount in column D on line 54a				
63 Divide the amount in each of columns B and C on line 54b by the amount in column D on line 54b				
64 Divide the amount in each of columns B and C on line 54c by the amount in column D on line 54c				
65 Add lines 62 through 64				
66 Divide line 65 by three				
67 Multiply the amounts in columns B and C of line 61 by columns B and C of line 66. In column D, enter the amount from line 61, column D				
68 Enter any other taxes for each payment period (see instructions)				
69 Total tax before credits (add lines 67 and 68)				
70 Enter the amount of tax credits your corporation is entitled to for the months shown in each column heading above line 52a				
71 Total tax after credits. Subtract line 70 from line 69. If zero or less, enter 0				
72 If not a large corporation, enter .91 (91%). Otherwise, enter 1.				
73 Multiply line 71 by line 72				

Schedule A, Part 2 – Annualized income installment method

	A	B	C	D
74 Annualized periods (see instructions)		1st • _____ months	1st • _____ months	1st • _____ months
75 See instructions.....		•	•	•
76 See instructions.....				
77 Annualized taxable income. Multiply line 75 by line 76				
78 Figure the tax on the line 77 amount using the instructions for your corporation's return (see instructions for MTA surcharge)		•	•	•
79 Enter any other taxes for each payment period (see instr.)		•	•	•
80 Total tax before credits (add lines 78 and 79).....		•	•	•
81 Tax credits (see instructions)		•	•	•
82 Total tax after credits. Subtract line 81 from line 80; if zero or less, enter 0.....				
83 If not a large corporation, enter .91 (91%). Otherwise, enter 1.				
84 Multiply line 82 by line 83				
85 Applicable percentage.....		50%	75%	100%
86 Multiply line 84 by line 85				

Schedule A, Part 3 – Required installment – In completing Part 3, complete one column before going to the next column.

	A	B	C	D
87 If only Schedule A, Part 1 or Part 2 is completed, enter the amount in each column from line 73 or line 86. If both parts are completed, enter the smaller of the amounts in each column from line 73 or line 86				
88 Add the amounts in all preceding columns of line 93				
89 Subtract line 88 from line 87. If zero or less, enter 0				
90 Subtract line 11, column A (MFI), from line 5. Divide the result by three and enter in each of columns B, C, and D				
91 In column C, subtract line 89, column B from line 90, column B. If zero or less, enter 0. In column D, subtract line 93, column C from line 92, column C and enter the result				
92 Add lines 90 and 91.....				
93 Required installments – For column A, enter the amount from line 11, column A (MFI). For column B, enter the smaller of line 89, column B or line 90, column B. For columns C and D, respectively, enter the smaller of line 89 or line 92. Also enter each result on line 11				

Schedule B – Line 9 exception (see instructions)

94 2017 ENI or business income (as applicable) base multiplied by 2018 ENI or business income base tax rate (as applicable)	•	94	
95 2017 capital base multiplied by 2018 capital tax rate.....	•	95	
96 Enter the amount from line 94 or 95 as applicable.....		96	
97 2017 subsidiary capital base multiplied by 2018 subsidiary capital tax rate	•	97	
98 Any other taxes (see instructions)	•	98	
99 Add lines 96, 97, and 98.....		99	
100 2017 tax credits	•	100	
101 Recomputed tax (subtract line 100 from line 99); enter here and on line 4.....		101	

Test 15

Begins on next page

[Return to Test Chart](#)



General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2018. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See instructions, Form CT-3-I, before completing return.

All filers must enter tax period:

Final return <input type="checkbox"/> Amended return <input checked="" type="checkbox"/>		beginning <input type="text" value="01-01-2018"/> ending <input type="text" value="12-31-2018"/>	
Employer identification number (EIN) <input type="text" value="002190214"/>		File number <input type="text" value="AA1"/>	Business telephone number (<input type="text" value="518"/>) <input type="text" value="555-2626"/>
Legal name of corporation <input type="text" value="CTEF37"/>		Trade name/DBA <input type="text"/>	
Mailing name (if different from legal name above) <input type="text" value="c/o"/>		State or country of incorporation <input type="text" value="NY"/>	
Mailing address number and street or PO box <input type="text" value="37 WA Harriman Campus"/>		Date of incorporation <input type="text" value="03-25-2001"/>	Foreign corporations: date began business in NYS <input type="text"/>
City <input type="text" value="Albany"/>	State <input type="text" value="NY"/>	ZIP code <input type="text" value="12227"/>	Country (if not United States) <input type="text"/>
Principal business activity in NYS <input type="text" value="Escrow Agency"/>		NAICS business code number (from NYS Pub 910) <input type="text" value="531390"/>	
If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	

A. Pay amount shown on Part 2, line 23c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)	A	Payment enclosed <input type="text"/>
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) B Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions) C <input type="checkbox"/>		
D. Do you have an interest in any partnerships? (mark an X in the appropriate box) D Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.		

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) <input type="text" value="BILL SMITH"/>	Designee's phone number (<input type="text" value="518"/>) <input type="text" value="555-2525"/>
	Designee's e-mail address <input type="text" value="billsmith@taxesdoneright.com"/>		PIN <input type="text" value="12345"/>

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

Authorized person	Printed name of authorized person <input type="text" value="John Doe"/>	Signature of authorized person <input type="text"/>	Official title <input type="text" value="President"/>
	E-mail address of authorized person <input type="text" value="johndoe@ctef37.com"/>	Telephone number (<input type="text" value="518"/>) <input type="text" value="555-2626"/>	Date <input type="text" value="04-15-2019"/>
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) <input type="text" value="Taxes Done Right"/>	Firm's EIN <input type="text" value="123456987"/>	Preparer's PTIN or SSN <input type="text" value="987654321"/>
	Signature of individual preparing this return <input type="text"/>	Address <input type="text" value="315 Return Parkway"/>	City <input type="text" value="Albany"/>
	E-mail address of individual preparing this return <input type="text" value="billsmith@taxesdoneright.com"/>	Preparer's NYTPRIN or <input type="text" value="45678912"/>	State <input type="text" value="NY"/>
		ZIP code <input type="text" value="12227"/>	Date <input type="text" value="04-15-2019"/>

See instructions for where to file.

Content of Form CT-3

Part 1 – General corporate information	Part 5 – Computation of investment capital for the current tax year
Part 2 – Computation of balance due or overpayment	Part 6 – Computation of business apportionment factor
Part 3 – Computation of tax on business income base	Part 7 – Summary of tax credits claimed
Part 4 – Computation of tax on capital base	

Part 1 – General corporate information

Section A – Qualification for preferential tax rates – If you are a corporation as identified in this section and qualify for preferential tax rates, mark an **X** in the boxes that apply to you (see instructions).

- 1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ☐ 1 ☐
- 2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ☐ 2 ☐
- 3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ☐ 3 ☐
- 4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ☐ 4 ☐
- 5 Claiming cooperative housing corporation status for the lower capital base tax rate ☐ 5 ☐
- 6 A small business eligible for the capital base tax exception ☐ 6 ☐
If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.
- 6a Total capital contributions ☐ 6a ☐
- 6b **Small business taxpayers only:** you are also a QETC ☐ 6b ☐
- 6c **Small business taxpayers only:** you are also a qualified New York manufacturer ☐ 6c ☐
- 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ☐ 7 ☐

Section B – New York State information (see instructions)

- 1 Number of New York State employees ☐ 1 ☐ 122
- 2 Wages paid to New York State employees ☐ 2 ☐ 3,500,000
- 3 Number of business establishments in New York State ☐ 3 ☐ 1
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box ☐ 4 ☐
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box ☐ 5 ☐
- 5a If you marked the line 5 box, use line 5a to report the applicable exception
number (1-4) and the amount of royalty payments ☐ 5a ☐ Number ☐ Amount ☐
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box ☐ 6 ☐

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
1120 • ☒ 1120 consolidated • ☐ 1120-REIT or 1120-RIC • ☐ 1120S • ☐ 1120F • ☐ 1120-H • ☐
- 2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:
Final federal determination • ☐ Date of determination ☐ NOL carryback • ☐ Capital loss carryback ... • ☐ 1139 • ☐ 1120X • ☐ Failure to meet investment capital holding period • ☐
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • ☐ 2a ☐
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
CT-3.1 • ☐ CT-3.2 • ☐ CT-3.3 • ☐ CT-3.4 • ☒ CT-60 • ☐ CT-225 • ☐ Other (identify): _____ • ☐
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ☐ 4 ☐ 4
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box ☐ 5 ☐
- 6 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2018 federal return? (see instructions) Yes • ☐ No • ☐
- 7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60 ☐

Part 2 – Computation of balance due or overpayment**Largest of three tax bases, minus credits**

1a	Business income base tax (from Part 3, line 20)	•	1a		
1b	Capital base tax (from Part 4, line 15; see instructions)	•	1b		
	New York receipts				
1c	Fixed dollar minimum tax (see instr)	•	1c		
2	Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2		
3	Tax credits used (from Part 7, line 2; see instructions)	•	3		
4	Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	•	4		
5					
6					
7					

Penalties and interest

8	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	8		
9	Interest on late payment (see instructions)	•	9		
10	Late filing and late payment penalties (see instructions)	•	10		
11	Total penalties and interest (add lines 8, 9, and 10)	•	11		

Voluntary gifts/contributions (see instructions)

12a	Return a Gift to Wildlife	•	12a		
12b	Breast Cancer Research and Education Fund	•	12b		
12c	Prostate Cancer Research, Detection, and Education Fund	•	12c		
12d	9/11 Memorial	•	12d		
12e	Volunteer Firefighting & EMS Recruitment Fund	•	12e		
12f	Veterans Remembrance	•	12f		
12g	Women's Cancers Education and Prevention Fund	•	12g		
12h	New York State Veterans' Homes	•	12h		
12i	Love Your Library Fund	•	12i		
12j	Lupus Education and Prevention Fund	•	12j		
12k	Military Family Relief Fund	•	12k		
13	Total voluntary gifts/contributions (add lines 12a through 12k)	•	13		
14	Total amount due (add lines 4, 11, and 13)	•	14		

Prepayments

15	Mandatory first installment from Form CT-300 (see instructions)	•	15	50,000	
16	Second installment (from Form CT-400)	•	16	25,000	
17	Third installment (from Form CT-400)	•	17	25,000	
18	Fourth installment (from Form CT-400)	•	18	25,000	
19	Payment with extension request (from Form CT-5, line 5)	•	19		
20	Overpayment credited from prior years (see instr.) Period	•	20		
21	Overpayment credited from CT-3-M Period	•	21		
22	Total prepayments (add lines 15 through 21; see instructions)	•	22		

Payment due or overpayment to be credited/refunded (see instructions)

23a	Underpayment	•	23a		
23b	Additional amount for 2019 MFI	•	23b		
23c	Balance due	•	23c		
24a	Excess prepayments	•	24a		
24b	Amount previously credited to 2019 MFI	•	24b		
24c	Overpayment	•	24c		
25	Amount of overpayment to be credited to next period	•	25		
26	Balance of overpayment available (subtract line 25 from line 24c)	•	26		
27	Amount of overpayment to be credited to Form CT-3-M	•	27		
28	Balance of overpayment to be refunded (subtract line 27 from line 26)	•	28		
29	Unused tax credits to be refunded	•	29		
30	Unused tax credits applied to next period	•	30		

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (<i>see instructions</i>)	1	500,000
2	Additions to FTI (<i>from Form CT-225, line 5</i>)	2	
3	Add lines 1 and 2	3	
4	Subtractions from FTI (<i>from Form CT-225, line 10</i>)	4	
5	Subtract line 4 from line 3	5	
6	Subtraction modification for qualified banks (<i>from Form CT-3.2, Schedule A, line 1; see instructions</i>)	6	
7	Entire net income (ENI) (<i>subtract line 6 from line 5</i>)	7	
8	Investment and other exempt income (<i>from Form CT-3.1, Schedule D, line 1</i>)	8	
9	Subtract line 8 from line 7	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (<i>from Form CT-3.1, Schedule D, line 2</i>)	10	
11	Business income (<i>add lines 9 and 10</i>)	11	
12	Addback of income previously reported as investment income (<i>from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions</i>)	12	
13	Business income after addback (<i>add lines 11 and 12</i>)	13	
14	Business apportionment factor (<i>from Part 6, line 55</i>)	14	
15	Apportioned business income after addback (<i>multiply line 13 by line 14</i>)	15	
16	Prior net operating loss conversion subtraction (<i>from Form CT-3.3, Schedule C, line 4</i>)	16	
17	Subtract line 16 from line 15	17	
18	NOL deduction (<i>from Form CT-3.4, line 6</i>)	18	
19	Business income base (<i>subtract line 18 from line 17</i>)	19	
20	Business income base tax (<i>multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions</i>)	20	

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.

Part 4 – Computation of tax on capital base (see instructions)

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	500,000,000	600,000,000	550,000,000
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets (add lines 3 and 4)	5			
6 Total liabilities	6	300,000,000	200,000,000	250,000,000
7 Total net assets (subtract line 6, column C, from line 5, column C)	7			
8 Investment capital (from Part 5, line 19; if zero or less, enter 0)	8			
9 Business capital (subtract line 8 from line 7)	9			
10 Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)	10			
11 Total business capital (add lines 9 and 10)	11			
12 Business apportionment factor (from Part 6, line 55)	12			
13 Apportioned business capital (multiply line 11 by line 12)	13			
14 New small business (if in first two tax years, mark an X in one box) Year one <input type="checkbox"/> Year two <input type="checkbox"/>				
15 Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)	15			

Part 5 – Computation of investment capital for the current tax year (see instructions)

	A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1)	16		
17 Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)	17		
18 Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)	18		
19 Total investment capital for the current year (Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)	19		

Addback of capital previously reported as investment capital

	A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)	20		

Part 6 – Computation of business apportionment factor (see instructions)Mark an **X** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor (see instr.) .. • ☐

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	• 1		•
2 Sales of electricity	• 2		•
3 Net gains from sales of real property	• 3		•
Section 210-A.3			
4 Rentals of real and tangible personal property	• 4		•
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	• 5		•
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	• 6		•
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	• 7		•
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
8 To make this irrevocable election, mark an X in the box (see instructions)	• 8		<input type="checkbox"/>
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)			
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	• 9		•
10 Net gains from sales of loans secured by real property	• 10		•
11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	• 11		•
12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	• 12		•
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)			
13 Interest from federal debt	• 13		•
14			
15 Interest from NYS and its political subdivisions debt	• 15		•
16 Net gains from federal, NYS, and NYS political subdivisions debt	• 16		•
17 Interest from other states and their political subdivisions debt	• 17		•
18 Net gains from other states and their political subdivisions debt	• 18		•
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)			
19 Interest from asset-backed securities and other government agency debt	• 19		•
20 Net gains from government agency debt or asset-backed securities sold through an exchange	• 20		•
21 Net gains from all other asset-backed securities	• 21		•
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)			
22 Interest from corporate bonds	• 22		•
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	• 23		•
24 Net gains from other corporate bonds	• 24		•
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	• 25		•
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	• 26		•
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)			
27 Net income from sales of physical commodities	• 27		•
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)			
28 Marked to market net gains	• 28		•
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)			
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)			•
29 Interest from other financial instruments	• 29		•
30 Net gains and other income from other financial instruments	• 30		•

Part 6 – Computation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing ..	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
Section 210-A.6			
44 Receipts from railroad and trucking business	44		
Section 210-A.6-a			
45 Receipts from the operation of vessels	45		
Section 210-A.7			
46 Receipts from air freight forwarding	46		
47 Receipts from other aviation services	47		
Section 210-A.8			
48 Advertising in newspapers or periodicals	48		
49 Advertising on television or radio	49		
50 Advertising via other means	50		
Section 210-A.9			
51 Transportation or transmission of gas through pipes	51		
Section 210-A.10			
52 Receipts from other services/activities not specified	52	10,000,000	10,000,000
Section 210-A.11			
53 Discretionary adjustments	53		
Total receipts			
54 Add lines 1 through 53 in columns A and B	54		

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)*

55

Enter line 55 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

- 1 Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law, Article 200 or 496, or section 195.20? (see Form CT-1; mark an **X** in one box)..... ☐ 1 Yes ☐ No ☒ X

Enter in the appropriate box below the amount of each tax credit **used** to reduce the tax due shown on Part 2, line 2, and attach the corresponding properly completed claim form. The amount of credit to enter is computed on each credit form and carried to this section.

CT-37• <input type="text"/> <input checked="" type="checkbox"/> X	CT-606• <input type="text"/> <input checked="" type="checkbox"/> X	CT-649• <input type="text"/> <input type="checkbox"/>
CT-40• <input type="text"/> <input type="checkbox"/>	CT-607• <input type="text"/> <input type="checkbox"/>	CT-650• <input type="text"/> <input type="checkbox"/>
CT-41• <input type="text"/> <input type="checkbox"/>	CT-611• <input type="text"/> <input type="checkbox"/>	DTF-621• <input type="text"/> <input type="checkbox"/>
CT-43• <input type="text"/> <input type="checkbox"/>	CT-611.1• <input type="text"/> <input type="checkbox"/>	DTF-622• <input type="text"/> <input type="checkbox"/>
CT-44• <input type="text"/> <input type="checkbox"/>	CT-611.2• <input type="text"/> <input type="checkbox"/>	DTF-624• <input type="text"/> <input type="checkbox"/>
CT-46• <input type="text"/> <input type="checkbox"/>	CT-612• <input type="text"/> <input type="checkbox"/>	DTF-630• <input type="text"/> <input type="checkbox"/>
CT-47• <input type="text"/> <input type="checkbox"/>	CT-613• <input type="text"/> <input type="checkbox"/>	Other credits • <input type="text"/> <input type="checkbox"/>
CT-236• <input type="text"/> <input type="checkbox"/>	CT-631• <input type="text"/> <input type="checkbox"/>	
CT-238• <input type="text"/> <input checked="" type="checkbox"/> X	CT-633• <input type="text"/> <input type="checkbox"/>	
CT-239• <input type="text"/> <input type="checkbox"/>	CT-634• <input type="text"/> <input type="checkbox"/>	
CT-241• <input type="text"/> <input type="checkbox"/>	CT-635• <input type="text"/> <input type="checkbox"/>	
CT-242• <input type="text"/> <input type="checkbox"/>	CT-636• <input type="text"/> <input type="checkbox"/>	
CT-243• <input type="text"/> <input type="checkbox"/>	CT-637• <input type="text"/> <input type="checkbox"/>	
CT-246• <input type="text"/> <input type="checkbox"/>	CT-638• <input type="text"/> <input type="checkbox"/>	
CT-248• <input type="text"/> <input type="checkbox"/>	CT-639• <input type="text"/> <input type="checkbox"/>	
CT-249• <input type="text"/> <input type="checkbox"/>	CT-640• <input type="text"/> <input type="checkbox"/>	
CT-250• <input type="text"/> <input type="checkbox"/>	CT-641• <input type="text"/> <input type="checkbox"/>	
CT-261• <input type="text"/> <input type="checkbox"/>	CT-642• <input type="text"/> <input type="checkbox"/>	
CT-501• <input type="text"/> <input type="checkbox"/>	CT-643• <input type="text"/> <input type="checkbox"/>	
CT-601• <input type="text"/> <input type="checkbox"/>	CT-644• <input type="text"/> <input type="checkbox"/>	
CT-602• <input type="text"/> <input type="checkbox"/>	CT-645• <input type="text"/> <input type="checkbox"/>	
CT-603• <input type="text"/> <input type="checkbox"/>	CT-646• <input type="text"/> <input type="checkbox"/>	
CT-604• <input type="text"/> <input checked="" type="checkbox"/> X	CT-647• <input type="text"/> <input type="checkbox"/>	
CT-605• <input type="text"/> <input type="checkbox"/>	CT-648• <input type="text"/> <input type="checkbox"/>	

- 2 Total tax credits claimed above (enter here and on Part 2, line 3; attach appropriate form for each credit claimed)• **2** ☒
- 3 Total tax credits claimed that are refund eligible (see instructions)• **3** ☒

- 4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box• **4a** ☐
- 4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an **X** in the box• **4b** ☐
- 4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an **X** in the box• **4c** ☐

Schedule B – New members included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

Schedule C – Former members not included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

**Servicing Mortgages Credit**

Tax Law – Article 9-A, Section 210-B.10

CT-37

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF37	Employer identification number (EIN) 002190214
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Attach to Form CT-3 or CT-3-A.

Computation of credit available for use (see instructions)

1	Servicing mortgages credit (from your state of New York mortgage agency (SONYMA) letter)	1	38,000
2	Tax due before credits (see instructions)	2	
3	Tax credits claimed before this credit (if none, enter 0; see instructions)	3	
4	Tax after application of all other credits (subtract line 3 from line 2)	4	
5	Fixed dollar minimum tax (see instructions)	5	
6	Limitation on credit to be used this period (subtract line 5 from line 4; if line 4 is less than line 5, enter 0) ...	6	
7	Credit to be used this year (enter the lesser of line 1 or line 6; transfer this amount to your franchise tax return) ..	7	

Instructions**General information**

Tax Law, Article 9-A, section 210-B.10(a) provides a tax credit to every taxpayer that has entered into a contract with the state of New York mortgage agency (SONYMA) to service mortgages acquired by such agency according to the state of New York mortgage agency act. The servicing mortgages credit is available to taxpayers subject to tax under Article 9-A.

The credit may not reduce the tax due below the fixed dollar minimum tax. Any amount not used in the current tax year may **not** be refunded, credited as an overpayment, or carried forward.

The amount of credit allowed for the current year is allocated by SONYMA who supplies a letter stating the amount allowable.

Corporate partners

Since there is no provision in Tax Law Article 22 for the credit, corporate partners may not receive the credit as a pass through from a partnership.

Combined filers

Qualification for credits, including any limitations, are determined separately for each of the members of the combined group, and are not determined on a combined basis, except as otherwise provided. However, credits are to be applied against the combined tax of the group. To the extent that Article 9-A section 210-B limits this credit to the fixed dollar minimum tax amount, the fixed dollar minimum amount that is attributable to the designated agent of the combined group is the fixed dollar minimum amount.

Line instructions

Line 2 – Enter the amount from Form CT-3 or Form CT-3-A, Part 2, line 2 **plus** any net recaptured tax credits.

Line 3 – If you are applying more than one credit against the current year's franchise tax, enter the total amount of such credits being applied before the servicing mortgages credit. You must apply certain credits before the servicing mortgages credit. See Form CT-600-I, *Instructions for Form CT-600, Ordering of Corporation Tax Credits*, for the correct order of credits. If the servicing mortgages credit is the only credit that is being applied against the current year's franchise tax, enter **0**.

If you are included in a combined return, include any amount of tax credit(s) being claimed by other members of the combined group, including the servicing mortgage credit that you want to apply before the credit claimed on this form.

Line 5 – Enter the amount from Form CT-3 or Form CT-3-A, Part 2, line 1c.

Need help? and Privacy notification

See Form CT-1, *Supplement to Corporation Tax Instructions*.



Claim for Rehabilitation of Historic Properties Credit

Tax Law – Articles 9-A and 33

CT-238

All filers must enter tax period:

beginning 01/01/2018 ending 12/31/2018

Legal name of corporation CTEF37	Employer identification number (EIN) 002190214
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Attach to Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) Yes • ☒ No ☐

C corporations

If Yes, complete Parts 1 and 2, and if applicable, Part 3.

If No, and you are claiming this credit as a corporate partner, complete Part 1 (lines 2 through 7), Parts 2 and 4, and if applicable, Part 3.

New York S corporations

If Yes, complete Part 1 (lines 1 through 6).

If No, and you are claiming this credit as a corporate partner, complete Part 1 (lines 2 through 6) and Part 4.

Part 1 – Certified historic structure information and credit amounts (attach additional sheets as necessary; see instructions)**Schedule A – Certified historic structure information**

Property	A Address of certified historic structure	B Project number	C Date of completion
1	37 WA Harriman Campus Albany, NY 12227	36258JUT349	05-18-2016
2			
3			

Schedule B – Certified historic structure credit amounts

Property	A – Qualified rehabilitation expenditures	B – Multiply column A by 20% (.2)	C – Enter the lesser of column B or \$5,000,000
1	400,000		
2			
3			
Total from additional sheet(s), if any.....			

1	Total of column C amounts.....	1	
2	Rehabilitation of historic properties credit from partnership(s) (from line 24; see instructions)	2	
3	Subtotal (add lines 1 and 2).....	3	
4	Unused rehabilitation of historic properties credit carried over from previous tax years	4	20,000
5	Total rehabilitation of historic properties credit (add lines 3 and 4; New York S corporations, see instructions) ...	5	
6	Rehabilitation of historic properties credit recapture (from line 23; New York S corporations, see instructions) •	6	
7	Total rehabilitation of historic properties credit available (see instructions).....	7	

Part 2 – Computation of rehabilitation of historic properties credit used or carried forward (New York S corporations do not complete this section)

8	Tax due before credits (see instructions).....	8	
9	Tax credits claimed before rehabilitation of historic properties credit (see instructions).....	9	
10	Subtract line 9 from line 8.....	10	
11	Tax limitation (see instructions)	11	
12	Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0)	12	
13	Credit used this year (see instructions)	13	
14	Unused credit (subtract line 13 from line 7)	14	0
15	Credit amount available for refund or overpayment (enter the lesser of line 3 or line 14).....	15	
16	Credit to be refunded (limited to the amount on line 15; enter here and on your franchise return).....	16	
17	Credit to be applied as an overpayment to next year's tax (subtract line 16 from line 15; enter here and on your franchise tax return)	17	
18	Credit to be carried forward (subtract line 15 from line 14)	18	

Part 3 – Computation of rehabilitation of historic properties credit recapture *(see instructions)*

19	Federal recapture amount on New York property.....	•	19		
20	Amount of federal credit on New York property originally allowed	•	20		
21	Divide line 19 by line 20 <i>(carry result to four decimal places)</i>		21		
22	Amount of New York credit originally allowed <i>(see instructions)</i>	•	22		
23	New York recapture amount <i>(multiply line 22 by line 21; enter here and on line 6)</i>	•	23		

Part 4 – Partnership information *(attach additional sheets as necessary)*

Name of partnership	Partnership's EIN	Project number	Credit amount allocated	
	•		•	
	•		•	
	•		•	
	•		•	
Total from additional sheet(s), if any.....			•	
24 Total credit amount allocated from partnership(s) (enter here and on line 2)		24		

**Claim for QEZE Tax Reduction Credit****CT-604**Tax Law – Article 1, Section 16; Article 9-A, Section 210-B.6;
and Article 33, Section 1511(s)**Note:** You must file all pages (1 through 7) with your return. All taxpayers must complete the information below and then complete either Section 1 (pages 1 through 3) or Section 2 (pages 5 through 7). Do not complete both sections.

All filers must enter tax period: beginning 01/01/2018 ending 12/31/2018

Legal name of corporation CTEF37	Employer identification number (EIN) 002190214
Name of empire zone(s) Buffalo	

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, or CT-33-A.

Mark an X in the appropriate box when answering Yes or No questions.Are you a clean energy enterprise (CEE)? Yes ☐ No ☒Are you a QEZE first certified between August 1, 2002 and March 31, 2005, that conducts its operations on real property it owns or leases that is located in an empire zone (EZ) and that is subject to a BCA executed prior to January 1, 2006? Yes ☐ No ☒**Section 1 – For QEZE first certified prior to April 1, 2005** (see Important information in the instructions)

Date of first certification by Empire State Development (mm-dd-yy; attach copies of all Certificates of Eligibility, including retention certificates) 06-10-2004

Schedule A – Employment test for QEZE first certified prior to April 1, 2005 (see instructions)**Part 1 – EZ employment** – Computation of the employment number within all EZs for the current tax year and in the five-year base period: Include employees within all EZs even if you are not certified in all of those zones (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total		
Number of full-time employees within all EZs	28	30	30	34			
1 Current tax year employment number within all EZs (do not round; see instructions) 1							
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total	
a	Number in base year 1	12-03	12	12	14	14	
b	Number in base year 2	12-02	8	10	10	12	
c	Number in base year 3						
d	Number in base year 4						
e	Number in base year 5						
f	Total number of full-time employees within all EZs in the base period						
2 Base period employment number within all EZs (do not round; see instructions) 2							

3 Does the amount on line 1 equal or exceed the amount on line 2? (see instructions) **3** Yes ☒ No ☐**Part 2 – New York State employment outside all EZs** – Computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and in the five-year base period (see instructions)

Current tax year employment number	March 31	June 30	September 30	December 31	Total		
Number of full-time employees inside New York State and outside all EZs	106	120	140	160			
4 Current tax year employment number inside New York State and outside all EZs (do not round) 4							
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total	
a	Number in base year 1	12-03	80	85	90	90	
b	Number in base year 2	12-02	70	75	80	80	
c	Number in base year 3						
d	Number in base year 4						
e	Number in base year 5						
f	Total number of full-time employees inside New York State and outside all EZs in the base period						
5 Base period employment number inside New York State and outside all EZs (do not round) 5							

6 Does the amount on line 4 equal or exceed the amount on line 5? (see instructions) **6** Yes ☒ No ☐

Schedule B – Computation of test year employment number within the EZs in which you are certified

Test year 09-01 to 12-01 (mm-yy)	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs			20	40	60
7 Test year employment number within the EZs in which you are certified (see instructions)	7				

Schedule C – Employment increase factor (see instructions)

8 Current tax year employment number within the EZs in which you are certified (see instructions)	8	
9 Test year employment number within the EZs in which you are certified (from line 7).....	9	
10 Subtract line 9 from line 8.....	10	
11 Divide line 10 by line 9 (carry result to four decimal places; if line 9 is zero and line 8 is greater than zero, enter 1.0 here)...	11	
12 Divide line 10 by 100 (carry result to four decimal places)	12	
13 Employment increase factor (enter the greater of line 11 or 12, but not more than 1.0; also enter on line 21)....	13	

Schedule D – Zone allocation factor (see instructions)

	A EZ	B New York State
14 Average value of property (see instructions)	14 1,500,000	3,500,000
15 EZ property factor (divide line 14, column A by line 14, column B; carry result to four decimal places)	15	
16 Wages and other compensation of employees, excluding general executive officers (see instructions).....	16 1,500,000	3,500,000
17 EZ payroll factor (divide line 16, column A by line 16, column B; carry result to four decimal places)	17	
18 Total EZ factors (add lines 15 and 17)	18	
19 Zone allocation factor (divide line 18 by two; carry result to four decimal places; enter here and on line 22)	19	

(continued)

Schedule E – QEZE tax reduction credit (New York S corporations do not complete Schedule E; see instructions)**Part 1 – Computation of QEZE tax reduction credit**

20	Tax year of the business tax benefit period <u>14</u> ; benefit period factor (from table below).....	20	
21	Employment increase factor (from line 13)	21	
22	Zone allocation factor (from line 19)	22	
23	Tax factor (see instructions)	23	
24	QEZE tax reduction credit (multiply line 20 by line 21 by line 22 by line 23)	24	

Part 2 – Application of QEZE tax reduction credit (see instructions)

25	Enter your franchise tax before credits (see instructions)	25	
26	Tax credits claimed before the QEZE tax reduction credit (if applying multiple credits on your franchise tax return, see instructions)	26	0
27	Subtract line 26 from line 25.....	27	
28	Enter appropriate tax: Article 9-A – If line 19 equals 1.0, enter 0. If line 19 is less than 1.0, see instructions Article 33 – Enter 250 Article 33 combined – Multiply number of taxable filers in combined group by 250.....	28	
29	Credit limitation (subtract line 28 from line 27)	29	
30	QEZE tax reduction credit used (see instructions)	30	

Benefit period factor table*			
Tax year of benefit period	Benefit period factor **	Tax year of benefit period	Benefit period factor **
1 - 10	1.0	13	0.4
11	0.8	14	0.2
12	0.6	15	0.0

* For taxpayers first certified prior to April 1, 2005, the QEZE tax reduction credit is generally available for up to 14 years for taxpayers that continue to qualify.

**For an owner of a qualified investment project or a significant capital investment project, the benefit period factor will be 1.0 during the entire business tax benefit period.

Find the tax year of your business tax benefit period. Enter the benefit period factor for that year (from *Benefit period factor table*) on line 20.

Schedule F – Related entities

List the names and EINs of any related business entities. Attach additional sheets if necessary.
See *Related persons* in the instructions to determine if an entity is related.

Name	EIN

Schedule G – Valid business purpose for QEZE first certified prior to August 1, 2002 (see instructions)

If you are claiming that the QEZE was formed for a valid business purpose, mark an **X** in the box and attach a notarized statement describing in detail how your QEZE meets the valid business purpose test. ☐

Claim for QEZE Tax Reduction Credit**Section 2 – For QEZE first certified on or after April 1, 2005** (see Important information in the instructions)

Note: You must file all pages (1 through 7) with your return. All taxpayers must complete the information above Section 1 on page 1 and then complete either Section 1 (pages 1 through 3) or Section 2 (pages 5 through 7). Do not complete both sections.

All filers must enter tax period: beginning ending

Legal name of corporation	Employer identification number (EIN)
<input type="checkbox"/> Name of empire zone(s)	

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, or CT-33-A.

Date of first certification by Empire State Development (mm-dd-yy; attach copies of all Certificates of Eligibility, including retention certificates)

Schedule H – Employment test for QEZE first certified on or after April 1, 2005 (see instructions)

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and in the four-year base period: Include employees within all EZs even if you are not certified in all of those zones (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total	
Number of full-time employees within all EZs						
31 Current tax year employment number within all EZs (do not round; see instructions) 31						
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1					
b	Number in base year 2					
c	Number in base year 3					
d	Number in base year 4					
e	Total number of full-time employees within all EZs in the base period					
32 Base period employment number within all EZs (do not round; see instructions) 32						

33 Does the amount on line 31 **exceed** the amount on line 32? (see instructions) **33** Yes ☐ No ☐

Part 2 – New York State employment – Computation of the employment number in New York State for the current tax year and in the four-year base period (see instructions)

Current tax year employment number	March 31	June 30	September 30	December 31	Total	
Number of full-time employees in New York State						
34 Current tax year employment number in New York State (do not round) 34						
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1					
b	Number in base year 2					
c	Number in base year 3					
d	Number in base year 4					
e	Total number of full-time employees in New York State in the base period					
35 Base period employment number in New York State (do not round) 35						

36 Does the amount on line 34 **exceed** the amount on line 35? (see instructions) **36** Yes ☐ No ☐

Schedule I – Computation of test year employment number within the EZs in which you are certified

Test year _____ to _____ (mm-yy)	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs					
37 Test year employment number within the EZs in which you are certified (<i>see instructions</i>)	• 37				

Schedule J – Employment increase factor (*see instructions*)

38 Current tax year employment number within the EZs in which you are certified (<i>see instructions</i>)	• 38	
39 Test year employment number within the EZs in which you are certified (<i>from line 37</i>)	39	
40 Subtract line 39 from line 38.....	40	
41 Divide line 40 by line 39 (<i>carry result to four decimal places; if line 39 is zero and line 38 is greater than zero, enter 1.0 here</i>) ...	41	
42 Divide line 40 by 100 (<i>carry result to four decimal places</i>)	42	
43 Employment increase factor (<i>enter the greater of line 41 or 42, but not more than 1.0; also enter on line 51</i>)	43	

Schedule K – Zone allocation factor (*see instructions*)

	A EZ		B New York State	
44 Average value of property (<i>see instructions</i>)	44			
45 EZ property factor (<i>divide line 44, column A by line 44, column B; carry result to four decimal places</i>)	45			
46 Wages and other compensation of employees, excluding general executive officers (<i>see instructions</i>).....	46			
47 EZ payroll factor (<i>divide line 46, column A by line 46, column B; carry result to four decimal places</i>)	47			
48 Total EZ factors (<i>add lines 45 and 47</i>)	48			
49 Zone allocation factor (<i>divide line 48 by two; carry result to four decimal places; enter here and on line 52</i>)	49			

(continued)

Schedule L – QEZE tax reduction credit *(New York S corporations do not complete Schedule L; see instructions)*

Part 1 – Computation of QEZE tax reduction credit

50	Tax year of the business tax benefit period _____; benefit period factor (see instructions)	50	
51	Employment increase factor (from line 43)	51	
52	Zone allocation factor (from line 49)	52	
53	Tax factor (see instructions)	53	
54	QEZE tax reduction credit (multiply line 50 by line 51 by line 52 by line 53)	54	

Part 2 – Application of QEZE tax reduction credit (see instructions)

55	Enter your franchise tax before credits (<i>see instructions</i>)	•	55		
56	Tax credits claimed before the QEZE tax reduction credit (<i>if applying multiple credits on your franchise tax return, see instructions</i>).....	•	56		
57	Subtract line 56 from line 55.....	•	57		
58	Enter appropriate tax: Article 9-A – If line 49 equals 1.0, enter 0 . If line 49 is less than 1.0, see instructions Article 33 – Enter 250 Article 33 combined – Multiply number of taxable filers in combined group by 250.....	•	58		
59	Credit limitation (<i>subtract line 58 from line 57</i>)	•	59		
60	QEZE tax reduction credit used (<i>see instructions</i>).....	•	60		

Schedule M – Related entities

List the names and EINs of any related business entities. Attach additional sheets if necessary. See *Related persons* in the instructions to determine if an entity is related.

[illegible]

**Claim for QEZE Credit for Real Property Taxes****CT-606**

Tax Law - Article 1, Section 15

Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information below and then complete either Section 1 (pages 1 through 3) or Section 2 (pages 5 through 8). Do not complete both sections.

All filers must enter tax period: beginning 01/01/2018 ending 12/31/2018

Legal name of corporation CTEF37	Employer identification number (EIN) 002190214
Name of empire zone(s) Buffalo	

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, or CT-33-A.

Mark an X in the appropriate box when answering Yes or No questions.Are you a clean energy enterprise (CEE)? Yes ☒ No ☐Are you a QEZE first certified between August 1, 2002 and March 31, 2005, that conducts its operations on real property it owns or leases that is located in an empire zone (EZ) and that is subject to a BCA executed prior to January 1, 2006? Yes ☒ No ☐**Section 1 – For QEZE first certified prior to April 1, 2005** (see Important information in the instructions)

Date of first certification by Empire State Development (mm-dd-yy; attach copies of all certificates of eligibility, including retention certificates) 6-10-2004

Schedule A – Employment test for QEZE first certified prior to April 1, 2005 (see instructions)**Part 1 – EZ employment** – Computation of the employment number within all EZs for the current tax year and in the five-year base period: Include employees within all EZs even if you are not certified in all of those zones (see instructions).

Current tax year employment number		March 31	June 30	September 30	December 31	Total	
Number of full-time employees within all EZs		28	30	30	34		
1 Current tax year employment number within all EZs (do not round; see instructions)						1	
Base period employment number		Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	12-03	12	12	14	14	
b	Number in base year 2	12-02	8	10	10	12	
c	Number in base year 3						
d	Number in base year 4						
e	Number in base year 5						
f Total number of full-time employees within all EZs in the base period							
2 Base period employment number within all EZs (do not round; see instructions)						2	

3 Does the amount on line 1 equal or exceed the amount on line 2? (see instructions)..... 3 Yes ☒ No ☐**Part 2 – New York State employment outside all EZs** – Computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and in the five-year base period (see instructions)

Current tax year employment number		March 31	June 30	September 30	December 31	Total	
Number of full-time employees inside New York State and outside all EZs		106	120	140	160		
4 Current tax year employment number inside New York State and outside all EZs (do not round)						4	
Base period employment number		Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	12-03	80	85	90	90	
b	Number in base year 2	12-02	70	75	80	80	
c	Number in base year 3						
d	Number in base year 4						
e	Number in base year 5						
f Total number of full-time employees inside New York State and outside all EZs in the base period							
5 Base period employment number inside New York State and outside all EZs (do not round)						5	

6 Does the amount on line 4 equal or exceed the amount on line 5? (see instructions)..... 6 Yes ☒ No ☐

Schedule B – Computation of test year employment number within the EZs in which you are certified

Test year <u>09-01</u> to <u>12-01</u> (mm-yy)	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs			20	40	
7 Test year employment number within the EZs in which you are certified (see instructions; also enter on line 9) •				7	

Schedule C – Employment increase factor (see instructions)

8 Current tax year employment number within the EZs in which you are certified (see instructions) •	8	30.5
9 Test year employment number within the EZs in which you are certified (from line 7) •	9	
10 Subtract line 9 from line 8 •	10	
11 Divide line 10 by line 9 (carry result to four decimal places; if line 9 is zero and line 8 is greater than zero, enter 1.0 here) •	11	
12 Divide line 10 by 100 (carry result to four decimal places) •	12	
13 Employment increase factor (enter the greater of line 11 or 12, but not more than 1.0; also enter on line 15) •	13	

Schedule D – Computation of QEZE credit for real property taxes for QEZE first certified prior to April 1, 2005

14 Tax year of the business tax benefit period <u>14</u> ; benefit period factor (from table below) •	14	
15 Employment increase factor (from line 13) •	15	
16 Eligible real property taxes (see instructions) •	16	157,750
17 QEZE credit for real property taxes (multiply line 14 by line 15 by line 16) •	17	
18 Recapture of QEZE credit for real property taxes (from Worksheet A on page 5 of instructions) •	18	
19 QEZE credit for real property taxes after recapture (subtract line 18 from line 17; see instructions) •	19	
20 QEZE credit for real property taxes limitation (see instructions, do not enter zero) •	20	10,000
21 QEZE credit for real property taxes allowed (see instructions) •	21	

Benefit period factor table*			
Tax year of benefit period	Benefit period factor**	Tax year of benefit period	Benefit period factor**
1 - 10	1.0	13	0.4
11	0.8	14	0.2
12	0.6	15	0.0

* The QEZE credit for real property taxes is generally available for up to 14 years for taxpayers that continue to qualify.

** For an owner of a qualified investment project or a significant capital investment project, the benefit period factor will be 1.0 during the entire business tax benefit period.

Find the tax year of your business tax benefit period (enter a number from 1 to 15 for your benefit period). Enter the benefit period factor for that year (from *Benefit period factor table*) on line 14.

(continued)

Schedule E – Application of QEZE credit for real property taxes (New York S corporations do not complete Schedule E)

22	Enter your franchise tax <i>(see instructions)</i>	22	
23	Tax credits claimed before the QEZE credit for real property taxes <i>(if applying multiple credits on your franchise tax return, see instructions)</i>	23	
24	Subtract line 23 from line 22.....	24	
25	Enter appropriate tax: Article 9-A – Enter the fixed dollar minimum tax from Form CT-3 or the designated agent's fixed dollar minimum tax from Form CT-3-A Article 33 – Enter 250 Article 33 combined – Enter the sum of lines 4 and 12 from Form CT-33-A.....	25	
26	Credit limitation <i>(subtract line 25 from line 24; if less than zero, enter 0)</i>	26	
27	QEZE credit for real property taxes to be used this period <i>(see instructions)</i>	27	
28	Unused QEZE credit for real property taxes <i>(subtract line 27 from line 21)</i>	28	0
29	Amount of unused credit on line 28 to be refunded <i>(see instructions)</i>	29	
30	Amount of unused, nonrefunded credit to be credited as an overpayment to next year's tax <i>(subtract line 29 from line 28; see instructions)</i>	30	

Schedule F – Related entities

List the names and EINs of any related business entities. Attach additional sheets if necessary. See *Related persons* on page 1 of the instructions to determine if an entity is related.

[illegible]**Schedule G – Valid business purpose for QEZE's first certified prior to August 1, 2002** (see instructions)

If you are claiming that the QEZE was formed for a valid business purpose, mark an **X** in the box and attach a notarized statement describing in detail how your QEZE meets the valid business purpose test. ☐

Claim for QEZE Credit for Real Property Taxes**Section 2 – For QEZE first certified on or after April 1, 2005** (see Important information in the instructions)

Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information above Section 1 on page 1 and then complete either Section 1 (pages 1 through 3) or Section 2 (pages 5 through 8). Do not complete both sections.

All filers must enter tax period: beginning ending

Legal name of corporation	Employer identification number (EIN)
• Name of empire zone(s): Indicate whether each zone is a development zone (DZ) or investment zone (IZ) (attach additional sheets if necessary).	

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, or CT-33-A.

Date of first certification by Empire State Development (mm-dd-yy; attach copies of all certificates of eligibility, including retention certificates) •

Year of the business tax benefit period (see instructions)

Schedule H – Employment test for QEZE first certified on or after April 1, 2005 (see instructions)

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and in the four-year base period: Include employees within all EZs even if you are not certified in all of those zones (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total	
Number of full-time employees within all EZs						
31 Current tax year employment number within all EZs (do not round; see instructions) • 31						
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1					
b	Number in base year 2					
c	Number in base year 3					
d	Number in base year 4					
e	Total number of full-time employees within all EZs in the base period					
32 Base period employment number within all EZs (do not round; see instructions) • 32						

33 Does the amount on line 31 **exceed** the amount on line 32? (see instructions) **33** Yes ☐ No ☐

Part 2 – New York State employment – Computation of the employment number inside New York State for the current tax year and in the four-year base period (see instructions)

Current tax year employment number	March 31	June 30	September 30	December 31	Total	
Number of full-time employees in New York State						
34 Current tax year employment number in New York State (do not round) • 34						
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1					
b	Number in base year 2					
c	Number in base year 3					
d	Number in base year 4					
e	Total number of full-time employees in New York State in the base period					
35 Base period employment number in New York State (do not round) • 35						

36 Does the amount on line 34 **exceed** the amount on line 35? (see instructions) **36** Yes ☐ No ☐

Schedule I – Computation of net new employment

37	Current year employment number in the EZs in which you are certified (<i>see instructions</i>)	•	37	
38	Base period employment number in the EZs in which you are certified (<i>see instructions</i>)	•	38	
39	Net new employment number (<i>subtract line 38 from 37</i>)	•	39	

Schedule J – DZ employment increase factor (*Complete Schedule J if you are certified in one or more zones and any of these zones is a DZ, and you are not a manufacturer.*)

Net new employees (from line 39)	DZ employment increase factor
1 to 10.....	0.25
11 to 49.....	0.50
50 to 75.....	0.75
76 and above.....	New employees (from line 39) divided by 100. This number cannot exceed 1.0

40	DZ employment increase factor from table above.....	•	40	
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Schedule K – Employee information

Enter name, social security number, employee's zone location and wage and benefit information for all new employees included in the net new employment number on line 39 upon which this claim is based. Attach additional sheets if necessary.

A Employee's name	B Employee's social security number	C Employee's zone location (<i>see instructions</i>)	D Total wages, health benefits, and retirement benefits	E Eligible wages, health benefits, and retirement benefits included in column D (<i>enter no more than \$40,000 per employee</i>)

Total from column E of any additional sheet(s).....

41	Total eligible wages, health benefits, and retirement benefits (<i>add column E amounts; see instructions</i>) ...	•	41	
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(continued)

Schedule L – Computation of credit for QEZE certified in DZs *(see instructions)*

42 Eligible wages, health benefits, and retirement benefits from line 41	42		
43 25% (.25) factor.....	43		.25
44 DZ employment increase factor from line 40	44		
45 QEZE credit for real property taxes for QEZE certified in DZs <i>(multiply line 42 by line 43 by line 44)</i> •	45		

Schedule M – Computation of QEZE credit for real property taxes for manufacturers and QEZE certified only in an IZ *(see instructions)*

46 Eligible wages, health benefits, and retirement benefits from line 41	46		
47 25% (.25) factor.....	47		.25
48 QEZE credit for real property taxes <i>(multiply line 46 by line 47)</i> •	48		

Schedule N – QEZE credit for real property taxes

49 QEZE credit from line 45 or line 48..... •	49		
50 Capital investment amount <i>(from line 65 or 66)</i>	50		
51 Enter the greater of line 49 or line 50..... •	51		
52 Eligible real property taxes <i>(attach documentation)</i>	52		
53a Enter the lesser of line 51 or line 52..... •	53a		
53b If certified on or after April 1, 2009, multiply line 53a by 75% (.75) and enter the result. If certified prior to April 1, 2009, make no entry..... •	53b		
54 Recapture of QEZE credit for real property taxes <i>(see instructions)</i>	54		
55 QEZE credit for real property taxes after recapture <i>(subtract line 54 from line 53a or 53b; see instructions)</i> •	55		

Schedule O – Application of QEZE credit for real property taxes *(New York S corporations do not complete Schedule O)*

56 Enter your franchise tax <i>(see instructions)</i>	56		
57 Tax credits claimed before the QEZE credit for real property taxes <i>(if applying multiple credits on your franchise tax return, see instructions)</i>	57		
58 Subtract line 57 from line 56	58		
59 Enter appropriate tax: Article 9-A – Enter the fixed dollar minimum tax from Form CT-3 or the designated agent's fixed dollar minimum tax from Form CT-3-A Article 33 – Enter 250 Article 33 combined – Enter the sum of lines 4 and 12 from Form CT-33-A	59		
60 Credit limitation <i>(subtract line 59 from line 58; if less than zero, enter 0)</i> •	60		
61 QEZE credit for real property taxes to be used this period <i>(see instructions)</i> •	61		
62 Unused QEZE credit for real property taxes <i>(subtract line 61 from line 55)</i> •	62		
63 Amount of unused credit on line 62 to be refunded <i>(see instructions)</i>	63		
64 Amount of unused, nonrefunded credit to be credited as an overpayment to next year's tax <i>(subtract line 63 from line 62; see instructions)</i>	64		

(continued)

Schedule P – Related entities

List the names and EINs of any related business entities. Attach additional sheets if necessary.
See *Related persons* on page 1 of the instructions to determine if an entity is related.

Name	EIN

Schedule Q – Capital investment amount *(complete only Part 1 or Part 2; see instructions)***Part 1 – Capital investment amount for QEZEes certified in DZs**

A Address of property	B Name of zone (if applicable)	C Cost or other basis attributable to construction, expansion, or rehabilitation of property (see instructions)	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use (see instructions)	F Multiply column D by column E

Total from column F of any additional schedules.....

65 Total (add column F amounts; enter here and on line 50; see instructions) • **65**

Part 2 – Capital investment amount for QEZEes certified only in IZs or for manufacturers *(see instructions)*

A Address of property	B Name of zone (if applicable)	C Cost or other basis (see instructions)	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use (see instructions)	F Percentage of column C attributable to construction, rehabilitation, or expansion of the building (if 50% or more enter 100%)	G Multiply column D by the greater of column E or column F

Total from column G of any additional schedules.....

66 Total (add column G amounts; enter here and on line 50; see instructions) • **66**

Test 16

Begins on next page

[Return to Test Chart](#)



General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2018. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See instructions, Form CT-3-I, before completing return.

All filers must enter tax period:

Final return <input type="checkbox"/> Amended return <input type="checkbox"/>		beginning <input type="text" value="01-01-2018"/> ending <input type="text" value="12-31-2018"/>	
Employer identification number (EIN) 002190215		File number AA1	Business telephone number (518) 555-2626
Legal name of corporation CTEF246		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation NY	
Mailing address number and street or PO box 246 WA HARRIMAN CAMPUS		Date of incorporation 03-25-2001	Foreign corporations: date began business in NYS
City ALBANY	State NY	ZIP code 12227	Country (if not United States)
Principal business activity in NYS TRADE		NAICS business code number (from NYS Pub 910) 722511	
If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	

A. Pay amount shown on Part 2, line 23c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)		Payment enclosed	
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) B Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions) C	
D. Do you have an interest in any partnerships? (mark an X in the appropriate box) D Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.	

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) BILL SMITH	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person JOHN DOE	Signature of authorized person	Official title PRESIDENT
	E-mail address of authorized person john.doe@ctef246.com	Telephone number (518) 555-2626	Date 04-15-2019
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's EIN 123456987	Preparer's PTIN or SSN 987654321
	Signature of individual preparing this return	Address 315 RETURN PARKWAY	City ALBANY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	State NY
		or	Excl. code
			Date 04-15-2019

See instructions for where to file.

Content of Form CT-3

Part 1 – General corporate information	Part 5 – Computation of investment capital for the current tax year
Part 2 – Computation of balance due or overpayment	Part 6 – Computation of business apportionment factor
Part 3 – Computation of tax on business income base	Part 7 – Summary of tax credits claimed
Part 4 – Computation of tax on capital base	

Part 1 – General corporate information

Section A – Qualification for preferential tax rates – If you are a corporation as identified in this section and qualify for preferential tax rates, mark an **X** in the boxes that apply to you (see instructions).

- 1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ☐ 1 ☐
 - 2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ☐ 2 ☐
 - 3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ☐ 3 ☐
 - 4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ☐ 4 ☐
 - 5 Claiming cooperative housing corporation status for the lower capital base tax rate ☐ 5 ☐
 - 6 A small business eligible for the capital base tax exception ☐ 6 ☐
- If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.
- 6a Total capital contributions ☐ 6a ☐
 - 6b **Small business taxpayers only:** you are also a QETC ☐ 6b ☐
 - 6c **Small business taxpayers only:** you are also a qualified New York manufacturer ☐ 6c ☐
 - 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ☐ 7 ☐

Section B – New York State information (see instructions)

- 1 Number of New York State employees ☐ 1 ☐ 25
- 2 Wages paid to New York State employees ☐ 2 ☐ 1,500,300
- 3 Number of business establishments in New York State ☐ 3 ☐ 1
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box ☐ 4 ☐
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box ☐ 5 ☐
- 5a If you marked the line 5 box, use line 5a to report the applicable exception
 number (1-4) and the amount of royalty payments ☐ 5a ☐ Number ☐ Amount ☐
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box ☐ 6 ☐

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
 1120 • ☒ 1120 consolidated • ☐ 1120-REIT or 1120-RIC • ☐ 1120S • ☐ 1120F • ☐ 1120-H • ☐
- 2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:
 Failure to meet investment capital holding period • ☐
 Final federal determination • ☐ Date of determination ☐ NOL carryback • ☐ Capital loss carryback ... • ☐ 1139 • ☐ 1120X • ☐
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • ☐ 2a ☐
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
 CT-3.1 • ☐ CT-3.2 • ☐ CT-3.3 • ☒ CT-3.4 • ☒ CT-60 • ☐ CT-225 • ☐ Other (identify): _____ • ☐
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ☐ 4 ☐ 4
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box ☐ 5 ☐
- 6 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2018 federal return? (see instructions) Yes • ☐ No • ☒
- 7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60 ☐

Part 2 – Computation of balance due or overpayment**Largest of three tax bases, minus credits**

1a	Business income base tax (from Part 3, line 20)	•	1a			
1b	Capital base tax (from Part 4, line 15; see instructions)	•	1b			
	New York receipts					
1c	Fixed dollar minimum tax (see instr) •		1c			
2	Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2			
3	Tax credits used (from Part 7, line 2; see instructions)	•	3			
4	Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	■	4			
5						
6						
7						

Penalties and interest

8	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	8			
9	Interest on late payment (see instructions)	•	9			
10	Late filing and late payment penalties (see instructions)	•	10			
11	Total penalties and interest (add lines 8, 9, and 10)	•	11			

Voluntary gifts/contributions (see instructions)

12a	Return a Gift to Wildlife	■	12a			
12b	Breast Cancer Research and Education Fund	■	12b			
12c	Prostate Cancer Research, Detection, and Education Fund	■	12c			
12d	9/11 Memorial	■	12d			
12e	Volunteer Firefighting & EMS Recruitment Fund	■	12e			
12f	Veterans Remembrance	■	12f			
12g	Women's Cancers Education and Prevention Fund	■	12g			
12h	New York State Veterans' Homes	■	12h			
12i	Love Your Library Fund	■	12i			
12j	Lupus Education and Prevention Fund	■	12j			
12k	Military Family Relief Fund	■	12k			
13	Total voluntary gifts/contributions (add lines 12a through 12k)		13			
14	Total amount due (add lines 4, 11, and 13)	•	14			

Prepayments

15	Mandatory first installment from Form CT-300 (see instructions)	15	875			
16	Second installment (from Form CT-400)	16	875			
17	Third installment (from Form CT-400)	17	875			
18	Fourth installment (from Form CT-400)	18	875			
19	Payment with extension request (from Form CT-5, line 5)	19				
20	Overpayment credited from prior years (see instr.) Period	20				
21	Overpayment credited from CT-3-M Period	21				
22	Total prepayments (add lines 15 through 21; see instructions)	•	22			

Payment due or overpayment to be credited/refunded (see instructions)

23a	Underpayment	•	23a			
23b	Additional amount for 2019 MFI	•	23b			
23c	Balance due	■	23c			
24a	Excess prepayments	•	24a			
24b	Amount previously credited to 2019 MFI	•	24b			
24c	Overpayment	•	24c			
25	Amount of overpayment to be credited to next period	■	25			
26	Balance of overpayment available (subtract line 25 from line 24c)	•	26			
27	Amount of overpayment to be credited to Form CT-3-M	•	27			
28	Balance of overpayment to be refunded (subtract line 27 from line 26)	■	28			
29	Unused tax credits to be refunded	■	29			
30	Unused tax credits applied to next period	■	30			

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (<i>see instructions</i>)	1	45,650,500
2	Additions to FTI (<i>from Form CT-225, line 5</i>)	2	
3	Add lines 1 and 2	3	
4	Subtractions from FTI (<i>from Form CT-225, line 10</i>)	4	
5	Subtract line 4 from line 3	5	
6	Subtraction modification for qualified banks (<i>from Form CT-3.2, Schedule A, line 1; see instructions</i>)	6	
7	Entire net income (ENI) (<i>subtract line 6 from line 5</i>)	7	
8	Investment and other exempt income (<i>from Form CT-3.1, Schedule D, line 1</i>)	8	
9	Subtract line 8 from line 7	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (<i>from Form CT-3.1, Schedule D, line 2</i>)	10	
11	Business income (<i>add lines 9 and 10</i>)	11	
12	Addback of income previously reported as investment income (<i>from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions</i>)	12	
13	Business income after addback (<i>add lines 11 and 12</i>)	13	
14	Business apportionment factor (<i>from Part 6, line 55</i>)	14	
15	Apportioned business income after addback (<i>multiply line 13 by line 14</i>)	15	
16	Prior net operating loss conversion subtraction (<i>from Form CT-3.3, Schedule C, line 4</i>)	16	
17	Subtract line 16 from line 15	17	
18	NOL deduction (<i>from Form CT-3.4, line 6</i>)	18	
19	Business income base (<i>subtract line 18 from line 17</i>)	19	
20	Business income base tax (<i>multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions</i>)	20	

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.

Part 4 – Computation of tax on capital base (see instructions)

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	75,825,250	80,425,150	78,125,200
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets (add lines 3 and 4)	5			
6 Total liabilities	6	1,375,610	1,450,950	1,413,280
7 Total net assets (subtract line 6, column C, from line 5, column C)	7			
8 Investment capital (from Part 5, line 19; if zero or less, enter 0)	8			
9 Business capital (subtract line 8 from line 7)	9			
10 Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)	10			
11 Total business capital (add lines 9 and 10)	11			
12 Business apportionment factor (from Part 6, line 55)	12			
13 Apportioned business capital (multiply line 11 by line 12)	13			
14 New small business (if in first two tax years, mark an X in one box) Year one <input type="checkbox"/> Year two <input type="checkbox"/>				
15 Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)	15			

Part 5 – Computation of investment capital for the current tax year (see instructions)

		A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1)	16			
17 Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)	17			
18 Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)	18			
19 Total investment capital for the current year (Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)	19			

Addback of capital previously reported as investment capital

		A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)	20			

Part 6 – Computation of business apportionment factor (see instructions)Mark an **X** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor (see instr.) .. ☐

		A – New York State	B – Everywhere
Section 210-A.2			
1	Sales of tangible personal property	8,000,000	8,000,000
2	Sales of electricity		
3	Net gains from sales of real property		
Section 210-A.3			
4	Rentals of real and tangible personal property		
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property		
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event		
Section 210-A.4			
7	Sale, licensing, or granting access to digital products		
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
8	To make this irrevocable election, mark an X in the box (see instructions)		<input type="checkbox"/> 8
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)			
Section 210-A.5(a)(2)(A)			
9	Interest from loans secured by real property		
10	Net gains from sales of loans secured by real property		
11	Interest from loans not secured by real property (QFI • <input type="checkbox"/>)		
12	Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)		
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)			
13	Interest from federal debt		
14			
15	Interest from NYS and its political subdivisions debt		
16	Net gains from federal, NYS, and NYS political subdivisions debt		
17	Interest from other states and their political subdivisions debt		
18	Net gains from other states and their political subdivisions debt		
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)			
19	Interest from asset-backed securities and other government agency debt		
20	Net gains from government agency debt or asset-backed securities sold through an exchange		
21	Net gains from all other asset-backed securities		
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)			
22	Interest from corporate bonds		
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange		
24	Net gains from other corporate bonds		
Section 210-A.5(a)(2)(E)			
25	Net interest from reverse repurchase and securities borrowing agreements		
Section 210-A.5(a)(2)(F)			
26	Net interest from federal funds		
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)			
27	Net income from sales of physical commodities		
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)			
28	Marked to market net gains		
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)			
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)			
29	Interest from other financial instruments		
30	Net gains and other income from other financial instruments		

Part 6 – Computation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing ..	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
Section 210-A.6			
44 Receipts from railroad and trucking business	44		
Section 210-A.6-a			
45 Receipts from the operation of vessels	45		
Section 210-A.7			
46 Receipts from air freight forwarding	46		
47 Receipts from other aviation services	47		
Section 210-A.8			
48 Advertising in newspapers or periodicals	48		
49 Advertising on television or radio	49		
50 Advertising via other means	50		
Section 210-A.9			
51 Transportation or transmission of gas through pipes	51		
Section 210-A.10			
52 Receipts from other services/activities not specified	52	1,000,000	1,000,000
Section 210-A.11			
53 Discretionary adjustments	53		
Total receipts			
54 Add lines 1 through 53 in columns A and B	54		

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)*

55

Enter line 55 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

- 1 Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law, Article 200 or 496, or section 195.20? (see Form CT-1; mark an **X** in one box)..... ☐ 1 Yes ☐ No ☒

Enter in the appropriate box below the amount of each tax credit **used** to reduce the tax due shown on Part 2, line 2, and attach the corresponding properly completed claim form. The amount of credit to enter is computed on each credit form and carried to this section.

CT-37	<input type="text"/>	CT-606	<input type="text"/>	CT-649	<input type="text"/>
CT-40	<input type="text"/>	CT-607	<input type="text"/>	CT-650	<input type="text"/>
CT-41	<input type="text"/>	CT-611	<input type="text"/>	DTF-621	<input type="text"/>
CT-43	<input type="text"/>	CT-611.1	<input type="text"/>	DTF-622	<input type="text"/>
CT-44	<input type="text"/>	CT-611.2	<input type="text"/>	DTF-624	<input type="text"/>
CT-46	<input type="text"/>	CT-612	<input type="text"/>	DTF-630	<input type="text"/>
CT-47	<input type="text"/>	CT-613	<input type="text"/>	Other credits	<input type="text"/>
CT-236	<input type="text"/>	CT-631	<input type="text"/>		
CT-238	<input type="text"/>	CT-633	<input type="text"/>		
CT-239	<input type="text"/>	CT-634	<input type="text"/>		
CT-241	<input type="text"/>	CT-635	<input type="text"/>		
CT-242	<input type="text"/>	CT-636	<input type="text"/>		
CT-243	<input type="text"/>	CT-637	<input type="text"/>		
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-639	<input type="text"/>		
CT-249	<input type="text"/>	CT-640	<input type="text"/>		
CT-250	<input type="text"/>	CT-641	<input type="text"/>		
CT-261	<input type="text"/>	CT-642	<input type="text"/>		
CT-501	<input type="text"/>	CT-643	<input type="text"/>		
CT-601	<input type="text"/>	CT-644	<input type="text"/>		
CT-602	<input type="text"/>	CT-645	<input type="text"/>		
CT-603	<input type="text"/>	CT-646	<input type="text"/>		
CT-604	<input type="text"/>	CT-647	<input type="text"/>		
CT-605	<input type="text"/>	CT-648	<input type="text"/>		

- 2 Total tax credits claimed above (enter here and on Part 2, line 3; attach appropriate form for each credit claimed) 2
- 3 Total tax credits claimed that are refund eligible (see instructions) 3

- 4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box ☐ 4a
- 4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an **X** in the box ☐ 4b
- 4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an **X** in the box ☐ 4c



Prior Net Operating Loss Conversion (PNOLC) Subtraction

CT-3.3

Legal name of corporation CTEF246	Employer identification number (EIN) 002190215
--------------------------------------	---

Attach to Form CT-3 or CT-3-A. **All** filers complete **all** schedules.

CT-3-A filers: Enter the total number of members in the combined group in the current tax period
(see instructions).....

Schedule A – PNOLC subtraction pool detail and tax period allotment (see instructions)

All filers: Complete all information each tax period.

CT-3-A filers: Enter all requested information in each column for **each** combined member that was in the group for the tax period.

A CT-3 filer or CT-3-A combined members					B Base year end date	
	Name	EIN	If non-taxpayer, mark an X			
A	CTEF246	002190215	<input type="checkbox"/>	<input type="checkbox"/>	12/31/2014	
B			<input type="checkbox"/>	<input type="checkbox"/>		
C			<input type="checkbox"/>	<input type="checkbox"/>		
D			<input type="checkbox"/>	<input type="checkbox"/>		
E			<input type="checkbox"/>	<input type="checkbox"/>		
F			<input type="checkbox"/>	<input type="checkbox"/>		
G			<input type="checkbox"/>	<input type="checkbox"/>		
H			<input type="checkbox"/>	<input type="checkbox"/>		
I			<input type="checkbox"/>	<input type="checkbox"/>		
J			<input type="checkbox"/>	<input type="checkbox"/>		

	C Tax period count	D Unabsorbed net operating loss (UNOL)	E PNOLC subtraction pool	F PNOLC subtraction allotment %	G Tax period PNOLC subtraction allotment (column E x column F)	H Remaining PNOLC subtraction pool [column E - (column C x column G)]
A	4	1,055,250	1,507,500	10%		
B						
C						
D						
E						
F						
G						
H						
I						
J						
Totals from attached sheet(s)						
1 Totals	1					

Schedule B – Overall limitation on PNOLC subtraction *(All filers must complete Schedule B)*

1 Apportioned business income after addback for the current tax period <i>(from Form CT-3 or CT-3-A, Part 3, line 15; if zero or less, enter 0 on line 5)</i>	•	1	
2 Multiply line 1 by your appropriate <i>business income base</i> tax rate for the current tax period from the <i>Tax rates schedule</i> table 1, 2, 3, or 4 in Form CT-3-I or CT-3-A-I <i>(round the result up to the next highest whole dollar)</i>	•	2	
3 Greater of the capital base tax or the fixed dollar minimum tax for the current tax period <i>(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)</i>	•	3	
4 Subtract line 3 from line 2 <i>(if zero or less, enter 0)</i>	•	4	
5 Maximum amount of the PNOLC subtraction to be deducted in the current tax period <i>(if line 4 is zero, enter 0; otherwise, divide line 4 by the same tax rate used for line 2)</i>	•	5	

Schedule C – Computation of PNOLC subtraction used and unused amount carried forward *(see instructions)*

1 Tax period PNOLC subtraction allotment <i>(from Schedule A, line 1, column G)</i>	•	1	
2 Unused PNOLC subtraction carried forward from prior tax period <i>(see instructions)</i>	•	2	
3 PNOLC subtraction available for use this tax period <i>(add lines 1 and 2)</i>	•	3	
4 PNOLC subtraction used in the current tax period <i>(see instructions)</i>	•	4	
5 Unused PNOLC subtraction to be carried forward <i>(see instructions)</i>	•	5	
6 Remaining PNOLC subtraction pool <i>(from Schedule A, line 1, column H)</i>	•	6	
7 Unexhausted PNOLC subtraction <i>(add lines 5 and 6)</i>	•	7	

Note: You **must** complete and attach Form CT-3.3 to Form CT-3 or CT-3-A for each tax period for which you or any member of the combined group claim a PNOLC subtraction or carry a PNOLC subtraction balance.

Department of Taxation and Finance

Schedule B – New members included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

Schedule C – Former members not included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

**Claim for Empire State Commercial Production Credit****CT-246**

Tax Law – Article 1, Section 28 and Article 9-A, Section 210-B.23

All filers must enter tax period:

beginning

01/01/2018

ending

12/31/2018

Legal name of corporation
CTEF246Employer identification number (EIN)
002190215

Attach to Form CT-3, CT-3-A, or CT-3-S.

Part 1 – Computation of commercial production credit available for use (see instructions)

1 Enter the amount of commercial production credit (see instructions)	• 1	600,000
2 Commercial production credit from partnership(s) (from line 18)	• 2	50,000
3 Add lines 1 and 2 (New York S corporations see instructions)	• 3	
4 Unused commercial production credit carried over from the previous tax year	• 4	100,000
5 Total commercial production credit available in the current tax year (add lines 3 and 4)	• 5	

Part 2 – Computation of commercial production credit used, refunded, and carried forward (see instructions; New York S corporations do not complete this part)

6 Tax due before credits (see instructions)	6	
7 Tax credits claimed before the commercial production credit (if none, enter 0; see instructions)	• 7	
8 Tax after application of all other credits (subtract line 7 from line 6)	8	
9 Fixed dollar minimum tax (see instructions)	9	
10 Limitation on commercial production credit to be used this period (subtract line 9 from line 8; if line 8 is less than line 9, enter 0)	• 10	
11 Commercial production credit to be used this year (see instructions)	• 11	
12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0	• 12	0
13 Subtract line 11 from line 5	• 13	
14 Amount available for carryforward (multiply line 12 by 50% (.5))	• 14	
15 Amount of commercial production credit available for refund (subtract line 14 from line 13)	• 15	
16 Amount of commercial production credit you want to be refunded (limited to the amount on line 15; see instructions)	• 16	
17 Amount of refundable commercial production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions)	• 17	

Part 3 – Partnership information (attach additional sheets as necessary)

Name of partnership	Partnership's EIN	Credit amount allocated
Movie Company	• 333888555	• 50,000
	•	•
	•	•
	•	•
Total from additional sheet(s), if any	•	•
18 Total credit amount allocated from partnerships (enter here and on line 2)	• 18	

A If you are claiming this credit as a corporate partner, mark an **X** in the box • ☒

**Claim for Empire State Film
Production Credit**

Tax Law – Article 1, Section 24 and Article 9-A, Section 210-B.20

CT-248

All filers must enter tax period: beginning 01/01/2018 ending 12/31/2018

Legal name of corporation CTEF246	Employer identification number (EIN) 002190215
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See Form CT-248-I, *Instructions for Form CT-248*, before completing.

Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of your certificate of tax credit.

A Film production credit allocation year, if applicable (from your certificate of tax credit; see instructions).....	•	A	2017
B Film production credit allocation year, if applicable (from the partnership's certificate of tax credit; see instr.) ..	•	B	

Part 1 – Computation of film production credit available for use (see instructions for each line in Part 1)

1 Film production credit	•	1	4,000,000
2 Amount of line 1 available for the current tax year	•	2	2,000,000
3 Credit available from prior years.....	•	3	
4 Film production credit from partnership(s) (from line 15).....	•	4	20,000
5 Total film production credit available in the current tax year	•	5	

Part 2 – Computation of film production credit used, refunded, and credited as an overpayment to next year's tax
(New York S corporations do not complete this part)

6 Tax due before credits (see instructions)	•	6	
7 Tax credits claimed before the film production credit (if none enter 0; see instructions)	•	7	
8 Tax after application of all other credits (subtract line 7 from line 6)	•	8	
9 Fixed dollar minimum tax (see instructions)	•	9	
10 Limitation on film production credit to be used this period (subtract line 9 from line 8; if line 8 is less than line 9, enter 0)	•	10	
11 Film production credit to be used this year (see instructions)	•	11	
12 Amount of film production credit available for refund (subtract line 11 from line 5)	•	12	
13 Amount of film production credit you want to be refunded (limited to the amount on line 12; see instructions)	•	13	
14 Amount of refundable film production credit you want to be applied to next year's tax (subtract line 13 from line 12; see instructions)	•	14	

Part 3 – Partnership information (attach additional sheets as necessary; see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
MOVIE COMPANY	333888555	20,000
Total from additional sheet(s) if any		
15 Total credit amount allocated from partnership(s) for the current year (enter here and on line 4)	15	

Part 4 – Amount of credit to be claimed in succeeding tax years (see line 2 instructions)

16 Amount of credit to be claimed for 2019 (see instructions)	•	16	
17 Amount of credit to be claimed for 2020 (see instructions)	•	17	

C If you are claiming this credit as a corporate partner, mark an X in the box..... • ☒

**Claim for Empire State Film
Post-Production Credit****CT-261**

Tax Law – Article 1, Section 31 and Article 9-A, Section 210-B.32

All filers must enter tax period:

beginning

01/01/2018

ending

12/31/2018

Legal name of corporation
CTEF246Employer identification number (EIN)
002190215

Attach to Form CT-3, CT-3-A, or CT-3-S.

Part 1 – Computation of post-production credit available for use

1a Enter the amount of post-production credit (see instructions)	• 1a	60,000
1b Amount of line 1a available for the current tax year (see instructions)	• 1b	60,000
1c Post-production credit from prior years (see instructions)	• 1c	
2 Post-production credit from partnership(s) (from line 18; see instructions)	• 2	
3 Add lines 1b, 1c, and 2 (New York S corporations see instructions)	• 3	
4 Unused post-production credit carried over from the previous tax year (see instructions)	• 4	
5 Total post-production credit available in the current tax year (add lines 3 and 4)	• 5	

Part 2 – Computation of post-production credit used, refunded, and carried forward (New York S corporations do not complete this part)

6 Tax due before credits (see instructions)	6	
7 Tax credits claimed before the post-production credit (if none, enter 0; see instructions)	• 7	
8 Tax after application of all other credits (subtract line 7 from line 6)	8	
9 Fixed dollar minimum tax (see instructions)	9	
10 Limitation on post-production credit to be used this period (subtract line 9 from line 8; if line 8 is less than line 9, enter 0)	• 10	
11 Post-production credit to be used this year (see instructions)	• 11	
12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0	• 12	
13 Subtract line 11 from line 5	• 13	
14 Amount available for carryforward (multiply line 12 by 50% (.5))	• 14	
15 Amount of post-production credit available for refund (subtract line 14 from line 13)	• 15	
16 Amount of post-production credit you want to be refunded (limited to the amount on line 15; see instructions)	• 16	
17 Amount of refundable post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions)	• 17	

Part 3 – Partnership information (attach additional sheets as necessary; see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
MOVIE COMPANY	333888555	40,000
Total from additional sheet(s), if any	•	
18 Total credit amount allocated from partnerships for the current year (enter here and on line 2)	• 18	

Part 4 – Amount of credit to be claimed in succeeding tax years

19 Amount of credit to be claimed for 2019 (see instructions)	• 19	
20 Amount of credit to be claimed for 2020 (see instructions)	• 20	

A If you are claiming this credit as a corporate partner, mark an **X** in the box..... • ☒



Empire State Musical and Theatrical Production Credit

Tax Law – Article 1, Section 24-a and Article 9-A, Section 210-B.47

CT-642

All filers must enter tax period: beginning

01/01/2018

ending

12/31/2018

Legal name of corporation
CTEF246Employer identification number (EIN)
002190215

File this form with Form CT-3, CT-3-A, or CT-3-S.

A Credit allocation year (from your certificate of tax credit) • 2018

B Certificate number (from your certificate of tax credit) • 45792

C If you are claiming this credit as a corporate partner, mark an **X** in the box • ☒

You must attach a copy of the certificate of tax credit issued by Empire State Development (ESD).

Schedule A – Computation of credit

1 Empire State musical and theatrical production tax credit (see instructions) • 1 150,000

Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Credit amount allocated
MOVIE COMPANY	333888555	35,000
Total from additional sheet(s), if any		•
2 Total credit amount allocated from partnership(s) (add column C amounts)	• 2	
3 Total credit (add lines 1 and 2; New York S corporations, see instructions)	• 3	

Schedule B – Computation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: do not complete this schedule.)

4 Tax due before credits (see instructions)	4	
5 Tax credits claimed before this credit (see instructions)	• 5	
6 Tax after application of credits (subtract line 5 from line 4)	6	
7 Tax limitation (see instructions)	• 7	
8 Limitation on credit (subtract line 7 from line 6; if 7 is more than line 6, enter 0)	• 8	
9 Credit used for this tax year (enter the lesser of line 3 or line 8; enter here and on your franchise tax return)	• 9	
10 Unused credit (subtract line 9 from line 3)	• 10	
11 Amount of credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	• 11	
12 Amount of credit to be applied as an overpayment to next year's tax (subtract line 11 from line 10; enter here and on your franchise tax return)	• 12	

Test 17

Begins on next page

[Return to Test Chart](#)



General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2018. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See instructions, Form CT-3-I, before completing return.

All filers must enter tax period:

Final return <input type="checkbox"/> Amended return <input type="checkbox"/>		beginning <input type="text" value="01-01-2018"/> ending <input type="text" value="12-31-2018"/>	
Employer identification number (EIN) 002190216		File number AA1	Business telephone number (518) 555-2626
Legal name of corporation CTEF44		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation NY	
Mailing address number and street or PO box 44 WA HARRIMAN CAMPUS		Date of incorporation 03-25-2001	Foreign corporations: date began business in NYS
City ALBANY	State NY	ZIP code 12227	Country (if not United States)
Principal business activity in NYS MARKETING		NAICS business code number (from NYS Pub 910) 425110	
If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	

A. Pay amount shown on Part 2, line 23c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)	A	Payment enclosed
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) B Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions) C		
D. Do you have an interest in any partnerships? (mark an X in the appropriate box) D Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.		

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) BILL SMITH	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person JOHN DOE	Signature of authorized person	Official title PRESIDENT
	E-mail address of authorized person john.doe@ctef44.com	Telephone number (518) 555-2626	Date 04-15-2019
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's EIN 123456987	Preparer's PTIN or SSN 987654321
	Signature of individual preparing this return	Address 315 RETURN PARKWAY	City ALBANY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	State NY
		or	Excl. code
			Date 04-15-2019

See instructions for where to file.

Content of Form CT-3

Part 1 – General corporate information	Part 5 – Computation of investment capital for the current tax year
Part 2 – Computation of balance due or overpayment	Part 6 – Computation of business apportionment factor
Part 3 – Computation of tax on business income base	Part 7 – Summary of tax credits claimed
Part 4 – Computation of tax on capital base	

Part 1 – General corporate information

Section A – Qualification for preferential tax rates – If you are a corporation as identified in this section and qualify for preferential tax rates, mark an **X** in the boxes that apply to you (see instructions).

- 1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ☐ 1 ☐
- 2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ☐ 2 ☐
- 3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ☐ 3 ☐
- 4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ☐ 4 ☐
- 5 Claiming cooperative housing corporation status for the lower capital base tax rate ☐ 5 ☐
- 6 A small business eligible for the capital base tax exception ☐ 6 ☐
If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.
- 6a Total capital contributions ☐ 6a ☐
- 6b **Small business taxpayers only:** you are also a QETC ☐ 6b ☐
- 6c **Small business taxpayers only:** you are also a qualified New York manufacturer ☐ 6c ☐
- 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ☐ 7 ☐

Section B – New York State information (see instructions)

- 1 Number of New York State employees ☐ 1 ☐
- 2 Wages paid to New York State employees ☐ 2 ☐
- 3 Number of business establishments in New York State ☐ 3 ☐
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box ☐ 4 ☐
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box ☐ 5 ☐
- 5a If you marked the line 5 box, use line 5a to report the applicable exception
number (1-4) and the amount of royalty payments ☐ 5a ☐ Number ☐ Amount ☐
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box ☐ 6 ☐

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
1120 • ☒ 1120 consolidated • ☐ 1120-REIT or 1120-RIC • ☐ 1120S • ☐ 1120F • ☐ 1120-H • ☐
- 2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:
Final federal determination • ☐ Date of determination ☐ NOL carryback • ☐ Capital loss carryback ... • ☐ 1139 • ☐ 1120X • ☐ Failure to meet investment capital holding period • ☐
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • ☐ 2a ☐
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
CT-3.1 • ☒ CT-3.2 • ☐ CT-3.3 • ☐ CT-3.4 • ☒ CT-60 • ☐ CT-225 • ☒ Other (identify): _____ • ☐
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ☐ 4 ☐ 6
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box ☐ 5 ☐
- 6 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2018 federal return? (see instructions) Yes • ☐ No • ☒
- 7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60 ☐

Part 2 – Computation of balance due or overpayment**Largest of three tax bases, minus credits**

1a	Business income base tax (from Part 3, line 20)	•	1a			
1b	Capital base tax (from Part 4, line 15; see instructions)	•	1b			
	New York receipts					
1c	Fixed dollar minimum tax (see instr) •		1c			
2	Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2			
3	Tax credits used (from Part 7, line 2; see instructions)	•	3			
4	Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	•	4			
5						
6						
7						

Penalties and interest

8	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	8			
9	Interest on late payment (see instructions)	•	9			
10	Late filing and late payment penalties (see instructions)	•	10			
11	Total penalties and interest (add lines 8, 9, and 10)	•	11			

Voluntary gifts/contributions (see instructions)

12a	Return a Gift to Wildlife	12a			
12b	Breast Cancer Research and Education Fund	12b			
12c	Prostate Cancer Research, Detection, and Education Fund	12c			
12d	9/11 Memorial	12d			
12e	Volunteer Firefighting & EMS Recruitment Fund	12e			
12f	Veterans Remembrance	12f			
12g	Women's Cancers Education and Prevention Fund	12g			
12h	New York State Veterans' Homes	12h			
12i	Love Your Library Fund	12i			
12j	Lupus Education and Prevention Fund	12j			
12k	Military Family Relief Fund	12k			
13	Total voluntary gifts/contributions (add lines 12a through 12k)	13			
14	Total amount due (add lines 4, 11, and 13)	•	14		

Prepayments

15	Mandatory first installment from Form CT-300 (see instructions)	15	2000		
16	Second installment (from Form CT-400)	16	1700		
17	Third installment (from Form CT-400)	17	1700		
18	Fourth installment (from Form CT-400)	18	1573		
19	Payment with extension request (from Form CT-5, line 5)	19			
20	Overpayment credited from prior years (see instr.) Period	20			
21	Overpayment credited from CT-3-M Period	21			
22	Total prepayments (add lines 15 through 21; see instructions)	•	22		

Payment due or overpayment to be credited/refunded (see instructions)

23a	Underpayment	•	23a		
23b	Additional amount for 2019 MFI	•	23b		
23c	Balance due	•	23c		
24a	Excess prepayments	•	24a		
24b	Amount previously credited to 2019 MFI	•	24b		
24c	Overpayment	•	24c		
25	Amount of overpayment to be credited to next period	•	25		
26	Balance of overpayment available (subtract line 25 from line 24c)	•	26		
27	Amount of overpayment to be credited to Form CT-3-M	•	27		
28	Balance of overpayment to be refunded (subtract line 27 from line 26)	•	28		
29	Unused tax credits to be refunded	•	29		
30	Unused tax credits applied to next period	•	30		

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (<i>see instructions</i>)	1	724,454,269
2	Additions to FTI (<i>from Form CT-225, line 5</i>)	2	
3	Add lines 1 and 2	3	
4	Subtractions from FTI (<i>from Form CT-225, line 10</i>)	4	
5	Subtract line 4 from line 3	5	
6	Subtraction modification for qualified banks (<i>from Form CT-3.2, Schedule A, line 1; see instructions</i>)	6	
7	Entire net income (ENI) (<i>subtract line 6 from line 5</i>)	7	
8	Investment and other exempt income (<i>from Form CT-3.1, Schedule D, line 1</i>)	8	
9	Subtract line 8 from line 7	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (<i>from Form CT-3.1, Schedule D, line 2</i>)	10	
11	Business income (<i>add lines 9 and 10</i>)	11	
12	Addback of income previously reported as investment income (<i>from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions</i>)	12	
13	Business income after addback (<i>add lines 11 and 12</i>)	13	
14	Business apportionment factor (<i>from Part 6, line 55</i>)	14	
15	Apportioned business income after addback (<i>multiply line 13 by line 14</i>)	15	
16	Prior net operating loss conversion subtraction (<i>from Form CT-3.3, Schedule C, line 4</i>)	16	
17	Subtract line 16 from line 15	17	
18	NOL deduction (<i>from Form CT-3.4, line 6</i>)	18	
19	Business income base (<i>subtract line 18 from line 17</i>)	19	
20	Business income base tax (<i>multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions</i>)	20	

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.

Part 4 – Computation of tax on capital base (see instructions)

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	151,552,801	509,503,879	330,528,340
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets (add lines 3 and 4)	5			
6 Total liabilities	6	118,171,071	145,665,209	131,918,140
7 Total net assets (subtract line 6, column C, from line 5, column C)	7			
8 Investment capital (from Part 5, line 19; if zero or less, enter 0)	8			
9 Business capital (subtract line 8 from line 7)	9			
10 Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)	10			
11 Total business capital (add lines 9 and 10)	11			
12 Business apportionment factor (from Part 6, line 55)	12			
13 Apportioned business capital (multiply line 11 by line 12)	13			
14 New small business (if in first two tax years, mark an X in one box) Year one <input type="checkbox"/> Year two <input type="checkbox"/>				
15 Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)	15			

Part 5 – Computation of investment capital for the current tax year (see instructions)

		A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1)	16			
17 Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)	17	500	100	400
18 Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)	18	750	100	650
19 Total investment capital for the current year (Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)	19			

Addback of capital previously reported as investment capital

		A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)	20			

Part 6 – Computation of business apportionment factor (see instructions)Mark an **X** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor (see instr.) .. • ☐

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1		
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
8 To make this irrevocable election, mark an X in the box (see instructions)	8		
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)			
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9		
10 Net gains from sales of loans secured by real property	10		
11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	11		
12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	12		
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)			
13 Interest from federal debt	13		
14			
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from federal, NYS, and NYS political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)			
19 Interest from asset-backed securities and other government agency debt	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)			
22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)			
27 Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)			
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)			
29 Interest from other financial instruments	29		
30 Net gains and other income from other financial instruments	30		

Part 6 – Computation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing ..	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
Section 210-A.6			
44 Receipts from railroad and trucking business	44		
Section 210-A.6-a			
45 Receipts from the operation of vessels	45		
Section 210-A.7			
46 Receipts from air freight forwarding	46		
47 Receipts from other aviation services	47		
Section 210-A.8			
48 Advertising in newspapers or periodicals	48		
49 Advertising on television or radio	49		
50 Advertising via other means	50		
Section 210-A.9			
51 Transportation or transmission of gas through pipes	51		
Section 210-A.10			
52 Receipts from other services/activities not specified	52	5,623,640	319,755,273
Section 210-A.11			
53 Discretionary adjustments	53		
Total receipts			
54 Add lines 1 through 53 in columns A and B	54		

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)*

55

Enter line 55 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

- 1 Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law, Article 200 or 496, or section 195.20? (see Form CT-1; mark an **X** in one box)..... ☒ 1 Yes ☐ No ☒

Enter in the appropriate box below the amount of each tax credit **used** to reduce the tax due shown on Part 2, line 2, and attach the corresponding properly completed claim form. The amount of credit to enter is computed on each credit form and carried to this section.

CT-37• <input type="text"/>	CT-606• <input type="text"/>	CT-649• <input type="text"/> <input checked="" type="checkbox"/>
CT-40• <input type="text"/>	CT-607• <input type="text"/>	CT-650• <input type="text"/> <input checked="" type="checkbox"/>
CT-41• <input type="text"/>	CT-611• <input type="text"/>	DTF-621• <input type="text"/>
CT-43• <input type="text"/>	CT-611.1• <input type="text"/>	DTF-622• <input type="text"/>
CT-44• <input type="text"/> <input checked="" type="checkbox"/>	CT-611.2• <input type="text"/>	DTF-624• <input type="text"/>
CT-46• <input type="text"/> <input checked="" type="checkbox"/>	CT-612• <input type="text"/>	DTF-630• <input type="text"/>
CT-47• <input type="text"/>	CT-613• <input type="text"/>	Other credits • <input type="text"/>
CT-236• <input type="text"/>	CT-631• <input type="text"/>	
CT-238• <input type="text"/>	CT-633• <input type="text"/>	
CT-239• <input type="text"/>	CT-634• <input type="text"/>	
CT-241• <input type="text"/>	CT-635• <input type="text"/>	
CT-242• <input type="text"/>	CT-636• <input type="text"/>	
CT-243• <input type="text"/>	CT-637• <input type="text"/>	
CT-246• <input type="text"/>	CT-638• <input type="text"/>	
CT-248• <input type="text"/>	CT-639• <input type="text"/>	
CT-249• <input type="text"/>	CT-640• <input type="text"/>	
CT-250• <input type="text"/>	CT-641• <input type="text"/> <input checked="" type="checkbox"/>	
CT-261• <input type="text"/>	CT-642• <input type="text"/>	
CT-501• <input type="text"/>	CT-643• <input type="text"/>	
CT-601• <input type="text"/>	CT-644• <input type="text"/>	
CT-602• <input type="text"/>	CT-645• <input type="text"/>	
CT-603• <input type="text"/>	CT-646• <input type="text"/>	
CT-604• <input type="text"/>	CT-647• <input type="text"/>	
CT-605• <input type="text"/>	CT-648• <input type="text"/> <input checked="" type="checkbox"/>	

- 2 Total tax credits claimed above (enter here and on Part 2, line 3; attach appropriate form for each credit claimed)• **2**
- 3 Total tax credits claimed that are refund eligible (see instructions)• **3**

- 4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box• **4a**
- 4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an **X** in the box• **4b**
- 4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an **X** in the box• **4c**



Investment and Other Exempt Income And Investment Capital

CT-3.1Legal name of corporation
CTEF44Employer identification number (EIN)
002190216

Attach to Form CT-3 or CT-3-A

Schedule A – 40% safe harbor election (see instructions)

- 1 If making the election to reduce your gross investment income and gross other exempt income (other than gross exempt cross-article dividends) by 40% in lieu of direct or indirect attribution, mark an **X** in the box (see instructions) **1**

Schedule B – Other exempt income (see instructions)**Part 1 – Gross exempt controlled foreign corporation (CFC) income, gross exempt unitary corporation dividends, and 40% safe harbor reduction**

- 1 Gross exempt CFC income (do not enter less than zero) **1**
- 2 Gross exempt unitary corporation dividends (other than gross exempt cross-article dividends) (see instr.) **2**
- 3 Add lines 1 and 2 (if the safe harbor election is made, complete lines 4 and 5; otherwise, skip to Part 2) **3**
- 4 **40% safe harbor reduction** (if the safe harbor election is made, multiply line 3 by 40%; see instructions) **4**
- 5 Exempt CFC income and exempt unitary corporation dividends after safe harbor reduction (subtract line 4 from line 3; do not complete Parts 3, 4, or 5 below) **5**

Part 2 – Gross exempt cross-article dividends and deductions attributable to gross exempt cross-article dividends (see instructions)

- 6 Gross exempt cross-article dividends **6**
- 7 Interest deductions **directly** attributable to gross exempt cross-article dividends **7**
- 8 Interest deductions **indirectly** attributable to gross exempt cross-article dividends **8**
- 9 Total interest deductions attributable to gross exempt cross-article dividends (add lines 7 and 8) **9**
- 10 Exempt cross-article dividends (if line 9 is less than line 6, subtract line 9 from line 6; otherwise, enter 0) **10**
- 11 Excess interest deductions attributable to gross exempt cross-article dividends (if line 9 is more than line 6, subtract line 6 from line 9; otherwise, enter 0) **11**

Part 3 – Deductions attributable to gross exempt CFC income – only if the safe harbor election is not made (see instructions)

- 12 Interest deductions **directly** attributable to gross exempt CFC income **12**
- 13 Interest deductions **indirectly** attributable to gross exempt CFC income **13**
- 14 Total interest deductions attributable to gross exempt CFC income (add lines 12 and 13) **14**

Part 4 – Deductions attributable to gross exempt unitary corporation dividends – only if the safe harbor election is not made (see instructions)

- 15 Interest deductions **directly** attributable to gross exempt unitary corporation dividends **15**
- 16 Interest deductions **indirectly** attributable to gross exempt unitary corporation dividends **16**
- 17 Total interest deductions attributable to gross exempt unitary corporation dividends (add lines 15 and 16) **17**

Part 5 – Total other exempt income and excess deductions attributable – only if the safe harbor election is not made

- 18 Total gross other exempt income (add lines 3 and 6) **18**
- 19 Interest deductions attributable to gross other exempt income (add lines 9, 14, and 17) **19**
- 20 Other exempt income (if line 19 is less than line 18, subtract line 19 from line 18; otherwise, enter 0) **20**
- 21 Excess interest deductions attributable to gross other exempt income (if line 19 is more than line 18, subtract line 18 from line 19; otherwise, enter 0) **21**

Part 6 – Total other exempt income and excess deductions attributable – only if the safe harbor election is made

- 22 Add lines 5 and 10 **22**
- 23 Excess interest deductions attributable to gross exempt cross-article dividends (from line 11) **23**
- 24 Other exempt income (if line 23 is less than line 22, subtract line 23 from line 22; otherwise, enter 0) **24**
- 25 Excess interest deductions attributable to gross other exempt income (if line 23 is more than line 22, subtract line 22 from line 23; otherwise, enter 0) **25**

Part 7 – Entire net income (ENI) limitation on other exempt income

- 26 ENI (from Form CT-3 or CT-3-A, Part 3, line 7) **26**
- 27 Other exempt income (if the safe harbor election is **not** made, enter the amount from line 20; if the safe harbor election is made, enter the amount from line 24) **27**
- 28 Total other exempt income allowed after ENI limitation (enter the lesser of line 26 or 27; if zero or less, enter 0) **28**
- 29 Remaining ENI limitation (subtract line 28 from line 26; if zero or less, enter 0) **29**

Note: You must complete and attach Form CT-3.1 to Form CT-3 or CT-3-A if you have any entries on Form CT-3 or CT-3-A, Part 3, line 8, 10, or 12 or Part 5, line 16, 17, 18, or 20.

Schedule C – Investment income (see instructions)**Part 1 – Limitation on gross investment income** (see instructions)

1	ENI (from Form CT-3 or CT-3-A, Part 3, line 7)	•	1	
2	8% of ENI (multiply line 1 by 8% (.08); do not enter less than zero)	•	2	
3	Gross investment income from investments generating income not taxable by New York under the U.S. Constitution	•	3	
4	Limitation on gross investment income (enter the greater of line 2 or line 3)	•	4	
5	Remaining limitation (subtract line 3 from line 4; if zero or less, enter 0)	•	5	
6	Dividend income from investment capital from stocks actually held more than one year	•	6	
7	Net capital gains in excess of losses from investment capital from stocks actually held more than one year	•	7	450,000
8	Add lines 6 and 7	•	8	
9	Gross investment income from stocks actually held more than one year after limitation (enter the lesser of line 5 or line 8)	•	9	
10	Remaining balance of limitation on gross investment income (subtract line 9 from line 5; if zero or less, enter 0)	•	10	
11	Dividend income from investment capital from stocks presumed held more than one year	•	11	
12	Gross investment income from stocks presumed held more than one year after limitation (enter the lesser of line 10 or line 11)	•	12	
13	Total gross investment income (add lines 3, 9, and 12)	•	13	

Part 2 – 40% safe harbor reduction for gross investment income (see instructions)

14	40% safe harbor reduction (if the safe harbor election is made, multiply line 13 by 40%; see instructions)	•	14	
15	Investment income after safe harbor reduction (subtract line 14 from line 13; skip Part 3 below and continue with Part 4)	•	15	

Part 3 – Deductions attributable to investment capital or to gross investment income – only if the safe harbor election is not made (see instructions)

16	Interest deductions directly attributable to investment capital or to gross investment income	•	16	
17	Interest deductions indirectly attributable to investment capital or to gross investment income	•	17	
18	Total interest deductions attributable to investment capital or to gross investment income (add lines 16 and 17)	•	18	
19	Investment income (if line 18 is less than line 13, subtract line 18 from line 13; otherwise, enter 0)	•	19	
20	Excess interest deductions attributable to investment capital or to gross investment income (if line 18 is more than line 13, subtract line 13 from line 18; otherwise, enter 0)	•	20	

Part 4 – Total investment income and excess deductions attributable

21	Investment income (if the safe harbor election is made, enter the amount from line 15; if the safe harbor election is not made, enter the amount from line 19)	•	21	
22	Excess interest deductions attributable to investment capital or to gross investment income (if the safe harbor election is made, enter 0; if the safe harbor election is not made, enter the amount from line 20)	•	22	

Part 5 – ENI limitation on investment income

23	Total investment income allowed after ENI limitation (enter the lesser of line 21 or Schedule B, line 29)	•	23	
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Schedule D – Total investment and other exempt income and excess interest deductions attributable

1	Total investment and other exempt income (add Schedule B, line 28 and Schedule C, line 23; enter here and on Form CT-3 or CT-3-A, Part 3, line 8; do not enter less than zero)	•	1	
2	Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income (add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is not made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on Form CT-3 or CT-3-A, Part 3, line 10; do not enter less than zero)	•	2	

Schedule E – Investment capital (see instructions)**Part 1 – Investment capital that generates income claimed not taxable by New York under the U.S. Constitution**

Description of asset (identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through H on the corresponding lines below; enter only directly owned assets in items A through G)

Item	A – Description of asset				B – Number of shares acquired, if applicable		C – Date acquired	
A								
B								
C								
D								
E								
F								
G								
Item	D Number of shares sold, if applicable	E Date sold	F Average FMV		G Liabilities attributable		H Net average FMV	
A								
B								
C								
D								
E								
F								
G								
Total from additional sheet(s)								
Total from partnerships								
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 16 ... • 1								

Part 2 – Investment capital – stocks actually held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number				B – Number of shares acquired		C – Date acquired	
A	INVESTMENT1/56783636/333777				7		04/18/2017	
B								
C								
D								
E								
F								
G								
Item	D Number of shares sold	E Date sold	F Average FMV		G Liabilities attributable		H Net average FMV	
A	4	11/20/2018	500		100		400	
B								
C								
D								
E								
F								
G								
Total from additional sheet(s)								
Total from partnerships								
2 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 17 ... • 2								

Schedule E – Investment capital (see instructions) (continued)**Part 3 – Investment capital – stocks presumed held more than one year**

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number				B – Number of shares acquired		C – Date acquired							
A	INVESTMENT 2/98765721/444888				12		06/24/2016							
B														
C														
D														
E														
F														
G														
Item	D Number of shares sold		E Date sold		F Average FMV		G Liabilities attributable		H Net average FMV					
A					750		100		650					
B														
C														
D														
E														
F														
G														
Total from additional sheet(s)														
Total from partnerships														
3 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 18 ... • 3														

Part 4 – Total investment capital

4 Total of all investment capital (add lines 1, 2, and 3 in columns F, G, and H) • 4										
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Schedule F – Current year addback of prior year presumed investment capital and investment income (see instructions)

Do **not** complete schedule F if you have prior year presumed investment capital that failed to meet the holding period presumption **and** you **amended** your prior year return to reflect the fact that the stock was **not** investment capital (and that any related income was not investment income).

Part 1 – Addback of prior year presumed investment capital for stocks that did not meet holding period requirement (see instructions)

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number				B – Number of shares acquired		C – Date acquired	
A								
B								
C								
D								
E								
F								
G								
Item	D Number of shares sold	E Date sold	F Average FMV, as previously reported		G Liabilities attributable, as previously reported		H Net average FMV, as previously reported	
A								
B								
C								
D								
E								
F								
G								
Total from additional sheet(s)								
Total from partnerships								
1	Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 20 ...		1					

Part 2 – Addback of prior year presumed investment income for stocks that did not meet holding period requirement (see instr.)

2	Prior year presumed gross investment income after Schedule C, Part 1 – Limitation on gross investment income for stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (see instructions)	2	
3	If the safe harbor election was made on the prior year return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was not made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the prior year return to the specific stocks listed in Part 1 above or to the prior year income from those stocks shown on line 2 above (see instructions)	3	
4	Prior year presumed investment income from stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (subtract line 3 from line 2; if zero or less, enter 0)	4	
5	Maximum addback based on prior year limitations (enter the amount from prior year Form CT-3.1, Schedule C, line 12)	5	
6	Addback of prior year presumed investment income for stocks not held more than one year (Enter the lesser of line 4 or 5; enter here and on Form CT-3 or CT-3-A, Part 3, line 12. If zero or less, enter 0.)	6	

Schedule B – New members included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

Schedule C – Former members not included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

**New York State Modifications**

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation CTEF44	Employer identification number (EIN) 002190216
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File this form with Form CT-3, CT-3-S, or CT-33.Complete all parts that apply to you. See Form CT-225-I, *Instructions for Form CT-225*.Identify the return you are filing by marking an **X** in the box: CT-3 • ☒ CT-3-S • ☐ CT-33 • ☐**Schedule A – Certain New York State additions to federal income****Part 1 – For certain additions to federal income that did not flow through from a partnership, estate, or trust****1** New York State additions (*see instructions*)

	Modification number	Amount		Modification number	Amount	
1a	A - 213	70,887,127	00	1i	A -	00
1b	A -		00	1j	A -	00
1c	A -		00	1k	A -	00
1d	A -		00	1l	A -	00
1e	A -		00	1m	A -	00
1f	A -		00	1n	A -	00
1g	A -		00	1o	A -	00
1h	A -		00	1p	A -	00
Total from additional Form(s) CT-225, if any			00			
2 Total (add lines 1a through 1p and the total from additional Form(s) CT-225)			2		00	

Part 2 – Corporation's share of certain additions to federal income from a partnership, estate, or trust**3** New York State additions (*see instructions*)

	Modification number	Amount		Modification number	Amount	
3a	EA - 504	37,181,998	00	3i	EA -	00
3b	EA -		00	3j	EA -	00
3c	EA -		00	3k	EA -	00
3d	EA -		00	3l	EA -	00
3e	EA -		00	3m	EA -	00
3f	EA -		00	3n	EA -	00
3g	EA -		00	3o	EA -	00
3h	EA -		00	3p	EA -	00
Total from additional Form(s) CT-225, if any			00			
4 Total (add lines 3a through 3p and the total from additional Form(s) CT-225)			4		00	
5 Total additions (add lines 2 and 4; <i>see instructions</i>)			5		00	

Schedule B – Certain New York State subtractions from federal income**Part 1 – For certain subtractions from federal income that did not flow through from a partnership, estate, or trust****6** New York State subtractions (*see instructions*)

	Modification number	Amount		Modification number	Amount	
6a	S - 508	31,764,000	00	6i	S -	00
6b	S -		00	6j	S -	00
6c	S -		00	6k	S -	00
6d	S -		00	6l	S -	00
6e	S -		00	6m	S -	00
6f	S -		00	6n	S -	00
6g	S -		00	6o	S -	00
6h	S -		00	6p	S -	00
Total from additional Form(s) CT-225, if any						00
7 Total (add lines 6a through 6p and the total from additional Form(s) CT-225)						7 00

Part 2 – Corporation's share of certain subtractions from federal income from a partnership, estate, or trust**8** New York State subtractions (*see instructions*)

	Modification number	Amount		Modification number	Amount	
8a	ES -		00	8i	ES -	00
8b	ES -		00	8j	ES -	00
8c	ES -		00	8k	ES -	00
8d	ES -		00	8l	ES -	00
8e	ES -		00	8m	ES -	00
8f	ES -		00	8n	ES -	00
8g	ES -		00	8o	ES -	00
8h	ES -		00	8p	ES -	00
Total from additional Form(s) CT-225, if any						00
9 Total (add lines 8a through 8p and the total from additional Form(s) CT-225)						9 00
10 Total subtractions (add lines 7 and 9; see instructions)						10 00

**Claim for Investment Tax Credit**
(Includes Employment Incentive Credit)**CT-46**

Tax Law – Article 9-A, Sections 210-B.1 and 210-B.2

All filers must enter tax period:

beginning 01/01/2018 ending 12/31/2018

Legal name of corporation
CTE44Employer identification number
002190216

File this form with Form CT-3, CT-3-A, or CT-3-S.

Summary of tax credit(s)

1	Investment tax credit (from line 20)	•	1	
2	Investment tax credit on research and development (R&D) property at the optional rate (from line 21)	•	2	
3	Subtotal (add lines 1 and 2)	•	3	
4	Employment incentive credit (from line 28)	•	4	
5	Unused investment tax credit or employment incentive credit from preceding period (New York S corporations, enter 0)	•	5	100,000
6	Unused expired tax credits (see instructions; New York S corporations, enter 0)	•	6	
7	Subtract line 6 from line 5	•	7	
8	Total (add lines 3, 4, and 7; New York S corporations, see instructions)	•	8	
9	Recapture of excess credit taken in previous periods (from line 32; New York S corporations, see instructions)	•	9	
10	Net investment tax credit(s) (see instructions)	•	10	

Computation of investment tax credit used, refunded, or carried forward (New York S corporations do not complete this section)

11	Tax due before credits (see instructions)	•	11	
12	Tax credits claimed before the investment tax credit (see instructions)	•	12	
13	Subtract line 12 from line 11	•	13	
14	Fixed dollar minimum tax (see instructions)	•	14	
15	Limitation on investment tax credit (subtract line 14 from line 13; if less than zero, enter 0)	•	15	
16	Investment tax credit to be used this period (see instructions)	•	16	
17	Unused investment tax credit (subtract line 16 from line 10)	•	17	
18a	Qualified new businesses only: Investment tax credit available for refund (see instructions)	•	18a	
18b	Qualified new businesses only: Amount of line 18a to be refunded (see instructions)	•	18b	
18c	Qualified new businesses only: Amount of line 18a to be applied as an overpayment to next year's tax (subtract line 18b from line 18a; see instructions)	•	18c	
19	Unused investment tax credit available to be carried forward (see instructions)	•	19	

Schedule A – Investment tax credit (Attach additional sheet(s) as necessary; see instructions)

A Description of property (list items separately)	B Principal use	C Date acquired (mm-dd-yy)	D Life (years)	E Investment credit base	F Investment tax credit (column E × standard rate; see Rate schedule 1 in Form CT-46-I)	G Investment tax credit on R&D property (R&D property in column E × optional rate; see Rate schedule 1 in Form CT-46-I)
OFFICE	QUALIFIED USE	02/15/2016	10	1,500,000	75,000	
Amounts from attached list						
20 Add column F amounts (enter here and on line 1)					20	
21 Add column G amounts (enter here and on line 2)					21	

A If you are claiming this credit as a corporate partner, mark an **X** in the box (see instructions)..... ☐

Schedule B – Eligibility for employment incentive credit (see example in Form CT-46-I, Schedules B and C–Examples)

A Use with Schedule C, line 26, first succeeding year	A Year	B March 31	C June 30	D September 30	E December 31	F Total (B+C+D+E)	G Average	H* Percent %
22 Number of New York State employees in employment base year	2015	569	560	542	537			
23 Number of New York State employees in current tax year	2018	533	529	523	523			
B Use with Schedule C, line 27, second succeeding year	Year	March 31	June 30	September 30	December 31	Total (B+C+D+E)	Average	Percent %
24 Number of New York State employees in employment base year	2014	599	607	609	599			
25 Number of New York State employees in current tax year	2018	533	529	523	523			

*Divide the average number of employees in the current tax year by the average number of employees in the base year (column G).

Schedule C – Employment incentive credit computation (see example in Form CT-46-I, Schedules B and C–Examples)

	A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional rate)	C Employment incentive credit (multiply column B by the appropriate rate from Rate schedule 2 in Form CT-46-I)
26 Information for first succeeding year: use line 23, column H, to determine rate			
27 Information for second succeeding year: use line 25, column H, to determine rate			
28 Add column C amounts (enter here and on line 4)			28

Schedule D – Recapture of investment tax credit, including rehabilitation expenditures for retail enterprises and historic barns
(Attach additional sheet(s) as necessary)

A Description of property	B Date of acquisition or rehabilitation (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Total original investment tax credit allowed	H Recaptured investment tax credit (F × G)
29 Total recaptured investment tax credit from attached sheet(s)							29
30 Recaptured investment tax credit (add column H amounts and line 29)							30
31 Additional recapture (see instructions)							31
32 Add lines 30 and 31 (enter here and on line 9)							32

**Manufacturer's Real Property Tax Credit**

Tax Law – Article 9-A, Section 210-B.43

CT-641

All filers must enter tax period:

beginning

01/01/2018

ending

12/31/2018

Legal name of corporation CTEF44	Employer identification number (EIN)
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File this form with Form CT-3, CT-3-A, or CT-3-S.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) Yes • ☒ No ☐

C corporations

If Yes, complete Schedules A and B, and if applicable, Schedule D.

If No, and you are claiming this credit as a corporate partner, complete Schedule A (lines 4 through 7), Schedules B and C, and if applicable, Schedule D.

New York S corporations

If Yes, complete Schedule A and if applicable, Schedule D.

If No, and you are claiming this credit as a corporate partner, complete Schedule A (lines 4, 5, and 6), Schedule C, and if applicable, Schedule D.

Schedule A – Computation of credit

Property	A Physical address of the real property (see instructions)	B Eligible real property taxes paid for property listed in column A
1	400 LEOPARD AVE ALBANY NY 12227	200,523
2	641 PANTHER LANE ALBANY NY 12227	300,000
3	818 COUGAR ROAD ALBANY NY 12227	139,000
4		
5		
6		
7		
8		
9		
10		
11		
12		
Total from additional sheet(s), if any		
1 Eligible real property taxes (add column B amounts)	• 1	
2 Tax credit rate (20%)	• 2	.20
3 Tax credit (multiply line 1 by line 2)	• 3	
4 Partner: Enter your share of the credit from your partnership(s) (from line 14; see instructions)	• 4	
5 Add lines 3 and 4 (New York S corporations, see instructions)	• 5	
6 Recapture of credit (from line 17; see instructions)	• 6	
7 Total credit computed for the current tax year (see instructions)	• 7	

Schedule B – Computation of credit used (New York S corporations do not complete this schedule)

8 Tax due before credits (see instructions)	• 8	
9 Tax credits claimed before this credit (see instructions)	• 9	
10 Net tax (subtract line 9 from line 8)	• 10	
11 Tax limitation	• 11	25.00
12 Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0)	• 12	
13 Credit used for the current tax year (enter the lesser of line 7 or line 12 here and on your franchise tax return) ...	• 13	

Schedule D – Computation of credit recapture *(attach additional sheets if necessary; see instructions)*

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**Life Sciences Research and Development Tax Credit**

Tax Law – Article 1, Section 43 and Article 9-A, Section 210-B(52)

CT-648

All filers must enter tax period: beginning 01/01/2018

ending 12/31/2018

File this form with Form CT-3, CT-3-A, or CT-3-S.

Legal name of corporation CTEF44	Employer identification number (EIN) 002190216
-------------------------------------	---

All filers **must** complete line A.

- A** Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (Mark an **X** in the appropriate box; see instructions) Yes • ☐ No • ☒

C corporations

If Yes, complete lines B through E, and Schedules A, C (line 5), and D.

Form CT-3-A filers: Also complete Schedule B, if applicable.

If No, and you are claiming this credit as a corporate partner, complete Schedules C and D.

New York S corporations

If Yes, complete lines B through E, and Schedules A and C (line 5).

If No, and you are claiming this credit as a corporate partner, complete Schedule C.

B Credit allocation year (from your certificate of tax credit) • 2018**C** Certificate number (from your certificate of tax credit) • ABC123456789**D** Number of employees (from your certificate of tax credit) • 325

E To indicate the year of eligibility for which you are claiming the credit on this form, mark an **X** in the appropriate box (see instructions) 1st • ☒ 2nd • ☐ 3rd • ☐

You must attach a copy of the certificate of tax credit issued by Empire State Development (ESD).

Schedule A – Computation of credit**1** Life sciences research and development tax credit (see instructions) • **1** 100,000

Form CT-3-A filers: If more than one member of a combined group whose amounts are in the combined return is claiming the life sciences research and development tax credit as a **qualified life sciences company**, complete Schedule B. Otherwise, continue with Schedule C.

Schedule B – Combined filer limitation for multiple life sciences research and development credit claims (see instructions)

A Limitation on combined return	B Amount of life sciences research and development tax credits applied prior to this credit		
	Name of member of combined group claiming the credit as a qualified life sciences company	Amount of credit claimed	
Total amount from additional sheets, if any			
\$500,000	Total amount used		

2 Unused credit limitation (column A - column B; may not exceed \$500,000) • **2****3** Enter the lesser of line 1 or line 2 • **3**

Schedule C – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Partnership's certificate number	D Credit amount allocated
PARTNER 1	222333444	DEF987326	50,000
PARTNER 2	555777999	GHF678924	50,000
Total from additional sheets, if any			•
4 Total credit amount allocated from partnerships (add column D amounts).....			• 4
5 Total credit (see instructions)			• 5

Schedule D – Computation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: do not complete this schedule.)

6 Tax due before credits (see instructions)	6	
7 Tax credits claimed before this credit (see instructions)	• 7	
8 Tax after application of credits (subtract line 7 from line 6)	8	
9 Fixed dollar minimum tax (see instructions)	9	
10 Limitation on credit (subtract line 9 from line 8; if line 9 is more than line 8, enter 0)	• 10	
11 Credit used for this tax year (enter the lesser of line 5, or line 10; enter here and on your franchise tax return)	• 11	
12 Unused tax credit available as a refund or as an overpayment (subtract line 11 from line 5)	• 12	
13 Amount of credit to be refunded (limited to the amount on line 12; enter here and on your franchise tax return)	• 13	
14 Amount of credit to be applied as an overpayment to next year's tax (subtract line 13 from line 12; enter here and on your franchise tax return)	• 14	

**Farm Donations to Food Pantries Credit**

Tax Law – Article 9-A, Section 210-B(52)

CT-649

All filers must enter tax period:

beginning

01/01/2018

ending

12/31/2018

Legal name of corporation

CTEF44

Employer identification number (EIN)

002190216

File this form with your franchise tax return.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (Mark an **X** in the appropriate box; see instructions) .. Yes • ☒ No ☐

C corporations

If Yes, complete lines B and C, and Schedules A, B, and D.

If No, and you are claiming this credit as a corporate partner, complete lines B and C, Schedule A (lines 2 and 3), and Schedules B and C.

New York S corporations

If Yes, complete line C and Schedules A and D.

If No, and you are claiming this credit as a corporate partner, complete lines B and C, Schedule A (lines 2 and 3), and Schedule C.

B Form CT-3 and CT-3-A filers: Complete *Line B Worksheet* in the instructions. Is the amount shown on *Line B Worksheet*, line 12, at least 0.6667 (66.67%)? (mark an **X** in the appropriate box; see instructions) ... Yes • ☒ No ☐

If No, **stop**: you do not qualify for this credit.**C** Enter the name, employer identification number (EIN), and physical address of the farm.

Business name		EIN	
FARMER DELL		333888999	
Number and street	City	State	ZIP code
5 WILLOW LANE	ALBANY	NY	12227

Schedule A – Computation of credit (complete Schedules C and D, as applicable, before completing this schedule)

1 Farm donations to food pantries credit from line 16	•	1	
2 Partner: Enter your share of the credit from your partnership(s) from line 13	•	2	
3 Total credit (add lines 1 and 2; New York S corporations, see instructions)	•	3	

Schedule B – Computation of credit used, refunded, or credited as an overpayment to the next tax year (New York S corporations: do not complete this schedule.)

4 Tax due before credits (see instructions)	•	4	
5 Tax credits claimed before this credit (see instructions)	•	5	
6 Subtract line 5 from line 4	•	6	
7 Fixed dollar minimum tax (see instructions)	•	7	
8 Credit limitation (subtract line 7 from line 6; if zero or less, enter 0)	•	8	
9 Credit to be used this tax year (enter the lesser of line 3 or line 8 here and on your franchise tax return)	•	9	
10 Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	•	10	
11 Tax credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	•	11	
12 Amount to be applied as an overpayment to next year's tax (subtract line 11 from line 10; enter here and on your franchise tax return)	•	12	

Schedule D – Qualified donations

A Date of qualified donation	B Location of qualified donation (city and state)	C Name of eligible food pantry	D EIN of eligible food pantry	E Fair market value of the qualified donation
03/15/2018	ALBANY NY	FOOD PANTRY 1	111444555	10,000
06/15/2018	ALBANY NY	FOOD PANTRY 2	454545454	8,000
9/15/2018	SCOTIA NY	FOOD PANTRY 3	323232323	12,000
11/15/2018	SARATOGA N	FOOD PANTRY 4	676767676	20,000
Total of column E amounts from additional sheets, if any				
14 Total of all column E amounts				14
15 Multiply line 14 by 25% (.25)				15
16 Enter the lesser of line 15 or 5,000 (enter here and on line 1)				16

**Empire State Apprenticeship Tax Credit**

Tax Law – Article 9-A, Section 210-B(49)

CT-650

All filers must enter tax period:

beginning

01/01/2018

ending

12/31/2018

Legal name of corporation
CTEF44Employer identification number (EIN)
002190216

Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of the final certificate of tax credit issued by the New York State Department of Labor (NYS DOL).

All filers **must** complete line A.**A** Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) Yes • ☒ No ☐**C corporations**

If Yes, complete lines B through H, and Schedules A and C.

If No, and you are claiming this credit as a corporate partner, complete Schedules B and C.

New York S corporations

If Yes, complete lines B through H and Schedule A.

If No, and you are claiming this credit as a corporate partner, complete Schedule B.

Certificate information

On lines B through H below, enter the information from your final certificate of tax credit, Part A.

B Enter the name and EIN of the business certified by the NYS DOL to participate in the Empire State Apprenticeship Tax Credit Program.

Name of certified business

• APPRENTICE

EIN

• 367367367

C Certificate number • XYZ121933**D** Allocation year • 2018**E** Total number of apprentices **without** a mentor • 10**F** Total number of apprentices **with** a mentor • 25**G** Total number of disadvantaged youth **without** a mentor • 3**H** Total number of disadvantaged youth **with** a mentor • 1**Schedule A – Computation of credit****1** Empire State apprenticeship tax credit (see instructions) • **1** 90,000**Schedule B – Partnership information (see instructions)**

A Name of partnership	B Partnership's EIN	C Certificate number	D Credit amount allocated
Total from additional sheet(s), if any			•
2 Total credit allocated from partnership(s) (add column D amounts)			• 2
3 Total credit (add lines 1 and 2; New York S corporations see instructions)			• 3

Schedule C – Computation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: Do not complete this schedule.)

4 Tax due before credits <i>(see instructions)</i>	4	
5 Tax credits claimed before this credit <i>(see instructions)</i>	5	
6 Tax after application of credits <i>(subtract line 5 from line 4)</i>	6	
7 Fixed dollar minimum tax <i>(see instructions)</i>	7	
8 Credit limitation <i>(subtract line 7 from line 6; if line 7 is more than line 6, enter 0)</i>	8	
9 Credit used for this tax year <i>(enter the lesser of line 3 or line 8 here and on your franchise tax return)</i>	9	
10 Unused tax credit available as a refund or as an overpayment <i>(subtract line 9 from line 3)</i>	10	
11 Amount of credit to be refunded <i>(limited to the amount on line 10; enter here and on your franchise tax return)</i> •	11	
12 Amount of credit to be applied as an overpayment to next year's tax <i>(subtract line 11 from line 10; enter here and on your franchise tax return)</i> •	12	

Test 18

Begins on next page

[Return to Test Chart](#)



General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2018. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See instructions, Form CT-3-I, before completing return.

All filers must enter tax period:

Final return <input type="checkbox"/> Amended return <input type="checkbox"/>		beginning <input type="text" value="01-01-2018"/> ending <input type="text" value="12-31-2018"/>	
Employer identification number (EIN) 002190218	File number AA 1	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF601		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation NY	
601 WA Harriman Campus		Date of incorporation 03-25-2001	Foreign corporations: date began business in NYS
City Albany	State NY	ZIP code 12227	Country (if not United States)
Principal business activity in NYS Manufacturing		NAICS business code number (from NYS Pub 910) 32550	
If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	

A. Pay amount shown on Part 2, line 23c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)	A	Payment enclosed
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) B Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions) C		
D. Do you have an interest in any partnerships? (mark an X in the appropriate box) D Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.		

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Bill Smith	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		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	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	E-mail address of authorized person JohnDoe@ctef601.com	Telephone number (518) 555-2626	Date 04-15-2019
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	State NY
		ZIP code 12227	Date 04-10-2019

See instructions for where to file.

Content of Form CT-3

Part 1 – General corporate information	Part 5 – Computation of investment capital for the current tax year
Part 2 – Computation of balance due or overpayment	Part 6 – Computation of business apportionment factor
Part 3 – Computation of tax on business income base	Part 7 – Summary of tax credits claimed
Part 4 – Computation of tax on capital base	

Part 1 – General corporate information

Section A – Qualification for preferential tax rates – If you are a corporation as identified in this section and qualify for preferential tax rates, mark an **X** in the boxes that apply to you (see instructions).

- 1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ☐ **1**
- 2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ☐ **2**
- 3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ☐ **3**
- 4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ☐ **4**
- 5 Claiming cooperative housing corporation status for the lower capital base tax rate ☐ **5**
- 6 A small business eligible for the capital base tax exception ☐ **6**
If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.
- 6a Total capital contributions ☐ **6a** 70
- 6b **Small business taxpayers only:** you are also a QETC ☐ **6b**
- 6c **Small business taxpayers only:** you are also a qualified New York manufacturer ☐ **6c**
- 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ☐ **7**

Section B – New York State information (see instructions)

- 1 Number of New York State employees ☐ **1** 70
- 2 Wages paid to New York State employees ☐ **2** 610,000
- 3 Number of business establishments in New York State ☐ **3** 2
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box ☐ **4**
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box ☐ **5**
- 5a If you marked the line 5 box, use line 5a to report the applicable exception
number (1-4) and the amount of royalty payments ☐ **5a** Number Amount
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box ☐ **6**

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
1120 • ☒ 1120 consolidated • ☐ 1120-REIT or 1120-RIC • ☐ 1120S • ☐ 1120F • ☐ 1120-H • ☐
- 2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:
Final federal determination • ☐ Date of determination ☐ NOL carryback • ☐ Capital loss carryback ... • ☐ 1139 • ☐ 1120X • ☐ Failure to meet investment capital holding period • ☐
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • ☐ **2a** 70
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
CT-3.1 • ☐ CT-3.2 • ☐ CT-3.3 • ☐ CT-3.4 • ☒ CT-60 • ☐ CT-225 • ☒ Other (identify): _____ • ☐
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ☐ **4** 6
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box ☐ **5**
- 6 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2018 federal return? (see instructions) Yes • ☐ No • ☐
- 7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60 ☐

Part 2 – Computation of balance due or overpayment**Largest of three tax bases, minus credits**

1a	Business income base tax (from Part 3, line 20)	•	1a		
1b	Capital base tax (from Part 4, line 15; see instructions)	•	1b		
	New York receipts				
1c	Fixed dollar minimum tax (see instr)	•	1c		
2	Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2		
3	Tax credits used (from Part 7, line 2; see instructions)	•	3		
4	Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	•	4		
5					
6					
7					

Penalties and interest

8	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	8		
9	Interest on late payment (see instructions)	•	9		
10	Late filing and late payment penalties (see instructions)	•	10		
11	Total penalties and interest (add lines 8, 9, and 10)	•	11		

Voluntary gifts/contributions (see instructions)

12a	Return a Gift to Wildlife	12a		
12b	Breast Cancer Research and Education Fund	12b		
12c	Prostate Cancer Research, Detection, and Education Fund	12c		
12d	9/11 Memorial	12d		
12e	Volunteer Firefighting & EMS Recruitment Fund	12e		
12f	Veterans Remembrance	12f		
12g	Women's Cancers Education and Prevention Fund	12g		
12h	New York State Veterans' Homes	12h		
12i	Love Your Library Fund	12i		
12j	Lupus Education and Prevention Fund	12j		
12k	Military Family Relief Fund	12k		
13	Total voluntary gifts/contributions (add lines 12a through 12k)	13		
14	Total amount due (add lines 4, 11, and 13)	•	14	

Prepayments

15	Mandatory first installment from Form CT-300 (see instructions)	15	375	
16	Second installment (from Form CT-400)	16	375	
17	Third installment (from Form CT-400)	17	375	
18	Fourth installment (from Form CT-400)	18	375	
19	Payment with extension request (from Form CT-5, line 5)	19		
20	Overpayment credited from prior years (see instr.) Period	20		
21	Overpayment credited from CT-3-M Period	21		
22	Total prepayments (add lines 15 through 21; see instructions)	•	22	

Payment due or overpayment to be credited/refunded (see instructions)

23a	Underpayment	•	23a	
23b	Additional amount for 2019 MFI	•	23b	
23c	Balance due	•	23c	
24a	Excess prepayments	•	24a	
24b	Amount previously credited to 2019 MFI	•	24b	
24c	Overpayment	•	24c	
25	Amount of overpayment to be credited to next period	•	25	
26	Balance of overpayment available (subtract line 25 from line 24c)	•	26	
27	Amount of overpayment to be credited to Form CT-3-M	•	27	
28	Balance of overpayment to be refunded (subtract line 27 from line 26)	•	28	
29	Unused tax credits to be refunded	•	29	
30	Unused tax credits applied to next period	•	30	

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (<i>see instructions</i>)	1	2,611,291
2	Additions to FTI (<i>from Form CT-225, line 5</i>)	2	
3	Add lines 1 and 2	3	
4	Subtractions from FTI (<i>from Form CT-225, line 10</i>)	4	
5	Subtract line 4 from line 3	5	
6	Subtraction modification for qualified banks (<i>from Form CT-3.2, Schedule A, line 1; see instructions</i>)	6	
7	Entire net income (ENI) (<i>subtract line 6 from line 5</i>)	7	
8	Investment and other exempt income (<i>from Form CT-3.1, Schedule D, line 1</i>)	8	
9	Subtract line 8 from line 7	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (<i>from Form CT-3.1, Schedule D, line 2</i>)	10	
11	Business income (<i>add lines 9 and 10</i>)	11	
12	Addback of income previously reported as investment income (<i>from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions</i>)	12	
13	Business income after addback (<i>add lines 11 and 12</i>)	13	
14	Business apportionment factor (<i>from Part 6, line 55</i>)	14	
15	Apportioned business income after addback (<i>multiply line 13 by line 14</i>)	15	
16	Prior net operating loss conversion subtraction (<i>from Form CT-3.3, Schedule C, line 4</i>)	16	
17	Subtract line 16 from line 15	17	
18	NOL deduction (<i>from Form CT-3.4, line 6</i>)	18	
19	Business income base (<i>subtract line 18 from line 17</i>)	19	
20	Business income base tax (<i>multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions</i>)	20	

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.

Part 4 – Computation of tax on capital base (see instructions)

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	19,574,125	19,911,456	19,742,791
2 Real property and marketable securities included on line 1	2	7,422,898	7,246,047	7,334,473
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4	7,422,898	7,246,047	7,334,473
5 Adjusted total assets (add lines 3 and 4)	5			
6 Total liabilities	6	8,703,603	6,949,632	7,826,618
7 Total net assets (subtract line 6, column C, from line 5, column C)	7			
8 Investment capital (from Part 5, line 19; if zero or less, enter 0)	8			
9 Business capital (subtract line 8 from line 7)	9			
10 Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)	10			
11 Total business capital (add lines 9 and 10)	11			
12 Business apportionment factor (from Part 6, line 55)	12			
13 Apportioned business capital (multiply line 11 by line 12)	13			
14 New small business (if in first two tax years, mark an X in one box) Year one <input type="checkbox"/> Year two <input type="checkbox"/>				
15 Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)	15			

Part 5 – Computation of investment capital for the current tax year (see instructions)

		A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1)	16			
17 Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)	17			
18 Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)	18			
19 Total investment capital for the current year (Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)	19			

Addback of capital previously reported as investment capital

		A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)	20			

Part 6 – Computation of business apportionment factor (see instructions)Mark an **X** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor (see instr.) .. ☐

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1	1,855,614	31,130,437
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)8 To make this irrevocable election, mark an **X** in the box (see instructions) ☐ 8**Section 210-A.5(a)(2) – Mark an X in each box that is applicable** (see line 8 instructions)**Section 210-A.5(a)(2)(A)**

9 Interest from loans secured by real property	9		
10 Net gains from sales of loans secured by real property	10		
11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	11		
12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	12		

Section 210-A.5(a)(2)(B) (QFI • ☐)

13 Interest from federal debt	13		
14			

15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from federal, NYS, and NYS political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		

Section 210-A.5(a)(2)(C) (QFI • ☐)

19 Interest from asset-backed securities and other government agency debt	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		

Section 210-A.5(a)(2)(D) (QFI • ☐)

22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		

Section 210-A.5(a)(2)(E)

25 Net interest from reverse repurchase and securities borrowing agreements	25		
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Section 210-A.5(a)(2)(F)

26 Net interest from federal funds	26		
--	----	--	--

Section 210-A.5(a)(2)(I) (QFI • ☐)

27 Net income from sales of physical commodities	27		
--	----	--	--

Section 210-A.5(a)(2)(J) (QFI • ☐)

28 Marked to market net gains	28		
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Section 210-A.5(a)(2)(H) (QFI • ☐)

29 Interest from other financial instruments	29		
--	----	--	--

210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)			
30 Net gains and other income from other financial instruments	30		

Part 6 – Computation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing ..	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
Section 210-A.6			
44 Receipts from railroad and trucking business	44		
Section 210-A.6-a			
45 Receipts from the operation of vessels	45		
Section 210-A.7			
46 Receipts from air freight forwarding	46		
47 Receipts from other aviation services	47		
Section 210-A.8			
48 Advertising in newspapers or periodicals	48		
49 Advertising on television or radio	49		
50 Advertising via other means	50		
Section 210-A.9			
51 Transportation or transmission of gas through pipes	51		
Section 210-A.10			
52 Receipts from other services/activities not specified	52		
Section 210-A.11			
53 Discretionary adjustments	53		
Total receipts			
54 Add lines 1 through 53 in columns A and B	54		

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)*

55

Enter line 55 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

- 1 Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law, Article 200 or 496, or section 195.20? (see Form CT-1; mark an **X** in one box)..... ☐ 1 Yes ☐ No ☒ X

Enter in the appropriate box below the amount of each tax credit **used** to reduce the tax due shown on Part 2, line 2, and attach the corresponding properly completed claim form. The amount of credit to enter is computed on each credit form and carried to this section.

CT-37	<input type="text"/>	CT-606	<input type="text"/>	CT-649	<input type="text"/>
CT-40	<input type="text"/>	CT-607	<input type="text"/>	CT-650	<input type="text"/>
CT-41	<input type="text"/>	CT-611	<input type="text"/>	DTF-621	<input type="text"/>
CT-43	<input type="text"/>	CT-611.1	<input type="text"/>	DTF-622	<input type="text"/>
CT-44	<input type="text"/>	CT-611.2	<input type="text"/>	DTF-624	<input type="text"/>
CT-46	<input type="text"/>	CT-612	<input type="text"/>	DTF-630	<input type="text"/>
CT-47	<input type="text"/>	CT-613	<input type="text"/>	Other credits	<input type="text"/>
CT-236	<input type="text"/>	CT-631	<input type="text"/>		
CT-238	<input type="text"/>	CT-633	<input type="text"/>		
CT-239	<input type="text"/>	CT-634	<input type="text"/>		
CT-241	<input type="text"/>	CT-635	<input type="text"/>		
CT-242	<input type="text"/>	CT-636	<input type="text"/>		
CT-243	<input type="text"/>	CT-637	<input type="text"/>		
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-639	<input type="text"/>		
CT-249	<input type="text"/>	CT-640	<input type="text"/>		
CT-250	<input type="text"/>	CT-641	<input type="text"/>		
CT-261	<input type="text"/>	CT-642	<input type="text"/>		
CT-501	<input type="text"/>	CT-643	<input type="text"/>		
CT-601	<input type="text"/>	CT-644	<input type="text"/>		
CT-602	<input type="text"/>	CT-645	<input type="text"/>		
CT-603	<input type="text"/>	CT-646	<input type="text"/>		
CT-604	<input type="text"/>	CT-647	<input type="text"/>		
CT-605	<input type="text"/>	CT-648	<input type="text"/>		

- 2 Total tax credits claimed above (enter here and on Part 2, line 3; attach appropriate form for each credit claimed) 2
- 3 Total tax credits claimed that are refund eligible (see instructions) 3 9,513

- 4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box 4a
- 4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an **X** in the box 4b
- 4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an **X** in the box 4c

Schedule B – New members included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

Schedule C – Former members not included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)



New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation CTEF601	Employer identification number (EIN) 002190218
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File this form with Form CT-3, CT-3-S, or CT-33.

Complete all parts that apply to you. See Form CT-225-I, *Instructions for Form CT-225*.

Identify the return you are filing by marking an **X** in the box: CT-3 • ☒ CT-3-S • ☐ CT-33 • ☐

Schedule A – Certain New York State additions to federal income

Part 1 – For certain additions to federal income that did not flow through from a partnership, estate, or trust

1 New York State additions (see instructions)

Modification number		Amount	Modification number		Amount
1a	A - 213	258,260 00	1i	A -	00
1b	A - 505	8,532 00	1j	A -	00
1c	A - 504	19,397 00	1k	A -	00
1d	A -	00	1l	A -	00
1e	A -	00	1m	A -	00
1f	A -	00	1n	A -	00
1g	A -	00	1o	A -	00
1h	A -	00	1p	A -	00
Total from additional Form(s) CT-225, if any			00		
2 Total (add lines 1a through 1p and the total from additional Form(s) CT-225) 2 00					

Part 2 – Corporation's share of certain additions to federal income from a partnership, estate, or trust

3 New York State additions (see instructions)

Modification number		Amount	Modification number		Amount
3a	EA -	00	3i	EA -	00
3b	EA -	00	3j	EA -	00
3c	EA -	00	3k	EA -	00
3d	EA -	00	3l	EA -	00
3e	EA -	00	3m	EA -	00
3f	EA -	00	3n	EA -	00
3g	EA -	00	3o	EA -	00
3h	EA -	00	3p	EA -	00
Total from additional Form(s) CT-225, if any			00		
4 Total (add lines 3a through 3p and the total from additional Form(s) CT-225) 4 00					
5 Total additions (add lines 2 and 4; see instructions) 5 00					

Schedule B – Certain New York State subtractions from federal income**Part 1 – For certain subtractions from federal income that did not flow through from a partnership, estate, or trust****6** New York State subtractions (*see instructions*)

	Modification number	Amount		Modification number	Amount	
6a	• S - 501 •	52,113	00	6i	• S - •	00
6b	• S - 507 •	2,945	00	6j	• S - •	00
6c	• S - •		00	6k	• S - •	00
6d	• S - •		00	6l	• S - •	00
6e	• S - •		00	6m	• S - •	00
6f	• S - •		00	6n	• S - •	00
6g	• S - •		00	6o	• S - •	00
6h	• S - •		00	6p	• S - •	00
Total from additional Form(s) CT-225, if any					00	
7 Total (<i>add lines 6a through 6p and the total from additional Form(s) CT-225</i>) • 7 00						

Part 2 – Corporation's share of certain subtractions from federal income from a partnership, estate, or trust**8** New York State subtractions (*see instructions*)

	Modification number	Amount		Modification number	Amount	
8a	• ES - •		00	8i	• ES - •	00
8b	• ES - •		00	8j	• ES - •	00
8c	• ES - •		00	8k	• ES - •	00
8d	• ES - •		00	8l	• ES - •	00
8e	• ES - •		00	8m	• ES - •	00
8f	• ES - •		00	8n	• ES - •	00
8g	• ES - •		00	8o	• ES - •	00
8h	• ES - •		00	8p	• ES - •	00
Total from additional Form(s) CT-225, if any					00	
9 Total (<i>add lines 8a through 8p and the total from additional Form(s) CT-225</i>) • 9 00						
10 Total subtractions (<i>add lines 7 and 9; see instructions</i>) • 10 00						

**Affiliated Entity Information Schedule****CT-60**

Legal name of corporation CTEF601		For period ended 12-31-2018
Employer identification number (EIN) 002190218		

Attach to Form CT-3, CT-3-A, or CT-3-S.

Schedule A – Federal S corporation information *(see instructions)***Part 1 – QSSS inclusion** *(see instructions)*

Name and address of QSSS	Effective date of federal QSSS election (mm-dd-yy)	Federal EIN or temporary filing (TF) number of QSSS	Federal EIN or TF number of QSSS parent

Part 2 – QSSS elective inclusion *(see instructions)*

Name and address of QSSS	Effective date of federal QSSS election (mm-dd-yy)	Federal EIN or TF number of QSSS	Federal EIN or TF number of QSSS parent

Part 3 – 1120S shareholder information (see *instructions*)

1	Amount of distributions as shown on federal Form 1120S, Schedule K, line 16d and/or 17c.....	•	1		
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[illegible]**Schedule B – Other related entities** (see instructions)

Part 1

2 If the activities of any of the following impact your federal return, mark an **X** for all that apply; attach federal Form 851 if applicable:

QSSS ☐ Captive REIT or RIC ☐ Combinable captive insurance company ☐ Partnership ☒

Disregarded entity • ☐ Tax-exempt DISC • ☐ SMLLC • ☐

3 If any of your subsidiaries are incorporated outside of New York State, mark an **X** in the box **3**

4 If you filed a consolidated federal return, mark an **X** in the box and complete lines 4a through 4d **4**

4a Number of corporations included in federal consolidated group(s)..... **4a**

4b	Consolidated federal taxable income (FTI) before net operating loss deduction (NOLD).....	4b	
-----------	---	-----------	--

4c	Consolidated FTI before NOLD of corporations in federal group(s), but not in New York combined group •	4c	
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4d	FTI before NOLD of corporations not in federal group(s), but in New York combined group.....	4d	
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Part 2

Mark an **X** in any box(es) that apply to you, and enter the appropriate name(s) and EIN(s).

5 More than 50% of the voting power of your capital stock is owned or controlled, directly or indirectly, by another corporation or by the same interests 5

Name of controlling entity	EIN or SSN
----------------------------	------------

6 You or the same interests own or control, directly or indirectly, more than 50% of the voting power of the capital stock of another corporation..... 6

Name of corporation controlled	EIN

7 There has been a transfer or acquisition of controlling interest in the entity during the last 3 years..... 7

Name of transferred or acquired corporation	EIN
---	-----

8 You are a member of an affiliated federal group 8

Name of primary corporation	EIN
-----------------------------	-----

Part 3 – Entities taxable as partnerships (see instructions)

9 If you are a partner in a partnership, mark an **X** in the box and enter the required information below **9** ☒

Name and address of partnership	Entity method	Separate accounting election		EIN of partnership	EIN or SSN of all tiered partners of partnership
	Mark an X in the box	Mark an X in the box	Date		
Partnership 1 500 First Lane, Albany, NY, 10001	<input checked="" type="checkbox"/>	<input type="checkbox"/>		555888777	
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
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	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			

Part 4 – SMLLCs and tax-exempt DISCs (see instructions)

10 If items of income, gain, loss, deduction, credits, etc. from an SMLLC or a tax-exempt DISC are included in your New York return, mark an **X** in the box and enter the required information below **10** ☐

Name and address of SMLLC or tax-exempt DISC	If the SMLLC or tax-exempt DISC generated credits, mark an X in the box	EIN of SMLLC or tax-exempt DISC	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
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	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person		Official title President	
	E-mail address of authorized person johndoe@ctef601.com	Telephone number (518) 555-2626		Date 3/15/2019	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway		City Albany	State NY ZIP code 12227
	E-mail address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	or	Excl. code	Date 3/14/2019

Claim for Investment Tax Credit

(Includes Employment Incentive Credit)

Tax Law – Article 9-A, Sections 210-B.1 and 210-B.2

All filers must enter tax period:

beginning 01/01/2018 ending 12/31/2018

Legal name of corporation

CTEF601

Employer identification number	
--------------------------------	--

002190218

File this form with Form CT-3, CT-3-A, or CT-3-S.

Summary of tax credit(s)

1	Investment tax credit (from line 20)	•	1		
2	Investment tax credit on research and development (R&D) property at the optional rate (from line 21)	•	2		
3	Subtotal (add lines 1 and 2)		3		
4	Employment incentive credit (from line 28)	•	4		
5	Unused investment tax credit or employment incentive credit from preceding period (New York S corporations, enter 0)	•	5	22,072	
6	Unused expired tax credits (see instructions; New York S corporations, enter 0)	•	6		
7	Subtract line 6 from line 5		7		
8	Total (add lines 3, 4, and 7; New York S corporations, see instructions)	•	8		
9	Recapture of excess credit taken in previous periods (from line 32; New York S corporations, see instructions)	•	9		
10	Net investment tax credit(s) (see instructions)	•	10		

Computation of investment tax credit used, refunded, or carried forward (New York S corporations do not complete this section)

11 Tax due before credits (see instructions)	11			
12 Tax credits claimed before the investment tax credit (see instructions) •	12		0	
13 Subtract line 12 from line 11.....	13			
14 Fixed dollar minimum tax (see instructions)	14			
15 Limitation on investment tax credit (subtract line 14 from line 13; if less than zero, enter 0) •	15			
16 Investment tax credit to be used this period (see instructions)	•	16		
17 Unused investment tax credit (subtract line 16 from line 10)	•	17		
18a Qualified new businesses only: Investment tax credit available for refund (see instructions)	•	18a		
18b Qualified new businesses only: Amount of line 18a to be refunded (see instructions)	•	18b		
18c Qualified new businesses only: Amount of line 18a to be applied as an overpayment to next year's tax (subtract line 18b from line 18a; see instructions)	•	18c		
19 Unused investment tax credit available to be carried forward (see instructions)	•	19		

Schedule A – Investment tax credit *(Attach additional sheet(s) as necessary; see instructions)*

A Description of property <i>(list items separately)</i>	B Principal use	C Date acquired <i>(mm-dd-yy)</i>	D Life <i>(years)</i>	E Investment credit base	F Investment tax credit <i>(column E × standard rate; see Rate schedule 1 in Form CT-46-I)</i>	G Investment tax credit on R&D property <i>(R&D property in column E × optional rate; see Rate schedule 1 in Form CT-46-I)</i>
					•	
					•	
					•	
Amounts from attached list					•	
20 Add column F amounts <i>(enter here and on line 1)</i>				20		
21 Add column G amounts <i>(enter here and on line 2)</i>				21		

A If you are claiming this credit as a corporate partner, mark an **X** in the box (see instructions)..... ☐

Schedule B – Eligibility for employment incentive credit (see example in Form CT-46-I, Schedules B and C–Examples)

A Use with Schedule C, line 26, first succeeding year	A Year	B March 31	C June 30	D September 30	E December 31	F Total (B+C+D+E)	G Average	H* Percent %
22 Number of New York State employees in employment base year								
23 Number of New York State employees in current tax year								
B Use with Schedule C, line 27, second succeeding year	Year	March 31	June 30	September 30	December 31	Total (B+C+D+E)	Average	Percent %
24 Number of New York State employees in employment base year								
25 Number of New York State employees in current tax year								

*Divide the average number of employees in the current tax year by the average number of employees in the base year (column G).

Schedule C – Employment incentive credit computation (see example in Form CT-46-I, Schedules B and C–Examples)

	A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional rate)	C Employment incentive credit (multiply column B by the appropriate rate from Rate schedule 2 in Form CT-46-I)
26 Information for first succeeding year: use line 23, column H, to determine rate			
27 Information for second succeeding year: use line 25, column H, to determine rate			
28 Add column C amounts (enter here and on line 4)			28

Schedule D – Recapture of investment tax credit, including rehabilitation expenditures for retail enterprises and historic barns
(Attach additional sheet(s) as necessary)

A Description of property	B Date of acquisition or rehabilitation (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Total original investment tax credit allowed	H Recaptured investment tax credit (F × G)
29 Total recaptured investment tax credit from attached sheet(s)							29
30 Recaptured investment tax credit (add column H amounts and line 29)							30
31 Additional recapture (see instructions)							31
32 Add lines 30 and 31 (enter here and on line 9)							32

Claim for EZ Wage Tax Credit

Tax Law – Article 9-A, former Section 210.19 and Article 33, Section 1511(g)

CT-601

All filers must enter tax period:

beginning 01/01/2018 ending 12/31/2018

Legal name of corporation CTEF601	Employer identification number 002190218
• Name of empire zone (EZ) or zone equivalent area (ZEA) (if multiple zones, complete Schedule C) Buffalo	• Date of zone designation 02/15/2008

File this claim with your franchise tax return, Form CT-3, CT-3-A, CT-33, CT-33-A, or CT-33-NL.

A If you are claiming this credit as a corporate partner, mark an **X** in the box **A**

Schedule A – Computation of credit carryover available for the current tax year

1	Wage tax credit carryforward from preceding tax year (see instructions)	1	25,510
2	Current year's tax (see instructions)	2	
3	50% limitation (multiply line 2 by 50% (.5); if claiming a credit carryforward from more than one entity, see instructions)	3	

Schedule B – Computation of credit used and carried forward

4	Current year's tax (see instructions)	4	
5	Enter other credits claimed before the wage tax credit (see instructions)	5	
6	Net tax (subtract line 5 from line 4)	6	
7	Enter the appropriate minimum tax (see instructions)	7	
8	Credit limitation (subtract line 7 from line 6)	8	
9	Credit limitation for current tax year (enter the lesser of line 3 or line 8)	9	
10	Credit used for current tax year (see instructions)	10	
11	Credit available as carryforward (subtract line 10 from line 1)	11	

Schedule C – Multiple zone information *(attach additional sheets if necessary)*

[illegible]



Department of Taxation and Finance

**Claim for EZ Investment Tax Credit and
EZ Employment Incentive Credit**

Tax Law – Article 9-A, Sections 210-B.3 and 210-B.4

CT-603

All filers must enter tax period:

beginning 01/01/2018 ending 12/31/2018

Employer identification number (EIN) shown on page 1 of your tax return 002190218	File this claim with your corporation franchise tax return, Form CT-3, CT-3-S, or CT-3-A. See Form CT-603-I, <i>Instructions for Form CT-603</i> , for assistance in completing this form. Attach a copy of the <i>Certificate of Eligibility</i> and retention certificate.
Legal name of corporation filing the franchise tax return CTEF601	
Name of empire zone (EZ) Buffalo	

A Mark an **X** in the box if you are claiming this credit as a corporate partner (see instructions) ☒ A ☐ X**Schedule A****Part 1 – Computation of EZ investment tax credit (EZ-ITC)**

1	EZ-ITC from line 26a or 26b (New York S corporations, see instructions)	1	1,000
2	Unused EZ-ITC from preceding period.....	2	
3	Total (add lines 1 and 2)	3	
4	Recapture of EZ-ITCs taken in previous periods from line 28 (New York S corporations, see instructions)	4	
5	Net EZ-ITC or addback (see instructions)	5	

Part 2 – Computation of EZ employment incentive credit (EZ-EIC)

6	EZ-EIC from line 27 (New York S corporations, see instructions)	6	1,800
7	Unused EZ-EIC from preceding period	7	
8	Total (add lines 6 and 7)	8	
9	Recapture of EZ-EICs taken in previous periods from line 29 (New York S corporations, see instructions)	9	
10	Net EZ-EIC or addback (see instructions)	10	

Schedule B (New York S corporations do not complete this schedule)**Part 1 – Computation of EZ-EIC and EZ-ITC used**

	A EZ-EIC		B EZ-ITC	
11 Franchise tax minus all credits claimed before the EZ-EIC (column A) or before the EZ-ITC (column B) (see instructions)	11			
12 Enter in column B the fixed dollar minimum tax (from Form CT-3 or CT-3-A, Part 2, line 1c)	12			
13 Enter in column A the fixed dollar minimum tax (from Form CT-3 or CT-3-A, Part 2, line 1c)	13			
14 EZ credit limitation (column A: subtract line 13 from line 11; column B: subtract line 12 from line 11)	14			
15 EZ credit used this period (column A: enter the lesser of line 10 or line 14, column A; column B: enter the lesser of line 5 or line 14, column B)	15			
16 Total EZ-EIC and EZ-ITC used this period (add line 15, columns A and B; see instructions)	16			

17	Net EZ-ITC from line 5 (if line 5 is a negative number, enter 0 here and on line 19)	17	
18	ET-ITC used from line 15, column B	18	
19	EZ-ITC available for carryforward (subtract line 18 from line 17)	19	
20a	Qualified businesses only: EZ-ITC available for refund (see instructions)	20a	
20b	Qualified businesses only: amount of line 20a to be refunded (see instructions)	20b	
20c	Qualified businesses only: amount of line 20a to be applied as an overpayment to next year's tax (subtract line 20b from line 20a; see instructions)	20c	
21	EZ-ITC available for carryforward after refund (see instructions)	21	
22	Net EZ-EIC from line 10 (if line 10 is a negative number, enter 0 here and on line 24)	22	
23	EZ-EIC used from line 15, column A	23	
24	EZ-EIC available for carryforward (subtract line 23 from line 22; see instructions)	24	
25a	Qualified businesses only: EZ-EIC available for refund (enter the lesser of 50% of line 6 or 50% of line 24)	25a	
25b	Qualified businesses only: amount of line 25a to be refunded (see instructions)	25b	
25c	Qualified businesses only: amount of line 25a to be applied as an overpayment to next year's tax (subtract line 25b from line 25a; see instructions)	25c	
25d	EZ-EIC available for carryforward after refund (see instructions)	25d	

Schedule C – EZ-ITC (see instructions)

Property located in EZ on which EZ-ITC is claimed *(attach additional sheets if necessary)*

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Schedule D – EZ-EIC (see instructions)**Part 1 – Eligibility for EZ-EIC** (see instructions)

	A	B	C	D	E	F	G	H
A Provide information for the tax year listed on Schedule D, Part 2, line A	Year	March 31	June 30	September 30	December 31	Total (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for the current tax year	2018	17	17	18	18			
Number of employees in EZ for employment base year	2011	13	13	15	16			
B Provide information for the tax year listed on Schedule D, Part 2, line B	Year	March 31	June 30	September 30	December 31	Total (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for the current tax year	2018	16	16	17	17			
Number of employees in EZ for employment base year	2012	12	12	13	13			
C Provide information for the tax year listed on Schedule D, Part 2, line C	Year	March 31	June 30	September 30	December 31	Total (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for the current tax year	2018	10	12	14	16			
Number of employees in EZ for employment base year	2013	6	8	10	12			%

* Divide the average number of employees in the EZ in the current tax year by the average number of employees in base year (column G).

Part 2 – Computation of EZ-EIC (see instructions)

A	B	C
Tax year in which EZ-ITC was allowed	Amount of original EZ-ITC	EZ-EIC (multiply column B by 30% (.3))
A 2017	6,000	
B		
C		
27 Total – Enter column C total here and on line 6		

Schedule E – Computation of recapture of EZ-ITC and EZ-EIC (see instructions; attach additional sheets if necessary)

A	B	C	D	E	F	G	H	I
Description of property	Date acquired	Date property ceased to qualify	Life (months)	Unused life (months)	Percentage (E ÷ D)	EZ-ITC allowed (see instructions)	Recaptured EZ-ITC (F x G)	Recaptured EZ-EIC (see instructions)
Totals from attached pages								
28 Recaptured EZ-ITC (add column H amounts; enter here and on line 4)								
29 Recaptured EZ-EIC (add column I amounts; enter here and on line 9)								



Department of Taxation and Finance

Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit For Corporate Partners

CT-604-CP

Tax Law – Article 1, Sections 15 and 16

All filers must enter tax period:

beginning 01/01/2018 ending 12/31/2018

Legal name of corporation CTEF601	Your employer identification number (EIN) 002190218
Name of QEZE partnership partnership 1	EIN of QEZE partnership 555888777

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-33, CT-33-NL, or CT-33-A.

Attach a copy of the retention certificate received from the partnership.

Qualified empire zone enterprise (QEZE) credit for real property taxes application

1	Enter your share of the QEZE credit for real property taxes obtained from your partnership	•	1	3,000
2	Enter your franchise tax (see instructions)		2	
3	Tax credits claimed before the QEZE credit for real property taxes (see instructions)	•	3	
4	Subtract line 3 from line 2		4	
5	Article 9-A filers: See instructions; Article 33 filers: Enter 250; Article 33 combined filers: Multiply number of taxable filers in combined group by 250			5
6	Credit limitation (subtract line 5 from line 4; if zero or less, enter 0)	•	6	
7	QEZE credit for real property taxes to be used this period (see instructions)	•	7	0
8	Unused QEZE credit for real property taxes (subtract line 7 from line 1)	•	8	
9	Amount of unused credit on line 8 to be refunded (see instructions)	•	9	
10	Amount of unused, nonrefunded credit on line 8 to be applied as an overpayment (subtract line 9 from line 8; see instructions)	•	10	

QEZE tax reduction credit computation

11	Enter the benefit period factor obtained from your partnership	•	11	
12	Enter the employment increase factor obtained from your partnership	•	12	
13	Enter the zone allocation factor obtained from your partnership	•	13	
14	Compute your tax factor:			
A	Tax from your franchise tax return (see instructions)	A		
B	Your share of partnership income allocated to New York State (see instructions)	B		
C	Partner's business income or other tax base (see instructions)	C		
D	Divide line B by line C	D		
	Tax factor (multiply line D by line A; see instructions)	•	14	
15	QEZE tax reduction credit (multiply line 11 × line 12 × line 13 × line 14)	•	15	

QEZE tax reduction credit application

16	Enter your franchise tax (see instructions)	•	16	
17	Tax credits claimed before the QEZE tax reduction credit (see instructions)	•	17	
18	Subtract line 17 from line 16		18	
19	Article 9-A filers – If line 13 equals 1.0, enter 0. If line 13 is less than 1.0, see instructions Article 33 filers – Enter 250 Article 33 combined filers – Multiply number of taxable filers in combined group by 250			19
20	Limitation on credit used (subtract line 19 from line 18; if less than zero, enter 0)	•	20	
21	QEZE tax reduction credit to be used this period (see instructions)	•	21	



Claim for Excelsior Jobs Program Tax Credit

CT-607Tax Law – Article 1, Section 31; Article 9-A, Section 210-B.31; and
Article 33, Section 1511(y)

All filers must enter tax period:

beginning 01/01/2018 ending 12/31/2018

Legal name of corporation CTEF601	Employer identification number (EIN) 002190218
--------------------------------------	---

File this form with your franchise tax return. You must also attach a copy of the certificate(s) of tax credit issued by Empire State Development (ESD).

A Excelsior Jobs Program project number (see instructions) • **A** 134679

B Year of eligibility (enter a number from 1 to 10; see instructions) • **B** 6

C Mark an **X** in the box if you are claiming this credit as a corporate partner (see instructions) • **C**

Schedule A – Excelsior jobs tax credit component (see instructions)

1 Excelsior jobs tax credit component (see instructions)	•	1	1,000
2 Excelsior jobs tax credit component from partnerships (from line 29)	•	2	
3 Total excelsior jobs tax credit component (add lines 1 and 2; enter here and on line 13; New York S corporations, see instructions)	•	3	

Schedule B – Excelsior investment tax credit component (see instructions)

4 Excelsior investment tax credit component (see instructions)	•	4	1,500
5 Excelsior investment tax credit component from partnerships (from line 29)	•	5	
6 Total excelsior investment tax credit component (add lines 4 and 5; enter here and on line 14; New York S corporations, see instructions)	•	6	

Schedule C – Excelsior research and development tax credit component (see instructions)

7 Excelsior research and development tax credit component (see instructions)	•	7	2,000
8 Excelsior research and development tax credit component from partnerships (from line 29)	•	8	
9 Total excelsior research and development tax credit component (add lines 7 and 8; enter here and on line 15; New York S corporations, see instructions)	•	9	

Schedule D – Excelsior real property tax credit component (see instructions)

10 Excelsior real property tax credit component (see instructions)	•	10	2,500
11 Excelsior real property tax credit component from partnerships (from line 29)	•	11	
12 Total excelsior real property tax credit component (add lines 10 and 11; enter here and on line 16; New York S corporations, see instructions)	•	12	

Schedule E – Credit summary (New York S corporations only complete this schedule if reporting a recapture)

13 Excelsior jobs tax credit component (from line 3)	•	13	
14 Excelsior investment tax credit component (from line 6)	•	14	
15 Excelsior research and development tax credit component (from line 9)	•	15	
16 Excelsior real property tax credit component (from line 12)	•	16	
17 Subtotal (add lines 13 through 16)	•	17	
18 Recapture of credit taken in previous tax years (see instructions)	•	18	
19 Net excelsior jobs program tax credit (see instructions)	•	19	



Department of Taxation and Finance

Employee Training Incentive Program Tax Credit

Tax Law – Article 9-A, Section 210-B.50

CT-646

All filers must enter tax period:

beginning 01/01/2018 ending 12/31/2018

Legal name of corporation CTEF601	Employer identification number (EIN) 002190218
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Attach to Form CT-3, CT-3-A, or CT-3-S.

You must attach a copy of the certificate of tax credit issued by Empire State Development (ESD).

- A** If you are claiming this credit as a corporate partner, mark an **X** in the box ☐
- B** Employee Training Incentive Program (E-TIP) project number from the certificate of tax credit 123456789999
- C** Enter the total number of employees included in this claim for credit 70
- D** Enter the total number of interns included in this claim for credit 10

Schedule A – Computation of credit

1 E-TIP tax credit (see instructions) 1 3,500

Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Total from additional sheet(s), if any		
2 Total credit allocated from partnership(s) (add column C amounts)	2	
3 Total credit (add lines 1 and 2; New York S corporations see instructions)	3	

Schedule C – Computation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: Do not complete this schedule.)

4 Tax due before credits (see instructions)	4	
5 Tax credits claimed before this credit (see instructions)	5	
6 Tax after application of credits (subtract line 5 from line 4)	6	
7 Fixed dollar minimum tax (see instructions)	7	
8 Credit limitation (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)	8	0
9 Credit used for this tax year (enter the lesser of line 3 or line 8 here and on your franchise tax return)	9	0
10 Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	10	
11 Amount of credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	11	
12 Amount of credit to be applied as an overpayment to next year's tax (subtract line 11 from line 10; enter here and on your franchise tax return)	12	

**Tax Shelter Reportable Transactions****Attachment to New York State Return**

Tax Law - Article 1, Section 25(a)(1)

DTF-686**All filers must enter tax period:**beginning ending

Name(s) as shown on your return CTEF601		Taxpayer identification number shown on page 1 of your tax return 002190218	
Spouse's name (for personal income tax, if applicable)		Spouse's identification number (if applicable)	
Mailing address (number and street or PO Box) 601 WA Harriman Campus			
City, village, town, or post office Albany		State NY	ZIP code 12227
Taxpayer's e-mail address johndoe@ctef601.com			

File this form with your business tax return, your amended business tax return, your personal income tax return, or your amended personal income tax return.

1 Identify the type of federal reportable transactions. Mark an **X** in the box(es) that apply (see instructions, Form DTF-686-I).

A. ☒ Listed transactionD. ☒ Loss transactionB. ☒ Confidential transactionE. ☐ Transaction with brief assets holding periodC. ☒ Transaction with contractual protectionF. ☒ Transaction of interest

2 Enter the total number of IRS Form(s) 8886 that are attached to this form

3 Enter in the box(es) below the applicable code(s) for each federal listed transaction being reported (see instructions).

• • • • • • • • • •

4 Identify the type of New York reportable transactions. Mark an **X** in the box(es) that apply (see instructions).

A. ☐ New York listed transactionB. ☒ New York confidential transactionC. ☐ New York transaction with contractual protection

5 Enter the total number of New York Form(s) DTF-686-ATT that are attached to this form.....

Waiver of the secrecy provisions of the Tax Law for purposes of a consolidated disclosure
(see instructions)

As an authorized officer of the above named corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law, Article 9, section 202; Article 9-A, section 211.8; and Article 33, section 1518 as such provisions relate to the disclosure requirements of Tax Law section 25.

Authorized officer	Printed name of authorized officer John Doe	Signature of authorized officer	Official title President	
	E-mail address of authorized officer johndoe@ctef601.com	Telephone number (518) 555-2626	Date 04/15/2019	

Test 19

Begins on next page

[Return to Test Chart](#)



General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2018. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See instructions, Form CT-3-I, before completing return.

All filers must enter tax period:

Final return <input type="checkbox"/> Amended return <input type="checkbox"/>		beginning <input type="text" value="01-01-2018"/> ending <input type="text" value="12-31-2018"/>	
Employer identification number (EIN) <input type="text" value="002190219"/>		File number <input type="text" value="AA1"/>	Business telephone number (<input type="text" value="518"/>) <input type="text" value="555-2626"/>
Legal name of corporation <input type="text" value="CTEF47"/>		Trade name/DBA	
Mailing name (if different from legal name above) <input type="text" value="c/o"/>		State or country of incorporation <input type="text" value="FL"/>	
Mailing address number and street or PO box <input type="text" value="47 WA Harriman Campus"/>		Date of incorporation <input type="text" value="11-24-1976"/>	Foreign corporations: date began business in NYS <input type="text" value="11-24-1976"/>
City <input type="text" value="Albany"/>	State <input type="text" value="NY"/>	ZIP code <input type="text" value="12227"/>	Country (if not United States) <input type="text" value="US"/>
Principal business activity in NYS <input type="text" value="Business Services"/>		NAICS business code number (from NYS Pub 910) <input type="text" value="541990"/>	
If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	

A. Pay amount shown on Part 2, line 23c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)	<input type="checkbox"/> Payment enclosed
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box)	<input type="checkbox"/> B Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> X
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions)	<input type="checkbox"/> C
D. Do you have an interest in any partnerships? (mark an X in the appropriate box)	<input type="checkbox"/> D Yes <input checked="" type="checkbox"/> X No <input type="checkbox"/>
If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.	

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) <input type="text" value="Bill Smith"/>	Designee's phone number (518) 555-2525
	Designee's e-mail address <input type="text" value="billsmith@taxesdoneright.com"/>		PIN <input type="text" value="12345"/>

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

Authorized person	Printed name of authorized person <input type="text" value="JANE DOE"/>	Signature of authorized person	Official title <input type="text" value="PRESIDENT"/>
	E-mail address of authorized person <input type="text" value="janedoe@ctef47.com"/>	Telephone number (<input type="text" value="518"/>) <input type="text" value="555-2626"/>	Date <input type="text" value="04-15-2019"/>
Paid preparer use only (see instr.)	Firm's name (or your own if self-employed) <input type="text" value="TAXES DONE RIGHT"/>	Firm's EIN <input type="text" value="111122223"/>	Preparer's PTIN or SSN <input type="text" value="444555678"/>
	Signature of individual preparing this return <input type="text" value="BILL SMITH"/>	Address <input type="text" value="315 RETURN PARKWAY"/>	City <input type="text" value="ALBANY"/>
	E-mail address of individual preparing this return <input type="text" value="billsmith@taxesdoneright.com"/>	State <input type="text" value="NY"/>	ZIP code <input type="text" value="12227"/>
Preparer's NYTPRIN or		Excl. code	Date <input type="text" value="04-15-2019"/>

See instructions for where to file.

Content of Form CT-3

Part 1 – General corporate information	Part 5 – Computation of investment capital for the current tax year
Part 2 – Computation of balance due or overpayment	Part 6 – Computation of business apportionment factor
Part 3 – Computation of tax on business income base	Part 7 – Summary of tax credits claimed
Part 4 – Computation of tax on capital base	

Part 1 – General corporate information

Section A – Qualification for preferential tax rates – If you are a corporation as identified in this section and qualify for preferential tax rates, mark an **X** in the boxes that apply to you (*see instructions*).

- 1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ☐ 1 ☐
- 2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ☐ 2 ☐
- 3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ☐ 3 ☐
- 4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ☐ 4 ☐
- 5 Claiming cooperative housing corporation status for the lower capital base tax rate ☐ 5 ☐
- 6 A small business eligible for the capital base tax exception ☐ 6 ☐
If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.
- 6a Total capital contributions ☐ 6a ☐
- 6b **Small business taxpayers only:** you are also a QETC ☐ 6b ☐
- 6c **Small business taxpayers only:** you are also a qualified New York manufacturer ☐ 6c ☐
- 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ☐ 7 ☐

Section B – New York State information (*see instructions*)

- 1 Number of New York State employees ☐ 1 ☐
- 2 Wages paid to New York State employees ☐ 2 ☐
- 3 Number of business establishments in New York State ☐ 3 ☐
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box ☐ 4 ☐
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box ☐ 5 ☐
- 5a If you marked the line 5 box, use line 5a to report the applicable exception
number (1-4) and the amount of royalty payments ☐ 5a ☐ Number ☐ Amount ☐
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box ☐ 6 ☐

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
1120 • ☐ 1120 consolidated • ☐ 1120-REIT or 1120-RIC • ☐ 1120S • ☒ 1120F • ☐ 1120-H • ☐
- 2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:
Final federal determination • ☐ Date of determination ☐ NOL carryback • ☐ Capital loss carryback ... • ☐ 1139 • ☐ 1120X • ☐ Failure to meet investment capital holding period • ☐
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • ☐ 2a ☐
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
CT-3.1 • ☐ CT-3.2 • ☐ CT-3.3 • ☐ CT-3.4 • ☒ CT-60 • ☒ CT-225 • ☒ Other (*identify*): _____ • ☐
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ☐ 4 ☐ 7
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box ☐ 5 ☐
- 6 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2018 federal return? (*see instructions*) Yes • ☐ No • ☒
- 7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60 ☐

Part 2 – Computation of balance due or overpayment**Largest of three tax bases, minus credits**

1a	Business income base tax (from Part 3, line 20)	•	1a			
1b	Capital base tax (from Part 4, line 15; see instructions)	•	1b			
	New York receipts					
1c	Fixed dollar minimum tax (see instr)	•	1c			
2	Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2			
3	Tax credits used (from Part 7, line 2; see instructions)	•	3			
4	Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	•	4			
5						
6						
7						

Penalties and interest

8	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	8			
9	Interest on late payment (see instructions)	•	9			
10	Late filing and late payment penalties (see instructions)	•	10			
11	Total penalties and interest (add lines 8, 9, and 10)	•	11			

Voluntary gifts/contributions (see instructions)

12a	Return a Gift to Wildlife	12a			
12b	Breast Cancer Research and Education Fund	12b			
12c	Prostate Cancer Research, Detection, and Education Fund	12c			
12d	9/11 Memorial	12d			
12e	Volunteer Firefighting & EMS Recruitment Fund	12e			
12f	Veterans Remembrance	12f			
12g	Women's Cancers Education and Prevention Fund	12g			
12h	New York State Veterans' Homes	12h			
12i	Love Your Library Fund	12i		200	
12j	Lupus Education and Prevention Fund	12j			
12k	Military Family Relief Fund	12k			
13	Total voluntary gifts/contributions (add lines 12a through 12k)	13			
14	Total amount due (add lines 4, 11, and 13)	•	14		

Prepayments

15	Mandatory first installment from Form CT-300 (see instructions)	15		3,500	
16	Second installment (from Form CT-400)	16		1,000	
17	Third installment (from Form CT-400)	17		1,000	
18	Fourth installment (from Form CT-400)	18		1,000	
19	Payment with extension request (from Form CT-5, line 5)	19			
20	Overpayment credited from prior years (see instr.) Period	20		4,275	
21	Overpayment credited from CT-3-M Period	21			
22	Total prepayments (add lines 15 through 21; see instructions)	•	22		

Payment due or overpayment to be credited/refunded (see instructions)

23a	Underpayment	•	23a		
23b	Additional amount for 2019 MFI	•	23b		
23c	Balance due	•	23c		
24a	Excess prepayments	•	24a		
24b	Amount previously credited to 2019 MFI	•	24b		2,217
24c	Overpayment	•	24c		
25	Amount of overpayment to be credited to next period	•	25		
26	Balance of overpayment available (subtract line 25 from line 24c)	•	26		0
27	Amount of overpayment to be credited to Form CT-3-M	•	27		
28	Balance of overpayment to be refunded (subtract line 27 from line 26)	•	28		
29	Unused tax credits to be refunded	•	29		
30	Unused tax credits applied to next period	•	30		

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (<i>see instructions</i>)	1	198,167
2	Additions to FTI (<i>from Form CT-225, line 5</i>)	2	
3	Add lines 1 and 2	3	
4	Subtractions from FTI (<i>from Form CT-225, line 10</i>)	4	
5	Subtract line 4 from line 3	5	
6	Subtraction modification for qualified banks (<i>from Form CT-3.2, Schedule A, line 1; see instructions</i>)	6	
7	Entire net income (ENI) (<i>subtract line 6 from line 5</i>)	7	
8	Investment and other exempt income (<i>from Form CT-3.1, Schedule D, line 1</i>)	8	
9	Subtract line 8 from line 7	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (<i>from Form CT-3.1, Schedule D, line 2</i>)	10	
11	Business income (<i>add lines 9 and 10</i>)	11	
12	Addback of income previously reported as investment income (<i>from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions</i>)	12	
13	Business income after addback (<i>add lines 11 and 12</i>)	13	
14	Business apportionment factor (<i>from Part 6, line 55</i>)	14	
15	Apportioned business income after addback (<i>multiply line 13 by line 14</i>)	15	
16	Prior net operating loss conversion subtraction (<i>from Form CT-3.3, Schedule C, line 4</i>)	16	
17	Subtract line 16 from line 15	17	
18	NOL deduction (<i>from Form CT-3.4, line 6</i>)	18	
19	Business income base (<i>subtract line 18 from line 17</i>)	19	
20	Business income base tax (<i>multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions</i>)	20	

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.

Part 4 – Computation of tax on capital base (see instructions)

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	1,737,340	1,831,682	1,784,511
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets (add lines 3 and 4)	5			
6 Total liabilities	6			
7 Total net assets (subtract line 6, column C, from line 5, column C)	7			
8 Investment capital (from Part 5, line 19; if zero or less, enter 0)	8			
9 Business capital (subtract line 8 from line 7)	9			
10 Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)	10			
11 Total business capital (add lines 9 and 10)	11			
12 Business apportionment factor (from Part 6, line 55)	12			
13 Apportioned business capital (multiply line 11 by line 12)	13			
14 New small business (if in first two tax years, mark an X in one box) Year one <input type="checkbox"/> Year two <input type="checkbox"/>				
15 Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)	15			

Part 5 – Computation of investment capital for the current tax year (see instructions)

		A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1)	16			
17 Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)	17			
18 Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)	18			
19 Total investment capital for the current year (Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)	19			

Addback of capital previously reported as investment capital

		A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)	20			

Part 6 – Computation of business apportionment factor (see instructions)Mark an **X** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor (see instr.) .. • ☐

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1		
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
8 To make this irrevocable election, mark an X in the box (see instructions)	8		
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)			
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9		
10 Net gains from sales of loans secured by real property	10		
11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	11		
12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	12		
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)			
13 Interest from federal debt	13		
14			
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from federal, NYS, and NYS political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)			
19 Interest from asset-backed securities and other government agency debt	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)			
22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)			
27 Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)			
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)			
29 Interest from other financial instruments	29		
30 Net gains and other income from other financial instruments	30		

Part 6 – Computation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing ..	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
Section 210-A.6			
44 Receipts from railroad and trucking business	44		
Section 210-A.6-a			
45 Receipts from the operation of vessels	45		
Section 210-A.7			
46 Receipts from air freight forwarding	46		
47 Receipts from other aviation services	47		
Section 210-A.8			
48 Advertising in newspapers or periodicals	48		
49 Advertising on television or radio	49		
50 Advertising via other means	50		
Section 210-A.9			
51 Transportation or transmission of gas through pipes	51		
Section 210-A.10			
52 Receipts from other services/activities not specified	52	234,390	234,390
Section 210-A.11			
53 Discretionary adjustments	53		
Total receipts			
54 Add lines 1 through 53 in columns A and B	54		

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)*

55

Enter line 55 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

- 1 Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law, Article 200 or 496, or section 195.20? (see Form CT-1; mark an **X** in one box)..... ☒ 1 Yes ☐ No ☒

Enter in the appropriate box below the amount of each tax credit **used** to reduce the tax due shown on Part 2, line 2, and attach the corresponding properly completed claim form. The amount of credit to enter is computed on each credit form and carried to this section.

CT-37	<input type="text"/>	CT-606	<input type="text"/>	CT-649	<input type="text"/>
CT-40	<input type="text"/>	CT-607	<input type="text"/>	CT-650	<input type="text"/>
CT-41	<input type="text"/>	CT-611	<input type="text"/>	DTF-621	<input type="text"/>
CT-43	<input type="text"/>	CT-611.1	<input type="text"/>	DTF-622	<input type="text"/>
CT-44	<input type="text"/>	CT-611.2	<input type="text"/>	DTF-624	<input type="text"/>
CT-46	<input type="text"/>	CT-612	<input type="text"/>	DTF-630	<input type="text"/>
CT-47	<input type="text"/>	CT-613	<input type="text"/>	Other credits	<input type="text"/>
CT-236	<input type="text"/>	CT-631	<input type="text"/>		
CT-238	<input type="text"/>	CT-633	<input type="text"/>		
CT-239	<input type="text"/>	CT-634	<input type="text"/>		
CT-241	<input type="text"/>	CT-635	<input type="text"/>		
CT-242	<input type="text"/>	CT-636	<input type="text"/>		
CT-243	<input type="text"/>	CT-637	<input type="text"/>		
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-639	<input type="text"/>		
CT-249	<input type="text"/>	CT-640	<input type="text"/>		
CT-250	<input type="text"/>	CT-641	<input type="text"/>		
CT-261	<input type="text"/>	CT-642	<input type="text"/>		
CT-501	<input type="text"/>	CT-643	<input type="text"/>		
CT-601	<input type="text"/>	CT-644	<input type="text"/>		
CT-602	<input type="text"/>	CT-645	<input type="text"/>		
CT-603	<input type="text"/>	CT-646	<input type="text"/>		
CT-604	<input type="text"/>	CT-647	<input type="text"/>		
CT-605	<input type="text"/>	CT-648	<input type="text"/>		

- 2 Total tax credits claimed above (enter here and on Part 2, line 3; attach appropriate form for each credit claimed) ☒ 2
- 3 Total tax credits claimed that are refund eligible (see instructions) ☒ 3

- 4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box ☒ 4a
- 4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an **X** in the box ☒ 4b
- 4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an **X** in the box ☒ 4c

Schedule B – New members included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

Schedule C – Former members not included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)



New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation CTEF47	Employer identification number (EIN) 002190219
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File this form with Form CT-3, CT-3-S, or CT-33.

Complete all parts that apply to you. See Form CT-225-I, *Instructions for Form CT-225*.

Identify the return you are filing by marking an **X** in the box: CT-3 • ☒ CT-3-S • ☐ CT-33 • ☐

Schedule A – Certain New York State additions to federal income

Part 1 – For certain additions to federal income that did not flow through from a partnership, estate, or trust

1 New York State additions (see instructions)

Modification number		Amount		Modification number		Amount	
1a	A - 505	1,896	00	1i	A -		00
1b	A -		00	1j	A -		00
1c	A -		00	1k	A -		00
1d	A -		00	1l	A -		00
1e	A -		00	1m	A -		00
1f	A -		00	1n	A -		00
1g	A -		00	1o	A -		00
1h	A -		00	1p	A -		00
Total from additional Form(s) CT-225, if any				00			
2 Total (add lines 1a through 1p and the total from additional Form(s) CT-225)							2 00

Part 2 – Corporation's share of certain additions to federal income from a partnership, estate, or trust

3 New York State additions (see instructions)

Modification number		Amount		Modification number		Amount	
3a	EA - 203	34,149	00	3i	EA -		00
3b	EA -		00	3j	EA -		00
3c	EA -		00	3k	EA -		00
3d	EA -		00	3l	EA -		00
3e	EA -		00	3m	EA -		00
3f	EA -		00	3n	EA -		00
3g	EA -		00	3o	EA -		00
3h	EA -		00	3p	EA -		00
Total from additional Form(s) CT-225, if any				00			
4 Total (add lines 3a through 3p and the total from additional Form(s) CT-225)							4 00
5 Total additions (add lines 2 and 4; see instructions)							5 00

Schedule B – Certain New York State subtractions from federal income**Part 1 – For certain subtractions from federal income that did not flow through from a partnership, estate, or trust****6** New York State subtractions (see instructions)

	Modification number	Amount		Modification number	Amount
6a	S -	00	6i	S -	00
6b	S -	00	6j	S -	00
6c	S -	00	6k	S -	00
6d	S -	00	6l	S -	00
6e	S -	00	6m	S -	00
6f	S -	00	6n	S -	00
6g	S -	00	6o	S -	00
6h	S -	00	6p	S -	00
Total from additional Form(s) CT-225, if any			00		
7 Total (add lines 6a through 6p and the total from additional Form(s) CT-225) 7 00					

Part 2 – Corporation's share of certain subtractions from federal income from a partnership, estate, or trust**8** New York State subtractions (see instructions)

	Modification number	Amount		Modification number	Amount
8a	ES -508	42,049 00	8i	ES -	00
8b	ES -	00	8j	ES -	00
8c	ES -	00	8k	ES -	00
8d	ES -	00	8l	ES -	00
8e	ES -	00	8m	ES -	00
8f	ES -	00	8n	ES -	00
8g	ES -	00	8o	ES -	00
8h	ES -	00	8p	ES -	00
Total from additional Form(s) CT-225, if any			00		
9 Total (add lines 8a through 8p and the total from additional Form(s) CT-225) 9 00					
10 Total subtractions (add lines 7 and 9; see instructions) 10 00					



Affiliated Entity Information Schedule

CT-60

Legal name of corporation CTEF47		For period ended 12-31-2018
Employer identification number (EIN) 002190219		

Attach to Form CT-3, CT-3-A, or CT-3-S.

Schedule A – Federal S corporation information *(see instructions)*

Part 1 – QSSS inclusion *(see instructions)*

Name and address of QSSS	Effective date of federal QSSS election (mm-dd-yy)	Federal EIN or temporary filing (TF) number of QSSS	Federal EIN or TF number of QSSS parent

Part 2 – QSSS elective inclusion *(see instructions)*

Name and address of QSSS	Effective date of federal QSSS election (mm-dd-yy)	Federal EIN or TF number of QSSS	Federal EIN or TF number of QSSS parent

[illegible]

Part 1

4a	Number of corporations included in federal consolidated group(s)	•	4a	
4b	Consolidated federal taxable income (FTI) before net operating loss deduction (NOLD).....	•	4b	
4c	Consolidated FTI before NOLD of corporations in federal group(s), but not in New York combined group	•	4c	
4d	FTI before NOLD of corporations not in federal group(s), but in New York combined group	•	4d	

Part 2

Name of primary corporation	EIN
-----------------------------	-----

Part 3 – Entities taxable as partnerships (see instructions)

9 If you are a partner in a partnership, mark an **X** in the box and enter the required information below • **9** ☒

Name and address of partnership	Entity method	Separate accounting election		EIN of partnership	EIN or SSN of all tiered partners of partnership
	Mark an X in the box	Mark an X in the box	Date		
Partnership 1 500 First Lane, Albany, NY, 10001	<input checked="" type="checkbox"/>	<input type="checkbox"/>		121212121	
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
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	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			

Part 4 – SMLLCs and tax-exempt DISCs (see instructions)

10 If items of income, gain, loss, deduction, credits, etc. from an SMLLC or a tax-exempt DISC are included in your New York return, mark an **X** in the box and enter the required information below • **10** ☐

Name and address of SMLLC or tax-exempt DISC	If the SMLLC or tax-exempt DISC generated credits, mark an X in the box	EIN of SMLLC or tax-exempt DISC	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
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	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person		Official title President	
	E-mail address of authorized person johndoe@ name of form.com	Telephone number (518) 555-2626		Date 3/15/2019	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway		City Albany	State NY
	E-mail address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912		or Excl. code	Date 3/14/2019

**Claim for Farmers' School Tax Credit**

Tax Law - Article 9-A, Section 210-B.11

CT-47

All filers must enter tax period: beginning 07-01-2018 ending 12-31-2018

Legal name of corporation

CTEF47

Employer identification number

002190219

File this form with Form CT-3 or CT-3-A (See Form CT-47-I, Instructions for Form CT-47, for assistance)

Form CT-3-S filers: do **not** complete this form. Instead, include the shareholders' amounts of the following on Form CT-34-SH: eligible taxes paid; total acres of qualified agricultural property; total acres of qualified agricultural property converted to nonqualified use; and total acres of qualified conservation property.

Part 1 – EligibilityIf you mark an **X** in a **No** box for question A, B, C, or D, **stop**; you do not qualify for this credit.

- A** Did you have qualified agricultural property for the tax year beginning in 2018? (see instructions) • Yes ☒ • No ☐
- B** Were eligible school district property taxes paid on that property during the tax year beginning in 2018? (see instructions) • Yes ☒ • No ☐
- C** Complete Worksheet A in the instructions. Is the amount shown on line 3 of Worksheet A less than \$300,000? • Yes ☒ • No ☐
- D** Complete Worksheet B in the instructions (and Worksheet C, if applicable). Is the amount shown on line 12 of Worksheet B, or line 6 of Worksheet C, if applicable, at least 0.6667? (see instructions) • Yes ☒ • No ☐
- E** If you and one or more related persons (see instructions) each owned qualified agricultural property on March 1, 2018, mark an **X** here and see instructions for line 4 • ☐
- F** If all or part of your qualified agricultural property was converted to nonqualified use during the tax year beginning in 2018, mark an **X** here and see instructions • ☐

Part 2 – Computation of credit

1 Corporations: Enter the total acres of qualified agricultural property owned by you during the tax year beginning in 2018 (see instructions)	1	200	
2 Corporate partners: Enter your share of acres of qualified agricultural property from a partnership	2		
3 Add lines 1 and 2.....	3		
4 Enter base acreage amount (see instructions)	4	200	
5 Subtract line 4 from line 3 (if zero or less, skip lines 6 and 7, enter 1.0000 (100%) on line 8, and continue on line 9) ...	5		
6 Multiply line 5 by 50% (.5)	6		
7 Add lines 4 and 6.....	7		
8 Divide line 7 by line 3 and round the result to four decimal places	8		
9 Corporations: Enter the eligible school taxes you paid during the year (see instructions)	9	3,643	
10 Corporate partners: Enter your share of eligible taxes from a partnership (see instructions)	10		
11 Add lines 9 and 10.....	11		
12 Multiply line 11 by line 8	12		
13 Enter the amount from Worksheet A, line 3 of the instructions (if the line 13 amount is \$200,000 or less, skip lines 14, 15, and 16, and enter the line 12 amount on line 17)	13	91,543	
14 Enter the excess of line 13 over \$200,000 (cannot exceed \$100,000) ...	14		
15 Divide line 14 by \$100,000 and round the result to four decimal places (cannot exceed 1.0000 (100%)) ...	15		
16 Multiply line 12 by line 15	16		
17 Subtract line 16 from line 12.....	17		
18 Unused excess farmers' school tax credit carried forward from prior years.....	18		
19 Total credit (add lines 17 and 18)	19		

G If you are claiming this credit as a corporate partner, mark an **X** in the box • ☐

Part 2 – Computation of credit *(continued)*

20	Recapture of farmers' school tax credit <i>(from line 33, column E)</i>	• 20	
21	Credit available after recapture <i>(see instructions)</i>	• 21	3,643
22	Tax due before credits <i>(see instructions)</i>	• 22	
23	Enter any other credits applied before this credit for this tax period <i>(see instructions)</i>	• 23	
24	Net tax <i>(subtract line 23 from line 22)</i>	• 24	
25	Fixed dollar minimum tax <i>(enter the amount from Form CT-3, Part 2, line 1c, or Form CT-3-A, Part 2, line 1c)</i>	• 25	
26	Farmers' school tax credit limitation <i>(subtract line 25 from line 24; if the result is negative, enter 0)</i>	• 26	
27	Credit used <i>(see instructions)</i>	• 27	
28	Unused credit <i>(subtract line 27 from line 21)</i>	• 28	
29	Unused credit available to be refunded, credited as an overpayment, or carried forward <i>(enter the lesser of line 17 or line 28)</i> ...	• 29	
30	Unused credit to be refunded <i>(see instructions)</i>	• 30	
31	Unused credit to be credited as an overpayment to next year's return <i>(see instructions)</i>	• 31	
32	Unused credit to be carried forward <i>(subtract lines 30 and 31 from line 28)</i>	• 32	

Part 3 – Credit recapture on qualified agricultural property converted to nonqualified use *(see instructions)*

	A Total acres of qualified agricultural property converted to nonqualified use in 2018	B Total acres of qualified agricultural property owned before conversion	C Column A ÷ column B	D Total credit claimed in 2016 and 2017	E Total amount of 2016 and 2017 credit to be recaptured <i>(column C × column D; transfer this amount to line 20)</i>
33	0	0			



Temporary Deferral Nonrefundable Payout Credit

CT-501**For Nonrefundable Credits Deferred for Tax Years Beginning on Or After January 1, 2010 and Before January 1, 2013****Tax Law – Article 1, Section 34; Article 9, Section 187-o; Article 9-A, Section 210-B.33; and Article 33, Section 1511(y)**

File this form with your franchise tax return.

Legal name of corporation CTEF47	Employer identification number 002190219
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Schedule A – Computation of credit used and carried over

1 Temporary deferral nonrefundable payout credit carry forward from last year's Form CT-501	• 1	50
2 Tax due before credits (<i>see instructions</i>)	• 2	
3 Tax credits claimed before this credit (<i>see instructions</i>)	• 3	
4 Subtract line 3 from line 2	• 4	
5 Minimum tax limitation (<i>see instructions</i>)	• 5	
6 Credit limitation (<i>subtract line 5 from line 4; if zero or less, enter 0</i>)	• 6	
7 Amount of credit used for the current tax year (<i>see instructions</i>)	• 7	
8 Amount of credit available for carryover to next year (<i>subtract line 7 from line 1</i>)	• 8	0

Instructions

General information

Temporary deferral of certain tax credits

For tax years beginning on or after January 1, 2010, and before January 1, 2013, if the total amount of certain credits that you could use to reduce your tax or have refunded to you was greater than \$2 million, the excess over \$2 million was deferred to tax years beginning on or after January 1, 2013.

Purpose of Form CT-501

For tax years beginning on or after January 1, 2013, use Form CT-501 to claim the temporary deferral nonrefundable payout credit.

Note: Use this form **only** for the nonrefundable credits that were deferred for tax years beginning on or after January 1, 2010, and before January 1, 2013.

The credit is **not** allowed against the metropolitan transportation business tax (MTA surcharge) under Article 9, 9-A, or 33.

New York S corporations: **Only** file this form if you filed Form CT-500 and deferred a special additional mortgage recording tax credit. Shareholders of New York S corporations will file Form IT-501 with their New York personal income tax return to claim any credits flowed through from the S corporation that were required to be deferred.

Using your accumulated deferred credits

The accumulated amounts of **nonrefundable** tax credits that were deferred for tax years beginning on or after January 1, 2010, and before January 1, 2013, are combined to become your *temporary deferral nonrefundable payout credit*. Any amount of this credit that is not deductible for the tax year beginning on or after January 1, 2013, and before January 1, 2014, may be carried over to the following year(s) to be deducted from your tax until the accumulated credit amount is exhausted.

Line instructions

Schedule A – Computation of credit used and carried over

Lines 2 and 5 entries table		
Section 1		
Franchise tax return filed	Enter on line 2 any net recaptured tax credits plus the amount from	Enter on line 5 the amount below
Forms CT-183 and CT-184	Form CT-183, line 4 plus Form CT-184, line 3 or 4	75
Form CT-186	Line 5	125
Form CT-3	Part 2, line 2	Part 2, line 1c
Form CT-3-A	Part 2, line 2	Part 2, line 1c
Form CT-3-S	Part 2, line 23	Part 2, line 23
Form CT-33	Line 11	250
Form CT-33-A	Line 15	Line 4 plus line 12
Form CT-33-NL	Line 5	250
Section 2		
Tax return filed	Enter on line 2 any net recaptured tax credits plus the amount from	Enter on line 5 the amount below
Form CT-186-E	Line 88	0
Form CT-186-P	Line 4	0

Line 2 – Enter your tax before credits using the *Lines 2 and 5 entries table* above. The temporary deferral nonrefundable payout credit can be applied to taxes as computed on the forms listed in the table above. However, the credit cannot be applied against both a franchise tax return listed in Section 1 and a tax return listed in Section 2.

Line 3 – If you are claiming more than one tax credit for this year, enter the amount of credits claimed before applying this credit; otherwise, enter **0**. You must apply certain credits before the temporary deferral nonrefundable payout credit. Refer to the instructions of your franchise tax return to determine the order of credits that applies.



Department of Taxation and Finance

New York Youth Jobs Program Tax Credit

Tax Law – Article 9-A, Section 210-B.36

CT-635

All filers enter tax period:

beginning

01-01-2018

ending

12-31-2018

Legal name of corporation
CTEF47Employer identification number (EIN)
002190219

File this form with your franchise tax return. You must also attach a copy of the certificate of tax credit issued by the New York State (NYS) Department of Labor.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) Yes ☐ No ☒

C corporations

If Yes, complete lines B through F and Schedules A, B, and D.

If No, and you are claiming this credit as a corporate partner, complete Schedules A, B, and C.

New York S corporations

If Yes, complete lines B through F and Schedules A and D.

If No, and you are claiming this credit as a corporate partner, complete Schedules A and C.

B Name of the business certified by the NYS Department of Labor to participate in the New York Youth Jobs Program..... • CTEF635

C Certified business's EIN • 123456789

D Number of certified youth employed full-time and included in this claim for credit • 1

E Number of certified youth employed part-time and included in this claim for credit • 1

F Program year from the certificate of eligibility • 2017

Schedule A – Credit for certified youths

1 New York youth jobs program tax credit (see instructions)	•	1		
2 Partner: Enter your share of the credit from your partnership from line 13	•	2	300	
3 Total credit (see instructions)	•	3		

Schedule B – Computation of tax credit used, refunded, or credited as an overpayment to the next tax year. New York S corporations: Do not complete this section.

4 Tax due before credits (see instructions)	•	4		
5 Tax credits claimed before this credit (see instructions)	•	5		
6 Subtract line 5 from line 4	•	6		
7 Minimum tax (see instructions)	•	7		
8 Credit limitation (subtract line 7 from line 6; if zero or less, enter 0)	•	8		
9 Credit to be used this tax year (see instructions)	•	9		
10 Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	•	10		
11 Tax credit to be refunded (limited to the amount on line 10; see instructions)	•	11		
12 Amount to be applied as an overpayment to next year's tax (subtract line 11 from line 10; see instructions)	•	12		

Schedule C – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
SUB 1	123456789	300
Total from attachment(s)		
13 Total credit allocated from partnerships (enter here and on line 2)		13

Schedule D – Employee information and computation of credit (complete a separate Schedule D for each certified youth; see instr.)

Employee name Joe Green		Social security number 123456789
Hire date (mm-dd-yy) 01-01-2018	Last date of employment during the current tax year 12-31-2018	

Part 1 – 2018 hours worked and monthly factors for full-time or part-time work (see instructions)

Month	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Number of hours worked	155	148	150	150	150	149	140	155	146	155	150	148
Full-time or part-time factor	1.0	1.0	1.0	1.0	0.5	1.0	0.5	1.0	1.0	1.0	1.0	1.0

Part 2 – 2019 hours worked and monthly factors for full-time or part-time work (for fiscal year filers only; see instructions)

Month	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Number of hours worked												
Full-time or part-time factor												

Part 3 – Computation of credit

14 Total monthly factors for first six months (see instructions)	14	
15 Six-month employment credit (see instructions)	15	
16 Additional six-month credit (see instructions)	16	
17 Additional year credit (see instructions)	17	
18 Total tax credit for employee (add lines 15, 16, and 17)	18	

Schedule C – Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Credit amount allocated
	•	
	•	
	•	
Total from attachment(s)		
13 Total credit allocated from partnerships <i>(enter here and on line 2)</i>	• 13	

Schedule D – Employee information and computation of credit *(complete a separate Schedule D for each certified youth; see instr.)*

Employee name Jane Doe	• Social security number 333444555
Hire date <i>(mm-dd-yy)</i> 01-01-2018	Last date of employment during the current tax year 12-31-2018

Part 1 – 2018 hours worked and monthly factors for full-time or part-time work *(see instructions)*

Month	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Number of hours worked	80	85	82	90	83	100	95	80	83	85	89	90
Full-time or part-time factor	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5

Part 2 – 2019 hours worked and monthly factors for full-time or part-time work *(for fiscal year filers only; see instructions)*

Month	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Number of hours worked												
Full-time or part-time factor												

Part 3 – Computation of credit

14 Total monthly factors for first six months <i>(see instructions)</i>	• 14		
15 Six-month employment credit <i>(see instructions)</i>	15		
16 Additional six-month credit <i>(see instructions)</i>	• 16		
17 Additional year credit <i>(see instructions)</i>	• 17		
18 Total tax credit for employee <i>(add lines 15, 16, and 17)</i>	18		

**START-UP NY Tax Elimination Credit**

Tax Law – Article 1, Section 40 and Article 9-A, Section 210-B.41

CT-638

All filers must enter tax period:

beginning

01-01-2018

ending

12-31-2018

Legal name of corporation
CTEF47Employer identification number (EIN)
002190219

File this form with Form CT-3, CT-3-A, or CT-3-S.

All filers **must** complete line A.

- A** Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box) Yes • ☐ No ☒

C corporationsIf **Yes**, complete lines B, C, and D and Schedules A, C (Part 1), D and E.If **No**, and you are claiming this credit as a corporate partner, complete lines B, C, and D and Schedules C (Part 2), D and E.**New York S corporations**If **Yes**, complete lines B, C, and D and Schedules A and B.If **No**, and you are claiming this credit as a corporate partner, do **not** complete this form. Instead use Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*, to report the allocation factor of the partnership (see instructions).

- B** Certificate number from Form DTF-74, *Certificate of Eligibility*, issued to the approved START-UP NY business (see instructions) •

CERTIFICATE123

- C** Are you certified by multiple sponsors? (mark an **X** in the appropriate box) Yes • ☐ No ☒
Enter the sponsor(s) name(s) below from Form DTF-74 (see instructions).

Sponsor(s) names(s)

- D** Year of START-UP NY business tax benefit period (enter a number from 1 to 10; see instructions) •

Schedule A – Allocation factor (see instructions)

	A Tax-free NY area	B New York State
1 Average value of property (see instructions) •	1	
2 Property factor (divide line 1, column A, by line 1, column B; round the result to the fourth decimal place) •	2	
3 Wages, salaries, and other compensation of employees (see instructions).... •	3	
4 Wage factor (divide line 3, column A, by line 3, column B; round the result to the fourth decimal place)..... •	4	
5 Total factors (add lines 2 and 4)..... •	5	
6 Allocation factor (divide line 5 by two; round the result to the fourth decimal place; enter here and on line 24)..... •	6	

Schedule B – New York S corporation business allocation factor (*C corporations do not complete this schedule*)

	A New York State	B Everywhere
7 Average value of property (see instructions)	7	
8 Property factor (divide line 7, column A, by line 7, column B; round the result to the fourth decimal place)	8	
9 Wages, salaries, and other compensation of employees (see instructions) ..	9	
10 Wage factor (divide line 9, column A, by line 9, column B; round the result to the fourth decimal place)	10	
11 Apportionment factor (from Form CT-3-S, line C)	11	
12 Total factors (add lines 8, 10, and 11)	12	
13 Business allocation factor (divide line 12 by three; round the result to the fourth decimal place)	13	

Schedule C – Tax factor (*complete Part 1 or Part 2; see instructions; New York S corporations do not complete this schedule*)**Part 1 – Corporations computing their own credit** (*see instructions*)

14 Enter your tax	14	
15 All other credits applied against your tax	15	
16 Tax factor	16	

Part 2 – Corporate partners (*see instructions*)

17 Tax from your franchise tax return (see instructions)	17	
18 All other credits applied against your tax (see instructions)	18	
19 Tax factor before partnership allocation (see instructions)	19	
20 Your share of partnership income allocated to New York State (see instructions)	20	192,163
21 Partners business income allocated to New York State	21	192,163
22 Divide line 20 by line 21 (cannot exceed 1.0; round the result to the fourth decimal place)	22	
23 Corporate partners tax factor (multiply line 19 by line 22; enter here and on line 25)	23	

Schedule D – Computation of credit

24 Allocation factor (from line 6; corporate partners see instructions)	24	1.0000
25 Tax factor (from line 16 or line 23)	25	75
26 Total credit (multiply line 24 by line 25)	26	

Schedule E – Computation of tax credit used, refunded, or credited as an overpayment to the next year (*New York S corporations do not complete this schedule*)

27 Tax due before credits (see instructions)	27	12,491
28 Tax credits claimed before this credit (see instructions)	28	12,416
29 Subtract line 28 from line 27	29	75
30 If line 24 equals 1.0, enter 0. If line 24 is less than 1.0, see instructions	30	0
31 Credit limitation (subtract line 30 from line 29)	31	75
32 Credit used this year (enter the lesser of line 26 or line 31, here and on your franchise tax return)	32	75
33 Unused credit available as a refund or as an overpayment (subtract line 32 from line 26)	33	0
34 Amount of credit to be refunded (limited to the amount on line 33; enter here and on your franchise tax return)	34	0
35 Amount of credit to be applied as an overpayment to next year's tax (subtract line 34 from line 33; enter here and on your franchise tax return)	35	0

**Minimum Wage Reimbursement Credit**Tax Law – Article 1, Section 38; Article 9-A, Section 210-B.40; and
Article 33, Section 1511(cc)**CT-639**

All filers must enter tax period:

beginning

01-01-2018

ending

12-31-2018

Legal name of corporation CTEF47	Employer identification number (EIN) 002190219
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File this form with your franchise tax return.

All filers **must** complete line A.

- A** Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) Yes • ☐ No ☒

C corporations

If Yes, complete Schedules A and B and, as applicable, Schedules D and E and Form CT-639-ATT.

If No, and you are claiming this credit as a corporate partner, complete Schedule A (lines 3 and 4), and Schedules B and C.

New York S corporations

If Yes, complete Schedule A and, as applicable, Schedules D and E and Form CT-639-ATT.

If No, and you are claiming this credit as a corporate partner, complete Schedules A (lines 3 and 4) and C.

- B** Enter the total number of employees claimed for this credit (see instructions) •

Schedule A – Computation of credit (complete Schedules C, D, and E, as applicable, before completing this schedule)

1 Credit for hours worked when the federal minimum wage does not exceed 85% of the NYS minimum wage (from line 19)	• 1	
2 Credit for hours worked when the federal minimum wage exceeds 85% of the NYS minimum wage (from line 22)	• 2	
3 Partner: Enter your share of the credit from your partnership(s) from line 14	• 3	
4 Total credit (add lines 1, 2, and 3; New York S corporations, see instructions)	• 4	1,002.50

Schedule B – Computation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: do not complete this schedule.)

5 Tax due before credits (see instructions)	5	12,491
6 Tax credits claimed before this credit (see instructions)	• 6	
7 Subtract line 6 from line 5	7	
8 Minimum tax (see instructions)	8	
9 Credit limitation (subtract line 8 from line 7; if zero or less, enter 0)	• 9	
10 Credit to be used this tax year (enter the lesser of line 4 or line 9 here and on your franchise tax return)	• 10	
11 Unused tax credit available as a refund or as an overpayment (subtract line 10 from line 4)	• 11	
12 Tax credit to be refunded (limited to the amount on line 11; enter here and on your franchise tax return)	• 12	
13 Amount to be applied as an overpayment to next year's tax (subtract line 12 from line 11; enter here and on your franchise tax return)	• 13	

Schedule C – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s), if any		
14 Total credit allocated from partnerships (enter here and on line 3)	14	

217

Schedule E – Credit for hours worked when the federal minimum wage exceeds 85% of the NYS minimum wage (see instructions)

[illegible]

**Workers with Disabilities Tax Credit**

Tax Law – Article 9-A, Section 210-B.48

CT-644

All filers must enter tax period:

beginning

01-01-2018

ending

12-31-2018

Legal name of corporation
CTEF47Employer identification number (EIN)
002190219Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of the final *Certificate of Eligibility* issued by the New York State (NYS) Department of Labor.All filers **must** complete line A.

- A** Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) Yes ☐ No ☒

C corporations

If Yes, complete lines B through E, and Schedules A and/or B, as applicable and Schedules C and D.

If No, and you are claiming this credit as a corporate partner, complete Schedules C, D, and E.

New York S corporations

If Yes, complete lines B through E, and Schedules A and/or B, as applicable and Schedule C.

If No, and you are claiming this credit as a corporate partner, complete Schedules C and E.

- B** Enter the name and EIN of the business certified by the NYS Department of Labor to participate in the Workers with Disabilities Tax Credit Program.

Name of certified business

Partner 1

EIN

123456789

- C** Enter the total number of qualified full-time employees claimed for this credit 1
- D** Enter the total number of qualified part-time employees claimed for this credit 2
- E** Enter the allocation year (see instructions) 2003

Schedule A – Computation of credit for qualified full-time employees (Do not include employees shown in Schedule B. See instructions.)

A Name of qualified employee	B Qualified employee's social security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid (see instructions)	F Multiply column E by 15% (.15)	G Enter lesser of column F or 5,000
Peter Holland	111222333	01-05-2018		120,000		
Total from additional sheet(s) if any.....						
1 Credit for qualified full-time employees (add column G amounts)						1

Schedule B – Computation of credit for qualified part-time employees (Do not include employees shown in Schedule A on page 1. See instructions.)

A Name of qualified employee	B Qualified employee's social security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid (see instructions)	F Multiply column E by 10% (.10)	G Enter lesser of column F or 2,500
Bill Jones	333444555	04-01-2018		6,870		
Total from additional sheet(s) if any.....						
2 Credit for qualified part-time employees (add column G amounts).....						2
3 Total credit for all qualified employees (add lines 1 and 2)						3

Schedule C – Computation of credit (see instructions)

4 Partner: Enter your share of the credit from your partnership(s) (from line 16)	4	
5 Unused credit carried over from previous tax years (New York S corporations, enter 0)	5	
6 Total credit (add lines 3, 4, and 5; New York S corporations, see instructions)	6	

Schedule D – Computation of credit used or carried forward (New York S corporations do not complete this schedule.)

7 Tax due before credits (see instructions)	7	
8 Tax credits claimed before this credit (see instructions)	8	
9 Net tax (subtract line 8 from line 7)	9	
10 Fixed dollar minimum tax (see instructions)	10	
11 Credit limitation (subtract line 10 from line 9; if zero or less, enter 0)	11	
12 Credit to be used this tax year (enter the lesser of line 6 or line 11 here and on your franchise tax return) ...	12	
13 Unused credit (subtract line 12 from line 6)	13	0
14 Unused expired tax credit (see instructions)	14	
15 Amount of credit available for carryover to next year (subtract line 14 from line 13)	15	

Schedule E – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s) if any		
16 Credit allocated from partnerships		16

**Recapture of START-UP NY Tax Benefits****CT-645**

Tax Law – Article 1, Sections 39 and 39-a

All filers must enter tax period: beginning 01/01/2018 ending 12/31/2018

Legal name of corporation CTEF47	Employer identification number (EIN) 002190219
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Attach to Form CT-3, CT-3-A, or CT-3-S.

- A** Certificate number from Form DTF-74, *Certificate of Eligibility*, issued to the approved START-UP NY business (see instructions) • 123456789
- B** EIN of certified START-UP NY business • 002190219

Schedule A – Proportional recovery of tax benefits (see instructions)

- C** Beginning and ending dates of the year subject to proportional recovery • Beginning 01/01/2017 • Ending 12/31/2017
- D** Year of START-UP NY business tax benefit period (enter a number from 1 to 10; see instructions) • 3

Proportional recovery percentage (see instructions)

- | | | |
|--|---|----|
| 1 Benchmark number of net new jobs | 1 | 19 |
| 2 Number of net new jobs actually created | 2 | 16 |
| 3 Subtract line 2 from line 1 | 3 | |
| 4 Proportional recovery percentage (divide line 3 by line 1; round to four decimal places) | 4 | |

START-UP NY tax elimination credit (see instructions)

- | | | |
|---|---|-----|
| 5 Credit claimed | 5 | 915 |
| 6 Proportional recovery percentage (from line 4) | 6 | |
| 7 Recapture of credit (multiply line 5 by line 6) | 7 | |

START-UP NY telecommunication service excise tax credit (see instructions)

- | | | |
|--|----|-------|
| 8 Credit claimed | 8 | 2,700 |
| 9 Proportional recovery percentage (from line 4) | 9 | |
| 10 Recapture of credit (multiply line 8 by line 9) | 10 | |

Metropolitan commuter transportation mobility tax (MCTMT) (see instructions)

- | | | |
|---|----|--|
| 11 MCTMT on payroll expenses previously excluded | 11 | |
| 12 Proportional recovery percentage (from line 4) | 12 | |
| 13 Recapture of MCTMT (multiply line 11 by line 12) | 13 | |

Sales and use tax (see instructions)

- | | | |
|---|----|-------|
| 14 Credit or refund claimed | 14 | 2,500 |
| 15 Proportional recovery percentage (from line 4) | 15 | |
| 16 Recapture of credit or refund of sales and use tax (multiply line 14 by line 15) | 16 | |

Real estate transfer tax (see instructions)

- | | | |
|--|----|--|
| 17 Transfer tax exempted | 17 | |
| 18 Proportional recovery percentage (from line 4) | 18 | |
| 19 Recapture of transfer tax (multiply line 17 by line 18) | 19 | |

Organization tax (Tax Law, Article 9, former section 180) **and license and maintenance fees** (Tax Law, Article 9, former section 181) (see instr.)

- | | | |
|--|----|--|
| 20 License and/or maintenance fee | 20 | |
| 21 Proportional recovery percentage (from line 4) | 21 | |
| 22 Recapture of fees (multiply line 20 by line 21) | 22 | |

- | | | |
|---|----|--|
| 23 Total (add lines 7, 10, 13, 16, 19, and 22; enter here and on line 33) | 23 | |
|---|----|--|

24	START-UP NY tax elimination credit	24		
25	START-UP NY telecommunication service excise tax credit	25		
26	Organization tax (Tax Law former section 180) and license and maintenance fees (Tax Law former section 181) previously exempted	26		
27	MCTMT on payroll expenses previously excluded	27		
28	Sales and use tax credits or refunds	28		
29	Real estate transfer tax previously exempted	29		
30	Wage exclusion claimed by employees	30		
31	Total recapture due to fraud (add lines 24 through 30; enter here and on line 33)	31		

Name of partnership	Partnership's EIN	Certificate number	Year of business tax benefit period	Share of recapture	
Partner 1	111222333	50123456789123	3	730	
Total from additional sheet(s), if any					
32 Total recapture allocated from partnership(s) (<i>enter here and on line 34</i>)				32	

Schedule D – Computation of recapture

33	Enter the amount from line 23 or line 31	33	
34	Enter the amount from line 32	34	
35	Total recapture (add lines 33 and 34; see instructions)	35	

Test 20

Begins on next page

[Return to Test Chart](#)



General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2018. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See instructions, Form CT-3-I, before completing return.

All filers must enter tax period:

Final return <input type="checkbox"/> Amended return <input type="checkbox"/>		beginning <input type="text" value="01/01/2018"/> ending <input type="text" value="12/31/2018"/>	
Employer identification number (EIN) 002190220		File number AA 7	Business telephone number (518) 555-2626
Legal name of corporation CTEF224		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation NY	
Mailing address number and street or PO box 224 WA Harriman Campus		Date of incorporation 06/24/2014	Foreign corporations: date began business in NYS
City Albany	State NY	ZIP code 12227	Country (if not United States)
Principal business activity in NYS Banking		NAICS business code number (from NYS Pub 910) 522120	
If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	

A. Pay amount shown on Part 2, line 23c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)	A	Payment enclosed
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) B Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions) C		
D. Do you have an interest in any partnerships? (mark an X in the appropriate box) D Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.		

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) BILL SMITH	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person	Signature of authorized person John Doe	Official title President
	E-mail address of authorized person JohnDoe@taxesdoneright.com	Telephone number (518) 555-2626	Date 4/15/2018
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	State NY
		ZIP code 12227	Excl. code 04/10/2018

See instructions for where to file.

Content of Form CT-3

Part 1 – General corporate information	Part 5 – Computation of investment capital for the current tax year
Part 2 – Computation of balance due or overpayment	Part 6 – Computation of business apportionment factor
Part 3 – Computation of tax on business income base	Part 7 – Summary of tax credits claimed
Part 4 – Computation of tax on capital base	

Part 1 – General corporate information

Section A – Qualification for preferential tax rates – If you are a corporation as identified in this section and qualify for preferential tax rates, mark an **X** in the boxes that apply to you (see instructions).

- 1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ☐ 1 ☐
 - 2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ☐ 2 ☐
 - 3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ☐ 3 ☐
 - 4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ☐ 4 ☐
 - 5 Claiming cooperative housing corporation status for the lower capital base tax rate ☐ 5 ☐
 - 6 A small business eligible for the capital base tax exception ☐ 6 ☐
- If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.
- 6a Total capital contributions ☐ 6a ☐
 - 6b **Small business taxpayers only:** you are also a QETC ☐ 6b ☐
 - 6c **Small business taxpayers only:** you are also a qualified New York manufacturer ☐ 6c ☐
 - 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ☐ 7 ☐

Section B – New York State information (see instructions)

- 1 Number of New York State employees ☐ 1 ☐ 84
- 2 Wages paid to New York State employees ☐ 2 ☐ 3,235,958
- 3 Number of business establishments in New York State ☐ 3 ☐ 6
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box ☐ 4 ☒
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box ☐ 5 ☐
- 5a If you marked the line 5 box, use line 5a to report the applicable exception
 number (1-4) and the amount of royalty payments ☐ 5a ☐ Number ☐ Amount ☐
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box ☐ 6 ☐

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
 1120 • ☒ 1120 consolidated • ☐ 1120-REIT or 1120-RIC • ☐ 1120S • ☐ 1120F • ☐ 1120-H • ☐
- 2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:
 Failure to meet investment capital holding period • ☐
 Final federal determination • ☐ Date of determination ☐ NOL carryback • ☐ Capital loss carryback ... • ☐ 1139 • ☐ 1120X • ☐
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • ☐ 2a ☐
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
 CT-3.1 • ☐ CT-3.2 • ☒ CT-3.3 • ☐ CT-3.4 • ☒ CT-60 • ☐ CT-225 • ☒ Other (identify): _____ • ☐
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ☐ 4 ☐ 3
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box ☐ 5 ☐
- 6 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2018 federal return? (see instructions) Yes • ☐ No • ☐
- 7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60 ☐

Part 2 – Computation of balance due or overpayment**Largest of three tax bases, minus credits**

1a	Business income base tax (from Part 3, line 20)	•	1a		
1b	Capital base tax (from Part 4, line 15; see instructions)	•	1b		
	New York receipts				
1c	Fixed dollar minimum tax (see instr)	•	1c		
2	Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2		
3	Tax credits used (from Part 7, line 2; see instructions)	•	3		
4	Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	•	4		
5					
6					
7					

Penalties and interest

8	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	8		
9	Interest on late payment (see instructions)	•	9		
10	Late filing and late payment penalties (see instructions)	•	10		
11	Total penalties and interest (add lines 8, 9, and 10)	•	11		

Voluntary gifts/contributions (see instructions)

12a	Return a Gift to Wildlife	12a		
12b	Breast Cancer Research and Education Fund	12b		
12c	Prostate Cancer Research, Detection, and Education Fund	12c		
12d	9/11 Memorial	12d		
12e	Volunteer Firefighting & EMS Recruitment Fund	12e		
12f	Veterans Remembrance	12f		
12g	Women's Cancers Education and Prevention Fund	12g		
12h	New York State Veterans' Homes	12h		
12i	Love Your Library Fund	12i		
12j	Lupus Education and Prevention Fund	12j		
12k	Military Family Relief Fund	12k		
13	Total voluntary gifts/contributions (add lines 12a through 12k)	13		
14	Total amount due (add lines 4, 11, and 13)	•	14	

Prepayments

15	Mandatory first installment from Form CT-300 (see instructions)	15	875	
16	Second installment (from Form CT-400)	16	875	
17	Third installment (from Form CT-400)	17	875	
18	Fourth installment (from Form CT-400)	18	875	
19	Payment with extension request (from Form CT-5, line 5)	19		
20	Overpayment credited from prior years (see instr.) Period	20		
21	Overpayment credited from CT-3-M Period	21		
22	Total prepayments (add lines 15 through 21; see instructions)	•	22	

Payment due or overpayment to be credited/refunded (see instructions)

23a	Underpayment	•	23a	
23b	Additional amount for 2019 MFI	•	23b	
23c	Balance due	•	23c	
24a	Excess prepayments	•	24a	
24b	Amount previously credited to 2019 MFI	•	24b	
24c	Overpayment	•	24c	
25	Amount of overpayment to be credited to next period	•	25	
26	Balance of overpayment available (subtract line 25 from line 24c)	•	26	
27	Amount of overpayment to be credited to Form CT-3-M	•	27	
28	Balance of overpayment to be refunded (subtract line 27 from line 26)	•	28	
29	Unused tax credits to be refunded	•	29	375,000
30	Unused tax credits applied to next period	•	30	441,617

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (<i>see instructions</i>)	1	-3,814
2	Additions to FTI (<i>from Form CT-225, line 5</i>)	2	
3	Add lines 1 and 2	3	
4	Subtractions from FTI (<i>from Form CT-225, line 10</i>)	4	
5	Subtract line 4 from line 3	5	
6	Subtraction modification for qualified banks (<i>from Form CT-3.2, Schedule A, line 1; see instructions</i>)	6	
7	Entire net income (ENI) (<i>subtract line 6 from line 5</i>)	7	
8	Investment and other exempt income (<i>from Form CT-3.1, Schedule D, line 1</i>)	8	
9	Subtract line 8 from line 7	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (<i>from Form CT-3.1, Schedule D, line 2</i>)	10	
11	Business income (<i>add lines 9 and 10</i>)	11	
12	Addback of income previously reported as investment income (<i>from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions</i>)	12	
13	Business income after addback (<i>add lines 11 and 12</i>)	13	
14	Business apportionment factor (<i>from Part 6, line 55</i>)	14	
15	Apportioned business income after addback (<i>multiply line 13 by line 14</i>)	15	
16	Prior net operating loss conversion subtraction (<i>from Form CT-3.3, Schedule C, line 4</i>)	16	
17	Subtract line 16 from line 15	17	
18	NOL deduction (<i>from Form CT-3.4, line 6</i>)	18	
19	Business income base (<i>subtract line 18 from line 17</i>)	19	
20	Business income base tax (<i>multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions</i>)	20	

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.

Part 4 – Computation of tax on capital base (see instructions)

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	244,507,623	247,882,315	246,194,969
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets (add lines 3 and 4)	5			
6 Total liabilities	6	213,508,032	216,307,424	214,907,728
7 Total net assets (subtract line 6, column C, from line 5, column C)	7			
8 Investment capital (from Part 5, line 19; if zero or less, enter 0)	8			
9 Business capital (subtract line 8 from line 7)	9			
10 Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)	10			
11 Total business capital (add lines 9 and 10)	11			
12 Business apportionment factor (from Part 6, line 55)	12			
13 Apportioned business capital (multiply line 11 by line 12)	13			
14 New small business (if in first two tax years, mark an X in one box) Year one <input type="checkbox"/> Year two <input type="checkbox"/>				
15 Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)	15			

Part 5 – Computation of investment capital for the current tax year (see instructions)

		A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1)	16			
17 Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)	17			
18 Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)	18			
19 Total investment capital for the current year (Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)	19			

Addback of capital previously reported as investment capital

		A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)	20			

Part 6 – Computation of business apportionment factor (see instructions)Mark an **X** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor (see instr.) .. ☐

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1		
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
8 To make this irrevocable election, mark an X in the box (see instructions)	8		
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)			
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9	8,706,077	8,706,077
10 Net gains from sales of loans secured by real property	10	54,728	54,728
11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	11	391,243	391,243
12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	12		
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)			
13 Interest from federal debt	13		
14			
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from federal, NYS, and NYS political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)			
19 Interest from asset-backed securities and other government agency debt	19	6,228	77,844
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)			
22 Interest from corporate bonds	22	15,287	15,287
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26	30	370
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)			
27 Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)			
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)			
29 Interest from other financial instruments	29	79,461	79,461
30 Net gains and other income from other financial instruments	30		

Part 6 – Computation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing ..	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
Section 210-A.6			
44 Receipts from railroad and trucking business	44		
Section 210-A.6-a			
45 Receipts from the operation of vessels	45		
Section 210-A.7			
46 Receipts from air freight forwarding	46		
47 Receipts from other aviation services	47		
Section 210-A.8			
48 Advertising in newspapers or periodicals	48		
49 Advertising on television or radio	49		
50 Advertising via other means	50		
Section 210-A.9			
51 Transportation or transmission of gas through pipes	51		
Section 210-A.10			
52 Receipts from other services/activities not specified	52	1,905,819	1,905,819
Section 210-A.11			
53 Discretionary adjustments	53		
Total receipts			
54 Add lines 1 through 53 in columns A and B	54		

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)*

55

Enter line 55 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

- 1 Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law, Article 200 or 496, or section 195.20? (see Form CT-1; mark an **X** in one box)..... ☒ 1 Yes ☐ No ☐

Enter in the appropriate box below the amount of each tax credit **used** to reduce the tax due shown on Part 2, line 2, and attach the corresponding properly completed claim form. The amount of credit to enter is computed on each credit form and carried to this section.

CT-37	<input type="text"/>	CT-606	<input type="text"/>	CT-649	<input type="text"/>
CT-40	<input type="text"/>	CT-607	<input type="text"/>	CT-650	<input type="text"/>
CT-41	<input type="text"/>	CT-611	<input type="text"/>	DTF-621	<input type="text"/>
CT-43	<input type="text"/>	CT-611.1	<input type="text"/>	DTF-622	<input type="text"/>
CT-44	<input type="text"/>	CT-611.2	<input type="text"/>	DTF-624	<input type="text"/>
CT-46	<input type="text"/>	CT-612	<input type="text"/>	DTF-630	<input type="text"/>
CT-47	<input type="text"/>	CT-613	<input type="text"/>	Other credits	<input type="text"/>
CT-236	<input type="text"/>	CT-631	<input type="text"/>		
CT-238	<input type="text"/>	CT-633	<input type="text"/>		
CT-239	<input type="text"/>	CT-634	<input type="text"/>		
CT-241	<input type="text"/>	CT-635	<input type="text"/>		
CT-242	<input type="text"/>	CT-636	<input type="text"/>		
CT-243	<input type="text"/>	CT-637	<input type="text"/>		
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-639	<input type="text"/>		
CT-249	<input type="text"/>	CT-640	<input type="text"/>		
CT-250	<input type="text"/>	CT-641	<input type="text"/>		
CT-261	<input type="text"/>	CT-642	<input type="text"/>		
CT-501	<input type="text"/>	CT-643	<input type="text"/>		
CT-601	<input type="text"/>	CT-644	<input type="text"/>		
CT-602	<input type="text"/>	CT-645	<input type="text"/>		
CT-603	<input type="text"/>	CT-646	<input type="text"/>		
CT-604	<input type="text"/>	CT-647	<input type="text"/>		
CT-605	<input type="text"/>	CT-648	<input type="text"/>		

- 2 Total tax credits claimed above (enter here and on Part 2, line 3; attach appropriate form for each credit claimed) ☒ 2
- 3 Total tax credits claimed that are refund eligible (see instructions) ☒ 3

- 4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box ☒ 4a
- 4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an **X** in the box ☒ 4b
- 4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an **X** in the box ☒ 4c



Subtraction Modification for Qualified Banks

CT-3.2

Legal name of corporation CTEF224	Employer identification number (EIN) 002190220
--------------------------------------	---

Attach to Form CT-3 or CT-3-A

Schedule A – Modification used in the current tax year (use only one; see instructions)

- 1 Subtraction modification for qualified banks (enter amount from line 3; if line 3 is zero, enter amount from line 14 or line 16; do not enter less than zero) • **1**

Note: All filers must complete Schedule B even if it is not applicable to you. If this is the case, skip to line 3 and enter **0**, then continue with the rest of the form.

Schedule B – Computation of modification for a captive real estate investment trust (REIT) (§208.9(t)) (see instr.)

Identify the captive REIT which you maintained as of April 1, 2014, and which you also maintained for federal income tax purposes on the last day of this tax year •

EIN of captive REIT

- 2 Amount of dividends paid deductions allowed to the captive REIT maintained as identified above • **2**
- 3 Subtraction modification for a captive REIT (Multiply line 2 by 160% (1.6); enter here and on line 1 above. If not applicable, enter 0.) • **3** 0

Schedule C – Computation of modification for qualified residential loan portfolios (§208.9(r)) (see instructions)

- 4 Qualified residential loan portfolio assets (Form CT-3-A filers include assets for all qualifying members; see instructions) • **4**
- 5 Total assets (Form CT-3-A filers include assets for all qualifying members; see instructions) • **5**
- 6 Divide line 4 by line 5 (see instructions) • **6** 0
- Form CT-3-A filers:** Complete lines 7 through 10, as applicable.
- 7 Enter average total assets of members that are thrifts and qualified community banks (see instr.) ... • **7**
- 8 Enter average total assets of all corporations included in the combined group (see instructions) • **8**
- 9 Divide line 7 by line 8 (see instructions) • **9** 0
- 10 Entire net income (ENI) before this modification (multiply line 9 by the amount from Form CT-3-A, Part 3, line 5; see instructions) • **10**
- 11 **Form CT-3 filers:** ENI before this modification (from Form CT-3, Part 3, line 5; see instructions) • **11**
- 12 Multiply line 10 or line 11, as applicable, by 32% (.32) (see instructions) • **12**
- 13 Amounts deducted per IRC sections 166 and 585 in the computation of federal taxable income (FTI), less any amounts included in FTI as a result of the recovery of loans (see instructions) • **13**
- 14 Subtraction modification for qualified residential loan portfolios (Subtract line 13 from line 12; enter here and on line 1 above, if applicable. If zero or less, enter 0.) • **14**

Schedule D – Computation of modification for community banks and small thrifts (§208.9(s)) (see instructions)

- 15 Total net interest income from qualifying loans (see instructions) • **15**
- Form CT-3-A filers:** enter the total number of all Schedules E attached to this form ... •
- 16 Subtraction modification for community banks and small thrifts (multiply line 15 by 50% (.5); enter here and on line 1 above, if applicable) • **16**

Note: You **must** attach Form CT-3.2 to Form CT-3 or CT-3-A if you have an entry on Form CT-3 or CT-3-A, Part 3, line 6.

Schedule E – Computation of total net interest income from qualifying loans

Complete this schedule to compute net interest income from qualifying loans.

EIN of qualifying entity

Form CT-3-A filers: Compute on a separate basis for each combined entity (see instructions) ... •

1	Gross interest income from loans for the entity identified	•	1	9,442,459
2	Gross interest expense for the entity identified	•	2	1,274,685
3	Average total value of loans owned during the tax year by the entity identified	•	3	200,131,467
4	Average total assets during the tax year owned by the entity identified	•	4	254,311,860
5	Loan factor (divide line 3 by line 4)	•	5	
6	Gross interest expense from loans (multiply line 2 by line 5)	•	6	
7	Net interest income from loans (subtract line 6 from line 1; if less than zero, enter 0 on line 7 and on line 11)	•	7	
8	Gross interest income from qualifying loans for the entity identified	•	8	8,783,921
9	Gross interest income from all loans for the entity identified (from line 1)	•	99	9,442,259
10	Qualifying loan interest income factor (divide line 8 by line 9)	•	10	
11	Net interest income from qualifying loans for the entity identified (multiply line 7 by line 10; enter on Schedule D, line 15)	•	11	

Form CT-3-A filers: Total line 11 amounts for all combined entities in the group; enter the total on Schedule D, line 15 (see instructions).



CT-3.4

Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

Note: You **must** complete and attach Form CT-3.4 to Form CT-3 or CT-3-A each tax year.

Schedule B – New members included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

Schedule C – Former members not included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

**New York State Modifications**

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation CTEF224	Employer identification number (EIN) 002190220
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File this form with Form CT-3, CT-3-S, or CT-33.Complete all parts that apply to you. See Form CT-225-I, *Instructions for Form CT-225*.Identify the return you are filing by marking an **X** in the box: CT-3 • ☒ CT-3-S • ☐ CT-33 • ☐**Schedule A – Certain New York State additions to federal income****Part 1 – For certain additions to federal income that did not flow through from a partnership, estate, or trust****1** New York State additions (*see instructions*)

	Modification number	Amount		Modification number	Amount
1a	A - 505	48,449 00	1i	A -	00
1b	A - 507	238,092 00	1j	A -	00
1c	A - 502	52,000 00	1k	A -	00
1d	A -	00	1l	A -	00
1e	A -	00	1m	A -	00
1f	A -	00	1n	A -	00
1g	A -	00	1o	A -	00
1h	A -	00	1p	A -	00
Total from additional Form(s) CT-225, if any			00		
2 Total (add lines 1a through 1p and the total from additional Form(s) CT-225)			2		00

Part 2 – Corporation's share of certain additions to federal income from a partnership, estate, or trust**3** New York State additions (*see instructions*)

	Modification number	Amount		Modification number	Amount
3a	EA -	00	3i	EA -	00
3b	EA -	00	3j	EA -	00
3c	EA -	00	3k	EA -	00
3d	EA -	00	3l	EA -	00
3e	EA -	00	3m	EA -	00
3f	EA -	00	3n	EA -	00
3g	EA -	00	3o	EA -	00
3h	EA -	00	3p	EA -	00
Total from additional Form(s) CT-225, if any			00		
4 Total (add lines 3a through 3p and the total from additional Form(s) CT-225)			4		00
5 Total additions (add lines 2 and 4; <i>see instructions</i>)			5		00

Schedule B – Certain New York State subtractions from federal income**Part 1 – For certain subtractions from federal income that did not flow through from a partnership, estate, or trust****6** New York State subtractions (*see instructions*)

	Modification number	Amount		Modification number	Amount	
6a	S - 507	283,102	00	6i	S -	00
6b	S - 503	52,000	00	6j	S -	00
6c	S -		00	6k	S -	00
6d	S -		00	6l	S -	00
6e	S -		00	6m	S -	00
6f	S -		00	6n	S -	00
6g	S -		00	6o	S -	00
6h	S -		00	6p	S -	00
Total from additional Form(s) CT-225, if any						00
7 Total (add lines 6a through 6p and the total from additional Form(s) CT-225)						7 00

Part 2 – Corporation's share of certain subtractions from federal income from a partnership, estate, or trust**8** New York State subtractions (*see instructions*)

	Modification number	Amount		Modification number	Amount	
8a	ES -		00	8i	ES -	00
8b	ES -		00	8j	ES -	00
8c	ES -		00	8k	ES -	00
8d	ES -		00	8l	ES -	00
8e	ES -		00	8m	ES -	00
8f	ES -		00	8n	ES -	00
8g	ES -		00	8o	ES -	00
8h	ES -		00	8p	ES -	00
Total from additional Form(s) CT-225, if any						00
9 Total (add lines 8a through 8p and the total from additional Form(s) CT-225)						9 00
10 Total subtractions (add lines 7 and 9; see instructions)						10 00



Claim for Special Additional Mortgage Recording Tax Credit

Tax Law – Article 9, Sections 183, 184, and 186
Articles 9-A and 33

CT-43

All filers must enter tax period:

beginning 01-01-2018 ending 12-31-2018

Legal name of corporation CTEF224	Employer identification number 002190220
--------------------------------------	---

See Form CT-43-I, *Instructions for Form CT-43*.

Attach this form to your franchise tax return.

A If you are claiming this credit as a corporate partner, mark an **X** in the box..... ☐**B** Enter the total number of properties included on this claim..... **Computation of credit**Use a separate line for each property. If you need more lines, attach additional sheets, as formatted below (*see instructions*).

A Property address	B Date mortgage recorded	C Amount of mortgage	D Amount of special additional mortgage recording tax paid
Property 1 4189, State St, Albany, NY, 12222	02-01-2018	17,333,333	52,000
Property 2 518, Albany St, Latham, NY, 12111	05-24-2018	6,309,666	18,929
Total from additional sheets, if any			
1a Total special additional mortgage recording tax paid during current tax year that qualifies for the credit (<i>add column D amounts</i>)	1a		
1b Special additional mortgage recording tax paid during current year from a flow through entity that qualifies for the credit (<i>see instructions</i>)	1b		
2 Unused special additional mortgage recording tax credit from preceding period	2		381,753
3 Total available tax credit (<i>add lines 1a, 1b, and 2</i>)	3		

Computation of special additional mortgage recording tax credit used and available to be carried forward

4 Tax due before credits (<i>see instructions</i>)	4		
5 Tax credits claimed before the special additional mortgage recording tax credit (<i>see instructions</i>)	5		
6 Subtotal (<i>subtract line 5 from line 4</i>)	6		
7 Minimum tax (<i>see instructions</i>)	7		
8 Limitation on credit used (<i>subtract line 7 from line 6; if less than zero, enter 0</i>)	8		
9 Special additional mortgage recording tax credit used this period (<i>see instructions</i>)	9		
10 Unused special additional mortgage recording tax credit available for carryforward (<i>subtract line 9 from line 3</i>)	10		

Refund or credit and carryforward of special additional mortgage recording tax credit (Article 9-A taxpayers only)

11 Amount of recording tax included on lines 1a and 1b for recording of residential mortgages only (<i>see instructions</i>)	11	
12 Amount of special additional mortgage recording tax credit eligible for refund or credit (<i>see instructions</i>)	12	
13 Balance to be refunded (<i>enter the amount from line 12 to be refunded; see instructions</i>)	13	
14 Balance to be credited as an overpayment (<i>subtract line 13 from line 12; see instructions</i>)	14	
15 Amount of carryforward (<i>subtract lines 13 and 14 from line 10</i>)	15	



Public Utility, Power Producer, and Pipeline Adjustments

Tax Law – Article 9-A, Section 208.9(c-2) and (c-3)

CT-224Legal name of corporation
CTEF224Employer identification number (EIN)
002190220**Attach this form to Form CT-225 or Form CT-225-A.**For information and details about how to complete this form, see Form CT-224-I, *Instructions for Form CT-224*.**Schedule A – Adjustments for qualified public utilities and transferees****Other additions**

1	Federal depreciation deduction for transition property	•	1	52,000
2	Federal loss on the sale of transition property	•	2	
3	New York gain on the sale of transition property	•	3	
4	Add lines 1, 2, and 3	•	4	

Other subtractions

5	New York depreciation deduction for transition property	•	5	52,000
6	New York loss on the sale of transition property	•	6	
7	Federal gain on the sale of transition property	•	7	
8	Transition property basis adjustment carryover to gain transactions	•	8	
9	Transition property basis adjustment carryover to loss transactions.....	•	9	
10	New York State regulatory asset deduction.....	•	10	
11	Add lines 5 through 10	•	11	

Schedule B – Adjustments for qualified power producers and qualified pipeline corporations**Other additions**

12	Federal depreciation deduction for transition property	•	12	
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Other subtractions

13	New York depreciation deduction for transition property	•	13	
----	---	---	----	--

**Claim for EZ Capital Tax Credit**

Tax Law – Articles 9-A and 33

CT-602

All filers must enter tax period:

beginning

01-01-2018

ending

12-31-2018

Legal name of corporation

CTEF224

Employer identification number (EIN)
(as shown on page 1 of your tax return)

002190220

File this form with your franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

See Form CT-602-I, *Instructions for Form CT-602*.**A** Mark an **X** in the box if you are claiming this credit as a corporate partner **A** ☐**Schedule A – Limitations of EZ capital tax credit** (New York S corporations **do not** complete this schedule)**Part 1 – Fifty percent limitation**

- | | | |
|---|---|--|
| 1 Tax from Form CT-3, Part 2, line 2; Form CT-3-A, Part 2, line 2; Form CT-33, lesser of line 9a or line 10; Form CT-33-A, lesser of line 10 or line 14; or Form CT-33-NL, line 5 | 1 | |
| 2 Enter 50% (.5) of line 1 | 2 | |

Part 2 – Tax limitation

- | | | |
|---|---|---|
| 3 Tax due before credits (see instructions) | 3 | |
| 4 Credits claimed before the EZ capital tax credit (see instructions) | 4 | |
| 5 Balance of tax (subtract line 4 from line 3) | 5 | |
| 6 Minimum tax (see instructions) | 6 | |
| 7 Credit limitation (subtract line 6 from line 5) | 7 | 0 |

Schedule B – Computation of EZ capital tax credit used and carried forward (New York S corporations **do not** complete this schedule)

- | | | |
|---|----|-------|
| 8 Unused EZ capital tax credit from previous periods (see instructions) | 8 | 8,750 |
| 9 EZ capital tax credit recapture from line 13 | 9 | |
| 10 Net EZ capital tax credit available this year (see instructions) | 10 | |
| 11 EZ capital tax credit used this year (enter the lesser of line 2, line 7, or line 10; transfer this amount to your franchise tax return) | 11 | |
| 12 EZ capital tax credit available for carryforward (subtract line 11 from line 10) | 12 | |

Schedule C – Recapture of EZ capital tax credit (see instructions)

A Tax period EZ capital tax credit originally allowed	B Amount of EZ capital tax credit originally allowed	C Recapture percent (see instructions)	D Recaptured credit (column B × column C)
Column D total from additional sheet(s) attached			
13 Total recaptured EZ capital tax credit (add column D amounts; enter here and on line 9; New York S corporations and corporate partners, see instructions)			13



Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

CT-611.1**For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008 and Prior to July 1, 2015****Tax Law – Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210-B.17; and Article 33, Section 1511(u)**All filers must enter tax period: beginning ending

Legal name of corporation CTEF224	Employer identification number (EIN) 002190220
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File this form with your franchise tax return. A separate Form CT-611.1 must be filed for each *Certificate of Completion (COC)*.Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **on or after June 23, 2008** and **prior to July 1, 2015**? Yes • ☒ No ☐If you answered Yes, and the site received a COC **by** December 31, 2019, complete this form to claim the brownfield redevelopment tax credit.If you answered Yes, and the site receives a COC **after** December 31, 2019, do **not** complete this form; instead, use Form CT-611.2 to claim the credit.**Note:** See *Exception*: under *Which form to use* in the instructions.If you answered No, do **not** complete this form. If the site was accepted **prior to June 23, 2008**, use Form CT-611; if the site was accepted **on or after July 1, 2015**, use Form CT-611.2 to claim the credit.For additional information, see *Which form to use* in the instructions.

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit 05-05-2015

A Mark an **X** in the box if you are claiming this credit as a corporate partner (*see instructions*) **A** ☐**Schedule A – Brownfield site identifying information**Enter the following information as listed on the COC issued by the DEC for the qualified site (*see instructions*). **Attach a copy of the COC.**

Site name GREENLAKE FARMS		
Site location – municipality NEWBURGH	Site location – county ORANGE	
DEC region 3	Division of Environmental Remediation (DER) site number C123456	Date COC was issued 04-02-2018

If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. **Attach a copy** of the sale or transfer documentation to this form..... Is the qualified site for which the COC was issued by the DEC located in an environmental zone (EN-Zone)? Yes • ☐ No ☒

If Yes, enter the percent of the qualified site located within an EN-Zone %

Are there multiple taxpayers listed on the COC claiming a credit for the qualified site? Yes • ☐ No ☒Mark an **X** in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area. **Attach** supporting documentation. ☐Will the qualified site be used primarily for manufacturing activities? Yes • ☐ No ☒

Schedule B – Site preparation credit component (see instructions)

A Description of site preparation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs
Clearing and Excavating	8/15/2015	150,000
Total of column C amounts from attached list		
1 Add column C amounts (corporate partners: see instructions)	1	
2 Applicable percentage rate (see instructions)	2	50%
3 Site preparation credit component (multiply line 1 by line 2; enter here and on line 13; New York S corporations, see instructions)	3	

Schedule C – On-site groundwater remediation credit component (see instructions)

A Description of groundwater remediation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs
Groundwater Remediation	09/15/2015	300,000
Total of column C amounts from attached list		
4 Add column C amounts (corporate partners: see instructions)	4	
5 Applicable percentage rate (see instructions)	5	50%
6 On-site groundwater remediation credit component (multiply line 4 by line 5; enter here and on line 15; New York S corporations, see instructions)	6	

Schedule D – Tangible property credit component (see instructions)

A Description of qualified property (list items separately; see instr.)	B Principal use	C Date placed in service (mm-dd-yy)	D Life (years; see instr.)	E Cost or other basis
Bulldozer	Clearing Lot	9/15/2015	10	400,000
Total of column E amounts from attached list				
7 Add column E amounts (corporate partners: see instructions)	7			
8 Applicable percentage rate (see instructions)	8			50%
9a Tentative tangible property component (multiply line 7 by line 8)	9a			
9b Tangible property component limitation for the qualified site (see instructions)	9b			
9c Tangible property component available for use in the current tax year (see instructions)	9c			
9d Tangible property credit component (enter the lesser of line 9a or 9c; enter here and on line 14; see instructions)	9d			

Schedule E – Recapture of credit taken in previous tax years (attach additional sheets if necessary)**Recapture of tangible property credit component for property that ceases to be in qualified use** (see instructions)

A Description of property	B Date property was placed in service (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	F Percentage (col E ÷ col D)	G Tangible property credit component previously allowed	H Recaptured tangible property credit component (column F x column G)
Total of column H amounts from attached list							
10 Recaptured tangible property credit component (add column H amounts)	10						
Recapture if COC is revoked (see instructions)							
11a Net tangible property credit component previously allowed (see instructions)	11a						
11b Site preparation credit component previously allowed	11b						
11c On-site groundwater remediation credit component previously allowed	11c						
12 Enter line 10 amount or sum of lines 11a through 11c (enter here and on line 17; New York S corporations, see instructions)	12						

Test 21

Begins on next page

[Return to Test Chart](#)



General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2018. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See instructions, Form CT-3-I, before completing return.

All filers must enter tax period:

Final return <input type="checkbox"/> Amended return <input type="checkbox"/>		beginning <input type="text" value="01-01-2018"/> ending <input type="text" value="12-31-2018"/>	
Employer identification number (EIN) <input type="text" value="002190221"/>		File number <input type="text" value="AA2"/>	Business telephone number (518) 555-2626
Legal name of corporation <input type="text" value="CTEF604"/>		Trade name/DBA	
Mailing name (if different from legal name above) <input type="text" value="c/o"/>		State or country of incorporation <input type="text" value="NY"/>	
Mailing address number and street or PO box <input type="text" value="604 WA HARRIMAN CAMPUS"/>		Date of incorporation <input type="text" value="03-25-2001"/>	Foreign corporations: date began business in NYS
City <input type="text" value="ALBANY"/>	State <input type="text" value="NY"/>	ZIP code <input type="text" value="12227"/>	Country (if not United States)
Principal business activity in NYS <input type="text" value="MANUFACTURER"/>		NAICS business code number (from NYS Pub 910) <input type="text" value="325500"/>	
If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	

A. Pay amount shown on Part 2, line 23c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)		Payment enclosed	
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box)		<input type="text" value="B"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions)		<input type="text" value="C"/>	
D. Do you have an interest in any partnerships? (mark an X in the appropriate box)		<input type="text" value="D"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.			

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) <input type="text" value="BILL SMITH"/>	Designee's phone number (518) 555-2525
	Designee's e-mail address <input type="text" value="billsmith@taxesdoneright.com"/>		PIN <input type="text" value="12345"/>

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

Authorized person	Printed name of authorized person <input type="text" value="JOHN DOE"/>		Signature of authorized person		Official title <input type="text" value="PRESIDENT"/>	
	E-mail address of authorized person <input type="text" value="johndoe@ctef604.com"/>		Telephone number (518) 555-2626		Date <input type="text" value="04-15-2019"/>	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) <input type="text" value="TAXES DONE RIGHT"/>		Firm's EIN <input type="text" value="123456987"/>		Preparer's PTIN or SSN <input type="text" value="987654321"/>	
	Signature of individual preparing this return		Address <input type="text" value="315 RETURN PARKWAY"/>		City <input type="text" value="ALBANY"/>	State <input type="text" value="NY"/>
	E-mail address of individual preparing this return <input type="text" value="billsmith@taxesdoneright.com"/>		Preparer's NYTPRIN <input type="text" value="45678912"/>		or Excl. code	Date <input type="text" value="04-15-2019"/>

See instructions for where to file.

Content of Form CT-3

Part 1 – General corporate information	Part 5 – Computation of investment capital for the current tax year
Part 2 – Computation of balance due or overpayment	Part 6 – Computation of business apportionment factor
Part 3 – Computation of tax on business income base	Part 7 – Summary of tax credits claimed
Part 4 – Computation of tax on capital base	

Part 1 – General corporate information

Section A – Qualification for preferential tax rates – If you are a corporation as identified in this section and qualify for preferential tax rates, mark an **X** in the boxes that apply to you (*see instructions*).

- | | | | | | |
|--|--|---|-------------------------------------|----|---|
| 1 | A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts | • | <input checked="" type="checkbox"/> | 1 | X |
| 2 | A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts | • | <input type="checkbox"/> | 2 | |
| 3 | A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap | • | <input type="checkbox"/> | 3 | |
| 4 | A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts | • | <input type="checkbox"/> | 4 | |
| 5 | Claiming cooperative housing corporation status for the lower capital base tax rate | • | <input type="checkbox"/> | 5 | |
| 6 | A small business eligible for the capital base tax exception | • | <input type="checkbox"/> | 6 | |
| If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable. | | | | | |
| 6a | Total capital contributions | • | <input type="checkbox"/> | 6a | |
| 6b | Small business taxpayers only: you are also a QETC | • | <input type="checkbox"/> | 6b | |
| 6c | Small business taxpayers only: you are also a qualified New York manufacturer | • | <input type="checkbox"/> | 6c | |
| 7 | A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base | • | <input type="checkbox"/> | 7 | |

Section B – New York State information (see instructions)

- | | | | |
|----|--|----|------------------|
| 1 | Number of New York State employees | 1 | 30 |
| 2 | Wages paid to New York State employees | 2 | 2404353 |
| 3 | Number of business establishments in New York State | 3 | 1 |
| 4 | If you have an interest in, or have rented, real property in New York State, mark an X in the box | 4 | X |
| 5 | If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an X in the box | 5 | |
| 5a | If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments | 5a | Number
Amount |
| 6 | If you are not protected by Public Law 86-272 and are subject to tax solely as a result of deriving receipts in New York State, mark an X in the box | 6 | |

Section C – Filing information

- 1 Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
- 1120 • ☒ 1120 consolidated • ☐ 1120-REIT or 1120-RIC • ☐ 1120S • ☐ 1120F • ☐ 1120-H • ☐
- 2 Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:
- Final federal determination • ☐ Date of determination NOL carryback • ☐ Failure to meet investment capital holding period • ☐ Capital loss carryback ... • ☐ 1139 • ☐ 1120X • ☐
- 2a** Enter the tax due amount from your most recently filed New York State return for this tax period • **2a**
- 3 Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
- CT-3.1 • ☒ CT-3.2 • ☐ CT-3.3 • ☐ CT-3.4 • ☒ CT-60 • ☐ CT-225 • ☒ Other (identify): _____ • ☐
- 4** If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. **4** **2**
- 5** If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box **5**
- 6** Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2018 federal return? (see instructions) Yes • ☐ No • ☒
- 7** If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60 • ☐

Part 2 – Computation of balance due or overpayment**Largest of three tax bases, minus credits**

1a	Business income base tax (from Part 3, line 20)	•	1a			
1b	Capital base tax (from Part 4, line 15; see instructions)	•	1b			
	New York receipts					
1c	Fixed dollar minimum tax (see instr) •		1c	2625		
2	Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2			
3	Tax credits used (from Part 7, line 2; see instructions)	•	3			
4	Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	■	4			
5						
6						
7						

Penalties and interest

8	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	8			
9	Interest on late payment (see instructions)	•	9			
10	Late filing and late payment penalties (see instructions)	•	10			
11	Total penalties and interest (add lines 8, 9, and 10)	•	11			

Voluntary gifts/contributions (see instructions)

12a	Return a Gift to Wildlife	■	12a			
12b	Breast Cancer Research and Education Fund	■	12b			
12c	Prostate Cancer Research, Detection, and Education Fund	■	12c			
12d	9/11 Memorial	■	12d			
12e	Volunteer Firefighting & EMS Recruitment Fund	■	12e			
12f	Veterans Remembrance	■	12f			
12g	Women's Cancers Education and Prevention Fund	■	12g			
12h	New York State Veterans' Homes	■	12h			
12i	Love Your Library Fund	■	12i			
12j	Lupus Education and Prevention Fund	■	12j			
12k	Military Family Relief Fund	■	12k			
13	Total voluntary gifts/contributions (add lines 12a through 12k)		13			
14	Total amount due (add lines 4, 11, and 13)	•	14			

Prepayments

15	Mandatory first installment from Form CT-300 (see instructions)	15	100,000		
16	Second installment (from Form CT-400)	16	42,000		
17	Third installment (from Form CT-400)	17	37,684		
18	Fourth installment (from Form CT-400)	18			
19	Payment with extension request (from Form CT-5, line 5)	19			
20	Overpayment credited from prior years (see instr.) Period	20			
21	Overpayment credited from CT-3-M Period	21			
22	Total prepayments (add lines 15 through 21; see instructions)	•	22		

Payment due or overpayment to be credited/refunded (see instructions)

23a	Underpayment	•	23a		
23b	Additional amount for 2019 MFI	•	23b		
23c	Balance due	■	23c		
24a	Excess prepayments	•	24a		
24b	Amount previously credited to 2019 MFI	•	24b		
24c	Overpayment	•	24c		
25	Amount of overpayment to be credited to next period	■	25		
26	Balance of overpayment available (subtract line 25 from line 24c)	•	26		
27	Amount of overpayment to be credited to Form CT-3-M	•	27		
28	Balance of overpayment to be refunded (subtract line 27 from line 26)	■	28		
29	Unused tax credits to be refunded	■	29		
30	Unused tax credits applied to next period	■	30		

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (<i>see instructions</i>)	1	6,682,821
2	Additions to FTI (<i>from Form CT-225, line 5</i>)	2	
3	Add lines 1 and 2	3	
4	Subtractions from FTI (<i>from Form CT-225, line 10</i>)	4	
5	Subtract line 4 from line 3	5	
6	Subtraction modification for qualified banks (<i>from Form CT-3.2, Schedule A, line 1; see instructions</i>)	6	
7	Entire net income (ENI) (<i>subtract line 6 from line 5</i>)	7	
8	Investment and other exempt income (<i>from Form CT-3.1, Schedule D, line 1</i>)	8	
9	Subtract line 8 from line 7	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (<i>from Form CT-3.1, Schedule D, line 2</i>)	10	
11	Business income (<i>add lines 9 and 10</i>)	11	
12	Addback of income previously reported as investment income (<i>from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions</i>)	12	
13	Business income after addback (<i>add lines 11 and 12</i>)	13	
14	Business apportionment factor (<i>from Part 6, line 55</i>)	14	
15	Apportioned business income after addback (<i>multiply line 13 by line 14</i>)	15	
16	Prior net operating loss conversion subtraction (<i>from Form CT-3.3, Schedule C, line 4</i>)	16	
17	Subtract line 16 from line 15	17	
18	NOL deduction (<i>from Form CT-3.4, line 6</i>)	18	
19	Business income base (<i>subtract line 18 from line 17</i>)	19	
20	Business income base tax (<i>multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions</i>)	20	

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.

Part 4 – Computation of tax on capital base (see instructions)

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	20,964,497	25,119,227	23,041,862
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets (add lines 3 and 4)	5			
6 Total liabilities	6	100,200	140,678	120,439
7 Total net assets (subtract line 6, column C, from line 5, column C)	7			
8 Investment capital (from Part 5, line 19; if zero or less, enter 0)	8			
9 Business capital (subtract line 8 from line 7)	9			
10 Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)	10			
11 Total business capital (add lines 9 and 10)	11			
12 Business apportionment factor (from Part 6, line 55)	12			
13 Apportioned business capital (multiply line 11 by line 12)	13			
14 New small business (if in first two tax years, mark an X in one box) Year one <input type="checkbox"/> Year two <input type="checkbox"/>				
15 Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)	15			

Part 5 – Computation of investment capital for the current tax year (see instructions)

		A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1)	16			
17 Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)	17			
18 Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)	18			
19 Total investment capital for the current year (Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)	19			

Addback of capital previously reported as investment capital

		A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)	20			

Part 6 – Computation of business apportionment factor (see instructions)Mark an **X** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor (see instr.) .. • ☐

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1		
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
8 To make this irrevocable election, mark an X in the box (see instructions)	8		
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)			
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9		
10 Net gains from sales of loans secured by real property	10		
11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	11		
12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	12		
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)			
13 Interest from federal debt	13		
14			
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from federal, NYS, and NYS political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)			
19 Interest from asset-backed securities and other government agency debt	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)			
22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)			
27 Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)			
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)			
29 Interest from other financial instruments	29		
30 Net gains and other income from other financial instruments	30		

Part 6 – Computation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing ..	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
Section 210-A.6			
44 Receipts from railroad and trucking business	44		
Section 210-A.6-a			
45 Receipts from the operation of vessels	45		
Section 210-A.7			
46 Receipts from air freight forwarding	46		
47 Receipts from other aviation services	47		
Section 210-A.8			
48 Advertising in newspapers or periodicals	48		
49 Advertising on television or radio	49		
50 Advertising via other means	50		
Section 210-A.9			
51 Transportation or transmission of gas through pipes	51		
Section 210-A.10			
52 Receipts from other services/activities not specified	52	17,971,022	17,971,022
Section 210-A.11			
53 Discretionary adjustments	53		
Total receipts			
54 Add lines 1 through 53 in columns A and B	54		

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)*

55

Enter line 55 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

- 1 Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law, Article 200 or 496, or section 195.20? (see Form CT-1; mark an **X** in one box)..... ☐ 1 Yes ☐ No ☒ X

Enter in the appropriate box below the amount of each tax credit **used** to reduce the tax due shown on Part 2, line 2, and attach the corresponding properly completed claim form. The amount of credit to enter is computed on each credit form and carried to this section.

CT-37	<input type="text"/>	CT-606	<input type="text"/>	CT-649	<input type="text"/>
CT-40	<input type="text"/>	CT-607	<input type="text"/>	CT-650	<input type="text"/>
CT-41	<input type="text"/>	CT-611	<input type="text"/>	DTF-621	<input type="text"/>
CT-43	<input type="text"/>	CT-611.1	<input type="text"/>	DTF-622	<input type="text"/>
CT-44	<input type="text"/>	CT-611.2	<input type="text"/>	DTF-624	<input type="text"/>
CT-46	<input type="text"/>	CT-612	<input type="text"/>	DTF-630	<input type="text"/>
CT-47	<input type="text"/>	CT-613	<input type="text"/>	Other credits	<input type="text"/>
CT-236	<input type="text"/>	CT-631	<input type="text"/>		
CT-238	<input type="text"/>	CT-633	<input type="text"/>		
CT-239	<input type="text"/>	CT-634	<input type="text"/>		
CT-241	<input type="text"/>	CT-635	<input type="text"/>		
CT-242	<input type="text"/>	CT-636	<input type="text"/>		
CT-243	<input type="text"/>	CT-637	<input type="text"/>		
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-639	<input type="text"/>		
CT-249	<input type="text"/>	CT-640	<input type="text"/>		
CT-250	<input type="text"/>	CT-641	<input type="text"/>		
CT-261	<input type="text"/>	CT-642	<input type="text"/>		
CT-501	<input type="text"/>	CT-643	<input type="text"/>		
CT-601	<input type="text"/>	CT-644	<input type="text"/>		
CT-602	<input type="text"/>	CT-645	<input type="text"/>		
CT-603	<input type="text"/>		<input type="text"/>		
CT-604	<input type="text"/>		<input type="text"/>		
CT-605	<input type="text"/>		<input type="text"/>		

- 2 Total tax credits claimed above (enter here and on Part 2, line 3; attach appropriate form for each credit claimed) 2
- 3 Total tax credits claimed that are refund eligible (see instructions) 3

- 4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box ☐ 4a
- 4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an **X** in the box ☐ 4b
- 4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an **X** in the box ☐ 4c



Investment and Other Exempt Income And Investment Capital

CT-3.1

Legal name of corporation

CTEF604

Employer identification number (EIN)

002190221

Attach to Form CT-3 or CT-3-A

Schedule A – 40% safe harbor election (see instructions)

- 1 If making the election to reduce your gross investment income and gross other exempt income (other than gross exempt cross-article dividends) by 40% in lieu of direct or indirect attribution, mark an **X** in the box (see instructions) **1**

Schedule B – Other exempt income (see instructions)**Part 1 – Gross exempt controlled foreign corporation (CFC) income, gross exempt unitary corporation dividends, and 40% safe harbor reduction**

- | | | | |
|---|---|---|---|
| 1 | Gross exempt CFC income (do not enter less than zero) | 1 | 0 |
| 2 | Gross exempt unitary corporation dividends (other than gross exempt cross-article dividends) (see instr.) | 2 | 0 |
| 3 | Add lines 1 and 2 (if the safe harbor election is made, complete lines 4 and 5; otherwise, skip to Part 2) | 3 | 0 |
| 4 | 40% safe harbor reduction (if the safe harbor election is made, multiply line 3 by 40%; see instructions) | 4 | |
| 5 | Exempt CFC income and exempt unitary corporation dividends after safe harbor reduction
(subtract line 4 from line 3; do not complete Parts 3, 4, or 5 below) | 5 | |

Part 2 – Gross exempt cross-article dividends and deductions attributable to gross exempt cross-article dividends (see instructions)

- | | | | |
|----|--|----|---|
| 6 | Gross exempt cross-article dividends | 6 | 0 |
| 7 | Interest deductions directly attributable to gross exempt cross-article dividends | 7 | 0 |
| 8 | Interest deductions indirectly attributable to gross exempt cross-article dividends | 8 | 0 |
| 9 | Total interest deductions attributable to gross exempt cross-article dividends (add lines 7 and 8) | 9 | 0 |
| 10 | Exempt cross-article dividends (if line 9 is less than line 6, subtract line 9 from line 6; otherwise, enter 0) | 10 | 0 |
| 11 | Excess interest deductions attributable to gross exempt cross-article dividends (if line 9 is more than line 6, subtract line 6 from line 9; otherwise, enter 0) | 11 | 0 |

Part 3 – Deductions attributable to gross exempt CFC income – only if the safe harbor election is not made (see instructions)

- | | | | |
|----|---|----|---|
| 12 | Interest deductions directly attributable to gross exempt CFC income | 12 | 0 |
| 13 | Interest deductions indirectly attributable to gross exempt CFC income | 13 | 0 |
| 14 | Total interest deductions attributable to gross exempt CFC income (add lines 12 and 13) | 14 | 0 |

Part 4 – Deductions attributable to gross exempt unitary corporation dividends – only if the safe harbor election is not made (see instructions)

- | | | | |
|----|--|----|---|
| 15 | Interest deductions directly attributable to gross exempt unitary corporation dividends | 15 | 0 |
| 16 | Interest deductions indirectly attributable to gross exempt unitary corporation dividends | 16 | 0 |
| 17 | Total interest deductions attributable to gross exempt unitary corporation dividends (add lines 15 and 16) | 17 | 0 |

Part 5 – Total other exempt income and excess deductions attributable – only if the safe harbor election is not made

- | | | | |
|----|---|----|---|
| 18 | Total gross other exempt income (add lines 3 and 6) | 18 | 0 |
| 19 | Interest deductions attributable to gross other exempt income (add lines 9, 14, and 17) | 19 | 0 |
| 20 | Other exempt income (if line 19 is less than line 18, subtract line 19 from line 18; otherwise, enter 0) | 20 | 0 |
| 21 | Excess interest deductions attributable to gross other exempt income (if line 19 is more than line 18, subtract line 18 from line 19; otherwise, enter 0) | 21 | 0 |

Part 6 – Total other exempt income and excess deductions attributable – only if the safe harbor election is made

- | | | | |
|----|---|----|---|
| 22 | Add lines 5 and 10 | 22 | 0 |
| 23 | Excess interest deductions attributable to gross exempt cross-article dividends (from line 11) | 23 | 0 |
| 24 | Other exempt income (if line 23 is less than line 22, subtract line 23 from line 22; otherwise, enter 0) | 24 | 0 |
| 25 | Excess interest deductions attributable to gross other exempt income (if line 23 is more than line 22, subtract line 22 from line 23; otherwise, enter 0) | 25 | 0 |

Part 7 – Entire net income (ENI) limitation on other exempt income

- | | | | |
|----|---|----|---|
| 26 | ENI (from Form CT-3 or CT-3-A, Part 3, line 7) | 26 | |
| 27 | Other exempt income (if the safe harbor election is not made, enter the amount from line 20; if the safe harbor election is made, enter the amount from line 24) | 27 | 0 |
| 28 | Total other exempt income allowed after ENI limitation (enter the lesser of line 26 or 27; if zero or less, enter 0) | 28 | 0 |
| 29 | Remaining ENI limitation (subtract line 28 from line 26; if zero or less, enter 0) | 29 | |

Note: You must complete and attach Form CT-3.1 to Form CT-3 or CT-3-A if you have any entries on Form CT-3 or CT-3-A, Part 3, line 8, 10, or 12 or Part 5, line 16, 17, 18, or 20.

Schedule C – Investment income (see instructions)**Part 1 – Limitation on gross investment income** (see instructions)

1	ENI (from Form CT-3 or CT-3-A, Part 3, line 7)	•	1		
2	8% of ENI (multiply line 1 by 8% (.08); do not enter less than zero)	•	2		
3	Gross investment income from investments generating income not taxable by New York under the U.S. Constitution	•	3		0
4	Limitation on gross investment income (enter the greater of line 2 or line 3)	•	4		
5	Remaining limitation (subtract line 3 from line 4; if zero or less, enter 0)	•	5		
6	Dividend income from investment capital from stocks actually held more than one year	•	6		0
7	Net capital gains in excess of losses from investment capital from stocks actually held more than one year	•	7		0
8	Add lines 6 and 7	•	8		0
9	Gross investment income from stocks actually held more than one year after limitation (enter the lesser of line 5 or line 8)	•	9		0
10	Remaining balance of limitation on gross investment income (subtract line 9 from line 5; if zero or less, enter 0)	•	10		
11	Dividend income from investment capital from stocks presumed held more than one year	•	11		
12	Gross investment income from stocks presumed held more than one year after limitation (enter the lesser of line 10 or line 11)	•	12		0
13	Total gross investment income (add lines 3, 9, and 12)	•	13		0

Part 2 – 40% safe harbor reduction for gross investment income (see instructions)

14	40% safe harbor reduction (if the safe harbor election is made, multiply line 13 by 40%; see instructions)	•	14		
15	Investment income after safe harbor reduction (subtract line 14 from line 13; skip Part 3 below and continue with Part 4)	•	15		

Part 3 – Deductions attributable to investment capital or to gross investment income – only if the safe harbor election is not made (see instructions)

16	Interest deductions directly attributable to investment capital or to gross investment income	•	16		0
17	Interest deductions indirectly attributable to investment capital or to gross investment income	•	17		0
18	Total interest deductions attributable to investment capital or to gross investment income (add lines 16 and 17)	•	18		0
19	Investment income (if line 18 is less than line 13, subtract line 18 from line 13; otherwise, enter 0)	•	19		0
20	Excess interest deductions attributable to investment capital or to gross investment income (if line 18 is more than line 13, subtract line 13 from line 18; otherwise, enter 0)	•	20		0

Part 4 – Total investment income and excess deductions attributable

21	Investment income (if the safe harbor election is made, enter the amount from line 15; if the safe harbor election is not made, enter the amount from line 19)	•	21		0
22	Excess interest deductions attributable to investment capital or to gross investment income (if the safe harbor election is made, enter 0; if the safe harbor election is not made, enter the amount from line 20)	•	22		0

Part 5 – ENI limitation on investment income

23	Total investment income allowed after ENI limitation (enter the lesser of line 21 or Schedule B, line 29)	•	23		0
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Schedule D – Total investment and other exempt income and excess interest deductions attributable

1	Total investment and other exempt income (add Schedule B, line 28 and Schedule C, line 23; enter here and on Form CT-3 or CT-3-A, Part 3, line 8; do not enter less than zero)	•	1		0
2	Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income (add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is not made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on Form CT-3 or CT-3-A, Part 3, line 10; do not enter less than zero)	•	2		0

Schedule E – Investment capital (see instructions)**Part 1 – Investment capital that generates income claimed not taxable by New York under the U.S. Constitution**

Description of asset (identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through H on the corresponding lines below; enter only directly owned assets in items A through G)

Item	A – Description of asset				B – Number of shares acquired, if applicable		C – Date acquired	
A								
B								
C								
D								
E								
F								
G								
Item	D Number of shares sold, if applicable	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV			
A								
B								
C								
D								
E								
F								
G								
Total from additional sheet(s)								
Total from partnerships								
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 16 ... • 1			0	0	0			

Part 2 – Investment capital – stocks actually held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number				B – Number of shares acquired		C – Date acquired	
A	STOCKS S1CUSIP31 LOT20				187,500		01-01-2017	
B								
C								
D								
E								
F								
G								
Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV			
A			3,750,000	750,000	3,000,000			
B								
C								
D								
E								
F								
G								
Total from additional sheet(s)								
Total from partnerships								
2 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 17 ... • 2								

Schedule E – Investment capital (see instructions) (continued)**Part 3 – Investment capital – stocks presumed held more than one year**

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number		B – Number of shares acquired		C – Date acquired		
A							
B							
C							
D							
E							
F							
G							
Item	D Number of shares sold	E Date sold	F Average FMV		G Liabilities attributable		H Net average FMV
A							
B							
C							
D							
E							
F							
G							
Total from additional sheet(s)							
Total from partnerships							
3 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 18 ... • 3			0		0		0

Part 4 – Total investment capital

4 Total of all investment capital (add lines 1, 2, and 3 in columns F, G, and H) • 4							
--	--	--	--	--	--	--	--

Schedule F – Current year addback of prior year presumed investment capital and investment income (see instructions)

Do **not** complete schedule F if you have prior year presumed investment capital that failed to meet the holding period presumption **and** you **amended** your prior year return to reflect the fact that the stock was **not** investment capital (and that any related income was not investment income).

Part 1 – Addback of prior year presumed investment capital for stocks that did not meet holding period requirement (see instructions)

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number				B – Number of shares acquired		C – Date acquired	
A								
B								
C								
D								
E								
F								
G								
Item	D Number of shares sold	E Date sold	F Average FMV, as previously reported		G Liabilities attributable, as previously reported		H Net average FMV, as previously reported	
A								
B								
C								
D								
E								
F								
G								
Total from additional sheet(s)								
Total from partnerships								
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 20 ... •	1		0		0		0	

Part 2 – Addback of prior year presumed investment income for stocks that did not meet holding period requirement (see instr.)

2 Prior year presumed gross investment income after Schedule C, Part 1 – Limitation on gross investment income for stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (see instructions)	•	2	
3 If the safe harbor election was made on the prior year return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was not made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the prior year return to the specific stocks listed in Part 1 above or to the prior year income from those stocks shown on line 2 above (see instructions)	•	3	
4 Prior year presumed investment income from stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (subtract line 3 from line 2; if zero or less, enter 0)	•	4	
5 Maximum addback based on prior year limitations (enter the amount from prior year Form CT-3.1, Schedule C, line 12)	•	5	
6 Addback of prior year presumed investment income for stocks not held more than one year (Enter the lesser of line 4 or 5; enter here and on Form CT-3 or CT-3-A, Part 3, line 12. If zero or less, enter 0.)	•	6	0

Schedule B – New members included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

Schedule C – Former members not included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

**New York State Modifications**

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation CTEF604	Employer identification number (EIN) 002190221
--------------------------------------	---

File this form with Form CT-3, CT-3-S, or CT-33.Complete all parts that apply to you. See Form CT-225-I, *Instructions for Form CT-225*.Identify the return you are filing by marking an **X** in the box: CT-3 • ☒ CT-3-S • ☐ CT-33 • ☐**Schedule A – Certain New York State additions to federal income****Part 1 – For certain additions to federal income that did not flow through from a partnership, estate, or trust****1** New York State additions (*see instructions*)

	Modification number	Amount		Modification number	Amount
1a	A - 505	21,124.00	1i	A -	00
1b	A -	00	1j	A -	00
1c	A -	00	1k	A -	00
1d	A -	00	1l	A -	00
1e	A -	00	1m	A -	00
1f	A -	00	1n	A -	00
1g	A -	00	1o	A -	00
1h	A -	00	1p	A -	00
Total from additional Form(s) CT-225, if any			00		
2 Total (add lines 1a through 1p and the total from additional Form(s) CT-225)			2		00

Part 2 – Corporation's share of certain additions to federal income from a partnership, estate, or trust**3** New York State additions (*see instructions*)

	Modification number	Amount		Modification number	Amount
3a	EA -	00	3i	EA -	00
3b	EA -	00	3j	EA -	00
3c	EA -	00	3k	EA -	00
3d	EA -	00	3l	EA -	00
3e	EA -	00	3m	EA -	00
3f	EA -	00	3n	EA -	00
3g	EA -	00	3o	EA -	00
3h	EA -	00	3p	EA -	00
Total from additional Form(s) CT-225, if any			00		
4 Total (add lines 3a through 3p and the total from additional Form(s) CT-225)			4		00
5 Total additions (add lines 2 and 4; <i>see instructions</i>)			5		00

Schedule B – Certain New York State subtractions from federal income**Part 1 – For certain subtractions from federal income that did not flow through from a partnership, estate, or trust****6** New York State subtractions (*see instructions*)

	Modification number	Amount		Modification number	Amount
6a	• S -	00	6i	• S -	00
6b	• S -	00	6j	• S -	00
6c	• S -	00	6k	• S -	00
6d	• S -	00	6l	• S -	00
6e	• S -	00	6m	• S -	00
6f	• S -	00	6n	• S -	00
6g	• S -	00	6o	• S -	00
6h	• S -	00	6p	• S -	00
Total from additional Form(s) CT-225, if any			00		
7 Total (<i>add lines 6a through 6p and the total from additional Form(s) CT-225</i>) • 7 00					

Part 2 – Corporation's share of certain subtractions from federal income from a partnership, estate, or trust**8** New York State subtractions (*see instructions*)

	Modification number	Amount		Modification number	Amount
8a	• ES -	00	8i	• ES -	00
8b	• ES -	00	8j	• ES -	00
8c	• ES -	00	8k	• ES -	00
8d	• ES -	00	8l	• ES -	00
8e	• ES -	00	8m	• ES -	00
8f	• ES -	00	8n	• ES -	00
8g	• ES -	00	8o	• ES -	00
8h	• ES -	00	8p	• ES -	00
Total from additional Form(s) CT-225, if any			00		
9 Total (<i>add lines 8a through 8p and the total from additional Form(s) CT-225</i>) • 9 00					
10 Total subtractions (<i>add lines 7 and 9; see instructions</i>) • 10 00					

**Claim for QEZE Tax Reduction Credit****CT-604**Tax Law – Article 1, Section 16; Article 9-A, Section 210-B.6;
and Article 33, Section 1511(s)**Note:** You must file all pages (1 through 7) with your return. All taxpayers must complete the information below and then complete either Section 1 (pages 1 through 3) or Section 2 (pages 5 through 7). Do not complete both sections.

All filers must enter tax period: beginning 01/01/2018 ending 12/31/2018

Legal name of corporation CTEF604	Employer identification number (EIN) 002190221
Name of empire zone(s) BUFFALO	

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, or CT-33-A.

Mark an X in the appropriate box when answering Yes or No questions.Are you a clean energy enterprise (CEE)? Yes ☐ No ☒Are you a QEZE first certified between August 1, 2002 and March 31, 2005, that conducts its operations on real property it owns or leases that is located in an empire zone (EZ) and that is subject to a BCA executed prior to January 1, 2006? Yes ☐ No ☒**Section 1 – For QEZE first certified prior to April 1, 2005** (see Important information in the instructions)

Date of first certification by Empire State Development (mm-dd-yy; attach copies of all Certificates of Eligibility, including retention certificates) 02/14/2002

Schedule A – Employment test for QEZE first certified prior to April 1, 2005 (see instructions)**Part 1 – EZ employment** – Computation of the employment number within all EZs for the current tax year and in the five-year base period: Include employees within all EZs even if you are not certified in all of those zones (see instructions).

Current tax year employment number			March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs			32	38	38	44	
1 Current tax year employment number within all EZs (do not round; see instructions)							1
Base period employment number		Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	12/01	14	18	18	26	76
b	Number in base year 2	12/00	10	10	12	13	45
c	Number in base year 3	12/99	10	10	10	11	41
d	Number in base year 4						
e	Number in base year 5						
f	Total number of full-time employees within all EZs in the base period						
2 Base period employment number within all EZs (do not round; see instructions)							2
							13.5

3 Does the amount on line 1 equal or exceed the amount on line 2? (see instructions) 3 Yes ☒ No ☐**Part 2 – New York State employment outside all EZs** – Computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and in the five-year base period (see instructions)

Current tax year employment number			March 31	June 30	September 30	December 31	Total
Number of full-time employees inside New York State and outside all EZs			44	46	48	50	
4 Current tax year employment number inside New York State and outside all EZs (do not round)							4
Base period employment number		Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	12/01	16	20	20	31	87
b	Number in base year 2	12/00	12	12	14	16	54
c	Number in base year 3	12/99	10	12	12	14	48
d	Number in base year 4						
e	Number in base year 5						
f	Total number of full-time employees inside New York State and outside all EZs in the base period						
5 Base period employment number inside New York State and outside all EZs (do not round)							5

6 Does the amount on line 4 equal or exceed the amount on line 5? (see instructions) 6 Yes ☒ No ☐

Schedule B – Computation of test year employment number within the EZs in which you are certified

Test year <u>01/02</u> to <u>12/02</u> (mm-yy)	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs	10	12	14	16	
7 Test year employment number within the EZs in which you are certified (<i>see instructions</i>)	7				

Schedule C – Employment increase factor (*see instructions*)

8 Current tax year employment number within the EZs in which you are certified (<i>see instructions</i>)	8	38
9 Test year employment number within the EZs in which you are certified (<i>from line 7</i>).....	9	
10 Subtract line 9 from line 8.....	10	
11 Divide line 10 by line 9 (<i>carry result to four decimal places; if line 9 is zero and line 8 is greater than zero, enter 1.0 here</i>)...	11	
12 Divide line 10 by 100 (<i>carry result to four decimal places</i>)	12	
13 Employment increase factor (<i>enter the greater of line 11 or 12, but not more than 1.0; also enter on line 21</i>)....	13	

Schedule D – Zone allocation factor (*see instructions*)

	A EZ	B New York State
14 Average value of property (<i>see instructions</i>)	14 1,727,977	1,841,997
15 EZ property factor (<i>divide line 14, column A by line 14, column B; carry result to four decimal places</i>)	15	
16 Wages and other compensation of employees, excluding general executive officers (<i>see instructions</i>).....	16 8,138,721	8,675,750
17 EZ payroll factor (<i>divide line 16, column A by line 16, column B; carry result to four decimal places</i>)	17	
18 Total EZ factors (<i>add lines 15 and 17</i>)	18	
19 Zone allocation factor (<i>divide line 18 by two; carry result to four decimal places; enter here and on line 22</i>)	19	

(continued)

Schedule E – QEZE tax reduction credit (New York S corporations do not complete Schedule E; see instructions)**Part 1 – Computation of QEZE tax reduction credit**

20	Tax year of the business tax benefit period <u>13</u> ; benefit period factor (from table below).....	20	
21	Employment increase factor (from line 13)	21	
22	Zone allocation factor (from line 19)	22	
23	Tax factor (see instructions)	23	
24	QEZE tax reduction credit (multiply line 20 by line 21 by line 22 by line 23)	24	

Part 2 – Application of QEZE tax reduction credit (see instructions)

25	Enter your franchise tax before credits (see instructions)	25	
26	Tax credits claimed before the QEZE tax reduction credit (if applying multiple credits on your franchise tax return, see instructions)	26	
27	Subtract line 26 from line 25.....	27	
28	Enter appropriate tax: Article 9-A – If line 19 equals 1.0, enter 0. If line 19 is less than 1.0, see instructions Article 33 – Enter 250 Article 33 combined – Multiply number of taxable filers in combined group by 250.....	28	
29	Credit limitation (subtract line 28 from line 27)	29	
30	QEZE tax reduction credit used (see instructions)	30	

Benefit period factor table*			
Tax year of benefit period	Benefit period factor **	Tax year of benefit period	Benefit period factor **
1 - 10	1.0	13	0.4
11	0.8	14	0.2
12	0.6	15	0.0

* For taxpayers first certified prior to April 1, 2005, the QEZE tax reduction credit is generally available for up to 14 years for taxpayers that continue to qualify.

**For an owner of a qualified investment project or a significant capital investment project, the benefit period factor will be 1.0 during the entire business tax benefit period.

Find the tax year of your business tax benefit period. Enter the benefit period factor for that year (from *Benefit period factor table*) on line 20.

Schedule F – Related entities

List the names and EINs of any related business entities. Attach additional sheets if necessary.
See *Related persons* in the instructions to determine if an entity is related.

Name	EIN

Schedule G – Valid business purpose for QEZE first certified prior to August 1, 2002 (see instructions)

If you are claiming that the QEZE was formed for a valid business purpose, mark an **X** in the box and attach a notarized statement describing in detail how your QEZE meets the valid business purpose test. ☐

Claim for QEZE Tax Reduction Credit**Section 2 – For QEZE first certified on or after April 1, 2005** (see Important information in the instructions)

Note: You must file all pages (1 through 7) with your return. All taxpayers must complete the information above Section 1 on page 1 and then complete either Section 1 (pages 1 through 3) or Section 2 (pages 5 through 7). Do not complete both sections.

All filers must enter tax period: beginning ending

Legal name of corporation	Employer identification number (EIN)
<input type="checkbox"/> Name of empire zone(s)	

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, or CT-33-A.

Date of first certification by Empire State Development (mm-dd-yy; attach copies of all Certificates of Eligibility, including retention certificates)

Schedule H – Employment test for QEZE first certified on or after April 1, 2005 (see instructions)

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and in the four-year base period: Include employees within all EZs even if you are not certified in all of those zones (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total	
Number of full-time employees within all EZs						
31 Current tax year employment number within all EZs (do not round; see instructions)					31	
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1					
b	Number in base year 2					
c	Number in base year 3					
d	Number in base year 4					
e	Total number of full-time employees within all EZs in the base period					
32 Base period employment number within all EZs (do not round; see instructions)					32	

33 Does the amount on line 31 **exceed** the amount on line 32? (see instructions) **33** Yes ☐ No ☐

Part 2 – New York State employment – Computation of the employment number in New York State for the current tax year and in the four-year base period (see instructions)

Current tax year employment number	March 31	June 30	September 30	December 31	Total	
Number of full-time employees in New York State						
34 Current tax year employment number in New York State (do not round)					34	
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1					
b	Number in base year 2					
c	Number in base year 3					
d	Number in base year 4					
e	Total number of full-time employees in New York State in the base period					
35 Base period employment number in New York State (do not round)					35	

36 Does the amount on line 34 **exceed** the amount on line 35? (see instructions) **36** Yes ☐ No ☐

Schedule I – Computation of test year employment number within the EZs in which you are certified

Test year _____ to _____ (mm-yy)	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs					
37 Test year employment number within the EZs in which you are certified (<i>see instructions</i>)	• 37				

Schedule J – Employment increase factor (*see instructions*)

38 Current tax year employment number within the EZs in which you are certified (<i>see instructions</i>)	• 38	
39 Test year employment number within the EZs in which you are certified (<i>from line 37</i>)	39	
40 Subtract line 39 from line 38.....	40	
41 Divide line 40 by line 39 (<i>carry result to four decimal places; if line 39 is zero and line 38 is greater than zero, enter 1.0 here</i>) ...	41	
42 Divide line 40 by 100 (<i>carry result to four decimal places</i>)	42	
43 Employment increase factor (<i>enter the greater of line 41 or 42, but not more than 1.0; also enter on line 51</i>)	43	

Schedule K – Zone allocation factor (*see instructions*)

	A EZ	B New York State
44 Average value of property (<i>see instructions</i>)	44	
45 EZ property factor (<i>divide line 44, column A by line 44, column B; carry result to four decimal places</i>)	45	
46 Wages and other compensation of employees, excluding general executive officers (<i>see instructions</i>).....	46	
47 EZ payroll factor (<i>divide line 46, column A by line 46, column B; carry result to four decimal places</i>)	47	
48 Total EZ factors (<i>add lines 45 and 47</i>)	48	
49 Zone allocation factor (<i>divide line 48 by two; carry result to four decimal places; enter here and on line 52</i>)	49	

(continued)

Schedule L – QEZE tax reduction credit *(New York S corporations do not complete Schedule L; see instructions)*

Part 1 – Computation of QEZE tax reduction credit

50	Tax year of the business tax benefit period _____; benefit period factor (see instructions)	50	
51	Employment increase factor (from line 43)	51	
52	Zone allocation factor (from line 49)	52	
53	Tax factor (see instructions)	53	
54	QEZE tax reduction credit (multiply line 50 by line 51 by line 52 by line 53)	54	

Part 2 – Application of QEZE tax reduction credit (see instructions)

55	Enter your franchise tax before credits (see instructions)	55	
56	Credit claimed before the QEZE tax reduction credit (if applying multiple credits on your franchise tax return, see instructions).....	56	
57	Subtract line 56 from line 55.....	57	
58	Enter appropriate tax: Article 9-A – If line 49 equals 1.0, enter 0 . If line 49 is less than 1.0, see instructions Article 33 – Enter 250 Article 33 combined – Multiply number of taxable filers in combined group by 250.....	58	
59	Credit limitation (subtract line 58 from line 57)	59	
60	QEZE tax reduction credit used (see instructions)	60	

Schedule M – Related entities

List the names and EINs of any related business entities. Attach additional sheets if necessary. See *Related persons* in the instructions to determine if an entity is related.

[illegible]

**Claim for QETC Employment Credit**

Tax Law – Article 9-A, Section 210-B.7 and Article 22, Section 606(q)

DTF-621

All filers must enter tax period: beginning 01/01/2018 ending 12/31/2018

Name as shown on return CTEF604	Taxpayer identification number 002190221
------------------------------------	---

File this form with corporate franchise tax return Form CT-3, CT-3-A, or CT-3-S, or with income tax return Form IT-201, IT-203, IT-204, or IT-205.

Mark with an **X** the tax year for which you are claiming the qualified emerging technology company (QETC) employment credit on this return: 1st ☐ 2nd ☐ 3rd ☒**A** Partner in a partnership, S corporation shareholder, or a beneficiary of an estate or trust:enter your share of the QETC employment credit (see instructions, Form DTF-621-I) **A**

Business name of the partnership, S corporation, estate, or trust	Taxpayer identification number
---	---

B If you are claiming this credit as a corporate partner, mark an **X** in the box ☐**Schedule A – Eligibility requirements** (All the questions in Schedule A pertain to the tax year for which you are claiming the credit.)**Part 1 – Location and sales** (mark **X** in the appropriate boxes)

- 1 Is the company located in New York State? Yes ☒ No ☐
- 2 Are the total annual product sales of the company \$10,000,000 or less? Yes ☒ No ☐

If you answered Yes to questions 1 and 2, continue with Part 2. If you answered No to either question 1 or 2, you do not qualify for a QETC employment credit for the current tax year.

Part 2 – QETC business activities**Research and development (R&D) activities** (see instructions)

- 3 Does the company have R&D activities in New York State? Yes ☐ No ☒

If No, skip lines 4 through 7 and continue with question 8. If Yes, continue with line 4.

- 4 Enter the amount of R&D funds **4**

- 5 Enter the amount of net sales (if you have any amount of R&D funds but zero net sales, you are a QETC; skip lines 6a and 6b; mark the Yes box on line 7) **5**

- 6a R&D funds percentage (divide line 4 by line 5; enter the result as a percentage) **6a** %

- 6b Enter the most recently published average ratio (see instructions) **6b** %

- 7 Does the percentage on line 6a equal or exceed the percentage on line 6b? Yes ☐ No ☒

If Yes, you are a QETC; continue with Part 3. If No, continue with question 8.

Primary products and services

- 8 Does the company develop or create products or services that are classified as emerging technologies? Yes ☒ No ☐
 If Yes, enter in the box below a description of the company's emerging technology products or services, and continue with line 9.

• INFORMATION TECHNOLOGY

If you answered *No* to lines 3 and 8 or lines 7 and 8, you cannot claim this credit.

- 9 Enter the gross receipts or sales from the company's emerging technology products or services described on line 8 that were included on your federal return • **9** 17,971,022
- 10 Enter from your federal return the gross receipts or sales from all the company's products or services • **10** 17,971,022
 If line 10 is zero, skip lines 11 and 12 and continue with line 13.
 If line 10 is greater than zero, continue with line 11.
- 11 Divide line 9 by line 10 (enter the result as a percentage) • **11** %
- 12 Is the percentage on line 11 greater than 50%? Yes ☒ No ☐
 If Yes, continue with Part 3. If *No*, you cannot claim this credit.
- 13 Enter the total expenditures attributable to the development or creation of emerging technology products or services included on your federal return • **13** 19,635,450
- 14 Enter the total expenditures included on your federal return • **14** 19,635,450
- 15 Divide line 13 by line 14 (enter the result as a percentage) • **15** %
- 16 Is the percentage on line 15 greater than 50%? Yes ☒ No ☐
 If Yes, continue with Part 3. If *No*, stop. You cannot claim this credit.

Part 3 – Computation of average number of full-time employees in New York State for the current tax year and three-year base period

Current tax year	March 31	June 30	Sept. 30	Dec. 31	Total
Number of full-time employees in New York State	32	38	38	44	

- 17 Average number of full-time employees in New York State for the current tax year (see instructions) • **17**

Number of full-time employees in New York State for three-year base period	March 31	June 30	Sept. 30	Dec. 31	Total
First year	14	18	18	26	
Second year	10	10	12	13	
Third year	10	10	10	11	
Total number of full-time employees in New York State for the three-year base period					

- 18 Average number of full-time employees in New York State for the three-year base period (see instructions) • **18**

- 19 Percentage of employment for full-time employees in New York State (divide line 17 by line 18; enter the result as a percentage; see instructions) • **19** %

If your percentage of employment for full-time employees in New York State on line 19 is less than 101%, do not complete Schedule B; see instructions.

If your percentage of employment is at least 101%, continue with Schedule B.

Schedule B – Computation of credit for the current tax year

20

Enter amount from line 17 (include only those employees listed on page 3)

•

20

21

Enter amount from line 18

•

21

22

Subtract line 21 from line 20

•

22

23

Credit per employee

•

23

1000

00

24

Credit computed for the current tax year (multiply line 22 by line 23; see instructions)

•

24

Additional information for Schedule B – Employee listing

List below each employee used to compute the average number of full-time employees on line 17.

Employee's name	Social security number	Employee's name	Social security number
JACK SMITH	333444555		
SAM WHITE	777888999		
SALLY BROWN	222444777		

Schedule C – Computation of QETC employment credit

25 Enter the amount from page 1, line A (<i>Fiduciaries: see instructions.</i>)	25	<input type="text"/>	<input type="text"/>
26 QETC employment credit computed for the current tax year (<i>from Schedule B, line 24; see instr.</i>) ..	26	<input type="text"/>	<input type="text"/>
27 QETC employment credit (<i>add lines 25 and 26; see instructions</i>)	27	<input type="text"/>	<input type="text"/>

Schedule D – Computation of QETC employment credit limitation (Article 9-A only)

28 Current year's tax (<i>see instructions</i>)	28	<input type="text"/>	<input type="text"/>
29 Enter other credits used (<i>see instructions</i>)	29	<input type="text"/>	<input type="text"/>
30 Net tax (<i>subtract line 29 from line 28</i>)	30	<input type="text"/>	<input type="text"/>
31 Enter your fixed dollar minimum tax (<i>see instructions</i>)	31	<input type="text"/>	<input type="text"/>
32 Credit limitation. Subtract line 31 from line 30 (<i>if less than zero, enter 0</i>)	32	<input type="text"/>	<input type="text"/>
33 QETC employment credit to be used for the current tax year (<i>see instructions</i>)	33	<input type="text"/>	<input type="text"/>
34 Unused QETC employment credit (<i>subtract line 33 from line 27</i>)	34	<input type="text"/>	<input type="text"/>
35 Amount of unused credit on line 34 to be refunded (<i>see instructions</i>)	35	<input type="text"/>	<input type="text"/>
36 Amount of unused, nonrefunded credit to be applied as an overpayment to the next year's tax return (<i>subtract line 35 from line 34; see instructions</i>)	36	<input type="text"/>	<input type="text"/>

Test 22

Begins on next page

[Return to Test Chart](#)

**General Business Corporation
Franchise Tax Return**

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2018. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See instructions, Form CT-3-I, before completing return.

All filers must enter tax period:

Final return <input type="checkbox"/> Amended return <input type="checkbox"/>		beginning <input type="text" value="01-01-2018"/> ending <input type="text" value="12-31-2018"/>	
Employer identification number (EIN) 002190256		File number AA5	Business telephone number (518) 555-2626
Legal name of corporation CTEF636		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation NY	
Mailing address number and street or PO box 636 WA HARRIMAN CAMPUS		Date of incorporation 03-25-2001	Foreign corporations: date began business in NYS
City ALBANY	State NY	ZIP code 12227	Country (if not United States)
Principal business activity in NYS TRADE		NAICS business code number (from NYS Pub 910) 722511	
If address/phone above is new, mark an X in the box <input checked="" type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	

A. Pay amount shown on Part 2, line 23c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)	A	Payment enclosed
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) B Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions) C		
D. Do you have an interest in any partnerships? (mark an X in the appropriate box) D Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.		

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) BILL SMITH	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person JOHN DOE	Signature of authorized person	Official title PRESIDENT
	E-mail address of authorized person john DOE@ctef636.com	Telephone number (518) 555-2626	Date 04-15-2019
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's EIN 123456987	Preparer's PTIN or SSN 987654321
	Signature of individual preparing this return	Address 315 RETURN PARKWAY	City ALBANY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	State NY
		or	Excl. code
			Date 04-15-2019

See instructions for where to file.

Content of Form CT-3

Part 1 – General corporate information	Part 5 – Computation of investment capital for the current tax year
Part 2 – Computation of balance due or overpayment	Part 6 – Computation of business apportionment factor
Part 3 – Computation of tax on business income base	Part 7 – Summary of tax credits claimed
Part 4 – Computation of tax on capital base	

Part 1 – General corporate information

Section A – Qualification for preferential tax rates – If you are a corporation as identified in this section and qualify for preferential tax rates, mark an **X** in the boxes that apply to you (see instructions).

- 1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ☐ **1** ☐
- 2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ☐ **2** ☐
- 3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ☐ **3** ☐
- 4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ☐ **4** ☐
- 5 Claiming cooperative housing corporation status for the lower capital base tax rate ☐ **5** ☐
- 6 A small business eligible for the capital base tax exception ☐ **6** ☒

If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.

6a Total capital contributions ☐ **6a**

6b **Small business taxpayers only:** you are also a QETC ☐ **6b** ☐

6c **Small business taxpayers only:** you are also a qualified New York manufacturer ☐ **6c** ☐

- 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ☐ **7** ☐

Section B – New York State information (see instructions)

- 1 Number of New York State employees ☐ **1**
 - 2 Wages paid to New York State employees ☐ **2**
 - 3 Number of business establishments in New York State ☐ **3**
 - 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box ☐ **4** ☐
 - 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box ☐ **5** ☐
- 5a If you marked the line 5 box, use line 5a to report the applicable exception
- | | Number | Amount |
|---|--------------------------|--------------------------|
| number (1-4) and the amount of royalty payments <input type="checkbox"/> 5a <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box ☐ **6** ☐

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return

1120 • <input checked="" type="checkbox"/>	1120 consolidated • <input type="checkbox"/>	1120-REIT or 1120-RIC • <input type="checkbox"/>	1120S • <input type="checkbox"/>	1120F • <input type="checkbox"/>	1120-H • <input type="checkbox"/>
--	--	--	----------------------------------	----------------------------------	-----------------------------------
- 2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:

Final federal determination • <input type="checkbox"/>	Date of determination <input type="text"/>	NOL carryback • <input type="checkbox"/>	Capital loss carryback ... • <input type="checkbox"/>	1139 • <input type="checkbox"/>	1120X • <input type="checkbox"/>	Failure to meet investment capital holding period • <input type="checkbox"/>
--	--	--	---	---------------------------------	----------------------------------	--
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • ☐ **2a**
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)

CT-3.1 • <input type="checkbox"/>	CT-3.2 • <input type="checkbox"/>	CT-3.3 • <input type="checkbox"/>	CT-3.4 • <input checked="" type="checkbox"/>	CT-60 • <input type="checkbox"/>	CT-225 • <input type="checkbox"/>	Other (identify): <input type="text"/>
-----------------------------------	-----------------------------------	-----------------------------------	--	----------------------------------	-----------------------------------	--
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ☐ **4**
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box ☐ **5** ☐
- 6 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2018 federal return? (see instructions) Yes • ☐ No • ☒
- 7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60 ☐

Part 2 – Computation of balance due or overpayment**Largest of three tax bases, minus credits**

1a	Business income base tax (from Part 3, line 20)	•	1a			
1b	Capital base tax (from Part 4, line 15; see instructions)	•	1b			
	New York receipts					
1c	Fixed dollar minimum tax (see instr) •		1c			
2	Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•				
3	Tax credits used (from Part 7, line 2; see instructions)	•				
4	Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	•				
5						
6						
7						

Penalties and interest

8	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	8			
9	Interest on late payment (see instructions)	•	9			
10	Late filing and late payment penalties (see instructions)	•	10			
11	Total penalties and interest (add lines 8, 9, and 10)	•	11			

Voluntary gifts/contributions (see instructions)

12a	Return a Gift to Wildlife	12a			
12b	Breast Cancer Research and Education Fund	12b			
12c	Prostate Cancer Research, Detection, and Education Fund	12c			
12d	9/11 Memorial	12d			
12e	Volunteer Firefighting & EMS Recruitment Fund	12e			
12f	Veterans Remembrance	12f			
12g	Women's Cancers Education and Prevention Fund	12g			
12h	New York State Veterans' Homes	12h			
12i	Love Your Library Fund	12i		100	
12j	Lupus Education and Prevention Fund	12j		100	
12k	Military Family Relief Fund	12k		100	
13	Total voluntary gifts/contributions (add lines 12a through 12k)	13			
14	Total amount due (add lines 4, 11, and 13)	•	14		

Prepayments

15	Mandatory first installment from Form CT-300 (see instructions)	15		600	
16	Second installment (from Form CT-400)	16		600	
17	Third installment (from Form CT-400)	17		600	
18	Fourth installment (from Form CT-400)	18			
19	Payment with extension request (from Form CT-5, line 5)	19			
20	Overpayment credited from prior years (see instr.) Period	20			
21	Overpayment credited from CT-3-M Period	21			
22	Total prepayments (add lines 15 through 21; see instructions)	•	22		

Payment due or overpayment to be credited/refunded (see instructions)

23a	Underpayment	•	23a		
23b	Additional amount for 2019 MFI	•	23b		
23c	Balance due	•	23c		
24a	Excess prepayments	•	24a		
24b	Amount previously credited to 2019 MFI	•	24b		
24c	Overpayment	•	24c		
25	Amount of overpayment to be credited to next period	•	25		
26	Balance of overpayment available (subtract line 25 from line 24c)	•	26		
27	Amount of overpayment to be credited to Form CT-3-M	•	27		
28	Balance of overpayment to be refunded (subtract line 27 from line 26)	•	28		
29	Unused tax credits to be refunded	•	29		291,100
30	Unused tax credits applied to next period	•	30		33,575

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (<i>see instructions</i>)	1	350,000
2	Additions to FTI (<i>from Form CT-225, line 5</i>)	2	
3	Add lines 1 and 2	3	
4	Subtractions from FTI (<i>from Form CT-225, line 10</i>)	4	
5	Subtract line 4 from line 3	5	
6	Subtraction modification for qualified banks (<i>from Form CT-3.2, Schedule A, line 1; see instructions</i>)	6	
7	Entire net income (ENI) (<i>subtract line 6 from line 5</i>)	7	
8	Investment and other exempt income (<i>from Form CT-3.1, Schedule D, line 1</i>)	8	
9	Subtract line 8 from line 7	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (<i>from Form CT-3.1, Schedule D, line 2</i>)	10	
11	Business income (<i>add lines 9 and 10</i>)	11	
12	Addback of income previously reported as investment income (<i>from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions</i>)	12	
13	Business income after addback (<i>add lines 11 and 12</i>)	13	
14	Business apportionment factor (<i>from Part 6, line 55</i>)	14	
15	Apportioned business income after addback (<i>multiply line 13 by line 14</i>)	15	
16	Prior net operating loss conversion subtraction (<i>from Form CT-3.3, Schedule C, line 4</i>)	16	
17	Subtract line 16 from line 15	17	
18	NOL deduction (<i>from Form CT-3.4, line 6</i>)	18	
19	Business income base (<i>subtract line 18 from line 17</i>)	19	
20	Business income base tax (<i>multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions</i>)	20	

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.

Part 4 – Computation of tax on capital base (see instructions)

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	1,350,500	1,600,000	1,475,250
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets (add lines 3 and 4)	5			
6 Total liabilities	6	216,345	354,298	285,322
7 Total net assets (subtract line 6, column C, from line 5, column C)	7			
8 Investment capital (from Part 5, line 19; if zero or less, enter 0)	8			
9 Business capital (subtract line 8 from line 7)	9			
10 Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)	10			
11 Total business capital (add lines 9 and 10)	11			
12 Business apportionment factor (from Part 6, line 55)	12			
13 Apportioned business capital (multiply line 11 by line 12)	13			
14 New small business (if in first two tax years, mark an X in one box) Year one <input type="checkbox"/> Year two <input checked="" type="checkbox"/>				
15 Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)	15			

Part 5 – Computation of investment capital for the current tax year (see instructions)

		A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1)	16			
17 Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)	17			
18 Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)	18			
19 Total investment capital for the current year (Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)	19			

Addback of capital previously reported as investment capital

		A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)	20			

Part 6 – Computation of business apportionment factor (see instructions)Mark an **X** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor (see instr.) .. • ☐

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1		
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
8 To make this irrevocable election, mark an X in the box (see instructions)	8		
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)			
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9		
10 Net gains from sales of loans secured by real property	10		
11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	11		
12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	12		
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)			
13 Interest from federal debt	13		
14			
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from federal, NYS, and NYS political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)			
19 Interest from asset-backed securities and other government agency debt	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)			
22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)			
27 Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)			
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)			
29 Interest from other financial instruments	29		
30 Net gains and other income from other financial instruments	30		

Part 6 – Computation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing ..	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
Section 210-A.6			
44 Receipts from railroad and trucking business	44		
Section 210-A.6-a			
45 Receipts from the operation of vessels	45		
Section 210-A.7			
46 Receipts from air freight forwarding	46		
47 Receipts from other aviation services	47		
Section 210-A.8			
48 Advertising in newspapers or periodicals	48		
49 Advertising on television or radio	49		
50 Advertising via other means	50		
Section 210-A.9			
51 Transportation or transmission of gas through pipes	51		
Section 210-A.10			
52 Receipts from other services/activities not specified	52	1,450,000	1,450,000
Section 210-A.11			
53 Discretionary adjustments	53		
Total receipts			
54 Add lines 1 through 53 in columns A and B	54		

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)*

55

Enter line 55 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

- 1 Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law, Article 200 or 496, or section 195.20? (see Form CT-1; mark an **X** in one box)..... ☐ 1 Yes ☐ No ☒

Enter in the appropriate box below the amount of each tax credit **used** to reduce the tax due shown on Part 2, line 2, and attach the corresponding properly completed claim form. The amount of credit to enter is computed on each credit form and carried to this section.

CT-37	<input type="text"/>	CT-606	<input type="text"/>	CT-649	<input type="text"/>
CT-40	<input type="text"/>	CT-607	<input type="text"/>	CT-650	<input type="text"/>
CT-41	<input type="text"/>	CT-611	<input type="text"/>	DTF-621	<input type="text"/>
CT-43	<input type="text"/>	CT-611.1	<input type="text"/>	DTF-622	<input type="text"/>
CT-44	<input type="text"/>	CT-611.2	<input type="text"/>	DTF-624	<input type="text"/>
CT-46	<input type="text"/>	CT-612	<input type="text"/>	DTF-630	<input type="text"/>
CT-47	<input type="text"/>	CT-613	<input type="text"/>	Other credits	<input type="text"/>
CT-236	<input type="text"/>	CT-631	<input type="text"/>		
CT-238	<input type="text"/>	CT-633	<input type="text"/>		
CT-239	<input type="text"/>	CT-634	<input type="text"/>		
CT-241	<input type="text"/>	CT-635	<input type="text"/>		
CT-242	<input type="text"/>	CT-636	<input type="text"/>		
CT-243	<input type="text"/>	CT-637	<input type="text"/>		
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-639	<input type="text"/>		
CT-249	<input type="text"/>	CT-640	<input type="text"/>		
CT-250	<input type="text"/>	CT-641	<input type="text"/>		
CT-261	<input type="text"/>	CT-642	<input type="text"/>		
CT-501	<input type="text"/>	CT-643	<input type="text"/>		
CT-601	<input type="text"/>	CT-644	<input type="text"/>		
CT-602	<input type="text"/>	CT-645	<input type="text"/>		
CT-603	<input type="text"/>	CT-646	<input type="text"/>		
CT-604	<input type="text"/>	CT-647	<input type="text"/>		
CT-605	<input type="text"/>	CT-648	<input type="text"/>		

- 2 Total tax credits claimed above (enter here and on Part 2, line 3; attach appropriate form for each credit claimed) 2
- 3 Total tax credits claimed that are refund eligible (see instructions) 3

- 4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box ☐ 4a
- 4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an **X** in the box ☐ 4b
- 4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an **X** in the box ☐ 4c

Net Operating Loss Deduction (NOLD)

CT-3.4

Legal name of corporation CTEF636	Employer identification number (EIN) 002190256
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Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the <i>Tax rates schedule</i> in Form CT-3-I or CT-3-A-I (see instructions)	1				
2	Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)	2				
3	Subtract line 2 from line 1	3				
4	Maximum allowable amount of the NOLD to be deducted in the current tax year (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)	4				
Computation of available net operating losses (NOLs) (see instructions)						
5a	NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used				5a	5000
5b	NOL incurred in the current year				5b	
5c	Carryback of NOL from a subsequent year				5c	
5d	Add lines 5a through 5c				5d	
5e	NOLs expired before current year	5e				
5	Total NOLs available in this period (subtract line 5e from line 5d)	5				
6	NOLD to be used in the current tax year (see instructions)	6		5000		
7	Unused NOLD (subtract line 6 from line 5; do not enter less than zero)	7				

Schedule A – Apportioned business income or loss (must be completed for each tax period; see instructions).

If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box ☐

[illegible]

Note: You **must** complete and attach Form CT-3.4 to Form CT-3 or CT-3-A each tax year.

Schedule B – New members included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

Schedule C – Former members not included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)



Claim for Brownfield Redevelopment Tax Credit

CT-611.2**For Qualified Sites Accepted into the Brownfield Cleanup Program on or After July 1, 2015****Tax Law – Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210-B.17; and Article 33, Section 1511(u)**

All filers must enter tax period: beginning 01/01/2018 ending 12/31/2018

Legal name of corporation CTEF636	Employer identification number (EIN) 002190256
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Attach to Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, CT-33-NL, CT-183, or CT-184. A separate Form CT-611.2 **must** be filed for each *Certificate of Completion (COC)*.

- A** Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program (BCP) **on or after July 1, 2015**?..... Yes • ☒ No ☐
- A1** Did the DEC accept this site into the BCP **prior to June 23, 2008**, and did the site receive a COC **after** December 31, 2017?..... Yes • ☐ No ☒

If you answered **Yes** to **either** question **A** or **A1**, complete this form to claim the brownfield redevelopment tax credit.If you answered **No** to **both** questions **A** and **A1**, do **not** complete this form. If the site was accepted **prior to June 23, 2008**, complete Form CT-611; if the site was accepted **on or after June 23, 2008**, and **prior to July 1, 2015**, complete Form CT-611.1 to claim the credit.For complete information about the credit form you should use, see *Which form to use* in the instructions.**Part 1 – Brownfield site identifying information (see instructions)**All filers **must** complete this part.

- B** Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit • 06/18/2016
- C** Enter the following information as listed on the COC issued by the DEC for the qualified site. **Attach a copy of the COC.**

Site name BROWNFIELD	Site owner CTEF
Site location – municipality COLONIE	Site location – county ALBANY
DEC region 5	• Division of Environmental Remediation (DER) site number C9161880
	• Date COC was issued 05/18/2017

Name of certificate holder(s)	Address of certificate holder(s)	EIN of certificate holder(s) or SSN

- D** If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. **Attach a copy** of the sale or transfer documentation to this form..... •
- E** Are there multiple taxpayers listed on the COC claiming a credit for the qualified site?..... Yes • ☐ No ☒

Part 1 – Brownfield site identifying information (see instructions) (continued)

F Is the qualified site for which the COC was issued by the DEC located in an environmental zone (EN-Zone)? Yes ☐ No ☒

F1 If Yes, enter the percent of the qualified site located within an EN-Zone • %

G If you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area (BOA), enter the following information and **attach** supporting documentation.

• Name of the designated BOA in which the project is located	• Department of State project identification number
--	---

H Will the qualified site be used primarily for manufacturing activities? Yes ☐ No ☒

I Is the qualified site for which the COC was issued by the DEC developed as an affordable housing project as defined in Environmental Conservation Law section 27-1405? Yes ☐ No ☒

I1 If Yes, enter the percent of the eligible costs included in the calculation of the tangible property credit component • %

J Is the qualified site for which the COC was issued by the DEC upside down? (for the definition of upside down, see Definitions in the instructions) Yes ☒ No ☐

K Is the qualified site for which the COC was issued by the DEC underutilized? (for the definition of underutilized, see Definitions in the instructions) Yes ☒ No ☐

Part 2 – Credit computation and usage instructions

L Are you claiming this credit as a corporation that earned the credit (not as a corporate partner that received a share of the credit from a partnership)? Yes ☒ No ☐

C corporations: If Yes, complete Parts 3 and 5. If you are also a corporate partner receiving credit from a partnership(s), complete Part 4. If **No** because you are **only** claiming this credit as a corporate partner who received a share of it from a partnership(s), **skip** Part 3 and complete Parts 4 and 5;

New York S corporations: If Yes, complete Part 3. If you are also a corporate partner receiving credit from a partnership(s), complete Part 4. Do **not** complete Part 5. If **No** because you are **only** claiming this credit as a corporate partner who received a share of it from a partnership(s), **skip** Part 3 and complete Part 4. Do **not** complete Part 5.

Part 3 – Computation of credit or recapture

Complete this part if you are a corporation that earned the credit for the qualified site. Do **not** complete this part if you only received a share of the credit from a partnership.

Schedule A – Site preparation credit component (see instructions)

A Description of site preparation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs
DEMOLITION	06/10/2017	300,000
EXCAVATION	06/10/2017	200,000
Total of column C amounts from attached list		
1 Add column C amounts	1	
2 Applicable percentage rate (from the COC issued for this qualified site).....	2	20 %
3 Site preparation credit component (Multiply line 1 by line 2; enter here and on line 19. New York S corporations see instructions.)	3	

Part 3 – Computation of credit or recapture (continued)**Schedule B – On-site groundwater remediation credit component (see instructions)**

A Description of groundwater remediation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs
REMEDICATION	06/24/2017	60,000
Total of column C amounts from attached list		
4 Add column C amounts	4	
5 Applicable percentage rate (from the COC issued for this qualified site)	5	20 %
6 On-site groundwater remediation credit component (Multiply line 4 by line 5; enter here and on line 20. New York S corporations see instructions.)	6	

Schedule C – Tangible property credit component (see instructions)

A Description of qualified property	B Principal use	C Date placed in service (mm-dd-yy)	D Life (years)	E Cost or other basis
STEAMROLLER	FLATTENING	06/24/2017	10	12,500
Total of column E amounts from attached list				
7 Add column E amounts				7
8 Applicable percentage rate:				
A Percentage from COC issued (see instructions)				A 15%
Enter 5% on each applicable line (see instructions)				
B Qualified site is located in a BOA				B 5%
C Qualified site is to be used primarily for manufacturing activities ..				C %
D Qualified site is developed as affordable housing				D %
Total applicable percentage rate (add lines A through D; may not exceed 24%)				8 %
9 Tentative tangible property component (multiply line 7 by line 8)				9
10 Tangible property component limitation for the qualified site (see instructions)				10
11 Tangible property component available for use in the current tax year (see instructions)				11 136,000
12 Tangible property credit component (enter the lesser of line 9 or line 11 here and on line 21; see instructions)				12

Schedule D – Recapture of credit taken in previous tax years**Recapture of tangible property credit component for property that ceases to be in qualified use (see instructions)**

A Description of property	B Date property was placed in service (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Tangible property credit component previously allowed	H Recaptured tangible property credit component (column F x column G)
BULLDOZER	06/10/2011	06/10/2018	60	24	0.4	150,000	
Total of column H amounts from attached list							
13 Recaptured tangible property credit component (add column H amounts)							13
Recapture if COC is revoked (see instructions)							
14 Net tangible property credit component previously allowed (see instructions)							14
15 Site preparation credit component previously allowed							15
16 On-site groundwater remediation credit component previously allowed							16
17 Enter the amount from line 13 or the sum of lines 14 through 16 (enter here and on line 23; New York S corporations see instructions)							17

Part 4 – Corporate partners (see instructions)

If you were a partner in a partnership and received a share of the credit from that partnership, complete the following information (list the name of each partnership and the EIN here; for each partnership complete columns C through F on the corresponding lines below).

Item	A Name of partnership				B Partnership's EIN			
A								
B								
C								
D								
E								
F								

Item	C Site preparation credit component		D On-site groundwater remediation credit component		E Tangible property credit component		F Recapture of credit	
A								
B								
C								
D								
E								
F								
Total from additional sheet(s)								
18 Totals of columns C through F...								
18								

Part 5 – Total credit (New York S corporations do not complete this part)**Schedule E – Credit summary**

19 Site preparation credit component (add line 3 and line 18, column C).....	19	
20 On-site groundwater remediation component (add line 6 and line 18, column D)	20	
21 Tangible property credit component (add line 12 and line 18, column E)	21	
22 Subtotal (add lines 19, 20, and 21)	22	
23 Recapture of credit taken in previous tax years (add line 17 and line 18, column F)	23	60,000
24 Net brownfield redevelopment credit (see instructions).....	24	

Schedule F – Computation of credit used, refunded, or credited as an overpayment in the next year

25 Tax due before credits (see instructions)	25	
26 Tax credits claimed before this credit (see instructions)	26	
27 Subtract line 26 from line 25.....	27	
28 Minimum tax (see instructions).....	28	
29 Credit limitation (subtract line 28 from line 27; if zero or less, enter 0)	29	
30 Credit to be used this tax year (see instructions)	30	
31 Unused credit available for refund or as an overpayment (subtract line 30 from line 24)	31	
32 Amount of credit to be refunded (limited to the amount on line 31; see instructions).....	32	
33 Amount of credit to be credited as an overpayment in the next tax year (subtract line 32 from line 31; see instructions)	33	

**Alcoholic Beverage Production Credit**

Tax Law – Article 1, Section 37, Article 9-A, Section 210-B.39

CT-636

All filers must enter tax period:

beginning 01/01/2018

ending 12/31/2018

Legal name of corporation

CTEF636

Employer identification number (EIN)

002190256

File this form with Form CT-3, CT-3-A, or CT-3-S.

All filers **must** complete line A.

- A** Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) Yes • ☒ No ☐

C corporations

If Yes, complete Schedule A, Schedules B, C, D, and/or E, as applicable, and Schedules F and G.

If No, and you are claiming this credit as a corporate partner, complete Schedules H, F and G.

New York S corporations

If Yes, complete Schedule A, Schedules B, C, D, and/or E, as applicable.

If No, and you are claiming this credit as a corporate partner, complete Schedule H.

Schedule A – Eligibility

- B** Are you registered as a distributor under Tax Law Article 18 (Taxes on Alcoholic Beverages)? Yes • ☒ No ☐
- If Yes, enter the name, the EIN, and the State Liquor Authority (SLA) license number of the registered distributor below.
- If No, **stop**. You do not qualify for this credit.

Name of registered distributor	EIN of registered distributor	SLA license number of registered distributor
CTEF636	002190256	2212131

- C** For the tax year, did you produce in New York State (for each question, mark an **X** in the appropriate box; see Eligibility in the instructions):

60 million gallons or less of beer? Yes • ☒ No ☐

If Yes, complete Schedule B.

60 million gallons or less of cider? Yes • ☒ No ☐

If Yes, complete Schedule C.

20 million gallons or less of wine? Yes • ☒ No ☐

If Yes, complete Schedule D.

800,000 gallons or less of liquor? Yes • ☒ No ☐

If Yes, complete Schedule E.

If you answered **No** to **all** questions, **stop**. You do not qualify for this credit for this tax year.

Schedules B through F – Computation of credit**Schedule B – Credit for beer produced in New York State in this tax year** (see instructions)**Part 1 – Credit for the first 500,000 gallons** (attach additional sheets if necessary)

A Beer production facility's physical address	B Total gallons of beer (from Form MT-50; see instructions)
3 BEER WAY, ALBANY, NY 12227	275,000
12 WINE WAY, ALBANY, NY 12227	275,000
Total of column B amounts from additional sheets, if any	
1 Add column B amounts	1
2 Enter the lesser of line 1 or 500,000	2
3 Credit for the first 500,000 gallons (multiply line 2 by .14; see instructions)	3

Part 2 – Credit for gallons in excess of 500,000 (attach additional sheets if necessary)

A Beer production facility's physical address	B Total gallons of beer (from Form MT-50; see instructions)
3 BEER WAY, ALBANY, NY 12227	275,000
12 WINE WAY, ALBANY, NY 12227	275,000
Total of column B amounts from additional sheets, if any	
4 Add column B amounts	4
5 Subtract 500,000 from line 4	5
6 Enter the lesser of line 5 or 15,000,000 (see instructions)	6
7 Credit for gallons in excess of 500,000 (multiply line 6 by .045).....	7
8 Total credit for beer produced in New York State (add lines 3 and 7)	8

New York S corporations: Include the amount from line 8 on the applicable line of Form CT-34-SH.

Schedule C – Credit for cider produced in New York State in this tax year (see instructions)**Part 1 – Credit for the first 500,000 gallons** (attach additional sheets if necessary)

A	B
Cider production facility's physical address	Total gallons of cider (from Form MT-60; see instructions)
3 BEERWAY, ALBANY, NY 12227	300,000
12 WINE WAY, ALBANY, NY 12227	300,000
Total of column B amounts from additional sheets, if any	
9 Add column B amounts	9
10 Enter the lesser of line 9 or 500,000	10
11 Credit for the first 500,000 gallons (multiply line 10 by .14; see instructions)	11

Part 2 – Credit for gallons in excess of 500,000 (attach additional sheets if necessary)

A	B
Cider production facility's physical address	Total gallons of cider (from Form MT-60; see instructions)
3 BEER WAY, ALBANY, NY 12227	300,000
12 WINE WAY, ALBANY, NY 12227	300,000
Total of column B amounts from additional sheets, if any	
12 Add column B amounts	12
13 Subtract 500,000 from line 12	13
14 Enter the lesser of line 13 or 15,000,000 (see instructions)	14
15 Credit for gallons in excess of 500,000 (multiply line 14 by .045)	15
16 Total credit for cider produced in New York State (add lines 11 and 15)	16

New York S corporations: Include the amount from line 16 on the applicable line of Form CT-34-SH.

Schedule D – Credit for wine produced in New York State in this tax year (see instructions)**Part 1 – Credit for the first 500,000 gallons** (attach additional sheets if necessary)

A Wine production facility's physical address	B Total gallons of wine (from Form MT-41; see instructions)
3 BEER WAY, ALBANY, NY 12227	230,000
12 WINE WAY, ALBANY, NY 12227	280,000
Total of column B amounts from additional sheets, if any	
17 Add column B amounts	17
18 Enter the lesser of line 17 or 500,000	18
19 Credit for the first 500,000 gallons (multiply line 18 by .14; see instructions)	19

Part 2 – Credit for gallons in excess of 500,000 (attach additional sheets if necessary)

A Wine production facility's physical address	B Total gallons of wine (from Form MT-41; see instructions)
3 BEER WAY, ALBANY, NY 12227	230,000
12 WINE WAY, ALBANY, NY 12227	280,000
Total of column B amounts from additional sheets, if any	
20 Add column B amounts	20
21 Subtract 500,000 from line 20	21
22 Enter the lesser of line 21 or 15,000,000 (see instructions)	22
23 Credit for gallons in excess of 500,000 (multiply line 22 by .045)	23
24 Total credit for wine produced in New York State (add lines 19 and 23)	24

New York S corporations: Include the amount from line 24 on the applicable line of Form CT-34-SH.

Schedule E – Credit for liquor produced in New York State in this tax year (see instructions)**Part 1 – Credit for the first 500,000 gallons** (attach additional sheets if necessary)

A Liquor production facility's physical address	B Total gallons of liquor (from Form MT-41; see instructions)
3 BEER WAY, ALBANY, NY 12227	350,000
12 WINE WAY, ALBANY, NY 12227	210,000
Total of column B amounts from additional sheets, if any	
25 Add column B amounts	25
26 Enter the lesser of line 25 or 500,000	26
27 Credit for the first 500,000 gallons (multiply line 26 by .14; see instructions)	27

Part 2 – Credit for gallons in excess of 500,000 (attach additional sheets if necessary)

A Liquor production facility's physical address	B Total gallons of liquor (from Form MT-41; see instructions)
3 BEER WAY, ALBANY, NY 12227	350,000
12 WINE WAY, ALBANY, NY 12227	210,000
Total of column B amounts from additional sheets, if any	
28 Add column B amounts	28
29 Subtract 500,000 from line 28	29
30 Enter the lesser of line 29 or 300,000 (see instructions)	30
31 Credit for gallons in excess of 500,000 (multiply line 30 by .045)	31
32 Total credit for liquor produced in New York State (add lines 27 and 31)	32

New York S corporations: Include the amount from line 32 on the applicable line of Form CT-34-SH.

Schedule F – Total credit (New York S corporations do not complete this schedule)

33 Alcoholic beverage production credit (add lines 8, 16, 24, and 32)	33
34 Partner: Enter your share of credit from your partnership (from line 45, column G)	34
35 Add lines 33 and 34	35

Continue with Schedule G.

Schedule G – Computation of tax credit used, refunded, or credited as an overpayment to the next year
(see instructions; New York S corporations do not complete this schedule)

36	Tax due before credits	36	
37	Tax credits claimed before this credit	37	
38	Subtract line 37 from line 36	38	
39	Minimum tax.....	39	
40	Credit limitation (subtract line 39 from line 38; if zero or less, enter 0).....	40	
41	Credit to be used this tax year.....	41	
42	Unused tax credit available as a refund or as an overpayment (subtract line 41 from line 35).....	42	
43	Tax credit to be refunded (limited to the amount on line 42)	43	
44	Amount to be applied as an overpayment to next year's tax (subtract line 43 from line 42)	44	

Schedule H – Partnership information *(attach additional sheets if necessary)*

If you were a partner in a partnership and received a share of the credit from that partnership, complete the following information *(list the name of each partnership and the EIN here; for each partnership complete columns C through G on the corresponding lines below)*.

Item	A Name of partnership				B Partnership's EIN					
A										
B										
C										
D										
Item	C Share of credit for beer production		D Share of credit for cider production		E Share of credit for wine production		F Share of credit for liquor production		G Total share of alcoholic beverage production credit (add columns C through F)	
A										
B										
C										
D										
Total from additional sheet(s)										
<div> <div>45</div> <div>Totals of columns C through G and amounts from additional sheets (see instructions)</div> </div>										
<div> <div>45</div> <div></div> </div>										

New York S corporations: Include the amount from line 45, columns C through F on the applicable lines of Form CT-34-SH.

All others: Enter the amount from the line 45, column G on line 34.

**Farm Workforce Retention Credit**

Tax Law – Article 1, Section 42 and Article 9-A, Section 210-B(51)

CT-647

All filers must enter tax period:

beginning

01/01/2018

ending

12/31/2018

Legal name of corporation

CTEF636

Employer identification number (EIN)

002190256

File this form with your franchise tax return.

All filers **must** complete line A.

- A** Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (Mark an **X** in the appropriate box; see instructions) .. Yes • ☒ No ☐

C corporations

If Yes, complete lines B, C, and D, and Schedules A, B, and D and if applicable, Form CT-647-ATT.

If No, and you are claiming this credit as a corporate partner, complete Schedule A (lines 2 and 3), and Schedules B and C.

New York S corporations

If Yes, complete lines B, C, and D, and Schedules A and D and if applicable, Form CT-647-ATT.

If No, and you are claiming this credit as a corporate partner, complete Schedule A (lines 2 and 3) and Schedule C.

- B** Form CT-3 and CT-3-A filers, complete Worksheet A in the instructions. Form CT-3-S filers, complete Worksheet B in the instructions. Is the amount shown on line 12 of Worksheet A or on line 14 of Worksheet B at least 0.6667? (see instructions) If you marked an **X** in the No box, **stop**: you do not qualify for this credit. Yes • ☒ No ☐

- C** Enter the name, employer identification number (EIN), and physical address of the farm.

Business name CTEF636		EIN 002190256	
Number and street 18 FARM WAY	City ALBANY	State NY	ZIP code 12227

- D** Enter the total number of employees claimed for this credit •

(continued)

Schedule A – Computation of credit (complete Schedules C and D, as applicable, before completing this schedule)

1 Farm workforce retention credit from line 18	•	1	
2 Partner: Enter your share of the credit from your partnership(s) from line 13	•	2	
3 Total credit (add lines 1, and 2; New York S corporations, see instructions)	•	3	

Schedule B – Computation of credit used, refunded, or credited as an overpayment to the next tax year (New York S corporations: do not complete this schedule.)

4 Tax due before credits (see instructions)		4	
5 Tax credits claimed before this credit (see instructions)	•	5	
6 Subtract line 5 from line 4		6	
7 Fixed dollar minimum tax (see instructions)		7	
8 Credit limitation (subtract line 7 from line 6; if zero or less, enter 0)	•	8	
9 Credit to be used this tax year (enter the lesser of line 3 or line 8 here and on your franchise tax return)	•	9	
10 Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	•	10	
11 Tax credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	•	11	
12 Amount to be applied as an overpayment to next year's tax (subtract line 11 from line 10; enter here and on your franchise tax return)	•	12	

Schedule C – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Total column C amounts from additional sheets, if any		
13 Total credit allocated from partnerships (enter here and on line 2)	•	13

Schedule D – Eligible farm employee information

[illegible]

14	Total number of eligible farm employees listed in Schedule D (see instructions)	14	
15	Total number of eligible farm employees from Form(s) CT-647-ATT, line A	15	
16	Add lines 14 and 15	16	
17	Tax credit rate (300)	17	300
18	Tax credit (multiply line 16 by line 17; enter here and on line 1)	18	

Test 23

Begins on next page

[Return to Test Chart](#)



Department of Taxation and Finance

New York S Corporation Franchise Tax Return

Tax Law – Articles 9-A and 22

CT-3-S

All filers must enter tax period:

Final return (see instructions) ☐Amended return ☐beginning ending

Employer identification number (EIN) 002190222		File number AA 2	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation CTEF3S			Trade name/DBA		
Mailing name (if different from legal name above) c/o			State or country of incorporation NY		Date received (for Tax Department use only)
Number and street or PO box 3 S WA Harriman Campus			Date of incorporation 01/01/2014		
City Albany		State NY	ZIP code 12227	Foreign corporations: date began business in NYS	
NAICS business code number (from NYS Pub 910) 445310		If address/phone above is new, mark an X in the box <input checked="" type="checkbox"/>	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		Audit (for Tax Department use only)
NYS principal business activity Manufacturing		New York S election effective date 01/01/2014			
Has the corporation revoked its election to be treated as a New York S corporation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, enter effective date:			Number of shareholders 4		
A Pay amount shown on Part 2, line 46. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)				A Payment enclosed 450	

You must attach a copy of the following: (1) federal Form 1120S as filed; (2) Form CT-34-SH; (3) Form CT-60, if applicable; (4) any applicable credit claim forms, and (5) Form CT-225, if applicable.

- B** If you filed a return(s) other than federal Form 1120S, enter the form number(s) here •
- C** Enter your business apportionment factor (from Part 3, line 55) •
- D** Did the S corporation make an IRC section 338 or 453 election? Yes • ☐ No • ☒
- E** Did this entity have an interest in real property located in New York State during the last three years? Yes • ☒ No • ☐
- F** Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? Yes • ☒ No • ☐
- G** If the IRS has completed an audit of any of your returns within the last five years, list years....
- H** If this return is for a New York S termination year, mark an **X** in the appropriate box to indicate which method of accounting was used for the New York S short year (see *New York S corporation termination year in instructions*)
Normal accounting rules ☐ Daily pro rata allocation ☐
- I** Mark an **X** in the box if you are filing Form CT-3-S as a result of the mandatory New York S election of Tax Law, Article 22, section 660(i).. • ☐
- J** If you are one of the following, mark an **X** in one box: QETC • ☐ Qualified New York manufacturer • ☐
- K** If you filed as a New York C corporation in previous years, enter the last year filed as such •
- L** Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)?..... Yes • ☐ No • ☒
- M** Enter the amount, if any, of tax paid from federal Form 1120S, line 22c •
- N** If you include the activities of a qualified subchapter S subsidiary (QSSS), partnership, single member limited liability company (SMLLC), or DISC in this return, or have other affiliated entities, mark an **X** in the box and attach Form CT-60 • ☒

- O Were you required to report any nonqualified deferred compensation, as required by IRC §457A, on your 2018 federal return? (see instructions) Yes ☐ No ☒
- P If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box ☐

Part 1 – Federal Form 1120S information

Provide the information for lines 1 through 10 from the corresponding lines on your federal Form 1120S, Schedule K, total amount column. (Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)

1 Ordinary business income or loss.....	•	1	-44,966
2 Net rental real estate income or loss	•	2	
3 Other net rental income or loss.....	•	3	
4 Interest income	•	4	
5 Ordinary dividends.....	•	5	
6 Royalties	•	6	
7 Net short-term capital gain or loss	•	7	
8 Net long-term capital gain or loss	•	8	
9 Net section 1231 gain or loss.....	•	9	
10 Other income or loss.....	•	10	
11 Loans to shareholders (from federal Form 1120S, Schedule L, line 7, columns b and d)			
Beginning of tax year • 9,792 End of tax year • 5,564			
12 Total assets (from federal Form 1120S, Schedule L, line 15, columns b and d)			
Beginning of tax year • 196,657 End of tax year • 176,295			
13 Loans from shareholders (from federal Form 1120S, Schedule L, line 19, columns b and d)			
Beginning of tax year • End of tax year •			

Provide the information for lines 14 through 21 from the corresponding lines on your federal Form 1120S, Schedule M-2. (Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)

	A Accumulated adjustments account	B Other adjustments account	C Shareholders' undistributed taxable income previously taxed
14 Balance at beginning of tax year.....	3,198		
15 Ordinary income from federal Form 1120S, page 1, line 21.....			
16 Other additions.....			
17 Loss from federal Form 1120S, page 1, line 21.....	-44,966		
18 Other reductions	-511		
19 Combine lines 14 through 18.....			
20 Distributions other than dividend distributions .			
21 Balance at end of tax year. Subtract line 20 from line 19.....			

Part 2 – Computation of tax (see instructions)

Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1, mark an **X** in one box)..... Yes ☐ No ☒

You must enter an amount on line 22; if none, enter 0.

22	New York receipts (from Part 3, line 54, column A (New York State))	22	
23	Fixed dollar minimum tax (see instructions).....	23	
24	Recapture of tax credits (see instructions).....	24	
25	Total tax after recapture of tax credits (add lines 23 and 24)	25	
26	Special additional mortgage recording tax credit (current year or deferred; see instructions)	26	
27	Tax due after tax credits (subtract line 26 from line 25)	27	

First installment of estimated tax for the next tax period:

28	Enter amount from line 27.....	28	
29	If you filed a request for extension, enter amount from Form CT-5.4, line 2.....	29	
30	If you did not file Form CT-5.4 and line 28 is over \$1,000, enter 25% (.25) of line 28. Otherwise enter 0	30	
31	Add line 28 and line 29 or 30.....	31	

Composition of prepayments (see instructions):

	Date paid	Amount	
32	Mandatory first installment		
33	Second installment from Form CT-400		
34	Third installment from Form CT-400		
35	Fourth installment from Form CT-400		
36	Payment with extension request from Form CT-5.4		
37	Overpayment credited from prior years (see instructions)	37	300
38	Total prepayments (add lines 32 through 37)	38	
39	Balance (subtract line 38 from line 31; if line 38 is larger than line 31, enter 0)	39	0
40	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	40	
41	Interest on late payment (see instructions)	41	
42	Late filing and late payment penalties (see instructions)	42	
43	Balance (add lines 39 through 42)	43	0

Voluntary gifts/contributions (see instructions):

44a	Return a Gift to Wildlife.....	44a	25
44b	Breast Cancer Research & Education Fund.....	44b	25
44c	Prostate and Testicular Cancer Research and Education Fund ...	44c	50
44d	9/11 Memorial.....	44d	50
44e	Volunteer Firefighting & EMS Recruitment Fund.....	44e	50
44f	Veterans Remembrance	44f	50
44g	Women's Cancers Education and Prevention Fund	44g	50
44h	New York State Veterans' Homes.....	44h	50
44i	Love Your Library Fund.....	44i	50
44j	Lupus Education and Prevention Fund.....	44j	25
44k	Military Family Relief Fund.....	44k	25
45	Add lines 31, 40, 41, 42, and 44a through 44k	45	
46	Balance due (If line 38 is less than line 45, subtract line 38 from line 45 and enter here. This is the amount due; enter your payment amount on line A on page 1.)	46	
47	Overpayment (If line 38 is more than line 45, subtract line 45 from line 38 and enter here. This is the amount of your overpayment; see instructions.)	47	
48	Amount of overpayment to be credited to next period (see instructions).....	48	
49	Refund of overpayment (subtract line 48 from line 47; see instructions)	49	
50	Refund of unused special additional mortgage recording tax credit (see instructions)	50	
51	Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period	51	

Part 3 – Computation of business apportionment factor (see instructions)Mark an **X** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor (see instr.) ... • ☐

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1		
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
8 To make this irrevocable election, mark an X in the box (see instructions)	8		
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)			
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9		
10 Net gains from sales of loans secured by real property	10		
11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	11		
12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	12		
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)			
13 Interest from federal debt	13		
14			
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from federal, NYS, and NYS political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)			
19 Interest from asset-backed securities and other government agency debt	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)			
22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)			
27 Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)			
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)			
29 Interest from other financial instruments	29		
30 Net gains and other income from other financial instruments	30		

Part 3 – Computation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31	Brokerage commissions		
32	Margin interest earned on behalf of brokerage accounts		
33	Fees for advisory services for underwriting or management of underwriting		
34	Receipts from primary spread of selling concessions		
35	Receipts from account maintenance fees		
36	Fees for management or advisory services		
37	Interest from an affiliated corporation		
Section 210-A.5(c)			
38	Interest, fees, and penalties from credit cards		
39	Service charges and fees from credit cards		
40	Receipts from merchant discounts		
41	Receipts from credit card authorizations and settlement processing ..		
42	Other credit card processing receipts		
Section 210-A.5(d)			
43	Receipts from certain services to investment companies		
Section 210-A.6			
44	Receipts from railroad and trucking business		
Section 210-A.6-a			
45	Receipts from the operation of vessels		
Section 210-A.7			
46	Receipts from air freight forwarding		
47	Receipts from other aviation services		
Section 210-A.8			
48	Advertising in newspapers or periodicals		
49	Advertising on television or radio		
50	Advertising via other means		
Section 210-A.9			
51	Transportation or transmission of gas through pipes		
Section 210-A.10			
52	Receipts from other services/activities not specified	943,544	943,544
Section 210-A.11			
53	Discretionary adjustments		
Total receipts			
54	Add lines 1 through 53 in columns A and B		

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)*

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Amended return informationIf filing an amended return, mark an **X** in the box for any items that apply and attach documentation.Final federal determination • ☐ If marked, enter date of determination: • _____

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Bill Smith	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person John Doe		Signature of authorized person		Official title President	
	E-mail address of authorized person johndoe@ name of form.com		Telephone number (518) 555-2626		Date 3/15/2019	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this return		Address 315 Return Parkway		City Albany	State NY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or 45678912		Excl. code	Date 3/14/2019

See instructions for where to file.



New York S Corporation Shareholders' Information Schedule

CT-34-SH

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
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Attach to Form CT-3-S

Schedule A – Shareholders' New York State modifications and credits (Enter the total amount reported by the New York S corporation on each line. Each shareholder must include his or her pro rata share of these amounts on his or her personal income tax return.)

Part 1 – Total shareholder modifications related to S corporation items (see instructions)

Additions	1	New York State franchise tax imposed under Article 9-A	1	
	2	Federal depreciation deduction from Form CT-399, if applicable	2	
	3	Other additions (attach Form CT-225)	3	
Subtractions	4	Allowable New York depreciation from Form CT-399, if applicable	4	
	5	Other subtractions (attach Form CT-225)	5	
Other items (attach explanation)	6	Additions to federal itemized deductions	6	
	7	Subtractions from federal itemized deductions	7	

Part 2 – Total S corporation New York State credits and taxes on early dispositions (see instructions; attach applicable forms)**START-UP NY tax credits** (see instructions)

8	START-UP NY business certificate number	8	
9	Year of the START-UP NY business tax benefit period (enter the year number from 1 to 10)	9	
10	START-UP NY telecommunication services excise tax credit (Form CT-640)	10	
11	Recapture of START-UP NY tax benefits (Form CT-645)	11	
12	START-UP NY tax elimination credit tax free NY area allocation factor (Form CT-638)	12	
13	START-UP NY tax elimination credit business allocation factor (Form CT-638)	13	
START-UP NY tax elimination credit factors from partnership (for multiple partnerships attach separate statement; see instructions)			
14	START-UP NY partnership EIN	14	
15	START-UP NY business certificate number (obtain number from your partnership)	15	
16	Year of the START-UP NY business tax benefit period (enter the year number from 1 to 10; obtain number from your partnership)	16	
17	START-UP NY tax elimination credit tax free NY area allocation factor (obtain factor from your partnership)	17	
18	START-UP NY tax elimination credit business allocation factor (obtain factor from your partnership) ..	18	

Investment tax credits (see instructions)

19	Investment tax credit and employment incentive credit (Form CT-46)	19	
20	Investment tax credit on research and development property (Form CT-46)	20	
21			
22	Tax on early dispositions – investment tax credit, retail enterprise tax credit, historic barn credit, investment tax credit on research and development property, or investment tax credit for financial services industry (Form CT-44 or CT-46)	22	

Empire zone (EZ) tax credits (see instructions)

23	EZ investment tax credit (Form CT-603)	23	
24			
25	Recaptured tax credit – EZ capital tax credit, EZ investment tax credit, or EZ investment tax credit for financial services industry (Form CT-602, CT-603, or CT-605)	25	

Part 2 – Total S corporation New York State credits and taxes on early dispositions *(continued)***Qualified empire zone enterprise (QEZE) tax credits** *(see instructions)*

26	QEZE real property tax credit allowed (Form CT-606)	•	26		
27	Net recapture of QEZE real property tax credit (Form CT-606)	•	27		
28	QEZE tax reduction credit employment increase factor (Form CT-604)	•	28		
29	QEZE tax reduction credit zone allocation factor (Form CT-604)	•	29		
30	QEZE tax reduction credit benefit period factor (Form CT-604)	•	30		

QEZE tax reduction credit factors from partnership *(for multiple partnerships attach separate statement; see instructions)*

31	QEZE partnership EIN	•	31		
32	QEZE employment increase factor (obtain factor from your partnership)	•	32		
33	QEZE zone allocation factor (obtain factor from your partnership)	•	33		
34	QEZE benefit period factor (obtain factor from your partnership)	•	34		

Farmers' school tax credit *(see instructions)*

35	Total acres of qualified agricultural property	•	35		
36	Total amount of eligible school district property taxes paid	•	36		
37	Total acres of qualified agricultural property converted to nonqualified use	•	37		
38	Total acres of qualified conservation property	•	38		

Other credits *(attach applicable forms)*

39	Recapture of alternative fuels credit (Form CT-40)	•	39		
40	Credit for employment of persons with disabilities (Form CT-41)	•	40		
41	Rehabilitation of historic properties credit (Form CT-238; also see Form CT-34-SH-I regarding project number reporting)	•	41		
42	Recapture of rehabilitation of historic properties credit (Form CT-238)	•	42		
43	Clean heating fuel credit (Form CT-241)	•	43		
44	Biofuel production credit (Form CT-243)	•	44		
45	Empire State commercial production credit (Form CT-246)	•	45		
46	Empire State film production credit for the current year (Form CT-248)	•	46		
47	Empire State film production credit for the second year (Form CT-248)	•	47		
48	Empire State film production credit for the third year (Form CT-248)	•	48		
49	Long-term care insurance credit (Form CT-249)	•	49		
50	Credit for purchase of an automated external defibrillator (Form CT-250)	•	50		
51	Empire State film post-production credit for the current year (Form CT-261)	•	51		
52	Empire State film post-production credit for the second year (Form CT-261)	•	52		
53	Empire State film post-production credit for the third year (Form CT-261)	•	53		
54	Excelsior jobs tax credit component (Form CT-607)	•	54		
55	Excelsior investment tax credit component (Form CT-607)	•	55		
56	Excelsior research and development tax credit component (Form CT-607)	•	56		
57	Excelsior real property tax credit component (Form CT-607)	•	57		
58	Recapture of excelsior jobs program tax credit (Form CT-607)	•	58		
59	Brownfield redevelopment tax credit site preparation credit component (Form CT-611)	•	59		
60	Brownfield redevelopment tax credit tangible property credit component (Form CT-611)	•	60		
61	Brownfield redevelopment tax credit on-site groundwater remediation credit component (Form CT-611)	•	61		
62	Recapture of brownfield redevelopment tax credit (Form CT-611)	•	62		
63	Brownfield redevelopment tax credit site preparation credit component (Form CT-611.1)	•	63		
64	Brownfield redevelopment tax credit tangible property credit component (Form CT-611.1)	•	64		
65	Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.1)	•	65		
66	Recapture of brownfield redevelopment tax credit (Form CT-611.1)	•	66		
67	Brownfield redevelopment tax credit site preparation credit component (Form CT-611.2)	•	67		
68	Brownfield redevelopment tax credit tangible property credit component (Form CT-611.2)	•	68		
69	Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.2)	•	69		
70	Recapture of brownfield redevelopment tax credit (Form CT-611.2)	•	70		
71	Remediated brownfield credit for real property taxes (Form CT-612)	•	71		
72	Recapture of remediated brownfield credit for real property taxes (Form CT-612)	•	72		
73	Environmental remediation insurance credit (Form CT-613)	•	73		

Part 2 – Total S corporation New York State credits and taxes on early dispositions *(continued)*

74	Recapture of environmental remediation insurance credit (Form CT-613)	•	74		
75	Security officer training tax credit (attach Form CT-631)	•	75		
76	Economic transformation and facility redevelopment program jobs tax credit component (Form CT-633)	•	76		
77	Economic transformation and facility redevelopment program investment tax credit component (Form CT-633)	•	77		
78	Economic transformation and facility redevelopment program job training tax credit component (Form CT-633)	•	78		
79	Economic transformation and facility redevelopment program real property tax credit component (Form CT-633)	•	79		
80	Recapture of economic transformation and facilities redevelopment program tax credit (Form CT-633)...	•	80		
81	Taxicabs and livery service vehicles accessible to persons with disabilities credit (Form CT-236)	•	81		
82	QETC employment credit (Form DTF-621)	•	82		
83	QETC capital tax credit (Form DTF-622)	•	83		
84	Recapture of QETC capital tax credit (Form DTF-622)	•	84		
85	Low-income housing credit (Form DTF-624)	•	85		
86	Recapture of low-income housing credit (Form DTF-626)	•	86		
87	Empire state jobs retention credit (Form CT-634)	•	87		
88	Recapture of empire state jobs retention credit (Form CT-634)	•	88		
89	New York youth jobs program credit (Form CT-635)	•	89		
90	Alcoholic beverage production credit for beer (Form CT-636)	•	90		
91	Alcoholic beverage production credit for cider (Form CT-636)	•	91		
92	Alcoholic beverage production credit for wine (Form CT-636)	•	92		
93	Alcoholic beverage production credit for liquor (Form CT-636)	•	93		
94	Alternative fuels and electric vehicle recharging property credit (Form CT-637)	•	94		
95	Recapture of alternative fuels and electric vehicle recharging property credit (Form CT-637)	•	95		
96	Minimum wage reimbursement credit (Form CT-639)	•	96		
97	Real property tax credit for manufacturers (Form CT-641)	•	97		
98	Recapture of real property tax credit for manufacturers (Form CT-641)	•	98		
99	Empire state musical and theatrical production credit (Form CT-642)	•	99		
100	Hire a veteran credit (Form CT-643)	•	100		
101	Workers with disabilities tax credit (Form CT-644)	•	101		
102	Employee training incentive program tax credit (Form CT-646)	•	102		
103	Farm workforce retention credit (Form CT-647)	•	103		
104	Life sciences research and development tax credit (Form CT-648)	•	104		
105	Farm donations to food pantries credit (Form CT-649)	•	105		
106	Empire State apprenticeship tax credit (Form CT-650)	•	106		
107	New York City general corporation tax credit (see instructions)	•	107		
108	Other tax credits and recaptures (see instructions)	•	108		

(complete Schedule B on the last page)

Schedule B – Shareholders' identifying information (see instructions)Photocopy Schedule B as needed. Attach all additional schedules to this form. Also mark an **X** in the box. ☐

A For each shareholder, enter last name, first name, middle initial on first line; enter home address on second and third lines. (attach federal Schedule K-1 for each shareholder)	B Identifying number (SSN or EIN)	C Percentage of ownership	D Shareholder residency status (make only one entry) 1 for New York State 2 for New York City 3 for Yonkers 4 for NYS nonresident	E Shareholder entity status (make only one entry) I for individual F for estate or trust E for exempt organization
1 Shareholder 1 84 Main St Albany, NY 12227	1 111222333	25%	1	I
2 Shareholder 2 25 Elm St Brooklyn, NY 12345	2 222333444	20%	2	F
3 Shareholder 3 50 Oak St Yonkers, NY 56789	3 333444555	30%	3	E
4 Shareholder 4 75 Maple Rd Albany, NY 12227	4 444555777	25%	4	I
5	5			
6	6			
7	7			
8	8			
9	9			
10	10			
11	11			

Part 3 – 1120S shareholder information (see *instructions*)

1	Amount of distributions as shown on federal Form 1120S, Schedule K, line 16d and/or 17c.....	1	1,000
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[illegible]**Schedule B – Other related entities** (see instructions)

Part 1

2 If the activities of any of the following impact your federal return, mark an **X** for all that apply; attach federal Form 851 if applicable:

QSSS • ☒ Captive REIT or RIC • ☐ Combinable captive insurance company • ☐ Partnership • ☐

Disregarded entity • ☐ Tax-exempt DISC • ☐ SMLLC • ☐

3 If any of your subsidiaries are incorporated outside of New York State, mark an **X** in the box **3** **X**

4 If you filed a consolidated federal return, mark an **X** in the box and complete lines 4a through 4d **4**

4a Number of corporations included in federal consolidated group(s)..... **4a**

4b	Consolidated federal taxable income (FTI) before net operating loss deduction (NOLD).....	4b	
-----------	---	-----------	--

4c	Consolidated FTI before NOLD of corporations in federal group(s), but not in New York combined group •	4c	
-----------	--	-----------	--

4d	FTI before NOLD of corporations not in federal group(s), but in New York combined group.....	4d	
-----------	--	-----------	--

Part 2

Mark an **X** in any box(es) that apply to you, and enter the appropriate name(s) and EIN(s).

5 More than 50% of the voting power of your capital stock is owned or controlled, directly or indirectly, by another corporation or by the same interests 5 X

Name of controlling entity	EIN or SSN
● Entity 1	● 999888777

6 You or the same interests own or control, directly or indirectly, more than 50% of the voting power of the capital stock of another corporation..... 6

Name of corporation controlled	EIN

7 There has been a transfer or acquisition of controlling interest in the entity during the last 3 years..... 7 X

Name of transferred or acquired corporation	EIN
• Corp 2	• 888777666

8 You are a member of an affiliated federal group 8

Name of primary corporation	EIN
-----------------------------	-----

Part 3 – Entities taxable as partnerships (see instructions)

9 If you are a partner in a partnership, mark an **X** in the box and enter the required information below • **9** ☒

Name and address of partnership	Entity method	Separate accounting election		EIN of partnership	EIN or SSN of all tiered partners of partnership
	Mark an X in the box	Mark an X in the box	Date		
Partnership 1 8 Elm St Schenectady, NY 12303	<input checked="" type="checkbox"/>	<input type="checkbox"/>		777666555	555444333
Partnership 2 12 Spruce St Albany NY 12227	<input type="checkbox"/>	<input checked="" type="checkbox"/>	2/14/2017	888999111	444333222
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			

Part 4 – SMLLCs and tax-exempt DISCs (see instructions)

10 If items of income, gain, loss, deduction, credits, etc. from an SMLLC or a tax-exempt DISC are included in your New York return, mark an **X** in the box and enter the required information below • **10** ☐

Name and address of SMLLC or tax-exempt DISC	If the SMLLC or tax-exempt DISC generated credits, mark an X in the box	EIN of SMLLC or tax-exempt DISC	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
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	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person		Official title President	
	E-mail address of authorized person johndoe@ctef3s.com	Telephone number (518) 555-2626		Date 3/15/2019	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	E-mail address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912	or Excl. code	Date 3/14/2019

Innovation Hot Spot Deduction

Tax Law – Article 1, Section 38 and Article 9-A, Section 208.9(a)(18)

CT-223

Legal name of corporation	Employer identification number (EIN)
CTEF3S	002190222

Attach this form to Form CT-225 or CT-225-A.

Complete the information below if you are a qualified entity located both inside and outside a hot spot, you are a corporate partner of a qualified entity, or both. If you are a qualified entity located **entirely within** a hot spot, do **not** complete this form **unless** you are a qualified entity that is a New York S corporation. See the instructions on page 2 before completing.

[illegible]



Department of Taxation and Finance

New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
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File this form with Form CT-3, CT-3-S, or CT-33.

Complete all parts that apply to you. See Form CT-225-I, *Instructions for Form CT-225*.

Identify the return you are filing by marking an **X** in the box: CT-3 • ☐ CT-3-S • ☒ CT-33 • ☐

Schedule A – Certain New York State additions to federal income

Part 1 – For certain additions to federal income that did not flow through from a partnership, estate, or trust

1 New York State additions (see instructions)

Modification number		Amount		Modification number		Amount	
1a	A -		00	1i	A -		00
1b	A -		00	1j	A -		00
1c	A -		00	1k	A -		00
1d	A -		00	1l	A -		00
1e	A -		00	1m	A -		00
1f	A -		00	1n	A -		00
1g	A -		00	1o	A -		00
1h	A -		00	1p	A -		00
Total from additional Form(s) CT-225, if any				00			
2 Total (add lines 1a through 1p and the total from additional Form(s) CT-225) 2 00							

Part 2 – Corporation's share of certain additions to federal income from a partnership, estate, or trust

3 New York State additions (see instructions)

Modification number		Amount		Modification number		Amount	
3a	EA -		00	3i	EA -		00
3b	EA -		00	3j	EA -		00
3c	EA -		00	3k	EA -		00
3d	EA -		00	3l	EA -		00
3e	EA -		00	3m	EA -		00
3f	EA -		00	3n	EA -		00
3g	EA -		00	3o	EA -		00
3h	EA -		00	3p	EA -		00
Total from additional Form(s) CT-225, if any				00			
4 Total (add lines 3a through 3p and the total from additional Form(s) CT-225) 4 00							
5 Total additions (add lines 2 and 4; see instructions) 5 00							

Schedule B – Certain New York State subtractions from federal income**Part 1 – For certain subtractions from federal income that did not flow through from a partnership, estate, or trust****6** New York State subtractions (*see instructions*)

	Modification number	Amount		Modification number	Amount	
6a	• S - 216	250,000	00	6i	• S -	00
6b	• S -		00	6j	• S -	00
6c	• S -		00	6k	• S -	00
6d	• S -		00	6l	• S -	00
6e	• S -		00	6m	• S -	00
6f	• S -		00	6n	• S -	00
6g	• S -		00	6o	• S -	00
6h	• S -		00	6p	• S -	00
Total from additional Form(s) CT-225, if any						00
7 Total (add lines 6a through 6p and the total from additional Form(s) CT-225)						7 00

Part 2 – Corporation's share of certain subtractions from federal income from a partnership, estate, or trust**8** New York State subtractions (*see instructions*)

	Modification number	Amount		Modification number	Amount	
8a	• ES -		00	8i	• ES -	00
8b	• ES -		00	8j	• ES -	00
8c	• ES -		00	8k	• ES -	00
8d	• ES -		00	8l	• ES -	00
8e	• ES -		00	8m	• ES -	00
8f	• ES -		00	8n	• ES -	00
8g	• ES -		00	8o	• ES -	00
8h	• ES -		00	8p	• ES -	00
Total from additional Form(s) CT-225, if any						00
9 Total (add lines 8a through 8p and the total from additional Form(s) CT-225)						9 00
10 Total subtractions (add lines 7 and 9; see instructions)						10 00



Claim for Clean Heating Fuel Credit

Tax Law – Article 9-A, Section 210-B.25

CT-241

All filers must enter tax period:

beginning

01/01/2018

ending

12/31/2018

Legal name of corporation

CTEF3S

Employer identification number (EIN)

002190222

Attach to Form CT-3, CT-3-A, or CT-3-S.

Part 1 – Computation of clean heating fuel credit (see instructions; documentation must be attached)

A Purchase date	B Gallons of bioheating fuel eligible for credit	C Percentage of biodiesel per gallon of bioheating fuel (enter as a decimal; at least .06, not to exceed .2)	D Multiply column B by column C
02/03/2018	150,000	0.2	
03/15/2018	100,000	0.2	
10/01/2018	200,000	0.2	
Total from attached sheets, if any.....			
1 Credit amount (total column D amounts)			
2 Clean heating fuel credits passed through from partnership(s) (from line 13)			
3 Total clean heating fuel credit available (add lines 1 and 2; S corporations should transfer this amount to Form CT-34-SH, New York S Corporation Shareholders' Information Schedule)			

Part 2 – Computation of clean heating fuel credit used, refunded, and credited as an overpayment to next year's tax (New York S corporations do not complete this part)

4 Tax due before credits (see instructions)	4	
5 Tax credits claimed before the clean heating fuel credit (see instructions)	5	
6 Net tax (subtract line 5 from line 4)	6	
7 Fixed dollar minimum tax (see instructions)	7	
8 Tax credit after limitation (subtract line 7 from line 6; if the result is negative, enter 0)	8	
9 Clean heating fuel credit to be used this year (see instructions)	9	
10 Unused clean heating fuel credit (subtract line 9 from line 3)	10	
11 Amount of line 10 to be refunded (see instructions)	11	
12 Amount to be credited as an overpayment to next year's tax (subtract line 11 from line 10; see instructions)	12	

Part 3 – Partnership information (complete only if you entered an amount on line 2; attach additional sheets if necessary)

Name of partnership	Partnership's EIN	Credit amount allocated
Partner 1	333444777	15,000
Partner 2	444555777	25,000
Total from additional sheet(s), if any.....		
13 Total credit amount allocated from partnership(s) (enter here and on line 2)		

A If you are claiming this credit as a corporate partner, mark an X in the box ☒

Claim for Long-Term Care Insurance Credit

Tax Law – Article 9, Section 190; Article 9-A, Section 210-B.14; and Article 33, Section 1511(m)

All filers must enter tax period:

beginning	01/01/2018	ending	12/31/2018
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Legal name of corporation	Employer identification number
CTEF3S	002190222

File this form with Form(s) CT-183, CT-184, CT-186, CT-186-E, CT-186-P, CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL

Computation of available long-term care insurance credit *(New York S corporations, see instructions)*

1	Qualified long-term care insurance premiums paid during the current tax year	1	2,649
2	Multiply line 1 by 20% (.2)	2	
3	Long-term care insurance credit from partnership(s) (from line 13; see instructions)	3	
4	Unused long-term care insurance credit from preceding period	4	170
5	Total available long-term care insurance credit (add lines 2, 3, and 4)	5	

Computation of long-term care insurance credit limitation

6	Tax due before credits (see instructions)	6			
7	Enter other credits claimed before the long-term care insurance credit (see instructions)	7			
8	Net tax (subtract line 7 from line 6)	8			
9	Minimum tax limitation (see instructions)	9			
10	Long-term care insurance credit limitation (subtract line 9 from line 8; if line 9 is greater than line 8, enter 0)	10			

Computation of long-term care insurance credit used and available for carryforward

11	Long-term care insurance credit to be used for the current tax year <i>(see instructions)</i>	• 11		
12	Long-term care insurance credit to be carried forward <i>(subtract line 11 from line 5)</i>	• 12		

Partnership information (see the instructions for line 3; attach additional sheets if necessary)[illegible]

A If you are claiming this credit as a corporate partner, mark an **X** in the box..... ☒



Department of Taxation and Finance

Credit for Purchase of an Automated External Defibrillator

Tax Law – Article 9-A, Section 210-B.13, and Article 33, Section 1511(l)

CT-250

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF3S	Employer identification number 002190222
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File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

Part 1 – Computation of credit (attach additional sheets if necessary; see instructions)

A Defibrillator name/model number	B Date purchased	C Cost	D Maximum credit	E Credit (enter the lesser of column C or column D)
Lifesaver/784364	4/18/2018	1,850	\$500	
Lifeline/323456	6/17/2018	2,000	\$500	
Lifeheart/346479	2/14/2018	1,500	\$500	
			\$500	
			\$500	
Total column E amounts from attached sheets (if any)				
1 Total all column E amounts (see instructions)				1
2 Credit from partnerships (see instructions)				2 500
3 Total credit computed for the current tax year (add lines 1 and 2)				3

Part 2 – Computation of credit used (New York S corporations do not complete this part)

4 Tax before credits (see instructions)	4	
5 Enter other tax credits used (see instructions)	5	
6 Net tax (subtract line 5 from line 4)	6	
7 Tax limitation - (enter appropriate tax): Article 9-A - enter the fixed dollar minimum tax from Form CT-3 or the designated agent's fixed dollar minimum tax from Form CT-3-A Article 33 - enter minimum tax of 250 Article 33 combined filers - multiply the number of taxpayers in the combined group by 250	7	
8 Credit limitation (subtract line 7 from line 6; if line 7 is greater than line 6, enter 0)	8	
9 Credit used for the current tax year (see instructions)	9	

A If you are claiming this credit as a corporate partner, mark an **X** in the box..... ☐



Department of Taxation and Finance

Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry

Tax Law – Article 9-A, Sections 210-B.3 and 210-B.4

CT-605

All filers must enter tax period:

beginning 01/01/2018 ending 12/31/2018

Employer identification number(s) shown on page 1 of your tax return

002190222

Legal name of corporation

CTEF3S

Name of empire zone (EZ)

Oneida

File this claim with your corporation franchise
tax return, Form CT-3, CT-3-S, or CT-3-A.
Attach a copy of the *Certificate of Eligibility*
and retention certificate.

A Mark an **X** in the box if you are claiming this credit as a corporate partner (see instructions)..... **A** ☒**Schedule A – Computation of EZ-ITC and EZ-EIC****Part 1 – Computation of EZ-ITC**

1 Unused EZ-ITC from preceding period (New York S corporations: enter 0)	•	1	0
2 Recapture of EZ-ITC (enter the amount from line 7)	•	2	
3 Net EZ-ITC or addback (see instructions)	•	3	

Part 2 – Computation of EZ-EIC

4 Unused EZ-EIC from preceding period (New York S corporations: enter 0)	•	4	0
5 Recapture of EZ-EIC (enter the amount from line 8)	•	5	
6 Net EZ-EIC or addback (see instructions)	•	6	

Schedule B – Computation of recapture of EZ-ITC and EZ-EIC (see instructions)

A Description of property	B Date acquired	C Date property ceased to qualify	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G EZ-ITC allowed	H Recaptured EZ-ITC (F × G)	I Recaptured EZ-EIC
Business	11/03/2002	11/03/2017	20	5	0.25	5,000		1,500
Amounts from attached sheets.....								
7 Recaptured EZ-ITC (add column H amounts; enter here and on line 2).....	•	7						
8 Recaptured EZ-EIC (add column I amounts; enter here and on line 5).....	•	8						

Schedule C – Computation EZ-EIC and EZ-ITC used and carried forward**Part 1 – Computation of EZ-EIC and EZ-ITC used** (C corporations only; see instructions)

	A EZ-EIC	B EZ-ITC
9 Tax before credits (from your franchise tax return), minus all credits claimed before the EZ-EIC (column A) or before the EZ-ITC (column B) (see instructions)		
10 Fixed dollar minimum tax (see instructions)		
11 EZ credit limitation (subtract line 10 from line 9)		
12 EZ credit used this period (column A: enter the lesser of line 6 or column A, line 11; column B: enter the lesser of line 3 or column B, line 11)		
13 Total EZ-EIC and EZ-ITC used this period (add line 12, columns A and B; see instructions)		

Part 2 – Credits available for carryforward (C corporations only)

14 Net EZ-ITC from line 3 (if line 3 is zero or less, enter 0 here and on line 16)	14	
15 EZ-ITC used from line 12, column B	15	
16 EZ-ITC available for carryforward (subtract line 15 from line 14)	16	
17 Net EZ-EIC from line 6 (if line 6 is zero or less, enter 0)	17	
18 EZ-EIC used from line 12, column A	18	
19 EZ-EIC available for carryforward (subtract line 18 from line 17)	19	



Claim for Brownfield Redevelopment Tax Credit

CT-611

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008

Tax Law – Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210-B.17; and Article 33, Section 1511(u)

All filers must enter tax period:

beginning 01/01/2018 ending 12/31/2018

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
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File this form with your franchise tax return. A separate Form CT-611 must be filed for each *Certificate of Completion* (COC).

Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **prior to June 23, 2008**? Yes • ☒ No ☐

If you answered Yes, and the site received a COC **by** December 31, 2017, complete this form to claim the brownfield redevelopment tax credit.

If you answered Yes, and the site received a COC **after** December 31, 2017, do **not** complete this form; instead, use Form CT-611.2 to claim the credit.

If you answered No, do **not** complete this form. If the site was accepted **on or after June 23, 2008** and **prior to July 1, 2015**, use Form CT-611.1; if the site was accepted **on or after July 1, 2015**, use Form CT-611.2 to claim the credit.

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit..... 5/18/2014

A Mark an **X** in the box if you are claiming this credit as a corporate partner (see instructions) **A**

Schedule A – Brownfield site identifying information

Enter the following information as listed on the COC issued by the DEC for the qualified site (see instructions). **Attach a copy of the COC.**

Site name Brownfield 1		
Site location – municipality Vernon	Site location – county Oneida	
DEC region Oneida	Division of Environmental Remediation (DER) site number 123456789112	Date COC was issued 5/19/2014

If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. **Attach a copy** of the sale or transfer documentation to this form.....

Is the qualified site for which the COC was issued by the DEC located in an environmental zone (EN-Zone)? Yes • ☒ No ☐

If Yes, enter the percent of the qualified site located within an EN-Zone 60%

Schedule B – Site preparation credit component (see instructions)

A Description of site preparation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs
Temporary Lighting	11/21/2016	7,000
Fencing	3/28/2017	5,000
Total of column C amounts from attached list		
1 Add column C amounts (corporate partners: see instructions)		1
2 Applicable percentage rate (see instructions)		2 18%
3 Site preparation credit component (multiply line 1 by line 2; enter here and on line 13; New York S corporations, see instructions)		3

Schedule C – Tangible property credit component (see instructions)

A Description of qualified property (list items separately; see instr.)	B Principal use	C Date placed in service (mm-dd-yy)	D Life (years; see instr.)	E Cost or other basis
Building A	Storage	7/24/2015	20	100,000
House B	Living quarters	10/15/2015	30	150,000
Total of column E amounts from attached list				
4 Add column E amounts (corporate partners: see instructions)				4
5 Applicable percentage rate (see instructions)				5
6 Tangible property credit component (multiply line 4 by line 5; enter here and on line 14; New York S corporations, see instructions)				6

Schedule D – On-site groundwater remediation credit component (see instructions)

A Description of groundwater remediation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs
Dredging	1/02/2015	75,000
Testing	3/17/2015	55,000
Total of column C amounts from attached list		
7 Add column C amounts (corporate partners: see instructions)		7
8 Applicable percentage rate (see instructions)		8
9 On-site groundwater remediation credit component (multiply line 7 by line 8; enter here and on line 15; New York S corporations, see instructions)		9

Schedule E – Recapture of credit taken in previous tax years (attach additional sheets if necessary)**Recapture of tangible property credit component for property that ceases to be in qualified use** (see instructions)

A Description of property	B Date property was placed in service (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	F Percentage (col E ÷ col D)	G Tangible property credit component previously allowed	H Recaptured tangible property credit component (column F x column G)
Warehouse	10/01/2006	10/12/2018	60	48	0.80	30,000	
Total of column H amounts from attached list							
10 Recaptured tangible property credit component (add column H amounts)							10
Recapture if COC is revoked (see instructions)							
11a Net tangible property credit component previously allowed (see instructions)							11a
11b Site preparation credit component previously allowed							11b
11c On-site groundwater remediation credit component previously allowed							11c
12 Enter line 10 amount or sum of lines 11a through 11c (enter here and on line 17; New York S corporations, see instructions)							12

Credit summary (New York S corporations do not complete this section)

13 Site preparation credit component (from line 3)	13
14 Tangible property credit component (from line 6)	14
15 On-site groundwater remediation component (from line 9)	15
16 Subtotal (add lines 13, 14, and 15)	16
17 Recapture of credit taken in previous tax years (from line 12)	17
18 Net brownfield redevelopment credit (see instructions)	18

Computation of brownfield redevelopment tax credit used, refunded, or credited as an overpayment in the next year (New York S corporations do not complete this section)

19	Tax due before credits (<i>see instructions</i>)	19		
20	Tax credits claimed before the brownfield redevelopment tax credit (<i>see instructions</i>)	20		
21	Subtract line 20 from line 19	21		
22	Minimum tax (<i>see instructions</i>)	22		
23	Credit limitation (<i>subtract line 22 from line 21; if zero or less, enter 0</i>)	23		
24	Brownfield redevelopment tax credit to be used this tax year (<i>see instructions</i>).....	24		
25	Unused brownfield redevelopment tax credit available for refund or as an overpayment (<i>subtract line 24 from line 18</i>).....	25		
26	Brownfield redevelopment tax credit to be refunded (<i>limited to the amount on line 25; see instructions</i>)	26		
27	Brownfield redevelopment tax credit to be credited as an overpayment in the next tax year (<i>subtract line 26 from line 25; see instructions</i>)	27		

Partnership information (see instructions; attach additional sheets if necessary using the same format shown)

Name of partnership			● Partnership's EIN
Costs allocated to taxpayer	● Site preparation costs	● Tangible property costs	● Groundwater remediation costs
Name of partnership			● Partnership's EIN
Costs allocated to taxpayer	● Site preparation costs	● Tangible property costs	● Groundwater remediation costs
Name of partnership			● Partnership's EIN
Costs allocated to taxpayer	● Site preparation costs	● Tangible property costs	● Groundwater remediation costs
Name of partnership			● Partnership's EIN
Costs allocated to taxpayer	● Site preparation costs	● Tangible property costs	● Groundwater remediation costs
Name of partnership			● Partnership's EIN
Costs allocated to taxpayer	● Site preparation costs	● Tangible property costs	● Groundwater remediation costs
Name of partnership			● Partnership's EIN
Costs allocated to taxpayer	● Site preparation costs	● Tangible property costs	● Groundwater remediation costs
Name of partnership			● Partnership's EIN
Costs allocated to taxpayer	● Site preparation costs	● Tangible property costs	● Groundwater remediation costs
Total from additional sheet(s) if any.....	● Site preparation costs	● Tangible property costs	● Groundwater remediation costs
28 Total costs allocated from partnership(s) (<i>enter here and include on lines 1, 4, and 7 as applicable</i>) 28	● Site preparation costs	● Tangible property costs	● Groundwater remediation costs



Department of Taxation and Finance

Claim for Remediated Brownfield Credit For Real Property Taxes

For Qualified Sites Accepted into the Brownfield Cleanup
Program Prior to July 1, 2015

CT-612

Tax Law – Article 9, Section 187-h; Article 9-A, Section 210-B.18; and Article 33, Section 1511(v)

All filers must enter tax period: beginning 1/1/2018 ending 12/31/18

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
Address of qualified brownfield site 3900 Brownfield Lane, Oneida, NY 12227-1234	

File this form with your franchise tax return. A separate Form CT-612 must be filed for each *Certificate of Completion* (COC).

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit 7/24/2011

A Mark an **X** in the box if you are claiming this credit as a corporate partner (see instructions) ☒ A ☐**Schedule A – Brownfield site identifying information** (see instructions)Enter the following information as listed on the COC issued by the Department of Environmental Conservation (DEC) for the qualified site. **Attach a copy of the COC.**

Site name Brownfield B	
Site location - municipality Vernon	Site location - county Oneida
DEC region Oneida	Division of Environmental Remediation (DER) site number 123456781212
Date COC was issued 7/23/2011	

Mark an **X** in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area ☒If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. **Attach a copy** of the sale or transfer documentation to this form.....Is the qualified site for which the COC was issued by the DEC located entirely within an environmental zone (EN-Zone)? Yes ☒ No ☐**Schedule B – Computation of average number of full-time employees employed by a developer and a lessee** (see instr.)

March 31	June 30	September 30	December 31	Total
40	80	100	120	
1 Average number of full-time employees (if less than 25, no credit is allowed; see instructions)				1

Schedule C – Computation of remediated brownfield credit for real property taxes

2	Employment number factor (see instructions)	2	
3	Eligible real property taxes (see instructions)	3	23,000
4	Enter 0.25 (if the qualified site is located entirely within an EN-Zone, enter 1.0)	4	1.0
5	Remediated brownfield credit for real property taxes (multiply line 2 by line 3 by line 4)	5	
6	Recapture of remediated brownfield credit for real property taxes (see instructions)	6	3,000
7	Remediated brownfield credit for real property taxes after recapture (see instructions)	7	
8	Limitation of remediated brownfield credit for real property taxes (multiply 10,000 by line 1)	8	
9	Remediated brownfield credit for real property taxes after limitation (enter the lesser of line 7 or line 8)	9	
10	Remediated brownfield credit for real property taxes from partnerships (see instructions)	10	
11	Total remediated brownfield credit for real property taxes (add lines 9 and 10; New York S corporations see instructions)	11	

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Claim for Environmental Remediation Insurance Credit

CT-613

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to July 1, 2015

Tax Law – Article 1, Section 23; Article 9, Section 187-i; Article 9-A, Section 210-B.19; and Article 33, Section 1511(w)

All filers must enter tax period: beginning ending

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
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File this form with your franchise tax return.

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the property for which you are claiming this credit..... A Mark an **X** in the box if you are claiming this credit as a corporate partner (see instructions) ☐ ☒**Brownfield site identifying information**Enter the following information as listed on the *Certificate of Completion* (COC) issued by the Department of Environmental Conservation (DEC) for the qualified site (see instructions). **Attach a copy** of the COC. Also **attach a copy** of the certification form for the environmental remediation insurance tax credit completed by the insurer.

Site name Brownfield B	
Site location – municipality Vernon	Site location – county Oneida
DEC region Oneida	Division of Environmental Remediation (DER) site number 123456781212
	Date COC was issued 07/22/2011

Mark an **X** in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area ☒**Computation of available environmental remediation insurance credit**

1 Qualified environmental remediation insurance premiums paid	1	250,000
2 Multiply line 1 by 50% (.5)	2	125,000
3 Enter line 2 amount or 30,000 , whichever is less	3	30,000
4 Environmental remediation insurance credit received from a flow-through entity (see instructions)	4	
5 Subtotal (add lines 3 and 4; New York S corporations, see instructions)	5	
6 Recapture of credit (see instructions)	6	10,000
7 Total environmental remediation insurance credit available for use (see instructions)	7	

Computation of environmental remediation insurance credit limitation

8 Tax due before credits (see instructions)	8	
9 Enter other credits claimed before the environmental remediation insurance credit (see instructions)	9	
10 Net tax (subtract line 9 from line 8)	10	
11 Minimum tax (see instructions)	11	
12 Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0)	12	

Computation of environmental remediation insurance credit used, refunded, or credited as an overpayment in the next tax year

13 Environmental remediation insurance credit to be used for the current tax year (see instructions)	13	
14 Environmental remediation insurance credit available for refund or as an overpayment (subtract line 13 from line 7)	14	
15 Environmental remediation insurance credit to be refunded (limited to the amount on line 14; see instructions) ...	15	
16 Environmental remediation insurance credit to be credited as an overpayment in the next tax year (subtract line 15 from line 14; see instructions)	16	

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Economic Transformation and Facility Redevelopment Program Tax Credit

Tax Law – Article 1, Section 35; Article 9-A, Section 210-B.35; and Article 33,
Section 1511(aa)**CT-633**

All filers must enter tax period:

beginning ending

Legal name of corporation	Employer identification number (EIN)
CTEF3S	002190222

File this form with your franchise tax return. You must also attach a copy of the *certificate of eligibility* and the *Preliminary Schedule of Benefits* issued by Empire State Development (ESD).Mark an **X** in the appropriate box to indicate the tax year of the benefit period for which you are claiming the credit on this form: 1st ☐ 2nd ☐ 3rd ☐ 4th ☒ 5th ☐Are you claiming this credit as a corporate partner? (mark an **X** in the appropriate box) Yes ☒ No ☐**Schedule A – Eligibility** (see Eligibility on page 1 in instructions)**Part 1 – Qualified business****1a** Is the business a qualified new business? (see Definitions in instructions) Yes ☐ No ☒**1b** Is the business at a closed facility located within the Metropolitan Commuter Transportation District (MCTD), but outside New York City that was previously owned by New York State and operated as a psychiatric facility? (see instructions) Yes ☒ No ☐If you answered Yes to question 1a or 1b, continue with Part 2. If No to **both** questions, **stop**. You do not qualify for this credit.**Part 2 – Net new jobs – Computation of average number of net new jobs** (see instructions)

	A March 31	B June 30	C September 30	D December 31	E Total
Current tax year					
Number of net new jobs	2	3	5	10	

2 Average number of net new jobs for the current tax year (see instructions) **2** 5**3** Is the average number of net new jobs (on line 2) five or greater? Yes ☒ No ☐
If Yes, complete Schedule B. If No, **stop**. You do not qualify for this credit for the current tax year.**Schedule B – Computation of credit component amounts** (attach additional sheets if necessary)**Part 1 – Jobs tax credit component – Complete the information below for each net new job created and maintained in the economic transformation area** (see instructions)

A Employee's name	B Social security number	C Date first employed (mm-dd-yy)	D Last date of employment during the current tax year	E Gross wages	F Credit amount (column E x 6.85% (.0685))
Charlie Brown	555666111	1/15/2018	12/31/2018	75,000	5,138
Sally Brown	666777444	2/16/2018	12/31/2018	65,000	4,453
Linus Smith	777888333	3/17/2018	12/31/2018	55,000	3,768
Lucy Smith	888999222	4/18/2018	12/31/2018	45,000	3,083
Snoppy Brown	999111555	5/19/2018	12/31/2018	40,000	2,740
Total of column F amounts from attached sheet(s)					

4 Jobs tax credit component (add column F amounts) **4**
5 Jobs tax credit component from partnerships (from the Jobs tax credit column of line 35) **5**
6 Total jobs tax credit component (add lines 4 and 5; S corporations see instructions) **6**

Part 2 – Investment tax credit (ITC) component (see instructions)**Qualified investment at a closed facility** (see instructions)

A Description of property	B Date placed in service (mm-dd-yy)	C Cost or other basis for federal income tax purposes	D Credit (column C x 10% (.10))
Facility	2/18/2015	120,000	
Total of column D amounts from attached sheet(s)			
7 Total (add column D amounts)			7
8 Closed facility ITC (enter the lesser of line 7 or the maximum credit amount provided to you by ESD; see instructions)			8

All other qualified investments (see instructions)

A Description of property	B Date placed in service (mm-dd-yy)	C Cost or other basis for federal income tax purposes	D Credit (column C x 6% (.06))
Hospital	4/15/2018	300,000	
Total of column D amounts from attached sheet(s)			
9 Total (add column D amounts)			9
10 Other qualified investments credit component limitation (see instructions)			10 4000000.00
11 Other qualified investments credit component after limitation (enter the lesser of line 9 or 10)			11
12 Add lines 8 and 11			12
13 ITC component from partnerships (from the Investment tax credit column of line 35)			13
14 Total ITC component (add lines 12 and 13; S corporations see instructions)			14

Part 3 – Training tax credit component (see instructions)

A Employee's name	B Social security number	C Description of training expense	D Date paid (mm-dd-yy)	E Amount of expense	F Column E x 50% (.5)	G Credit (enter the lesser of column F or 4000)
Charlie Brown	555666111	Demolition	3/18/2018	350,000	175,000	4,000
Linus Smith	777888333	Asbestos Removal	4/19/2018	700,000	350,000	4,000
Lucy Smith	888999222	Truck Driver	10/1/2017	50,000	25,000	4,000
Sally Brown	999111555	Computer	1/3/2018	25,000	12,500	4,000
Total of column G amounts from attached sheet(s)						

15 Total (add column G amounts)	15
16 Training tax credit component from partnerships (from the Training tax credit column of line 35)	16
17 Total training tax credit component (add lines 15 and 16; S corporations see instructions)	17

Part 4 – Real property tax credit component (see instructions)**Property located entirely within a closed facility** (see instructions)

A Eligible real property taxes	B Benefit period year rate *	C Credit amount (column A x column B)
750,000	0.20	150,000
150,000	0.20	30,000
Total of column C from attached sheet(s)		

* 1st year 50% (.50); 2nd year 40% (.40); 3rd year 30% (.30); 4th year 20% (.20); 5th year 10% (.10)

18 Real property tax credit component for property located entirely within a closed facility (add column C amounts) • **18**

Property located outside a closed facility (see instructions)

A Eligible real property taxes	B Benefit period year rate **	C Credit amount (column A x column B)
750,000	0.10	75,000
250,000	0.10	25,000
Total of column C from attached sheet(s)		

** 1st year 25% (.25); 2nd year 20% (.20); 3rd year 15% (.15); 4th year 10% (.10); 5th year 5% (.05)

19 Real property tax credit component for property located outside a closed facility (add column C amounts) ... • **19**

20 Add lines 18 and 19 • **20**

21 Real property tax credit component from partnerships (from the Real property tax credit column of line 35) ... • **21**

22 Total real property tax credit component (add lines 20 and 21; S corporations see instructions) • **22**

Schedule C – Credit summary (S corporations see instructions)

23 Total credit components (add lines 6, 14, 17, and 22) • **23**

24 Recapture of credits taken in previous years (see instructions) • **24** 160,000

25 Net economic transformation and facilities redevelopment program tax credit (see instructions)..... • **25**

Schedule D – Computation of tax credit used, refunded, or credited as an overpayment in the next year (see instr.)
S corporations: Do not complete this section

26 Tax due before credits (see instructions) • **26**

27 Tax credits claimed before this credit (see instructions) • **27**

28 Subtract line 27 from line 26 • **28**

29 Minimum tax (see instructions)..... • **29**

30 Credit limitation (subtract line 29 from line 28; if zero or less, enter 0) • **30**

31 Credit to be used this tax year (see instructions) • **31**

32 Unused tax credit available as a refund or as an overpayment (subtract line 31 from line 25) • **32**

33 Tax credit to be refunded (limited to the amount on line 32; see instructions) • **33**

34 Amount to be applied as an overpayment to next year's tax (subtract line 33 from line 32; see instructions) • **34**

Schedule E – Partnership information (see instructions; attach additional sheets if necessary using the same format shown)

Name of partnership Partnership L				Partnership's EIN 222111555	
Credits allocated to taxpayer	Jobs tax credit 6,500	Investment tax credit 15,000	Training tax credit 8,000	Real property tax credit 7,000	

Name of partnership Partnership K				Partnership's EIN 333222666	
Credits allocated to taxpayer	Jobs tax credit 3,500	Investment tax credit 5,000	Training tax credit 8,000	Real property tax credit 3,000	

Name of partnership				Partnership's EIN	
Credits allocated to taxpayer	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit	

Name of partnership				Partnership's EIN	
Credits allocated to taxpayer	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit	

Total from additional sheet(s) if any	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit	
---	-----------------	-----------------------	---------------------	--------------------------	--

35 Total credits allocated from partnership(s) (enter here and on lines 5, 13, 16, and 21; see instructions)...	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit	
	35				



Empire State Jobs Retention Program Credit

CT-634Tax Law – Article 1, Section 36; Article 9-A, Section 210-B.37;
and Article 33, Section 1511(bb)

All filers must enter tax period:

beginning 01/01/2018 ending 12/31/2018

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
-------------------------------------	---

File this form with your franchise tax return. You must also attach a copy of the certificate(s) of tax credit issued by Empire State Development (ESD).

A Year of eligibility (enter a number from 1 to 10; see instructions)..... **A** 7B Mark an **X** in the box if you are claiming this credit as a corporate partner (see instructions) **B** ☒**Schedule A – Computation of credit**

1 Empire State jobs retention program credit (see instructions).....	1	250,000
2 Empire State jobs retention program credit from partnerships (enter the amount from line 15).....	2	
3 Total Empire State jobs retention program credit (add lines 1 and 2; New York S corporations, see instructions).....	3	
4 Recapture of credit taken in previous tax years (see instructions).....	4	100,000
5 Net Empire State jobs retention program credit (see instructions).....	5	

Schedule B – Computation of Empire State jobs retention program credit used, refunded, or credited as an overpayment to the next year (New York S corporations do not complete this section)

6 Tax due before credits (see instructions).....	6	
7 Tax credits claimed before the Empire State jobs retention program credit (see instructions).....	7	
8 Subtract line 7 from line 6.....	8	
9 Minimum tax (see instructions).....	9	
10 Credit limitation (subtract line 9 from line 8; if zero or less, enter 0).....	10	
11 Empire State jobs retention program credit to be used this tax year (see instructions).....	11	
12 Unused Empire State jobs retention program credit available for refund or as an overpayment (subtract line 11 from line 5).....	12	
13 Empire State jobs retention program credit to be refunded (limited to the amount on line 12; see instructions).....	13	
14 Empire State jobs retention program credit to be applied as an overpayment to next year's tax (subtract line 13 from line 12; see instructions).....	14	

Partnership information (see instructions; attach additional sheets if necessary, using the same format shown)

Name of partnership	Partnership's EIN	Amount of credit
Partnership L	222111555	100,000
Partnership K	333555444	150,000
Total from additional sheet(s), if any.....		

15 Total credit amount from partnership(s) (enter here and on line 2; see instructions)..... **15**



Alternative Fuels and Electric Vehicle Recharging Property Credit

Tax Law – Article 9, Section 187-b and Article 9-A, Section 210-B.30

CT-637

All filers must enter tax period:

Attach this form to your franchise tax return.

beginning 01/01/2018 ending 12/31/2018

Legal name of corporation

CTEF3S

Employer identification number (EIN)

002190222

A If you are claiming this credit as a corporate partner, mark an X in the box ☒ X**Schedule A – Alternative fuels vehicle refueling and electric vehicle recharging property information and credit amounts** (attach additional sheets as necessary)

A Location of vehicle refueling or recharging property	B Total cost of vehicle refueling or recharging property (see instructions)	C Number of pumps or recharging stations	D (Column B ÷ column C) × 50% (.5)	E Enter the lesser of column D or 5,000	F Column C × column E
700 Elm Street Buffalo, NY 14201	200,000	10	10,000	5,000	50,000
500 Main Street Buffalo, NY 14201	125,000	5	12,500	5,000	25,000
Total of column F amounts from additional sheet(s), if any					
1 Total of all column F amounts					1

Schedule B – Computation of available credit for the current tax year

2 Credit computed for the current tax year (from line 1)	•	2	
3 Credit amount from partnership(s) (from line 18; see instructions)	•	3	
4 Unused credit carried over from previous tax years (New York S corps do not make an entry on this line)	•	4	
5 Total credit computed for the current tax year (add lines 2, 3, and 4; New York S corporations, see instructions)	•	5	
6 Recapture of credit taken in previous tax years (from line 17; New York S corporations, see instr.)	•	6	
7 Total available credit for the current tax year (see instructions)	•	7	

Schedule C – Computation of credit used or carried forward (New York S corporations do not complete this part)

8 Tax due before credits (see instructions)	8	
9 Tax credits claimed before this credit (see instructions)	9	
10 Subtract line 9 from line 8	10	
11 Minimum tax (see instructions)	11	
12 Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0)	12	
13 Credit to be used this tax year (see instructions)	13	
14 Credit to be carried forward (subtract line 13 from line 7)	14	

Schedule D – Computation of credit recapture (see instructions; attach additional sheets as necessary)

A Tax year credit allowed	B Total recovery period of property	C Years in service prior to recapture year	D Recapture years (column B – column C)	E Recapture % (column D ÷ column B)	F Original credit allowed	G Credit recapture (column E × column F)
2015	10	5	5	0.5000	10,000	5,000
Total of column G amounts from additional sheet(s), if any						
15 Recaptured credit (add column G amounts)	15					
16 Partner in a partnership: enter your share of the recapture of the credit (see instructions)	16					
17 Total recaptured credit (add lines 15 and 16; enter here and on line 6)	17					

Schedule E – Partnership information (see instructions; attach additional sheets as necessary)

Name of partnership	Partnership's EIN	Credit amount allocated
Partner 1	333444777	15,000
Partner 2	444555777	10,000
Total from additional sheet(s), if any		
18 Total credit amount allocated from partnership(s) (enter here and on line 3)	18	

**START-UP NY Telecommunication Services Excise Tax Credit**

Tax Law – Article 1, Section 39 and Article 9-A, Section 210-B.44

CT-640

All filers must enter tax period: beginning 01/01/2018 ending 12/31/2018

File this form with Form CT-3, CT-3-A, or CT-3-S.

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
-------------------------------------	---

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership) (mark an **X** in the appropriate box; see instructions)? Yes • ☒ No ☐

C corporations

If Yes, complete lines B and C and Schedules A, B, and C.

If No, and you are claiming this credit as a corporate partner, complete lines B and C and Schedules B, C, and D.

New York S corporations

If Yes, complete lines B and C and Schedules A and B.

If No, and you are claiming this credit as a corporate partner, complete lines B and C and Schedules B and D.

B Certificate number from Form DTF-74, *Certificate of Eligibility*, issued to the approved START-UP NY business (see instructions) ABCDE123456789

C Year of START-UP NY business tax benefit period (enter a number from 1 to 10; see instructions) 4

Schedule A – Allocation factor (see instructions)

	A Tax-free NY area	B New York State
1 Average value of property (see instructions)	1 550,000	600,000
2 Property factor (divide line 1, column A by line 1, column B; carry result to four decimal places)	2	
3 Wages and other compensation of employees (see instructions)	3 450,000	500,000
4 Wage factor (divide line 3, column A by line 3, column B; carry result to four decimal places)	4	
5 Total factors (add lines 2 and 4)	5	
6 Allocation factor (divide line 5 by two; carry result to four decimal places)	6	

Schedule B – Computation of credit

7 Telecommunication services excise tax paid (see instructions)	7 35,000
8 Telecommunication services excise tax credit from partnership(s) (from line 19)	8
9 Total credit (add lines 7 and 8)	9

Schedule C – Computation of credit used (New York S corporations do not complete this part)

10 Tax due before credits (see instructions)	10
11 Tax credits claimed before this credit (see instructions)	11
12 Tax after application of credits (subtract line 11 from line 10)	12
13 Tax limitation (see instructions)	13
14 Limitation on credit (subtract line 13 from line 12; if line 13 is more than line 12, enter 0)	14
15 Credit used for this period (enter the lesser of line 9 or line 14; enter here and on your franchise tax return)	15
16 Unused telecommunication services excise tax credit (subtract line 15 from line 9)	16
17 Amount of credit to be refunded (limited to the amount on line 16; enter here and on your franchise tax return)	17
18 Amount of credit to be applied as an overpayment to next period (subtract line 17 from line 16; enter here and on your franchise tax return)	18

Schedule D – Partnership information (see instructions; attach additional sheets as necessary)

Name of partnership	Partnership's EIN	Certificate number	Year of business tax benefit period	Credit amount allocated
Total from additional sheet(s), if any				
19 Total credit amount allocated from partnership(s) (<i>enter here and on line 8</i>)				19

Hire a Veteran Credit

**Tax Law – Article 9-A, Section 210-B.29 and
Article 33, Section 1511(g-1)**

CT-643

All filers must enter tax period:

beginning

01/01/2018

ending

12/31/2018

Legal name of corporation	Employer identification number (EIN)
CTEF3S	002190222

File this form with your franchise tax return.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) Yes ☒ No ☐

C corporations

If Yes, complete lines B and C, and Schedules A, B, and Schedule C (line 4 if applicable, and line 5), and Schedule D.

If *No*, and you are claiming this credit as a corporate partner, complete Schedules C and D.

New York S corporations

If Yes, complete lines B and C, and Schedules A and B and Schedule C, line 5.

If *No*, and you are claiming this credit as a corporate partner, complete Schedule C.

B Enter the total number of employees claimed for this credit • 3

C If you have the **required** Form DTF-75 for each veteran for whom you are claiming this credit, mark an **X** in the box (see Employee affidavit *in the instructions*)..... ☒

Schedule A – Computation of credit for qualified veterans (see instructions)[illegible]

Total from additional sheet(s) if any.....									
--	--	--	--	--	--	--	--	--	--

1 Total (add column F amounts)		1	
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Schedule C – Partnership information (see instructions)

Schedule D – Computation of credit used or carried forward (New York S corporations do not complete this schedule.)

335

**Workers with Disabilities Tax Credit**

Tax Law – Article 9-A, Section 210-B.48

CT-644

All filers must enter tax period:

beginning

01/01/2018

ending

12/31/2018

Legal name of corporation
CTEF3SEmployer identification number (EIN)
002190222Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of the final *Certificate of Eligibility* issued by the New York State (NYS) Department of Labor.All filers **must** complete line A.

- A** Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) Yes ☒ No ☐

C corporationsIf **Yes**, complete lines B through E, and Schedules A and/or B, as applicable and Schedules C and D.If **No**, and you are claiming this credit as a corporate partner, complete Schedules C, D, and E.**New York S corporations**If **Yes**, complete lines B through E, and Schedules A and/or B, as applicable and Schedule C.If **No**, and you are claiming this credit as a corporate partner, complete Schedules C and E.

- B** Enter the name and EIN of the business certified by the NYS Department of Labor to participate in the Workers with Disabilities Tax Credit Program.

Name of certified business

CTEF3S

EIN

002190222

- C** Enter the total number of qualified full-time employees claimed for this credit 2
- D** Enter the total number of qualified part-time employees claimed for this credit 2
- E** Enter the allocation year (see instructions) 2018

Schedule A – Computation of credit for qualified full-time employees (Do not include employees shown in Schedule B. See instructions.)

A Name of qualified employee	B Qualified employee's social security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid (see instructions)	F Multiply column E by 15% (.15)	G Enter lesser of column F or 5,000
Sally Brown	666777444	1/1/2018		45,000		
Snoopy Brown	999111555	10/01/2017	12/31/2018	40,000		
Total from additional sheet(s) if any.....						
1 Credit for qualified full-time employees (add column G amounts)						1

Schedule B – Computation of credit for qualified part-time employees (Do not include employees shown in Schedule A on page 1. See instructions.)

A Name of qualified employee	B Qualified employee's social security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid (see instructions)	F Multiply column E by 10% (.10)	G Enter lesser of column F or 2,500
Linus Smith	777888333	3/7/2018		55,000		
Lucy Smith	888999222	4/18/2018		45,000		
Total from additional sheet(s) if any.....						
2 Credit for qualified part-time employees (add column G amounts).....					2	
3 Total credit for all qualified employees (add lines 1 and 2)					3	

Schedule C – Computation of credit (see instructions)

4 Partner: Enter your share of the credit from your partnership(s) (from line 16)	4	
5 Unused credit carried over from previous tax years (New York S corporations, enter 0)	5	0
6 Total credit (add lines 3, 4, and 5; New York S corporations, see instructions)	6	

Schedule D – Computation of credit used or carried forward (New York S corporations do not complete this schedule.)

7 Tax due before credits (see instructions)	7	
8 Tax credits claimed before this credit (see instructions)	8	
9 Net tax (subtract line 8 from line 7)	9	
10 Fixed dollar minimum tax (see instructions)	10	
11 Credit limitation (subtract line 10 from line 9; if zero or less, enter 0)	11	
12 Credit to be used this tax year (enter the lesser of line 6 or line 11 here and on your franchise tax return) ...	12	
13 Unused credit (subtract line 12 from line 6)	13	
14 Unused expired tax credit (see instructions)	14	
15 Amount of credit available for carryover to next year (subtract line 14 from line 13)	15	

Schedule E – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s) if any		
16 Credit allocated from partnerships	16	

Test 24

Begins on next page

[Return to Test Chart](#)

**CT-183**

Department of Taxation and Finance

**Transportation and Transmission Corporation
Franchise Tax Return on Capital Stock**

Tax Law – Article 9, Section 183

Final ☐ Amended ☐For calendar year **2018**

Employer identification number (EIN) 002190356	File number DD7	Business telephone number (518) 5552626	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
Legal name of corporation CTEF183M		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation NEW YORK	Date received (for Tax Department use only)
Number and street or PO box 183 WA HARRIMAN CAMPUS		Date of incorporation 03/31/2015	
City ALBANY	State NY	ZIP code 12227	Foreign corporations: date began business in NYS
NAICS business code number (from <i>NYS Pub 910</i>) 336100	If address/phone above is new, mark an X in the box <input type="checkbox"/>	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	
NYS principal business activity TRANSMISSION		Audit (for Tax Department use only)	

Federal return filed (mark an **X** in one): Form 1120 ☒ Form 1120S ☐ Consolidated basis ☐ Other: ☐Do you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District? (mark an **X** in the appropriate box) If Yes, you must file Form CT-183-M (see instructions) Yes ☒ No ☐

With the exception of non-local telephone companies, every taxpayer required to file Form CT-183 must also file Form CT-184.

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed 0
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Tax computation (see Form CT-183/184-I, Instructions for Forms CT-183 and CT-184)

1	Tax on allocated issued capital stock from line 56	1	
2	Tax based on dividend rate, from line 75 or line 78, whichever applies	2	
3	Minimum tax	3	75 00
4	Tax (amount from line 1, 2, or 3, whichever is largest)	4	
5	Tax credits (see instructions)	5	
6	Total tax after credits (subtract line 5 from line 4)	6	
7	Total prepayments from line 82	7	
8	Balance (if line 7 is less than line 6, subtract line 7 from line 6; otherwise, enter 0)	8	
9	Interest on late payment (see instructions)	9	
10	Late filing and late payment penalties (see instructions)	10	
11	Balance due (add lines 8, 9, and 10 and enter here; enter the payment amount on line A above)	11	
12	Overpayment (if line 6 is less than line 7, subtract line 6 from line 7; otherwise, enter 0)	12	
13	Overpayment to be credited to the next period	13	289 34
14	Balance of overpayment (subtract line 13 from line 12)	14	
15	Overpayment to be credited to Form CT-183-M	15	237 66
16a	Overpayment to be refunded (subtract line 15 from line 14)	16a	
16b	Refund of unused tax credits (see instructions)	16b	
16c	Refundable tax credits to be credited as an overpayment to the next tax period (see instructions)	16c	5000 00

Schedule A – Allocation percentage (if no allocation is claimed, enter 100 on line 24 or 26; see instructions)

Part 1 – General transportation and transmission corporations		Average value for the year 2018	
		A New York State	B Everywhere
17	Accounts receivable	17	1737385 00
18	Shares of stock of other companies owned (attach list showing corporate name, shares held, and actual value)	18	
19	Bonds, loans, and other securities, other than U.S. obligations	19	39884734 00
20	Leaseholds	20	1744740 00
21	Real estate owned	21	
22	All other assets (except cash and investments in U.S. obligations)	22	31507908 00
23	Total (add lines 17 through 22)	23	
24	Allocation percentage (divide line 23, column A, by column B)	24	%

Part 2 – Corporations operating vessels not exclusively engaged in foreign commerce (see instructions)

		A New York State territorial waters	B Everywhere
25	Aggregate number of working days	25	
26	Allocation percentage (divide line 25, column A, by column B)	26	%

Schedule B – Assets and liabilities (see instructions)

		As of December 31, 2018
27	Total assets	27 99550646 00
28	Total liabilities	28 79038198 00
29	Net worth (subtract line 28 from line 27; enter here and on line 53)	29
30	Capital stock – preferred stock	30
31	Capital stock – common stock	31 820648 00
32	Paid-in capital in excess of par or stated value	32
33	Retained earnings (appropriated or unappropriated)	33 136888417 00
34	Add lines 28, 30, 31, 32, and 33	34
35	Cost of treasury stock	35 74150152 00
36	Total liabilities and capital (subtract line 35 from line 34)	36

Schedule C – Reconciliation of retained earnings (see instructions)

37	Balance at beginning of year	37 175602261 00	
38	Net income (attach profit and loss statement)	38 -34215596 00	
39	Other additions (explain)	39	
40	Total (add lines 37, 38, and 39)	40	
41	Dividends	41 4498248 00	
42	Other deductions (explain)	42	
43	Total dividends and other deductions (add lines 41 and 42)	43	
44	Balance at end of year (subtract line 43 from line 40)	44	
45	Did this corporation purchase any of its capital stock during the year? Yes • <input checked="" type="checkbox"/> No • <input type="checkbox"/>		

If Yes, attach a separate sheet showing number and kinds of shares, consideration received for the issuances of the shares, and purchase price of each share.

Schedule D – Computation of tax based on the net value of issued capital stock (see instructions)

A Class of stock	B Number of shares as of Dec. 31, 2018	C Par value	D Amount paid in on each share	E Selling price during year		F Average selling price	G Net value (column B × column F)
				High	Low		
Common							
Preferred							
No-par-value	102581		8	8	8		
46 Total						Total net value	46
47 Multiply line 46, column B, by the net value per share of stock outstanding at the end of the year, but not less than \$5.00 per share • 47 820648.00							
48 Taxable base (multiply line 47 by line 24 or 26) 48							
49 Tax (multiply line 48 by .0015 (1½ mills)) 49							
50 Total net value of issued capital stock (from line 46, column G) • 50							
51 Taxable base (multiply line 50 by line 24 or 26) 51							
52 Tax (multiply line 51 by .0015 (1½ mills)) 52							
53 Net worth from line 29 • 53							
54 Taxable base (multiply line 53 by line 24 or 26) 54							
55 Tax (multiply line 54 by .0015 (1½ mills)) • 55							
56 Tax on allocated issued capital stock (amount from line 49, 52, or 55, whichever is largest; enter here and on line 1) 56							

Schedule E – Computation of tax if dividend rate is 6% or more on some or all classes of capital stock

Local telephone companies with no more than 1 million access lines in New York State: do not complete Schedule E. All other corporations **except** those operating vessels in foreign commerce complete Parts 1 and 2. Corporations operating vessels in foreign commerce complete Parts 3 and 4.

Part 1 – Tax rate computation based on dividends paid during the year

A Class of stock	B Value of stock on which dividends were paid (see instructions)	C Dividends paid	D Dividend rate (C ÷ B)	E Tax rate computation – If column D is 6% or more, multiply each percent (including fractions of a percent) in column D by .000375 (% of a mill). When multiplying, do not convert the percentage amount in column D to a decimal.
57 Common			%	Enter tax rate here:
58 Preferred			%	Enter tax rate here:
59 No-par-value	74970800.00	4498248.00		Enter tax rate here:
60 Total				

Part 2 – Tax computation (see instructions)

61 Par value common stock (from line 57, column B)	61		
62 Taxable base (multiply line 61 by line 24)	62		
63 Tax (multiply line 62 by line 57, column E)	63		
64 Par value preferred stock (from line 58, column B)	64		
65 Taxable base (multiply line 64 by line 24)	65		
66 Tax (multiply line 65 by line 58, column E)	66		
67 Amount paid in on no-par-value stocks (from line 59, column B)	67		
68 Taxable base (multiply line 67 by line 24)	68		
69 Tax (multiply line 68 by line 59, column E)	69		
70 Total value of stockholders' equity	70		
71 Capital subject to tax on dividends (add lines 61, 64, and 67)	71		
72 Capital not previously taxed (subtract line 71 from line 70)	72		
73 Taxable base (multiply line 72 by line 24)	73		
74 Tax (multiply line 73 by .0015 (1½ mills))	74		
75 Tax on allocated issued capital stock using dividend rates (add lines 63, 66, 69, and 74; enter here and on line 2)	75		

Part 3 – Tax rate computation based on dividends paid during the year (see instructions)

	A Paid-in capital	B Dividends paid	C Dividend rate (B ÷ A)	D Tax rate computation – If column C is 6% or more, multiply the percent (including fractions of a percent) in column C by .000375 (% of a mill). When multiplying, do not convert the percentage amount in column C to a decimal.
76				% Enter tax rate here:

Part 4 – Tax computation (see instructions)

77	Taxable base (multiply line 76, column A, by line 26)	77	
78	Tax (multiply line 77 by line 76, column D; enter here and on line 2)	78	

Schedule F – Composition of prepayments on line 7 (see instructions)

		Section 183 amount
79	Payment with extension request, from Form CT-5.9, line 5	79
80	Overpayment credited from prior year	80 602.00
81	Overpayment credited from Form CT-183-M	81
82	Total prepayments (add lines 79, 80, and 81; enter here and on line 7)	82

Summary of credits claimed on line 5 against current year's franchise tax (mark an **X** in the box(es) indicating the form(s) filed, and attach the form(s); see instructions for lines 5 and 83)

Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in

New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1; mark an **X** in one box) Yes ☐ No ☒CT-40 • ☐ CT-41 • ☐ CT-43 • ☒ CT-243 • ☐ CT-249 • ☐ CT-501 • ☐ CT-611 • ☐ CT-611.1 • ☐CT-611.2 • ☐ CT-612 • ☐ CT-613 • ☐ CT-631 • ☐ CT-637 • ☒ DTF-630 • ☐ Other credits: • ☐**83** Total tax credits above that are refund eligible (see instructions)..... **83**

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) BILL SMITH	Designee's phone number (518) 5552628
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person JOHN DOE	Signature of authorized person	Official title PRESIDENT
	E-mail address of authorized person johndoe@ctef183m.com	Telephone number (518) 555-2627	Date 04/15/2019
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's EIN 123456789	Preparer's PTIN or SSN 987654321
	Signature of individual preparing this return	Address 315 RETURN PARKWAY	City ALBANY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 12345678	State NY
		or	ZIP code 12227
		Excl. code	Date 04/15/2019

See instructions for where to file.



Claim for Special Additional Mortgage Recording Tax Credit

Tax Law – Article 9, Sections 183, 184, and 186
Articles 9-A and 33

CT-43

All filers must enter tax period:

beginning 01-01-2018 ending 12-31-2018

Legal name of corporation CTEF183M	Employer identification number 002190356
---------------------------------------	---

See Form CT-43-I, *Instructions for Form CT-43*.

Attach this form to your franchise tax return.

A If you are claiming this credit as a corporate partner, mark an **X** in the box ☐**B** Enter the total number of properties included on this claim **Computation of credit**Use a separate line for each property. If you need more lines, attach additional sheets, as formatted below (*see instructions*).

A Property address	B Date mortgage recorded	C Amount of mortgage	D Amount of special additional mortgage recording tax paid
PROPERTY 1, 1 PROPERTY LANE ALBANY NY 12227	06-01-2018	400000.00	2461.00
Total from additional sheets, if any			
1a Total special additional mortgage recording tax paid during current tax year that qualifies for the credit (<i>add column D amounts</i>)		1a	
1b Special additional mortgage recording tax paid during current year from a flow through entity that qualifies for the credit (<i>see instructions</i>)		1b	
2 Unused special additional mortgage recording tax credit from preceding period		2	
3 Total available tax credit (<i>add lines 1a, 1b, and 2</i>)		3	

Computation of special additional mortgage recording tax credit used and available to be carried forward

4 Tax due before credits (<i>see instructions</i>)	4		
5 Tax credits claimed before the special additional mortgage recording tax credit (<i>see instructions</i>)	5		
6 Subtotal (<i>subtract line 5 from line 4</i>)	6		
7 Minimum tax (<i>see instructions</i>)	7		
8 Limitation on credit used (<i>subtract line 7 from line 6; if less than zero, enter 0</i>)	8		
9 Special additional mortgage recording tax credit used this period (<i>see instructions</i>)		9	
10 Unused special additional mortgage recording tax credit available for carryforward (<i>subtract line 9 from line 3</i>)		10	

Refund or credit and carryforward of special additional mortgage recording tax credit (Article 9-A taxpayers only)

11 Amount of recording tax included on lines 1a and 1b for recording of residential mortgages only (<i>see instructions</i>)	11	
12 Amount of special additional mortgage recording tax credit eligible for refund or credit (<i>see instructions</i>)	12	
13 Balance to be refunded (<i>enter the amount from line 12 to be refunded; see instructions</i>)	13	
14 Balance to be credited as an overpayment (<i>subtract line 13 from line 12; see instructions</i>)	14	
15 Amount of carryforward (<i>subtract lines 13 and 14 from line 10</i>)	15	



Alternative Fuels and Electric Vehicle Recharging Property Credit

Tax Law – Article 9, Section 187-b and Article 9-A, Section 210-B.30

CT-637

All filers must enter tax period:

Attach this form to your franchise tax return.

beginning 01-01-2018 ending 12-31-2018

Legal name of corporation

CTEF183M

Employer identification number (EIN)

002190356

A If you are claiming this credit as a corporate partner, mark an X in the box ☐**Schedule A – Alternative fuels vehicle refueling and electric vehicle recharging property information and credit amounts** (attach additional sheets as necessary)

A Location of vehicle refueling or recharging property	B Total cost of vehicle refueling or recharging property (see instructions)	C Number of pumps or recharging stations	D (Column B ÷ column C) × 50% (.5)	E Enter the lesser of column D or 5,000	F Column C × column E
ALBANY	10000.00	1			
Total of column F amounts from additional sheet(s), if any					
1 Total of all column F amounts					1

Schedule B – Computation of available credit for the current tax year

2 Credit computed for the current tax year (from line 1)	•	2	
3 Credit amount from partnership(s) (from line 18; see instructions)	•	3	
4 Unused credit carried over from previous tax years (New York S corps do not make an entry on this line)	•	4	
5 Total credit computed for the current tax year (add lines 2, 3, and 4; New York S corporations, see instructions)	•	5	
6 Recapture of credit taken in previous tax years (from line 17; New York S corporations, see instr.)	•	6	
7 Total available credit for the current tax year (see instructions)	•	7	

Schedule C – Computation of credit used or carried forward (New York S corporations do not complete this part)

8	Tax due before credits (see instructions)	8		
9	Tax credits claimed before this credit (see instructions)	9		
10	Subtract line 9 from line 8	10		
11	Minimum tax (see instructions)	11		
12	Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0)	12		
13	Credit to be used this tax year (see instructions)	13		
14	Credit to be carried forward (subtract line 13 from line 7)	14		

Schedule D – Computation of credit recapture (see instructions; attach additional sheets as necessary)

A	B	C	D	E	F	G
Tax year credit allowed	Total recovery period of property	Years in service prior to recapture year	Recapture years (column B – column C)	Recapture % (column D ÷ column B)	Original credit allowed	Credit recapture (column E × column F)
Total of column G amounts from additional sheet(s), if any						
15	Recaptured credit (add column G amounts)					15
16	Partner in a partnership: enter your share of the recapture of the credit (see instructions)					16
17	Total recaptured credit (add lines 15 and 16; enter here and on line 6)					17

Schedule E – Partnership information (see instructions; attach additional sheets as necessary)

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s), if any		
18	Total credit amount allocated from partnership(s) (enter here and on line 3)	18

**CT-183-M**

Department of Taxation and Finance

**Transportation and Transmission Corporation
MTA Surcharge Return**

Tax Law – Article 9, Section 183-a

Amended
return ☐For calendar year **2018**

Employer identification number (EIN) 002190356	File number DD7	Business telephone number (518) 5552626	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
Legal name of corporation CTEF183M		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation NEW YORK	Date received (for Tax Department use only)
Number and street or PO box 183 WA HARRIMAN CAMPUS		Date of incorporation 03/31/2015	
City ALBANY	State NY	ZIP code 12227	
Foreign corporations: date began business in NYS			
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			Audit (for Tax Department use only)

File this form if you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD) (see *instructions*). If not, you need not file this form, but you must disclaim liability for the MTA surcharge on Form CT-183.

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See <i>instructions</i> for details.)	Payment enclosed
---	------------------

Computation of MTA surcharge

1	New York State franchise tax (from 2017 Form CT-183, line 6)	1	
2	MCTD allocation percentage (from line 23 or 25)	2	100 %
3	Allocated tax (multiply line 1 by line 2)	3	
4	MTA surcharge (multiply line 3 by 17% (.17))	4	
5	Prepayments with Form CT-5.9, line 10	5	100 00
6	Overpayment (see instructions) Period 2018-12-31	6	237 66
7	Total prepayments (add lines 5 and 6)	7	
8	Balance (if line 7 is less than line 4, subtract line 7 from line 4)	8	
9	Interest on late payment (see instructions)	9	
10	Additional late charges (see instructions)	10	
11	Balance due (add lines 8, 9, and 10 and enter here; enter the payment amount on line A above)	11	
12	Overpayment (if line 4 is less than line 7, subtract line 4 from line 7; see instructions)	12	
13	Amount of overpayment to be credited to New York State franchise tax (see instructions)	13	
14	Amount of overpayment to be credited to MTA surcharge for next period (see instructions)	14	
15	Amount of overpayment refunded (subtract lines 13 and 14 from line 12; see instructions)	15	

Schedule A – Computation of MCTD allocation percentage (see instructions)

Part 1 – General transportation and transmission corporations (see instructions)		A MCTD		B New York State	
16	Accounts receivable	16	51737385 00	51737385	00
17	Shares of stock of other companies owned (attach list showing corporate name, shares held, and actual value)	17	5737645 00	5737645	00
18	Bonds, loans, and other securities, except U.S. obligations	18	14578519 00	14578519	00
19	Leaseholds	19	22517893 00	22517893	00
20	Real estate owned	20			
21	All other assets (except cash and investments in U.S. obligations)	21	4979204 00	4979204	00
22	Total (add lines 16 through 21)	22			
23	MCTD allocation percentage (divide line 22, column A, by line 22, column B; enter here and on line 2)	23			%

Part 2 – Corporations operating vessels in MCTD territorial waters
(see instructions)

	A MCTD territorial waters	B New York State territorial waters
24 Aggregate number of working days.....	24	
25 MCTD allocation percentage (divide line 24, column A, by line 24, column B; enter here and on line 2)	25	%

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) BILL SMITH	Designee's phone number (518) 5552628
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person JOHN DOE	Signature of authorized person	Official title PRESIDENT
	E-mail address of authorized person johndoe@ctef183m.com	Telephone number (518) 5552627	Date 04/15/2019
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address 315 RETURN PARKWAY	City ALBANY
		State NY	ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 12345678	or Excl. code Date 04/15/2019

See instructions for where to file.

Test 25

Begins on next page

[Return to Test Chart](#)

**CT-184**

Department of Taxation and Finance

Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings

Tax Law – Article 9, Section 184

For calendar year 2018

Final return ☐Amended return ☐

Employer identification number (EIN) 002190357		File number EE 4	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>	
Legal name of corporation CTEF184M			Trade name/DBA		
Mailing name (if different from legal name above) c/o			State or country of incorporation NY		Date received (for Tax Department use only)
Number and street or PO box 184 HARRIMAN CAMPUS			Date of incorporation 01-01-1992		
City ALBANY			State NY	ZIP code 12227	Foreign corporations: date began business in NYS
NAICS business code number (from NYS Pub 910) 484230		If address/phone above is new, mark an X in the box <input type="checkbox"/>		Audit (for Tax Department use only)	
NYS principal business activity TRANSPORTATION		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			

Attach a copy of your federal return. **Y****-183, Transportation and Transmission Corporation Franchise Tax Return on Capital Stock.**

- Is the corporation organized under New York State Transportation Corporations Law? Yes ☒ No ☐
- Do you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District? If Yes, you must file Form CT-184-M Yes ☒ No ☐
- Have you been audited by the IRS in the past 5 years? Yes ☐ No ☒ If Yes, list years: _____

A. Pay amount shown on line 14. Make payable to: <i>New York State Corporation Tax</i>	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	A

Tax Computation (see Form CT-183/184-I, Instructions for Forms CT-183 and CT-184)

1 Gross earnings from line 56	1	
2 Tax rate	2	.00375
3 Tax on gross earnings (multiply line 1 by line 2)	3	
4 Tax on certain railroad dividends (from line 62)	4	
5 Tax credits (see instructions)	5	
6 Total tax (subtract line 5 from appropriate tax on line 3 or line 4)	6	
7a		
7b		
8		
9 Total prepayments from line 68	9	
10a Underpayment (subtract line 9 from line 6)	10a	
10b Additional amount for 2019 MFI (see instructions)	10b	
10c Increased balance due (add lines 10a and 10b)	10c	
11 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	11	
12 Interest on late payment (see instructions)	12	
13 Late filing and late payment penalties (see instructions)	13	
14 Balance due (add lines 10c through 13 and enter here; enter the payment amount on line A above)	14	
15a Excess prepayments (subtract line 6 from line 9)	15a	
15b Amount previously credited to 2019 MFI (see instructions)	15b	300.00
15c Overpayment (subtract line 15b from line 15a)	15c	
16 Overpayment to be credited to the next period	16	
17 Balance of overpayment (subtract line 16 from line 15c)	17	
18 Overpayment to be credited to Form CT-184-M	18	
19a Overpayment to be refunded (subtract line 18 from line 17)	19a	2613.00
19b Refund of unused tax credits (see instructions)	19b	
19c Tax credits to be credited as an overpayment to the next tax period (see instructions)	19c	1308.00

Schedule A – Mileage allocation – Transportation over the road (see instructions)

		A – New York State	B — Everywhere
20 Revenue miles	20	2367643	9014358
21 Allocation percentage (divide line 20, column A, by column B, and express as a percentage; enter on the appropriate line of Schedule D)	21		

Schedule B – Corporations principally engaged in local telephone business

22 Total New York State gross operating revenue from telephone services (see instructions)	22		
23 One hundred percent of separately charged inter-LATA, interstate, and international telecommunication services sold to customers for ultimate consumption	23		
24 Thirty percent of separately charged intra-LATA toll service (including interregional calling plan services) sold to customers for ultimate consumption	24		
25 Subtotal (add lines 23 and 24)	25		
26 Total New York State gross operating revenue of a local telephone business subject to tax (subtract line 25 from line 22; enter here and on line 47)	26		

Schedule C – Allocation of gross operating revenue from telegraph corporations (see instructions)

27 Intrastate gross operating revenue — 100% of New York State receipts	27		
Allocation – Accounting rule method			
28 Interstate gross operating revenue allocated to New York State	28		
29 Foreign gross operating revenue allocated to New York State	29		
30 Total allocated interstate and foreign gross operating revenue (add lines 28 and 29; attach report with New York State Public Service Commission)	30		

Allocation – Formula rule method

Include only property used in connection with interstate transmission, foreign transmission, or both		A New York State	B Everywhere	
31 Average value of real property owned	31			
32 Average value of real property rented (multiply the annual rent by eight)	32			
33 Average value of tangible personal property owned	33			
34 Average value of tangible personal property rented (multiply the annual rent by eight)	34			
35 Average value of intangible assets	35			
36 Average value of extraterrestrial property	36			
37 Total (add lines 31 through 36)	37			
38 Formula rule allocation percentage (divide line 37, column A, by column B)	38			%
39 Interstate gross operating revenue	39	×	% from line 38 (see instr.)	
40 Foreign gross operating revenue	40	×	% from line 38 (see instr.)	
41 Total allocated interstate and foreign gross operating revenue (add lines 39 and 40)	41			
42 Total intrastate, interstate, and foreign gross operating revenue (add lines 27 and 30, or lines 27 and 41; enter here and on line 48)	42			

Schedule D – Tax computation based on gross earnings from business in New York State

43 Gross receipts from business and other sources (total from federal return)	43		1011386900
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Gross receipts from transportation and transmission allocated to New York State

	Gross receipts	Allocation % from line 21	
44 Trucking (see instructions)	788614200	×	%
45 Messenger service		×	%
46 Cable television operators (see instructions)			

47	Total New York gross operating revenue of a local telephone business subject to tax (from line 26)	47	
48	Telegraph services from line 42	48	
49	Water transportation (see instructions)	49	
50	Railroad transportation (see instructions)	50	
Gross receipts from other sources			
51	Rental income from use of property within New York State (see instructions)	51	
52	Interest and dividends from New York State sources (see instructions)	52	
53	Capital gains from sale or exchange of property within New York State (see instructions)	53	
54	Capital gains from sale or exchange of securities if the gains are allocated to New York State (see instructions)	54	
55	Gross receipts from all other sources within New York State (see instructions)	55	
56	Total gross earnings allocated to New York State (add lines 44 through 55; enter here and on line 1)	56	

Schedule E – Annual tax on dividends – If this is a railroad not operated by steam, whose property is leased to another railroad, complete the following items for the calendar year covered by this return.

57	Name of corporation to whom leased:	
58	Amount of capital stock on which dividends were paid	58
59	Total amount of dividends paid during the period covered by this return	59
60	Dividend rate percent, per annum (divide line 59 by line 58)	60
61	Amount of dividends paid in excess of 4% (.04) dividend rate	61
62	Tax on dividends (multiply line 61 by 4.5% (.045); enter here and on line 4)	62

Schedule F – Composition of prepayments (see instructions)		Date paid	Section 184 amount
63	Mandatory first installment from Form CT-300 due by 3/15/2018 (see instructions)	63	03-15-18 900.00
64a	Second installment from Form CT-400	64a	06-15-18 696.00
64b	Third installment from Form CT-400	64b	09-15-18 696.00
64c	Fourth installment from Form CT-400	64c	12-15-18 696.00
65	Payment with extension request, from Form CT-5.9, line 5	65	
66	Overpayment credited from prior year (see instructions)	66	
67	Overpayment credited from Form CT-184-M <small>Period</small>	67	
68	Total prepayments (add lines 63 through 67; enter here and on line 9)	68	

Summary of credits claimed on line 5 against current year's franchise tax (mark an X in the box(es) indicating the form(s) and attach the form(s); see instructions for lines 5 and 69)

Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1; mark an X in one box) Yes ☐ No ☒

CT-40 ☐ CT-41 ☐ CT-43 ☐ CT-243 ☐ CT-249 ☐ CT-501 ☐ CT-611 ☐ CT-611.1 ☐
 CT-611.2 ☒ CT-612 ☐ CT-613 ☐ CT-631 ☐ CT-637 ☐ DTF-630 ☐ Other credits: ☐

69 Total tax credits above that are refund eligible (see instructions) 69

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) BILL SMITH	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345
	I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.		

Authorized person	Printed name of authorized person JANE DOE	Signature of authorized person	Official title PRESIDENT
	E-mail address of authorized person janedoe@ctef184m.com	Telephone number (518) 555-2626	Date 04-15-2019
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's EIN 123456987	Preparer's PTIN or SSN 987654321
	Signature of individual preparing this return BILL SMITH	Address 315 RETURN PARKWAY ALBANY NY 12227	State ZIP code
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code 03	Date 04-15-2019

See instructions for where to file.



Claim for Brownfield Redevelopment Tax Credit

CT-611.2**For Qualified Sites Accepted into the Brownfield Cleanup Program on or After July 1, 2015****Tax Law – Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210-B.17; and Article 33, Section 1511(u)**All filers must enter tax period: beginning ending

Legal name of corporation CTEF184M	Employer identification number (EIN) 002190357
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Attach to Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, CT-33-NL, CT-183, or CT-184. A separate Form CT-611.2 **must** be filed for each *Certificate of Completion (COC)*.

- A** Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program (BCP) **on or after July 1, 2015**?..... Yes • ☒ No ☐
- A1** Did the DEC accept this site into the BCP **prior to June 23, 2008**, and did the site receive a COC **after** December 31, 2017?..... Yes • ☐ No ☒

If you answered **Yes** to **either** question **A** or **A1**, complete this form to claim the brownfield redevelopment tax credit.If you answered **No** to **both** questions **A** and **A1**, do **not** complete this form. If the site was accepted **prior to June 23, 2008**, complete Form CT-611; if the site was accepted **on or after June 23, 2008**, and **prior to July 1, 2015**, complete Form CT-611.1 to claim the credit.For complete information about the credit form you should use, see *Which form to use* in the instructions.**Part 1 – Brownfield site identifying information (see instructions)**All filers **must** complete this part.

- B** Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit •
- C** Enter the following information as listed on the COC issued by the DEC for the qualified site. **Attach a copy of the COC.**

Site name BROWNFIELD SITE	Site owner CTEF184M
Site location – municipality ROTTERDAM, NY	Site location – county SCHENECTADY
DEC region 4	Division of Environmental Remediation (DER) site number C447125
	Date COC was issued 12-15-2018

Name of certificate holder(s)	Address of certificate holder(s)	EIN of certificate holder(s) or SSN
CTEF184M	184 HARRIMAN CAMPUS, ALBANY, NY 12227	002190357

- D** If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. **Attach a copy** of the sale or transfer documentation to this form..... •
- E** Are there multiple taxpayers listed on the COC claiming a credit for the qualified site?..... Yes • ☐ No ☒

Part 1 – Brownfield site identifying information (see instructions) (continued)

- F** Is the qualified site for which the COC was issued by the DEC located in an environmental zone (EN-Zone)? Yes ☐ No ☒
- F1** If Yes, enter the percent of the qualified site located within an EN-Zone • %
- G** If you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area (BOA), enter the following information and **attach** supporting documentation.
- | | |
|--|---|
| • Name of the designated BOA in which the project is located | • Department of State project identification number |
|--|---|
- H** Will the qualified site be used primarily for manufacturing activities? Yes ☐ No ☒
- I** Is the qualified site for which the COC was issued by the DEC developed as an affordable housing project as defined in Environmental Conservation Law section 27-1405? Yes ☐ No ☒
- I1** If Yes, enter the percent of the eligible costs included in the calculation of the tangible property credit component • %
- J** Is the qualified site for which the COC was issued by the DEC upside down? (for the definition of upside down, see Definitions in the instructions) Yes ☒ No ☐
- K** Is the qualified site for which the COC was issued by the DEC underutilized? (for the definition of underutilized, see Definitions in the instructions) Yes ☐ No ☒

Part 2 – Credit computation and usage instructions

- L** Are you claiming this credit as a corporation that earned the credit (not as a corporate partner that received a share of the credit from a partnership)? Yes ☐ No ☒

C corporations: If Yes, complete Parts 3 and 5. If you are also a corporate partner receiving credit from a partnership(s), complete Part 4. If **No** because you are **only** claiming this credit as a corporate partner who received a share of it from a partnership(s), **skip** Part 3 and complete Parts 4 and 5;

New York S corporations: If Yes, complete Part 3. If you are also a corporate partner receiving credit from a partnership(s), complete Part 4. Do **not** complete Part 5. If **No** because you are **only** claiming this credit as a corporate partner who received a share of it from a partnership(s), **skip** Part 3 and complete Part 4. Do **not** complete Part 5.

Part 3 – Computation of credit or recapture

Complete this part if you are a corporation that earned the credit for the qualified site. Do **not** complete this part if you only received a share of the credit from a partnership.

Schedule A – Site preparation credit component (see instructions)

A	B	C
Description of site preparation costs	Date costs paid or incurred (mm-dd-yy)	Costs
EXCAVATION	10-01-2018	25,000.00
Total of column C amounts from attached list		
1 Add column C amounts	1	
2 Applicable percentage rate (from the COC issued for this qualified site).....	2	10 %
3 Site preparation credit component (Multiply line 1 by line 2; enter here and on line 19. New York S corporations see instructions.)	3	

Part 3 – Computation of credit or recapture (continued)**Schedule B – On-site groundwater remediation credit component (see instructions)**

A Description of groundwater remediation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs
GROUNDWATER REMEDIATION	10-01-2018	15,000 00
Total of column C amounts from attached list		
4 Add column C amounts	4	
5 Applicable percentage rate (from the COC issued for this qualified site)	5	10 %
6 On-site groundwater remediation credit component (Multiply line 4 by line 5; enter here and on line 20. New York S corporations see instructions.)	6	

Schedule C – Tangible property credit component (see instructions)

A Description of qualified property	B Principal use	C Date placed in service (mm-dd-yy)	D Life (years)	E Cost or other basis
QUALIFIED PROPERTY	GARAGE	11-01-2018	20	50,000 00
Total of column E amounts from attached list				
7 Add column E amounts				7
8 Applicable percentage rate:				
A Percentage from COC issued (see instructions)				A 10 %
Enter 5% on each applicable line (see instructions)				
B Qualified site is located in a BOA				B %
C Qualified site is to be used primarily for manufacturing activities ..				C %
D Qualified site is developed as affordable housing				D %
Total applicable percentage rate (add lines A through D; may not exceed 24%)				8 10 %
9 Tentative tangible property component (multiply line 7 by line 8)				9
10 Tangible property component limitation for the qualified site (see instructions)				10
11 Tangible property component available for use in the current tax year (see instructions)				11 10,000 00
12 Tangible property credit component (enter the lesser of line 9 or line 11 here and on line 21; see instructions)				12

Schedule D – Recapture of credit taken in previous tax years**Recapture of tangible property credit component for property that ceases to be in qualified use (see instructions)**

A Description of property	B Date property was placed in service (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Tangible property credit component previously allowed	H Recaptured tangible property credit component (column F x column G)
Total of column H amounts from attached list							
13 Recaptured tangible property credit component (add column H amounts)							13
Recapture if COC is revoked (see instructions)							
14 Net tangible property credit component previously allowed (see instructions)							14
15 Site preparation credit component previously allowed							15
16 On-site groundwater remediation credit component previously allowed							16
17 Enter the amount from line 13 or the sum of lines 14 through 16 (enter here and on line 23; New York S corporations see instructions)							17

Part 4 – Corporate partners (see instructions)

If you were a partner in a partnership and received a share of the credit from that partnership, complete the following information (list the name of each partnership and the EIN here; for each partnership complete columns C through F on the corresponding lines below).

Item	A Name of partnership				B Partnership's EIN			
A								
B								
C								
D								
E								
F								

Item	C Site preparation credit component		D On-site groundwater remediation credit component		E Tangible property credit component		F Recapture of credit	
A								
B								
C								
D								
E								
F								
Total from additional sheet(s)								
18 Totals of columns C through F...								
18								

Part 5 – Total credit (New York S corporations do not complete this part)**Schedule E – Credit summary**

19 Site preparation credit component (add line 3 and line 18, column C).....	19		
20 On-site groundwater remediation component (add line 6 and line 18, column D)	20		
21 Tangible property credit component (add line 12 and line 18, column E)	21		
22 Subtotal (add lines 19, 20, and 21)	22		
23 Recapture of credit taken in previous tax years (add line 17 and line 18, column F)	23		
24 Net brownfield redevelopment credit (see instructions).....	24		

Schedule F – Computation of credit used, refunded, or credited as an overpayment in the next year

25 Tax due before credits (see instructions)	25		
26 Tax credits claimed before this credit (see instructions)	26		
27 Subtract line 26 from line 25.....	27		
28 Minimum tax (see instructions).....	28		
29 Credit limitation (subtract line 28 from line 27; if zero or less, enter 0)	29		
30 Credit to be used this tax year (see instructions)	30		
31 Unused credit available for refund or as an overpayment (subtract line 30 from line 24)	31		
32 Amount of credit to be refunded (limited to the amount on line 31; see instructions).....	32		
33 Amount of credit to be credited as an overpayment in the next tax year (subtract line 32 from line 31; see instructions)	33		

**CT-184-M**

Department of Taxation and Finance

**Transportation and Transmission Corporation
MTA Surcharge Return**

Tax Law – Article 9, Section 184-a

Amended
return ☐For calendar year **2018**

Employer identification number (EIN) 002190357	File number EE 4	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
Legal name of corporation CTEF184M		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation NY	Date received (for Tax Department use only)
Number and street or PO box 184 HARRIMAN CAMPUS		Date of incorporation 01-01-1992	
City ALBANY	State NY	ZIP code 12227	Foreign corporations: date began business in NYS
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			Audit (for Tax Department use only)

If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD), file this form (see instructions for counties included in the MCTD). If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-184.

A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
A	

Computation of MTA surcharge

1	New York State franchise tax (from Form CT-184-M-I, Worksheet for line 1, line g)	1	4736.00
2	MCTD allocation percentage (from line 18, 20, or 24, whichever is applicable)	2	%
3	Allocated tax (multiply line 1 by line 2)	3	
4	MTA surcharge (multiply line 3 by 17% (.17))	4	
5a			
5b			
6			
7	Total prepayments (from line 31)	7	
8a	Underpayment (subtract line 7 from line 4)	8a	
8b	Additional amount for 2019 MFI (see instructions)	8b	
8c	Increased balance due (add lines 8a and 8b)	8c	
9	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	9	
10	Interest on late payment (see instructions)	10	
11	Late filing and late payment penalties (see instructions)	11	
12	Balance due (add lines 8c through 11 and enter here; enter the payment amount on line A above)	12	
13a	Excess prepayments (subtract line 4 from line 7)	13a	
13b	Amount previously credited to 2019 MFI (see instructions)	13b	60.00
13c	Overpayment (subtract line 13b from line 13a)	13c	
14	Amount of overpayment to be credited to New York State franchise tax (see instructions)	14	
15	Amount of overpayment to be credited to MTA surcharge for next tax period (see instructions)	15	
16	Amount of overpayment to be refunded (see instructions)	16	

Schedule A – Computation of MCTD allocation percentage (use 2018 figures; see instructions)

Part 1 – General transportation or transmission corporations (see instructions)		A MCTD	B New York State
17 General transportation corporations: enter revenue miles or miles of transportation. Cable television operators: enter gross receipts (see instructions)	17	100,000	100,000
18 MCTD allocation percentage (divide line 17, column A, by line 17, column B; enter here and on line 2)	18	%	

Part 2 – Corporations operating vessels in MCTD territorial waters (see instructions)		A MCTD territorial waters	B NYS territorial waters
19 Aggregate number of working days	19		
20 MCTD allocation percentage (divide line 19, column A, by line 19, column B; enter here and on line 2)	20	%	

Part 3 – Telegraph corporations and local telephone corporations (see instructions)		A MCTD	B New York State
21 Gross operating revenue from telegraph services (see instructions)	21		
22 Gross operating revenue from local telephone services (see instructions)	22		
23 Total gross operating revenue from telegraph services and local telephone services (add lines 21 and 22, column A and column B)	23		
24 MCTD allocation percentage (divide line 23, column A, by line 23, column B; enter here and on line 2)	24	%	

Composition of prepayments claimed on line 7 (see instructions)

		Date paid	Amount
25 Mandatory first installment from Form CT-300 due by 3/15/2018 (see instr.)	25	03-15-18	369 00
26a Second installment from Form CT-400	26a		
26b Third installment from Form CT-400	26b		
26c Fourth installment from Form CT-400	26c	12-15-18	151 00
27 Payment with extension request	27		
28 Overpayment credited from prior year (see instructions)	28		662 00
29 Add lines 25 through 28	29		
30 Overpayment transferred from Form CT-184 <input type="text"/>	30		
31 Total prepayments (add lines 29 and 30; enter here and on line 7)	31		

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) BILL SMITH	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person JANE DOE		Signature of authorized person		Official title PRESIDENT	
	E-mail address of authorized person janedoe@ctef184m.com		Telephone number (518) 555-2626		Date 04-15-2019	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT		Firm's EIN 123456987		Preparer's PTIN or SSN 987654321	
	Signature of individual preparing this return BILL SMITH	Address 315 RETURN PARKWAY		City ALBANY	State NY	ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or 03	Date 04-15-2019		

See instructions for where to file.

Test 26

Begins on next page

[Return to Test Chart](#)

**CT-186-E**

Department of Taxation and Finance

Telecommunications Tax Return and Utility Services Tax Return

Tax Law – Article 9, Sections 186-e, 186-a, and 186-c

Final return ☐Amended return ☐

For calendar year 2018

Employer identification number (EIN) 002190358		File number XX 1	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation CTEF186E			Trade name/DBA		
Mailing name (if different from legal name above) c/o			State or country of incorporation NY		Date received (for Tax Department use only)
Number and street or PO box 186 E WA Harriman Campus			Date of incorporation 05/18/2016		
City Albany	State NY	ZIP code 12227	Foreign corporations: date began business in NYS		
NAICS business code number (from NYS Pub 910) 517110		If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	
NYS principal business activity Basic and Long Distance Provider				Audit (for Tax Department use only)	
Date came under supervision of NYS Department of Public Service (if applicable)		Date sale of utility or telecommunication services began			

A. Pay amount shown on line 18. Make payable to: New York State Corporation Tax

Attach your payment here. Detach all check stubs. (See instructions for details.)

Payment enclosed

A

678837 16

B. Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1, mark an **X** in one box) Yes ☐ No ☒

Computation of tax

		A – NYS	B – MTA
1a Excise tax on telecommunication services (from line 43)	1a		
1b Excise tax on mobile telecommunication services subject to the 2.9% tax rate (from line 120)	1b		
1c Total excise tax on telecommunication services (add lines 1a and 1b) ..	1c		
2 Tax on gross income (from line 92; see instructions)	2		
3 Total taxes (add lines 1c and 2)	3		
4a MTA surcharge related to telecommunication services (from line 64)	4a		
4b MTA surcharge related to telecommunication services subject to the 0.721% tax rate (from line 136)	4b		
4c Total MTA surcharge related to telecommunication services (add lines 4a and 4b)	4c		
5 MTA surcharge on gross income (from line 95; see instructions)	5		
6 Total MTA surcharges (add lines 4c and 5)	6		
7			
8			
9			
10			
11 Total (column A, enter amount from line 3; column B, enter amount from line 6; see instructions)	11		
12 Total prepayments (transfer amounts from line 103, columns A and B)	12		
13a Underpayment (see instructions)	13a		
13b Additional amount for 2019 MFI (see instructions)	13b	430347 81	72420 51
13c Increased balance due (add lines 13a and 13b)	13c		
13d Excess prepayments (see instructions)	13d		
13e Amount previously credited to 2019 MFI (see instructions)	13e		
13f Overpayment (subtract line 13e from line 13d)	13f		

Computation of tax

		A – NYS	B – MTA
14a Amount of MTA overpayment on line 13f to be transferred to NYS tax (see instructions)	14a		
14b Amount of NYS overpayment on line 13f to be transferred to MTA surcharge (see instructions)	14b		
14c Balance due before penalties and interest (see instructions)	14c		
15 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	15		
16 Interest on late payment (see instructions)	16		
17 Late filing and late payment penalties (see instructions)	17		
18 Balance due (add lines 14c through 17, both columns and enter here; enter the payment amount on line A on page 1)	18		
19 Overpayment (see instructions)	19		
20a Overpayment credited to next year's NYS tax (see instructions)	20a		
20b Overpayment credited to next year's MTA surcharge (see instructions)	20b		
21 Refund of overpayment (subtract lines 20a and 20b from line 19)	21		
22a Amount of unused tax credits to be refunded (see instructions)	22a		
22b Refundable tax credits to be credited to next year's tax or surcharge (see instr.)	22b		

Did you provide telecommunication services in the MCTD during this tax year?

(mark an **X** in the appropriate box) Yes ☒ No ☐ If Yes, complete Schedules B and F, as applicable

Were you subject to the supervision of the Department of Public Service and did you provide utility services (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?

(mark an **X** in the appropriate box) Yes ☒ No ☐ If Yes, complete Schedule D**Schedule A – New York State excise tax on telecommunication services (Tax Law section 186-e)**Mark an **X** in the appropriate box (see instructions):Local carrier A • ☐Interexchange carrier B • ☒Facilities-based cellular common carrier C • ☐**Part 1 – Computation of gross charges (see instructions)****Gross charges from:**

23 Intrastate services (see instructions)	• 23	12910434	36
24 Interstate and international services that originate or terminate within New York State and are charged to a service address in New York State (service address is defined in the instructions)	• 24	30124346	84
25 Mobile telecommunication services (see instructions)	• 25		
26 Services that are ancillary to the provision of telecommunication services (see instructions)	• 26		
27 Services that are provided with telecommunication services (see instructions)	• 27		
28 Equipment provided in connection with telecommunication services (see instructions)	• 28		
29 Intrastate private telecommunication services (see instructions)	• 29		
30 Interstate and international private telecommunication channels where the charges for the use of each channel segment are separately ascertainable (see instructions)	• 30		
31 Interstate and international private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable (see instructions)	• 31		
32 Total gross charges (add lines 23 through 31)	• 32		

(continued)

Part 2 – Exclusions and deductions from gross charges that were included on line 32

33	Exclusion for charges from sales-for-resale (see instructions)	•	33	5000000
34	Other exclusions (see instructions)	•	34	
35	Allowance for bad debts (see instructions)	•	35	
36	Total exclusions and deductions (add lines 33 through 35)	•	36	

Part 3 – Computation of tax due

37	Gross charges subject to tax (subtract line 36 from line 32)	•	37	
38	Tax rate		38	0.025
39	Excise tax on telecommunication services (multiply line 37 by line 38)	•	39	
40a	Resale credit (see instructions)	•	40a	50000 00
40b	Multijurisdictional credit (see instructions)	•	40b	100000 00
41	Tax credits: Mark an X in the box(es) to indicate the form(s) filed and attach form(s): CT-243 • <input checked="" type="checkbox"/> CT-249 • <input checked="" type="checkbox"/> CT-631 • <input type="checkbox"/>			
	Other credits • <input type="checkbox"/> (see instructions)	•	41	
42	Total credits (add lines 40a, 40b, and 41)	•		
43	Balance due (subtract line 42 from line 39; enter here and on line 1a)	•		

Schedule B – MTA surcharge related to those telecommunication services reported on Schedule A
(Tax Law section 186-c.1(b)(1)) (see instructions)**Part 1 – Computation of gross charges**

Gross charges from:				
44	Intra-MCTD services	•	44	9128635 00
45	Inter-MCTD (including intrastate, interstate, and international) services that originate or terminate within the MCTD and are charged to a service address in the MCTD	•	45	21300149 15
46	MCTD mobile telecommunication services where such service was reported on Schedule A	•	46	
47	Services that are ancillary to the provision of telecommunication services	•	47	
48	Services that are provided with telecommunication services	•	48	
49	Equipment provided in connection with telecommunication services	•	49	
50	Intra-MCTD private telecommunication services	•	50	
51	Inter-MCTD (including intrastate, interstate, and international) private telecommunication channels where the charges for the use of each channel segment are separately ascertainable (see instructions for line 30)	•	51	
52	Inter-MCTD (including intrastate, interstate, and international) private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable (see instructions for line 31)	•	52	
53	Total gross charges (add lines 44 through 52)	•	53	

Part 2 – Exclusions and deductions from gross charges

54	Exclusion for charges from sales-for-resale (see instructions for line 33)	•	54	10596806
55	Other exclusions (see instructions for line 34)	•	55	
56	Allowance for bad debts (see instructions for line 35)	•	56	
57	Total exclusions and deductions (add lines 54 through 56)	•	57	

(continued)

Part 3 – Computation of tax due

58	Gross charges subject to tax (subtract line 57 from line 53)	•	58		
59	MTA surcharge rate (3.5% (.035) × 17% (0.17))		59		0.00595
60	MTA surcharge on telecommunication services (multiply line 58 by line 59)	•	60		
61	Resale credit (see instructions)	•	61		
62	Multijurisdictional credit (see instructions)	•	62		
63	Total credits (add lines 61 and 62)	•	63		
64	Balance due (subtract line 63 from line 60; enter here and on line 4a)	•	64		

Schedule C – Utility services tax (Tax Law section 186-a) (see instructions)

If you **are not subject** to the supervision of the Department of Public Service, mark an **X** in box A. Do not complete Schedule C or Schedule D.

If you **are subject** to the supervision of the Department of Public Service, mark an **X** in box B and complete Schedule C and, if applicable, Schedule D.

A • ☒B • ☐**Part 1 – Gross operating income**

65	Receipts from the sale of gas, electricity, steam, water, or refrigeration for ultimate consumption or use in New York State (see instructions)	•	65	10000000	00
66	Receipts from transportation, transmission, or distribution of gas or electricity	•	66	9510000	00
67	Other receipts (see instructions)	•	67		
68	Total (add lines 65, 66, and 67)		68		
69	Allowable deductions (attach list; see instructions)	•	69		
70	Gross operating income (subtract line 69 from line 68)	•	70		

(continued)

Part 2 – Receipts from interest and dividends allocated to New York State (attach list, if necessary; see instructions)

A Name of entity	B Type of security	C Amount of interest and dividends received	D % of payor's physical assets located in NYS	E Interest and dividends allocated to New York State (multiply column C by column D)
COMPANY 1	STOCK			30000.00
COMPANY 2	STOCK			20000.00
71 Total interest and dividends allocated to New York State (total column E, including total from attached list)				71
72 Receipts from royalties (see instructions)				72
73 Total receipts from interest, dividends, and royalties (add lines 71 and 72)				73

Part 3 – Computation of profits (see instructions)

Profits from the sale of:			
74 Securities (see instructions)	74		
75 Real property (see instructions)	75		
76 Personal property (see instructions)	76		
Other profits:			
77 All other profits (see instructions)	77	100000.00	
78 Profits before allowable deductions (add lines 74 through 77)	78		
79 Allowable deductions from profits (attach list; see instructions)	79	10000.00	
80 Profits after allowable deductions (subtract line 79 from line 78)	80		

Part 4 – Tax on gross income

81 Gross operating income from line 70	81	
82 Subtract exclusions from receipts shown on line 66 (see instructions)	82	
83 Adjusted gross operating income (subtract line 82 from line 81)	83	
84 Receipts from line 73	84	
85 Profits from line 80	85	
86 Gross income (add lines 83, 84, and 85)	86	
87 Tax rate	87	0.025
88 Tax on gross income (if line 86 is greater than \$500, multiply line 86 by line 87; otherwise enter 0)	88	
89 Power for Jobs credit (see instructions)	89	
90 Tax after Power for Jobs credit (subtract line 89 from line 88)	90	
91 Tax credits: Mark an X in the box(es) to indicate the form(s) filed and attach form(s): CT-243 • <input checked="" type="checkbox"/> CT-249 • <input checked="" type="checkbox"/> CT-501 • <input checked="" type="checkbox"/> CT-631 • <input checked="" type="checkbox"/>		
Other credits • <input type="checkbox"/> (see instructions)	91	
92 Net tax on gross income (subtract line 91 from line 90; enter here and on line 2)	92	

(continued)

Schedule D – MTA surcharge on gross income for utility services (Tax Law section 186-c.1(a)) (see instr.)

93 Gross income on line 86 derived from sources within the MCTD.....	93	336134	00
94 MTA surcharge rate (3.5% (.035) x 17% (0.17)).....	94	0.00595	
95 MTA surcharge (multiply line 93 by line 94; enter here and on line 5)	95		

Composition of prepayments claimed on line 12

(If you need additional space, attach a separate sheet identifying all prepayment information. Transfer the total to line 103.)

		A Section 186-e and 186-a taxes		B MTA surcharges (Section 186-c)	
		Amount		Amount	
96 Mandatory first installment from Form CT-300 due by 3/15/2018 (see instructions)	96	03-15-2017	229854 63	40358	36
97 Second installment from Form CT-400	97	06-15-2017	229854 63	40358	36
98 Third installment from Form CT-400	98	09-15-2017	229854 63	40358	36
99 Fourth installment from Form CT-400	99	12-15-2017	229854 63	40358	36
100 Payment with Form CT-5.9-E, line 11	100				
101 Overpayment credited from prior years (see instructions)	101				
102 Overpayment credited from Form CT- Period	102				
103 Total prepayments (total all entries on lines 96 through 102 in columns A and B and attachment (if any); enter here and on line 12, columns A and B)	103				

Schedule E – New York State excise tax on mobile telecommunication services subject to 2.9% tax rate
(Tax Law section 186-e(2)(a)(2))**Part 1 – Computation of gross charges** (see instructions)

Gross charges from:			
104 Mobile telecommunication services subject to 2.9% tax rate (see instructions)	104	22129310	34
105 Services that are ancillary to the provision of mobile telecommunication services (see instructions)	105		
106 Services that are provided with mobile telecommunication services (see instructions)	106		
107 Equipment provided in connection with mobile telecommunication services (see instructions)	107		
108 Total gross charges (add lines 104 through 107)	108		

Part 2 – Exclusions and deductions from gross charges that were included on line 108

109 Exclusion for charges from sales-for-resale (see instructions)	109		
110 Other exclusions (see instructions)	110		
111 Allowance for bad debts (see instructions)	111	2000000	00
112 Total exclusions and deductions (add lines 109, 110, and 111)	112		

Part 3 – Computation of tax due

113 Gross charges subject to tax (subtract line 112 from line 108)	113		
114 Tax rate	114	0.029	
115 Excise tax on mobile telecommunication services subject to 2.9% tax rate (multiply line 113 by line 114)	115		
116 Resale credit (see instructions)	116		
117 Multijurisdictional credit (see instructions)	117		
118 Tax credits: Mark an X in the box(es) to indicate the form(s) filed CT-243 • <input type="checkbox"/> CT-249 • <input type="checkbox"/> CT-631 • <input checked="" type="checkbox"/> Other credits _____ • <input type="checkbox"/> (see instructions)	118		
119 Total credits (add lines 116 through 118)	119		
120 Balance due (subtract line 119 from line 115; enter here and on line 1b)	120		

Schedule F – MTA surcharge related to mobile telecommunication services subject to 0.721% tax rate
(Tax Law section 186-c(1)(b)(2)) (see instructions)

Part 1 – Computation of gross charges

Gross charges from:			
121 MCTD mobile telecommunication services subject to 0.721% tax rate	121	8000000	00
122 Services that are ancillary to the provision of telecommunication services	122		
123 Services that are provided with telecommunication services	123		
124 Equipment provided in connection with telecommunication services	124	472545	08
125 Total gross charges (add lines 121 through 124)	125		

Part 2 – Exclusions and deductions from gross charges

126 Exclusion for charges from sales-for-resale	126		
127 Other exclusions	127	5000	00
128 Allowance for bad debts	128		
129 Total exclusions and deductions (add lines 126, 127, and 128)	129		

Part 3 – Computation of tax due

130 Gross charges subject to tax (subtract line 129 from line 125)	130		
131 MTA surcharge rate	131	0.00721	
132 MTA surcharge on mobile telecommunication services subject to 0.721% tax rate (multiply line 130 by line 131)	132		
133 Resale credit (see instructions)	133		
134 Multijurisdictional credit (see instructions)	134		
135 Total credits (add lines 133 and 134)	135		
136 Balance due (subtract line 135 from line 132; enter here and on line 4b)	136		

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Bill Smith	Designee's phone number (518) 555-2525	
	Designee's e-mail address billsmith@taxesdoneright.com		PIN	12345
Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.				
Authorized person	Printed name of authorized person John Doe		Signature of authorized person	
	E-mail address of authorized person JohnDoe@ctef186e.com		Telephone number (518) 555-2626	Official title President Date 04/15/2019
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456789	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	or Excl. code	Date 04/10/2019

See instructions for where to file.



Department of Taxation and Finance

Claim for Biofuel Production Credit**CT-243**Tax Law – Article 1, Section 28; Article 9, Section 187-c; and
Article 9-A, Section 210-B.24

All filers must enter tax period:

beginning 01/01/2018 ending 12/31/2018

Legal name of corporation CTEF186E	Employer identification number (EIN)
---------------------------------------	--------------------------------------

File this form with Form(s) CT-3, CT-3-A, CT-3-S, CT-183, CT-184, CT-186, CT-186-E, or CT-186-P. See Form CT-243-I, *Instructions for Form CT-243*, to complete this form.**Part 1 – Computation of biofuel production credit** (see instructions)

A Biofuel plant's physical address	B Tax year credit is being claimed (mark an X in one box)	C Gallons of biofuel produced for the year	D Excess eligible gallons of biofuel produced (column C - 40,000)	E Biofuel production credit before limitation (column D × .15)
1 BIO PLANT RD ALBANY, NY 12227	1 st <input checked="" type="checkbox"/> 3 rd <input type="checkbox"/> 2 nd <input type="checkbox"/> 4 th <input type="checkbox"/>	706666		
2 BIO PLANT AVE ALBANY, NY 12227	1 st <input type="checkbox"/> 3 rd <input type="checkbox"/> 2 nd <input checked="" type="checkbox"/> 4 th <input type="checkbox"/>	540000		
	1 st <input type="checkbox"/> 3 rd <input type="checkbox"/> 2 nd <input type="checkbox"/> 4 th <input type="checkbox"/>			

Column E amounts from additional sheet(s), if any.....

1 Total of column E amounts above	1	
2 Credit limit	2	2,500,000.00
3 Total biofuel production credit after limitation (enter the lesser of line 1 or 2).....	3	
4 Credit amount from partnership(s) (from line 15; see instructions).....	4	0.00
5 Total biofuel production credit available for use (add lines 3 and 4)	5	

Part 2 – Computation of credit used (see instructions; New York S corporations do not complete this part)

6 Tax due before credits (see instructions)	6	
7 Credits claimed before this biofuel production credit (see instructions)	7	
8 Tax after application of credits (subtract line 7 from line 6)	8	
9 Tax limitation (see instructions)	9	
10 Limitation on biofuel production credit (subtract line 9 from line 8; if line 9 is more than line 8, enter 0)	10	
11 Biofuel production credit used for this period (see instructions)	11	
12 Unused biofuel production credit (subtract line 11 from line 5)	12	
13 Amount of biofuel production credit to be refunded (limited to the amount on line 12; see instructions)	13	
14 Amount of biofuel production credit to be applied as an overpayment to the next period (subtract line 13 from line 12; see instructions)	14	

A If you are claiming this credit as a corporate partner, mark an **X** in the box ☐

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s)		
15 Total credit amount allocated from partnership(s) (<i>enter this amount here and on line 4</i>)	•	15

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	E-mail address of authorized person johndoe@ctef186e.com	Telephone number (518) 555-2626	Date 04/15/2019



Temporary Deferral Nonrefundable Payout Credit

CT-501**For Nonrefundable Credits Deferred for Tax Years Beginning on Or After January 1, 2010 and Before January 1, 2013****Tax Law – Article 1, Section 34; Article 9, Section 187-o; Article 9-A, Section 210-B.33; and Article 33, Section 1511(y)**

File this form with your franchise tax return.

Legal name of corporation CTEF186E	Employer identification number 002190358
---------------------------------------	---

Schedule A – Computation of credit used and carried over

1 Temporary deferral nonrefundable payout credit carry forward from last year's Form CT-501	• 1	100000	00
2 Tax due before credits (<i>see instructions</i>)	• 2		
3 Tax credits claimed before this credit (<i>see instructions</i>)	• 3		
4 Subtract line 3 from line 2	• 4		
5 Minimum tax limitation (<i>see instructions</i>)	• 5		
6 Credit limitation (<i>subtract line 5 from line 4; if zero or less, enter 0</i>)	• 6		
7 Amount of credit used for the current tax year (<i>see instructions</i>)	• 7		
8 Amount of credit available for carryover to next year (<i>subtract line 7 from line 1</i>)	• 8		0

Instructions

General information

Temporary deferral of certain tax credits

For tax years beginning on or after January 1, 2010, and before January 1, 2013, if the total amount of certain credits that you could use to reduce your tax or have refunded to you was greater than \$2 million, the excess over \$2 million was deferred to tax years beginning on or after January 1, 2013.

Purpose of Form CT-501

For tax years beginning on or after January 1, 2013, use Form CT-501 to claim the temporary deferral nonrefundable payout credit.

Note: Use this form **only** for the nonrefundable credits that were deferred for tax years beginning on or after January 1, 2010, and before January 1, 2013.

The credit is **not** allowed against the metropolitan transportation business tax (MTA surcharge) under Article 9, 9-A, or 33.

New York S corporations: Only file this form if you filed Form CT-500 and deferred a special additional mortgage recording tax credit. Shareholders of New York S corporations will file Form IT-501 with their New York personal income tax return to claim any credits flowed through from the S corporation that were required to be deferred.

Using your accumulated deferred credits

The accumulated amounts of **nonrefundable** tax credits that were deferred for tax years beginning on or after January 1, 2010, and before January 1, 2013, are combined to become your *temporary deferral nonrefundable payout credit*. Any amount of this credit that is not deductible for the tax year beginning on or after January 1, 2013, and before January 1, 2014, may be carried over to the following year(s) to be deducted from your tax until the accumulated credit amount is exhausted.

Line instructions

Schedule A – Computation of credit used and carried over

Lines 2 and 5 entries table		
Section 1		
Franchise tax return filed	Enter on line 2 any net recaptured tax credits plus the amount from	Enter on line 5 the amount below
Forms CT-183 and CT-184	Form CT-183, line 4 plus Form CT-184, line 3 or 4	75
Form CT-186	Line 5	125
Form CT-3	Part 2, line 2	Part 2, line 1c
Form CT-3-A	Part 2, line 2	Part 2, line 1c
Form CT-3-S	Part 2, line 23	Part 2, line 23
Form CT-33	Line 11	250
Form CT-33-A	Line 15	Line 4 plus line 12
Form CT-33-NL	Line 5	250
Section 2		
Tax return filed	Enter on line 2 any net recaptured tax credits plus the amount from	Enter on line 5 the amount below
Form CT-186-E	Line 88	0
Form CT-186-P	Line 4	0

Line 2 – Enter your tax before credits using the *Lines 2 and 5 entries table* above. The temporary deferral nonrefundable payout credit can be applied to taxes as computed on the forms listed in the table above. However, the credit cannot be applied against both a franchise tax return listed in Section 1 and a tax return listed in Section 2.

Line 3 – If you are claiming more than one tax credit for this year, enter the amount of credits claimed before applying this credit; otherwise, enter **0**. You must apply certain credits before the temporary deferral nonrefundable payout credit. Refer to the instructions of your franchise tax return to determine the order of credits that applies.



Claim for Security Officer Training Tax Credit

CT-631Tax Law – Article 1, Section 26; Article 9, Section 187-n;
Article 9-A, Section 210-B.21; and Article 33, Section 1511(x)

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF186E	Employer identification number (EIN) 002190358
---------------------------------------	---

File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, CT-33-NL, CT-183, CT-184, CT-186, CT-186-E, or CT-186-P.

Part 1 – Computation of security officer training tax credit (see instructions)

A Enter the calendar year shown on the certificate of tax credit from the New York State Division of Homeland Security and Emergency Services (DHSES)	A	<input type="text" value="2018"/>
1 Security officer training tax credit (enter amount from the certificate of tax credit from the New York State DHSES and attach a copy of the certificate)	1	<input type="text" value="100000.00"/>
2 Security officer training tax credit from partnership(s) (from line 13; see instructions)	2	<input type="text" value="25000.00"/>
3 Total security officer training tax credit (add lines 1 and 2)	3	<input type="text" value=""/>

Part 2 – Computation of security officer training tax credit used (see instructions; New York S corporations do not complete this part)

4 Tax due before credits (see instructions)	4	<input type="text" value=""/>
5 Tax credits claimed before the security officer training tax credit (see instructions)	5	<input type="text" value=""/>
6 Tax after application of credits (subtract line 5 from line 4)	6	<input type="text" value=""/>
7 Tax limitation (see instructions)	7	<input type="text" value="0"/>
8 Limitation on security officer training tax credit (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)	8	<input type="text" value=""/>
9 Security officer training tax credit used for this period (see instructions)	9	<input type="text" value=""/>
10 Unused security officer training tax credit (subtract line 9 from line 3)	10	<input type="text" value="0"/>
11 Amount of security officer training tax credit to be refunded (limited to the amount on line 10; see instructions)	11	<input type="text" value=""/>
12 Amount of security officer training tax credit to be applied as an overpayment to next period (subtract line 11 from line 10; see instructions)	12	<input type="text" value=""/>

Part 3 – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
PARTNERSHIP 1	156789212	<input type="text" value="25000.00"/>
		<input type="text" value=""/>
		<input type="text" value=""/>
		<input type="text" value=""/>
		<input type="text" value=""/>
		<input type="text" value=""/>
		<input type="text" value=""/>
		<input type="text" value=""/>
		<input type="text" value=""/>
		<input type="text" value=""/>
Total from additional sheet(s), if any		<input type="text" value=""/>
13 Total credit amount allocated from partnership(s) (enter here and on line 2)	13	<input type="text" value=""/>

B If you are claiming this credit as a corporate partner, mark an X in the box..... ☒

Test 27a

Begins on next page

[Return to Test Chart](#)



General Business Corporation Combined Franchise Tax Return

Tax Law – Article 9-A

CT-3-A

Caution: This form must be used **only** for periods beginning on or after January 1, 2018. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See instructions, Form CT-3-A-I, before completing return.

All filers must enter tax period:

Final return <input type="checkbox"/> Amended return <input type="checkbox"/>		beginning <input type="text" value="01/01/2018"/> ending <input type="text" value="12/31/2018"/>	
Employer identification number (EIN) <input type="text" value="002190349"/>		File number <input type="text" value="0A 3"/>	Business telephone number (518) 555-2626
Legal name of designated agent CTEF3A		If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>	
Mailing name (if different from legal name above) c/o		Trade name/DBA	
Mailing address number and street or PO box CTEF3A HARRIMAN CAMPUS		State or country of incorporation NEW YORK	
City ALBANY		Date of incorporation 01/01/2011	Foreign corporations: date began business in NYS
State NY	ZIP code 12227	Country (if not United States)	
Principal business activity in NYS RESIDENTIAL CONSTRUCTION		NAICS business code number (from NYS Pub 910) 236100	
If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	

A. Pay amount shown on Part 2, line 24c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)	Payment enclosed
B. Is any member of the combined group subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
C. Enter the number of members included in this combined return including nontaxpayers and the designated agent	<input type="text" value="3"/>
D. Does the designated agent have an interest in any partnerships? (mark an X in the appropriate box) If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) BILL SMITH	Designee's phone number (518) 566-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person JOHN DOE	Signature of authorized person		Official title PRESIDENT	
	E-mail address of authorized person johndoe@ctef3a.com	Telephone number (518) 566-2727		Date 04/15/2019	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's EIN 123456789		Preparer's PTIN or SSN 987654321	
	Signature of individual preparing this return	Address 315 RETURN PARKWAY		City ALBANY	State NY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912		or	Excl. code
				Date 04/15/2019	

See instructions for where to file.

Content of Form CT-3-A

Designated agent's information (page 2)	Part 4 – Computation of tax on combined capital base (page 6)
Part 1 – General corporate information (page 2)	Part 5 – Computation of combined investment capital for the current tax year (page 6)
Part 2 – Computation of balance due or overpayment (page 3)	Part 6 – Computation of combined business apportionment factor (pages 7 through 12)
Part 3 – Computation of tax on combined business income base (page 4)	Part 7 – Summary of tax credits claimed (page 13)
Reconciliation of aggregate of federal separate taxable income to federal consolidated taxable income (CTI) (page 5)	

Designated agent's information

E. Federal separate taxable income (see instructions)	E	724,471,872
F. Value of your assets (see instr.) F1 1,831,575,215	F2	4,471,530,386
G. Value of your liabilities (see instr.) G1 2,951,171,071	G2	2,951,171,071
H. Prior net operating loss conversion (PNOLC) subtraction pool (from Form CT-3.3)	H	
I. Unabsorbed net operating loss (UNOL) at the end of the base year (from Form CT-3.3)	I	
J. PNOLC subtraction annual allotment (from Form CT-3.3)	J	

K. PNOLC subtraction allotment method (see instructions) 100% ☐ 50% ☐ 10% ☒

Part 1 – General corporate information**Section A – Qualification for preferential tax rates**If your combined group qualifies for preferential tax rates, mark an **X** in the boxes that apply to you (see instructions).

- 1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts **1** ☐
 - 2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts **2** ☐
 - 3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap **3** ☐
 - 4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts **4** ☐
 - 5 Claiming cooperative housing corporation status for the lower capital base tax rate **5** ☐
 - 6 A small business eligible for the capital base tax exception **6** ☐
- If you marked this box, complete line 6a; also mark the box at line 6b or 6c, as applicable.
- 6a Total capital contributions **6a** ☐
- 6b **Small business taxpayer only:** You are also a QETC **6b** ☐
- 6c **Small business taxpayer only:** You are also a qualified New York manufacturer **6c** ☐

Section B – New York State information (see instructions)

- 1 Total number of New York State employees for all group members **1** 5
 - 2 Total wages paid to New York State employees for all group members **2** 55,383,995
 - 3 Total number of business establishments in New York State for all group members **3** 20
 - 4 If any member of the combined group is claiming an exception to the related member expense addback under section 208.9(o)(2)(B), mark an **X** in the box **4** ☐
- 4a If you marked the line 4 box, use line 4a to report the applicable exception
- | Number | Amount |
|--------|--------|
| 4a | |

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in each box that applies and attach a complete copy of your federal return(s)

1120	<input type="checkbox"/>	1120 consolidated	<input checked="" type="checkbox"/>	Other (identify):	<input type="checkbox"/>
------	--------------------------	-------------------	-------------------------------------	-------------------	--------------------------
- 2 **Amended return** – If you marked the amended return box on page 1, mark an **X** in the applicable box(es) and attach documentation:

Final federal determination	<input type="checkbox"/>	Date of determination	<input type="checkbox"/>	NOL carryback	<input type="checkbox"/>	Capital loss carryback	<input type="checkbox"/>	1139	<input type="checkbox"/>	1120X	<input type="checkbox"/>
-----------------------------	--------------------------	-----------------------	--------------------------	---------------	--------------------------	------------------------	--------------------------	------	--------------------------	-------	--------------------------
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period **2a** ☐
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)

CT-3.1	<input checked="" type="checkbox"/>	CT-3.2	<input type="checkbox"/>	CT-3.3	<input checked="" type="checkbox"/>	CT-3.4	<input checked="" type="checkbox"/>	CT-60	<input type="checkbox"/>	CT-225-A	<input checked="" type="checkbox"/>	Other (identify):	<input type="checkbox"/>
--------	-------------------------------------	--------	--------------------------	--------	-------------------------------------	--------	-------------------------------------	-------	--------------------------	----------	-------------------------------------	-------------------	--------------------------
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. **4** ☐
- 5a If the designated agent is making or has made the irrevocable commonly owned group election, mark an **X** in box 5a. By making the election, each corporation in the commonly owned group will be bound by the election and the election will apply to any member that subsequently enters the group. **5a** ☐
- 5b If **not** making the commonly owned group election, mark an **X** in box 5b. See *Who must file a combined return* instructions. **5b** ☒
- 5c If you marked the line 5a box, enter the beginning and ending dates of the first year of the election **5c** ☐ Beginning ☐ Ending ☐

Part 1 – General corporate information (continued)**Section C – Filing information (continued)**

- 6 Total number of combined group members (do not include the designated agent) **6** 2
- 7 Total number of taxable combined members (do not include the designated agent) **7** 2
- 8 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2018 federal return? Yes ☐ No ☒

Part 2 – Computation of balance due or overpayment**Largest of three tax bases, minus credits**

- 1a Business income base tax (from Part 3, line 20) **1a** []
- 1b Capital base tax (from Part 4, line 15; see instructions) **1b** []
- 1c Fixed dollar minimum tax for New York receipts designated agent only (see instr) • [] **1c** []
- 2 Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions) **2** []
- 3 Tax credits used (from Part 7, line 2; see instructions) **3** []
- 4a Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0) **4a** []
- 4b Sum of fixed dollar minimum taxes for taxable group members **4b** []
- 4c Total combined tax due (add lines 4a and 4b) **4c** []
- 5 []
- 6 []
- 7 []

Penalties and interest

- 8 Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box) ☐ **8** []
- 9 Interest on late payment (see instructions) **9** []
- 10 Late filing and late payment penalties (see instructions) **10** []
- 11 Total penalties and interest (add lines 8, 9, and 10) **11** []

Voluntary gifts/contributions (see instructions)

- 12a Return a Gift to Wildlife **12a** []
- 12b Breast Cancer Research and Education Fund **12b** []
- 12c Prostate Cancer Research, Detection, and Education Fund **12c** []
- 12d 9/11 Memorial **12d** []
- 12e Volunteer Firefighting & EMS Recruitment Fund **12e** []
- 12f Veterans Remembrance **12f** []
- 12g Women's Cancers Education and Prevention Fund **12g** []
- 12h New York State Veterans' Homes **12h** []
- 12i Love Your Library Fund **12i** 50
- 12j Lupus Education and Prevention Fund **12j** 50
- 12k Military Family Relief Fund **12k** 100
- 13 Total voluntary gifts/contributions (add lines 12a through 12k) **13** []
- 14 Total amount due (add lines 4c, 11, and 13) **14** []

Prepayments

- 15 Mandatory first installment from Form CT-300 (see instructions) **15** 1152
- 16 Second installment (from Form CT-400) **16** 1150
- 17 Third installment (from Form CT-400) **17** 1150
- 18 Fourth installment (from Form CT-400) **18** 1150
- 19 Payment with extension request (from Form CT-5.3, line 8) **19** []
- 20 Overpayment credited from prior years (see instructions) Period 12/31/2017 **20** 4200
- 21 Overpayment credited from CT-3-M Period [] **21** []
- 22 Total prepayments from members not previously included in the combined return (from Form(s) CT-3-A/BC; see instructions) **22** []
- 23 Total prepayments (add lines 15 through 22; see instructions) **23** []

Part 2 – Computation of balance due or overpayment (continued)**Payment due or overpayment to be credited/refunded (see instructions)**

24a Underpayment	•	24a		
24b Additional amount for 2019 MFI	•	24b		
24c Balance due	■	24c		
25a Excess prepayments	•	25a		
25b Amount previously credited to 2019 MFI	•	25b	1000	
25c Overpayment	•	25c		
26 Amount of overpayment to be credited to next period	■	26		
27 Balance of overpayment available (subtract line 26 from line 25c)	•	27		
28 Amount of overpayment to be credited to Form CT-3-M	•	28		
29 Balance of overpayment to be refunded (subtract line 28 from line 27)	■	29		
30 Unused tax credits to be refunded	■	30		
31 Unused tax credits applied to next period	■	31		

Part 3 – Computation of tax on combined business income base

1a Federal consolidated taxable income (CTI) of New York combined group (see instructions)	•	1a	724,454,269	
1b Addback federal consolidated net operating loss deduction (NOLD)	•	1b		
1c Addback federal consolidated dividends received deduction (DRD)	•	1c		
1d Addback federal dividends paid deduction (DPD) of captive REITs and captive RICs disallowed by NYS	•	1d		
1e Federal CTI before federal NOLD, federal DRD, and disallowed federal DPD (add lines 1a through 1d)	•	1e	724,454,269	
1f Elimination of intercorporate dividends (see instructions)	•	1f		
1g Federal CTI before New York State additions and subtractions (subtract line 1f from line 1e)	•	1g	724,454,269	
2 Additions to federal CTI (from Form CT-225-A, line 5)	•	2		
3 Add lines 1g and 2	•	3		
4 Subtractions from federal CTI (from Form CT-225-A, line 10; see instructions)	•	4		
5 Subtract line 4 from line 3	•	5		
6 Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1; see instructions) ...	•	6		
7 Combined entire net income (ENI) (subtract line 6 from line 5)	•	7		
8 Investment and other exempt income (from Form CT-3.1, Schedule D, line 1; see instructions)	•	8		
9 Subtract line 8 from line 7	•	9		
10 Excess interest deductions attributable to investment income and capital and other exempt income (from Form CT-3.1, Schedule D, line 2)	•	10		
11 Combined business income (add lines 9 and 10)	•	11		
12 Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	•	12		
13 Combined business income after addback (add lines 11 and 12)	•	13		
14 Combined business apportionment factor (from Part 6, line 55)	•	14		
15 Apportioned combined business income after addback (multiply line 13 by line 14)	•	15		
16 Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)	•	16		
17 Subtract line 16 from line 15	•	17		
18 NOL deduction (from Form CT-3.4, line 6)	•	18		
19 Combined business income base (subtract line 18 from line 17)	•	19		
20 Combined business income base tax (multiply line 19 by the appropriate business income tax rate from the Tax rates schedule in Form CT-3-A-I; enter here and on Part 2, line 1a; see instructions)	•	20		

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.

Reconciliation of aggregate of federal separate taxable income to federal consolidated taxable income (CTI) (see instructions)

Item	A Member name	B Member EIN	C New	D Existing	E Departed	F Ownership percentage
A	Designated agent:	002190349	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
B	CTEF3ABC1	002190350	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
C	CTEF3ABC2	002190351	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
D			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
E			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
F			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
G			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
H			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
I			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
J			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
K			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
L			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
M			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
N			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
O			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
P			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Item	G If part of a federal consolidated group, mark an X in the box	H Federal form filed	I EIN of parent of federal consolidated return	J Federal separate taxable income
A	<input checked="" type="checkbox"/>	1120	002190349	724,471,872
B	<input checked="" type="checkbox"/>	1120	002190349	-631
C	<input checked="" type="checkbox"/>	1120	002190349	-16,972
D	<input type="checkbox"/>			
E	<input type="checkbox"/>			
F	<input type="checkbox"/>			
G	<input type="checkbox"/>			
H	<input type="checkbox"/>			
I	<input type="checkbox"/>			
J	<input type="checkbox"/>			
K	<input type="checkbox"/>			
L	<input type="checkbox"/>			
M	<input type="checkbox"/>			
N	<input type="checkbox"/>			
O	<input type="checkbox"/>			
P	<input type="checkbox"/>			

Total from attached sheet(s)				
1	Aggregate of federal separate taxable income (add amounts in column J)	•	1	
2	Adjustment accounting for application of Treasury Regulations section 1.1502.12	•	2	-1,355,591
3	Aggregate of federal separate taxable income for consolidated purposes (combine lines 1 and 2)	•	3	
4	Adjustment accounting for application of Treasury Regulations section 1.1502.11	•	4	1,355,591
5	Other adjustments, if any, required under IRC to arrive at federal CTI of New York combined group	•	5	
6	Federal CTI of New York combined group (combine lines 3, 4, and 5)	•	6	
Certain items reported on line 2 or 4				
7	Deferral or recognition of intercompany income, expense, gain, or loss	•	7	
8	Consolidated net capital gain	•	8	10,017,770
9	Consolidated charitable contributions deduction	•	9	8,662,179
10	Consolidated IRC section 1231 net loss	•	10	

Part 4 – Computation of tax on combined capital base (see instructions)

		A Designated agent	B Total of all combined members	C Intercompany eliminations	D Combined group total
1	Total assets from federal return •	1	3,151,552,801	3,977,690,692	
2	Real property and marketable securities included on line 1				213,760,961
3	Subtract line 2 from line 1, column D				
4	Real property and marketable securities at fair market value				213,760,961
5	Adjusted total assets (add lines 3 and 4)				
6	Total liabilities	6	2,951,171,071	2,855,078,966	
7	Total net assets (subtract line 6, column D, from line 5)				
8	Investment capital (from Part 5, line 19; if zero or less, enter 0)				
9	Business capital (subtract line 8 from line 7)				
10	Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)				
11	Combined capital (add lines 9 and 10)				
12	Combined business apportionment factor (from Part 6, line 55)				
13	Combined capital base (multiply line 11 by line 12)				0
14	New small business (if in first two tax years, mark an X in one box) Year one • <input type="checkbox"/> Year two • <input type="checkbox"/>				
15	Combined capital base tax (multiply line 13 by the appropriate capital base tax rate from the Tax rates schedule in Form CT-3-A-I; enter here and on Part 2, line 1b)				0

Part 5 – Computation of combined investment capital for the current tax year (see instructions)

		A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16	Total combined capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1)	16	1,962,866,621	
17	Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)	17		
18	Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)	18		
19	Total combined investment capital for the current year (Add column C, lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)	19		

Addback of capital previously reported as investment capital

		A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
20	Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)	20		

Part 6 – Computation of combined business apportionment factor (see instructions)

Mark an **X** in this box **only** if the combined group has **no receipts** required to be included in the denominator of the apportionment factor (see instructions) ☐

	A Designated agent	B Total of all combined members	C Intercompany eliminations	D Combined group New York State total	E Combined group everywhere total
--	---------------------------------	--	--	--	--

Section 210-A.2

1 Sales of tangible personal property					
1a	NYS	357,019			
1b	EW	147,888,290	11,529,082,289		
2 Sales of electricity					
2a	NYS				
2b	EW				
3 Net gains from sales of real property					
3a	NYS				
3b	EW				

Section 210-A.3

4 Rental of real and tangible personal property					
4a	NYS	469,219			
4b	EW	20,082,803	8693		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property					
5a	NYS				
5b	EW				
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event					
6a	NYS				
6b	EW				

Section 210-A.4

7 Sale, licensing, or granting access to digital products					
7a	NYS				
7b	EW				

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an **X** in the box (see instructions) ☐ **8**

Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)**Section 210-A.5(a)(2)(A)**

9 Interest from loans secured by real property					
9a	NYS				
9b	EW				
10 Net gains from sales of loans secured by real property					
10a	NYS				
10b	EW				
11 Interest from loans not secured by real property (QFI <input type="checkbox"/>)					
11a	NYS				
11b	EW				
12 Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>)					
12a	NYS				
12b	EW				

Part 6 – Computation of combined business apportionment factor *(continued)*

	A Designated agent	B Total of all combined members	C Intercompany eliminations	D Combined group New York State total	E Combined group everywhere total
--	---------------------------------	--	--	--	--

Section 210-A.5(a)(2)(B) (QFI • ☐)

13	Interest from federal debt				
13a	NYS				
13b	EW				
14					
14a					
14b					
15	Interest from NYS and its political subdivisions debt				
15a	NYS				
15b	EW				
16	Net gains from federal, NYS, and NYS political subdivisions debt				
16a	NYS				
16b	EW				
17	Interest from other states and their political subdivisions debt				
17a	NYS				
17b	EW				
18	Net gains from other states and their political subdivisions debt				
18a	NYS				
18b	EW				

Section 210-A.5(a)(2)(C) (QFI • ☐)

19	Interest from asset-backed securities and other government agency debt				
19a	NYS				
19b	EW				
20	Net gains from government agency debt or asset-backed securities sold through an exchange				
20a	NYS				
20b	EW				
21	Net gains from all other asset-backed securities				
21a	NYS				
21b	EW				

Section 210-A.5(a)(2)(D) (QFI • ☐)

22	Interest from corporate bonds				
22a	NYS				
22b	EW				
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange				
23a	NYS				
23b	EW				
24	Net gains from other corporate bonds				
24a	NYS				
24b	EW				

Part 6 – Computation of combined business apportionment factor *(continued)*

	A Designated agent	B Total of all combined members	C Intercompany eliminations	D Combined group New York State total	E Combined group everywhere total
--	---------------------------------	--	--	--	--

Section 210-A.5(a)(2)(E)

25	Net interest from reverse repurchase and securities borrowing agreements				
25a	NYS				
25b	EW				

Section 210-A.5(a)(2)(F)

26	Net interest from federal funds				
26a	NYS				
26b	EW				

Section 210-A.5(a)(2)(I) (QFI ☐)

27	Net income from sales of physical commodities				
27a	NYS				
27b	EW				

Section 210-A.5(a)(2)(J) (QFI ☐)

28	Marked to market net gains				
28a	NYS				
28b	EW				

Section 210-A.5(a)(2)(H) (QFI ☐)**210-A.5(a)(2)(G)** (QFI ☐)

29	Interest from other financial instruments				
29a	NYS				
29b	EW				

30	Net gains and other income from other financial instruments				
30a	NYS				
30b	EW				

Part 6 – Computation of combined business apportionment factor *(continued)*

	A Designated agent	B Total of all combined members	C Intercompany eliminations	D Combined group New York State total	E Combined group everywhere total
--	---------------------------------	--	--	--	--

Section 210-A.5(b)

31	Brokerage commissions				
31a	NYS				
31b	EW				
32	Margin interest earned on behalf of brokerage accounts				
32a	NYS				
32b	EW				
33	Fees for advisory services for underwriting or management of underwriting				
33a	NYS				
33b	EW				
34	Receipts from primary spread of selling concessions				
34a	NYS				
34b	EW				
35	Receipts from account maintenance fees				
35a	NYS				
35b	EW				
36	Fees for management or advisory services				
36a	NYS				
36b	EW				
37	Interest from an affiliated corporation				
37a	NYS				
37b	EW				

Section 210-A.5(c)

38	Interest, fees, and penalties from credit cards				
38a	NYS				
38b	EW				
39	Service charges and fees from credit cards				
39a	NYS				
39b	EW				
40	Receipts from merchant discounts				
40a	NYS				
40b	EW				
41	Receipts from credit card authorizations and settlement processing				
41a	NYS				
41b	EW				
42	Other credit card processing receipts				
42a	NYS				
42b	EW				

Part 6 – Computation of combined business apportionment factor *(continued)*

	A Designated agent	B Total of all combined members	C Intercompany eliminations	D Combined group New York State total	E Combined group everywhere total
--	---------------------------------	--	--	--	--

Section 210-A.5(d)

43	Receipts from certain services to investment companies				
43a	NYS				
43b	EW				

Section 210-A.6

44	Receipts from railroad and trucking business				
44a	NYS				
44b	EW				

Section 210-A.6-a

45	Receipts from the operation of vessels				
45a	NYS				
45b	EW				

Section 210-A.7

46	Receipts from air freight forwarding				
46a	NYS				
46b	EW				
47	Receipts from other aviation services				
47a	NYS				
47b	EW				

Section 210-A.8

48	Advertising in newspapers or periodicals				
48a	NYS				
48b	EW				
49	Advertising on television or radio				
49a	NYS				
49b	EW				
50	Advertising via other means				
50a	NYS				
50b	EW				

Part 6 – Computation of combined business apportionment factor *(continued)*

	A Designated agent	B Total of all combined members	C Intercompany eliminations	D Combined group New York State total	E Combined group everywhere total
--	---------------------------------	--	--	--	--

Section 210-A.9

51	Transportation or transmission of gas through pipes				
51a	NYS				
51b	EW				

Section 210-A.10

52	Receipts from other services/activities not specified				
52a	NYS	558,248	177,878		
52b	EW	329,963,186	989,792,087		

Section 210-A.11

53	Discretionary adjustments				
53a	NYS				
53b	EW				

Total receipts

54	Add lines 1 through 53 in columns D and E.....				
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Calculation of business apportionment factor

55 New York State combined business apportionment factor *(divide line 54, column D by line 54, column E and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions).....*

• **55**

Enter the line 55 amount on Part 3, *Computation of tax on combined business income base*, line 14; and on Part 4, *Computation of tax on combined capital base*, line 12.

Part 7 – Summary of tax credits claimed

- 1 Has any member of the combined group that is claiming the credit(s), or has an entity of which such member is an owner, been convicted of an offense, defined in New York State Penal Law, Article 200 or 496, or section 195.20? (see Form CT-1; mark an **X** in one box) ☒ 1 Yes ☐ No ☒

Enter in the appropriate box below the amount of each tax credit **used** to reduce the tax due shown on Part 2, line 2, and attach the corresponding properly completed claim form. The amount of credit to enter is computed on each credit form and carried to this section.

CT-37	<input type="text"/>	CT-606	<input type="text"/>	CT-649	<input type="text"/>
CT-40	<input type="text"/>	CT-607	<input type="text"/>	CT-650	<input type="text"/>
CT-41	<input type="text"/>	CT-611	<input type="text"/>	DTF-621	<input type="text"/>
CT-43	<input type="text"/>	CT-611.1	<input type="text"/>	DTF-622	<input type="text"/>
CT-44	<input type="text"/>	CT-611.2	<input type="text"/>	DTF-624	<input type="text"/>
CT-46	<input type="text"/>	CT-612	<input type="text"/>	DTF-630	<input type="text"/>
CT-47	<input type="text"/>	CT-613	<input type="text"/>	Other credits	<input type="text"/>
CT-236	<input type="text"/>	CT-631	<input type="text"/>		
CT-238	<input type="text"/>	CT-633	<input type="text"/>		
CT-239	<input type="text"/>	CT-634	<input type="text"/>		
CT-241	<input type="text"/>	CT-635	<input type="text"/>		
CT-242	<input type="text"/>	CT-636	<input type="text"/>		
CT-243	<input type="text"/>	CT-637	<input type="text"/>		
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-639	<input type="text"/>		
CT-249	<input type="text"/>	CT-640	<input type="text"/>		
CT-250	<input type="text"/>	CT-641	<input type="text"/>		
CT-261	<input type="text"/>	CT-642	<input type="text"/>		
CT-501	<input type="text"/>	CT-643	<input type="text"/>		
CT-601	<input type="text"/>	CT-644	<input type="text"/>		
CT-602	<input type="text"/>	CT-645	<input type="text"/>		
CT-603	<input type="text"/>	CT-646	<input type="text"/>		
CT-604	<input type="text"/>	CT-647	<input type="text"/>		
CT-605	<input type="text"/>	CT-648	<input type="text"/>		

- 2 Total tax credits claimed above (enter here and on Part 2, line 3; attach appropriate form for each credit claimed) ☒ 2

- 3 Total tax credits claimed that are refund eligible (see instructions) ☒ 3

- 4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box ☒ 4a

- 4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an **X** in the box ☒ 4b

- 4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an **X** in the box ☒ 4c



Investment and Other Exempt Income And Investment Capital

CT-3.1Legal name of corporation
CTEF3AEmployer identification number (EIN)
002190349

Attach to Form CT-3 or CT-3-A

Schedule A – 40% safe harbor election (see instructions)

- 1 If making the election to reduce your gross investment income and gross other exempt income (other than gross exempt cross-article dividends) by 40% in lieu of direct or indirect attribution, mark an **X** in the box (see instructions) **1**

Schedule B – Other exempt income (see instructions)**Part 1 – Gross exempt controlled foreign corporation (CFC) income, gross exempt unitary corporation dividends, and 40% safe harbor reduction**

- 1 Gross exempt CFC income (do not enter less than zero) **1**
- 2 Gross exempt unitary corporation dividends (other than gross exempt cross-article dividends) (see instr.) **2**
- 3 Add lines 1 and 2 (if the safe harbor election is made, complete lines 4 and 5; otherwise, skip to Part 2) **3**
- 4 **40% safe harbor reduction** (if the safe harbor election is made, multiply line 3 by 40%; see instructions) **4**
- 5 Exempt CFC income and exempt unitary corporation dividends after safe harbor reduction
(subtract line 4 from line 3; do not complete Parts 3, 4, or 5 below) **5**

Part 2 – Gross exempt cross-article dividends and deductions attributable to gross exempt cross-article dividends (see instructions)

- 6 Gross exempt cross-article dividends **6**
- 7 Interest deductions **directly** attributable to gross exempt cross-article dividends **7**
- 8 Interest deductions **indirectly** attributable to gross exempt cross-article dividends **8**
- 9 Total interest deductions attributable to gross exempt cross-article dividends (add lines 7 and 8) **9**
- 10 Exempt cross-article dividends (if line 9 is less than line 6, subtract line 9 from line 6; otherwise, enter 0) **10**
- 11 Excess interest deductions attributable to gross exempt cross-article dividends (if line 9 is more than line 6, subtract line 6 from line 9; otherwise, enter 0) **11**

Part 3 – Deductions attributable to gross exempt CFC income – only if the safe harbor election is not made (see instructions)

- 12 Interest deductions **directly** attributable to gross exempt CFC income **12**
- 13 Interest deductions **indirectly** attributable to gross exempt CFC income **13**
- 14 Total interest deductions attributable to gross exempt CFC income (add lines 12 and 13) **14**

Part 4 – Deductions attributable to gross exempt unitary corporation dividends – only if the safe harbor election is not made (see instructions)

- 15 Interest deductions **directly** attributable to gross exempt unitary corporation dividends **15**
- 16 Interest deductions **indirectly** attributable to gross exempt unitary corporation dividends **16**
- 17 Total interest deductions attributable to gross exempt unitary corporation dividends (add lines 15 and 16) **17**

Part 5 – Total other exempt income and excess deductions attributable – only if the safe harbor election is not made

- 18 Total gross other exempt income (add lines 3 and 6) **18**
- 19 Interest deductions attributable to gross other exempt income (add lines 9, 14, and 17) **19**
- 20 Other exempt income (if line 19 is less than line 18, subtract line 19 from line 18; otherwise, enter 0) **20**
- 21 Excess interest deductions attributable to gross other exempt income (if line 19 is more than line 18, subtract line 18 from line 19; otherwise, enter 0) **21**

Part 6 – Total other exempt income and excess deductions attributable – only if the safe harbor election is made

- 22 Add lines 5 and 10 **22**
- 23 Excess interest deductions attributable to gross exempt cross-article dividends (from line 11) **23**
- 24 Other exempt income (if line 23 is less than line 22, subtract line 23 from line 22; otherwise, enter 0) **24**
- 25 Excess interest deductions attributable to gross other exempt income (if line 23 is more than line 22, subtract line 22 from line 23; otherwise, enter 0) **25**

Part 7 – Entire net income (ENI) limitation on other exempt income

- 26 ENI (from Form CT-3 or CT-3-A, Part 3, line 7) **26** 800,759,394
- 27 Other exempt income (if the safe harbor election is **not** made, enter the amount from line 20; if the safe harbor election is made, enter the amount from line 24) **27**
- 28 Total other exempt income allowed after ENI limitation (enter the lesser of line 26 or 27; if zero or less, enter 0) **28**
- 29 Remaining ENI limitation (subtract line 28 from line 26; if zero or less, enter 0) **29**

Note: You must complete and attach Form CT-3.1 to Form CT-3 or CT-3-A if you have any entries on Form CT-3 or CT-3-A, Part 3, line 8, 10, or 12 or Part 5, line 16, 17, 18, or 20.

Schedule C – Investment income (see instructions)**Part 1 – Limitation on gross investment income** (see instructions)

1	ENI (from Form CT-3 or CT-3-A, Part 3, line 7)	•	1	
2	8% of ENI (multiply line 1 by 8% (.08); do not enter less than zero)	•	2	
3	Gross investment income from investments generating income not taxable by New York under the U.S. Constitution	•	3	
4	Limitation on gross investment income (enter the greater of line 2 or line 3)	•	4	
5	Remaining limitation (subtract line 3 from line 4; if zero or less, enter 0)	•	5	
6	Dividend income from investment capital from stocks actually held more than one year	•	6	
7	Net capital gains in excess of losses from investment capital from stocks actually held more than one year	•	7	
8	Add lines 6 and 7	•	8	
9	Gross investment income from stocks actually held more than one year after limitation (enter the lesser of line 5 or line 8)	•	9	
10	Remaining balance of limitation on gross investment income (subtract line 9 from line 5; if zero or less, enter 0)	•	10	
11	Dividend income from investment capital from stocks presumed held more than one year	•	11	
12	Gross investment income from stocks presumed held more than one year after limitation (enter the lesser of line 10 or line 11)	•	12	
13	Total gross investment income (add lines 3, 9, and 12)	•	13	

Part 2 – 40% safe harbor reduction for gross investment income (see instructions)

14	40% safe harbor reduction (if the safe harbor election is made, multiply line 13 by 40%; see instructions)	•	14	
15	Investment income after safe harbor reduction (subtract line 14 from line 13; skip Part 3 below and continue with Part 4)	•	15	

Part 3 – Deductions attributable to investment capital or to gross investment income – only if the safe harbor election is not made (see instructions)

16	Interest deductions directly attributable to investment capital or to gross investment income	•	16	
17	Interest deductions indirectly attributable to investment capital or to gross investment income	•	17	
18	Total interest deductions attributable to investment capital or to gross investment income (add lines 16 and 17)	•	18	
19	Investment income (if line 18 is less than line 13, subtract line 18 from line 13; otherwise, enter 0)	•	19	
20	Excess interest deductions attributable to investment capital or to gross investment income (if line 18 is more than line 13, subtract line 13 from line 18; otherwise, enter 0)	•	20	

Part 4 – Total investment income and excess deductions attributable

21	Investment income (if the safe harbor election is made, enter the amount from line 15; if the safe harbor election is not made, enter the amount from line 19)	•	21	
22	Excess interest deductions attributable to investment capital or to gross investment income (if the safe harbor election is made, enter 0; if the safe harbor election is not made, enter the amount from line 20)	•	22	

Part 5 – ENI limitation on investment income

23	Total investment income allowed after ENI limitation (enter the lesser of line 21 or Schedule B, line 29)	•	23	
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Schedule D – Total investment and other exempt income and excess interest deductions attributable

1	Total investment and other exempt income (add Schedule B, line 28 and Schedule C, line 23; enter here and on Form CT-3 or CT-3-A, Part 3, line 8; do not enter less than zero)	•	1	
2	Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income (add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is not made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on Form CT-3 or CT-3-A, Part 3, line 10; do not enter less than zero)	•	2	

Schedule E – Investment capital (see instructions)**Part 1 – Investment capital that generates income claimed not taxable by New York under the U.S. Constitution**

Description of asset (identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through H on the corresponding lines below; enter only directly owned assets in items A through G)

Item	A – Description of asset				B – Number of shares acquired, if applicable		C – Date acquired	
A	STOCKS				1000		12/18/2018	
B								
C								
D								
E								
F								
G								
Item	D Number of shares sold, if applicable	E Date sold	F Average FMV		G Liabilities attributable		H Net average FMV	
A			1,962,866,621				1,962,866,621	
B								
C								
D								
E								
F								
G								
Total from additional sheet(s)								
Total from partnerships								
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 16 ... • 1								

Part 2 – Investment capital – stocks actually held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number				B – Number of shares acquired		C – Date acquired	
A								
B								
C								
D								
E								
F								
G								
Item	D Number of shares sold	E Date sold	F Average FMV		G Liabilities attributable		H Net average FMV	
A								
B								
C								
D								
E								
F								
G								
Total from additional sheet(s)								
Total from partnerships								
2 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 17 ... • 2								

Schedule E – Investment capital (see instructions) (continued)**Part 3 – Investment capital – stocks presumed held more than one year**

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number				B – Number of shares acquired		C – Date acquired	
A								
B								
C								
D								
E								
F								
G								
Item	D Number of shares sold	E Date sold	F Average FMV		G Liabilities attributable		H Net average FMV	
A								
B								
C								
D								
E								
F								
G								
Total from additional sheet(s)								
Total from partnerships								
3 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 18 ... • 3								

Part 4 – Total investment capital

4 Total of all investment capital (add lines 1, 2, and 3 in columns F, G, and H) • 4							
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Schedule F – Current year addback of prior year presumed investment capital and investment income *(see instructions)*

Do **not** complete schedule F if you have prior year presumed investment capital that failed to meet the holding period presumption **and** you **amended** your prior year return to reflect the fact that the stock was **not** investment capital (and that any related income was not investment income).

Part 1 – Addback of prior year presumed investment capital for stocks that did not meet holding period requirement *(see instructions)*

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)*

Item	A – Name/CUSIP/CINS/lot number				B – Number of shares acquired	C – Date acquired
A						
B						
C						
D						
E						
F						
G						

Item	D Number of shares sold	E Date sold	F Average FMV, as previously reported	G Liabilities attributable, as previously reported	H Net average FMV, as previously reported
A					
B					
C					
D					
E					
F					
G					
Total from additional sheet(s)					
Total from partnerships					
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 20 ... • 1					

Part 2 – Addback of prior year presumed investment income for stocks that did not meet holding period requirement *(see instr.)*

2 Prior year presumed gross investment income after Schedule C, Part 1 – Limitation on gross investment income for stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption <i>(see instructions)</i>	•	2	
3 If the safe harbor election was made on the prior year return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was not made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the prior year return to the specific stocks listed in Part 1 above or to the prior year income from those stocks shown on line 2 above <i>(see instructions)</i>	•	3	
4 Prior year presumed investment income from stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption <i>(subtract line 3 from line 2; if zero or less, enter 0)</i>	•	4	
5 Maximum addback based on prior year limitations <i>(enter the amount from prior year Form CT-3.1, Schedule C, line 12)</i>	•	5	
6 Addback of prior year presumed investment income for stocks not held more than one year <i>(Enter the lesser of line 4 or 5; enter here and on Form CT-3 or CT-3-A, Part 3, line 12. If zero or less, enter 0.)</i>	•	6	



Prior Net Operating Loss Conversion (PNOLC) Subtraction

CT-3.3

Legal name of corporation CTEF3A	Employer identification number (EIN) 002190349
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Attach to Form CT-3 or CT-3-A. **All** filers complete **all** schedules.

CT-3-A filers: Enter the total number of members in the combined group in the current tax period
(see instructions).....

Schedule A – PNOLC subtraction pool detail and tax period allotment (see instructions)

All filers: Complete all information each tax period.

CT-3-A filers: Enter all requested information in each column for **each** combined member that was in the group for the tax period.

A CT-3 filer or CT-3-A combined members				B Base year end date	
	Name	EIN	If non-taxpayer, mark an X		
A	CTEF3A	002190349	<input type="checkbox"/>		12-31-2014
B	CTEF3ABC1	002190350	<input type="checkbox"/>		12-31-2014
C	CTEF3ABC2	002190351	<input type="checkbox"/>		12-31-2014
D			<input type="checkbox"/>		
E			<input type="checkbox"/>		
F			<input type="checkbox"/>		
G			<input type="checkbox"/>		
H			<input type="checkbox"/>		
I			<input type="checkbox"/>		
J			<input type="checkbox"/>		

	C Tax period count	D Unabsorbed net operating loss (UNOL)	E PNOLC subtraction pool	F PNOLC subtraction allotment %	G Tax period PNOLC subtraction allotment (column E x column F)	H Remaining PNOLC subtraction pool [column E - (column C x column G)]
A	4	93,658,682	172,485	10		
B	4	9,836,100	80,020	10		
C	4	0	0	10	0	0
D						
E						
F						
G						
H						
I						
J						
Totals from attached sheet(s)						
1 Totals	1	103,494,782				

Schedule B – Overall limitation on PNOLC subtraction *(All filers must complete Schedule B)*

1 Apportioned business income after addback for the current tax period <i>(from Form CT-3 or CT-3-A, Part 3, line 15; if zero or less, enter 0 on line 5)</i>	•	1		
2 Multiply line 1 by your appropriate <i>business income base</i> tax rate for the current tax period from the <i>Tax rates schedule</i> table 1, 2, 3, or 4 in Form CT-3-I or CT-3-A-I <i>(round the result up to the next highest whole dollar)</i>	•	2		
3 Greater of the capital base tax or the fixed dollar minimum tax for the current tax period <i>(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)</i>	•	3		
4 Subtract line 3 from line 2 <i>(if zero or less, enter 0)</i>	•	4		
5 Maximum amount of the PNOLC subtraction to be deducted in the current tax period <i>(if line 4 is zero, enter 0; otherwise, divide line 4 by the same tax rate used for line 2)</i>	•	5		

Schedule C – Computation of PNOLC subtraction used and unused amount carried forward
(see instructions)

1 Tax period PNOLC subtraction allotment <i>(from Schedule A, line 1, column G)</i>	•	1		
2 Unused PNOLC subtraction carried forward from prior tax period <i>(see instructions)</i>	•	2		
3 PNOLC subtraction available for use this tax period <i>(add lines 1 and 2)</i>	•	3		
4 PNOLC subtraction used in the current tax period <i>(see instructions)</i>	•	4		
5 Unused PNOLC subtraction to be carried forward <i>(see instructions)</i>	•	5		
6 Remaining PNOLC subtraction pool <i>(from Schedule A, line 1, column H)</i>	•	6		
7 Unexhausted PNOLC subtraction <i>(add lines 5 and 6)</i>	•	7		

Note: You **must** complete and attach Form CT-3.3 to Form CT-3 or CT-3-A for each tax period for which you or any member of the combined group claim a PNOLC subtraction or carry a PNOLC subtraction balance.

Schedule B – New members included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

Schedule C – Former members not included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

**New York State Modifications**
(for filers of combined franchise tax returns)

Tax Law – Articles 9-A and 33

CT-225-ALegal name of group designated agent (Article 9-A) or parent of combined group (Article 33)
CTEF3ADesignated agent or parent employer identification number (EIN)
002190349**File with Form CT-3-A or CT-33-A.**Complete all parts that apply to you. See Form CT-225-A-I, *Instructions for Forms CT-225-A and CT-225-A/B*.Identify the return you are filing by marking an **X** in the box: CT-3-A • ☒ CT-33-A • ☐**Schedule A – Certain New York State additions to federal taxable income (FTI)** (attach additional form(s) if necessary)

The amount on line 5, column E, should equal the amount on Form CT-3-A, Part 3, line 2, or Form CT-33-A, line 74, column E.

Part 1 – For certain additions to FTI that did not flow through from a partnership, estate, or trust

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain additions to FTI that did **not** flow through from a partnership, estate, or trust. In column B, the sum of certain additions that did **not** flow through from a partnership, estate, or trust from all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

1 New York State additions (see instructions)

	Modification number	A Designated agent or parent	B Total group members	C Subtotal (column A + column B)	D Intercompany eliminations	E Combined total (column C - column D)
1a	A - 213		70,887,127			
1b	A - 504	280,674				
1c	A - 505	12,376,157				
1d	A - 507	24,525,167				
1e	A -					
1f	A -					
1g	A -					
1h	A -					
1i	A -					
1j	A -					
1k	A -					
1l	A -					
1m	A -					
1n	A -					
1o	A -					
1p	A -					

Total from additional Form(s) CT-225-A, if any

	00		00		00		00		00
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2 Total (add columns A through E)

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Part 2 – Corporations' share of certain additions to FTI from partnerships, estates, or trusts

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain additions to FTI that flow through to the designated agent or parent from all partnerships, estates, or trusts. In column B, the sum of certain additions that flowed through from all partnerships, estates, or trusts to all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

3 New York State additions (see instructions)

	Modification number	A Designated agent or parent	B Total group members	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
3a	EA -	00	00	00	00	00
3b	EA -	00	00	00	00	00
3c	EA -	00	00	00	00	00
3d	EA -	00	00	00	00	00
3e	EA -	00	00	00	00	00
3f	EA -	00	00	00	00	00
3g	EA -	00	00	00	00	00
3h	EA -	00	00	00	00	00
3i	EA -	00	00	00	00	00
3j	EA -	00	00	00	00	00
3k	EA -	00	00	00	00	00
3l	EA -	00	00	00	00	00
3m	EA -	00	00	00	00	00
3n	EA -	00	00	00	00	00
3o	EA -	00	00	00	00	00
3p	EA -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00	00	00
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4 Total (add columns A through E)

00	00	00	00	00	00	00
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5 Total additions (add lines 2 and 4, columns A through E; see instructions)

00	00	00	00	00	00	00
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37,181,998

Schedule B – Certain New York State subtractions from FTI *(attach additional form(s) if necessary)*

The amount on line 10, column E should equal the amount on Form CT-3-A, Part 3, line 4, or Form CT-33-A, line 83, column E.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain subtractions from FTI that did **not** flow through from a partnership, estate, or trust. In column B, the sum of certain subtractions that did **not** flow through from a partnership, estate, or trust from all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

6 New York State subtractions *(see instructions)*

	Modification number	A Designated agent or parent	B Total group members	C Subtotal (column A + column B)	D Intercompany eliminations	E Combined total (column C - column D)
6a	S - 507	30,000,000 00	1,764,000 00			
6b	S -					
6c	S -					
6d	S -					
6e	S -					
6f	S -					
6g	S -					
6h	S -					
6i	S -					
6j	S -					
6k	S -					
6l	S -					
6m	S -					
6n	S -					
6o	S -					
6p	S -					

Total from additional Form(s) CT-225-A, if any

	00		00		00		00		00
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7 Total *(add columns A through E)*

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Part 2 – Corporations' share of certain subtractions from FTI from partnerships, estates, or trusts

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain subtractions from FTI that flow through to the designated agent or parent from all partnerships, estates, or trusts. In column B, the sum of certain subtractions that flowed through from all partnerships, estates, or trusts to all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

8 New York State subtractions (see instructions)

	Modification number	A Designated agent or parent	B Total group members	C Subtotal (column A + column B)	D Intercompany eliminations	E Combined total (column C - column D)
8a	ES -	00	00	00	00	00
8b	ES -	00	00	00	00	00
8c	ES -	00	00	00	00	00
8d	ES -	00	00	00	00	00
8e	ES -	00	00	00	00	00
8f	ES -	00	00	00	00	00
8g	ES -	00	00	00	00	00
8h	ES -	00	00	00	00	00
8i	ES -	00	00	00	00	00
8j	ES -	00	00	00	00	00
8k	ES -	00	00	00	00	00
8l	ES -	00	00	00	00	00
8m	ES -	00	00	00	00	00
8n	ES -	00	00	00	00	00
8o	ES -	00	00	00	00	00
8p	ES -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00	00	00
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9 Total (add columns A through E)

00	00	00	00	00	00	00
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10 Total subtractions (add lines 7 and 9, columns A through E; see instructions)

00	00	00	00	00	00	00
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Group Member's Detail Spreadsheet

New York State Modifications

(for filers of combined franchise tax returns)

CT-225-A/B

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33) CTEF3A	Designated agent or parent employer identification number (EIN) 002190349
---	--

Attach to Form CT-225-A.

Complete all parts that apply to you. See Form CT-225-A-I, *Instructions for Forms CT-225-A and CT-225-A/B*.

Each combined group member completes and files this form to break down certain addition and subtraction modifications it is required to make. In Schedule A each member breaks down its additions, and in Schedule B its subtractions.

Schedule A – Certain New York State additions to federal taxable income (FTI)

Legal name of group member CTEF3ABC1	EIN of group member 002190350
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- 1 New York State additions – Amounts of additions that originate with a group member are reported in Part 1, separate from addition amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain additions to FTI that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount	
1a	A - 213	70,887,127	00
1b	A -		00
1c	A -		00
1d	A -		00
1e	A -		00
1f	A -		00
1g	A -		00
1h	A -		00
1i	A -		00
1j	A -		00
1k	A -		00
1l	A -		00
1m	A -		00
1n	A -		00
1o	A -		00
1p	A -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 1.....			00

Part 2 – Share of certain additions to FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary *(see instructions)*

	Modification number	Amount	
1a	EA -		00
1b	EA -		00
1c	EA -		00
1d	EA -		00
1e	EA -		00
1f	EA -		00
1g	EA -		00
1h	EA -		00
1i	EA -		00
1j	EA -		00
1k	EA -		00
1l	EA -		00
1m	EA -		00
1n	EA -		00
1o	EA -		00
1p	EA -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 2.....			00

- 2 Total additions *(add the totals of Parts 1 and 2; Article 33 filers see instructions)* **2** 00

Schedule B – Certain New York State subtractions from FTI

Legal name of group member	EIN of group member
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3 New York State subtractions – Amounts of subtractions that originate with a group member are reported in Part 1, separate from subtraction amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount	
3a	S -		00
3b	S -		00
3c	S -		00
3d	S -		00
3e	S -		00
3f	S -		00
3g	S -		00
3h	S -		00
3i	S -		00
3j	S -		00
3k	S -		00
3l	S -		00
3m	S -		00
3n	S -		00
3o	S -		00
3p	S -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 1.....			00

Part 2 – Share of certain subtractions from FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary *(see instructions)*

	Modification number	Amount	
3a	ES -		00
3b	ES -		00
3c	ES -		00
3d	ES -		00
3e	ES -		00
3f	ES -		00
3g	ES -		00
3h	ES -		00
3i	ES -		00
3j	ES -		00
3k	ES -		00
3l	ES -		00
3m	ES -		00
3n	ES -		00
3o	ES -		00
3p	ES -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 2.....			00

4 Total subtractions *(add the totals of Parts 1 and 2; Article 33 filers see instructions)* **4** 00



Group Member's Detail Spreadsheet

New York State Modifications

(for filers of combined franchise tax returns)

CT-225-A/B

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33) CTEF3A	Designated agent or parent employer identification number (EIN) 002190349
---	--

Attach to Form CT-225-A.

Complete all parts that apply to you. See Form CT-225-A-I, *Instructions for Forms CT-225-A and CT-225-A/B*.

Each combined group member completes and files this form to break down certain addition and subtraction modifications it is required to make. In Schedule A each member breaks down its additions, and in Schedule B its subtractions.

Schedule A – Certain New York State additions to federal taxable income (FTI)

Legal name of group member CTEF3ABC2	EIN of group member 002190351
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- 1 New York State additions – Amounts of additions that originate with a group member are reported in Part 1, separate from addition amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain additions to FTI that did not flow through from a partnership, estate, or trust (see instructions)

	Modification number	Amount
1a	A -	00
1b	A -	00
1c	A -	00
1d	A -	00
1e	A -	00
1f	A -	00
1g	A -	00
1h	A -	00
1i	A -	00
1j	A -	00
1k	A -	00
1l	A -	00
1m	A -	00
1n	A -	00
1o	A -	00
1p	A -	00
Total from additional Form(s) CT-225-A/B		00
Total of Part 1.....		00

Part 2 – Share of certain additions to FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary (see instructions)

	Modification number	Amount
1a	EA -	00
1b	EA -	00
1c	EA -	00
1d	EA -	00
1e	EA -	00
1f	EA -	00
1g	EA -	00
1h	EA -	00
1i	EA -	00
1j	EA -	00
1k	EA -	00
1l	EA -	00
1m	EA -	00
1n	EA -	00
1o	EA -	00
1p	EA -	00
Total from additional Form(s) CT-225-A/B		00
Total of Part 2.....		00

- 2 Total additions (add the totals of Parts 1 and 2; Article 33 filers see instructions) **2** 00

Schedule B – Certain New York State subtractions from FTI

Legal name of group member CTEF3ABC2	EIN of group member 002190351
---	----------------------------------

3 New York State subtractions – Amounts of subtractions that originate with a group member are reported in Part 1, separate from subtraction amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount	
3a	S - 507	1,764,000	00
3b	S -		00
3c	S -		00
3d	S -		00
3e	S -		00
3f	S -		00
3g	S -		00
3h	S -		00
3i	S -		00
3j	S -		00
3k	S -		00
3l	S -		00
3m	S -		00
3n	S -		00
3o	S -		00
3p	S -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 1.....			00

Part 2 – Share of certain subtractions from FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary *(see instructions)*

	Modification number	Amount	
3a	ES -		00
3b	ES -		00
3c	ES -		00
3d	ES -		00
3e	ES -		00
3f	ES -		00
3g	ES -		00
3h	ES -		00
3i	ES -		00
3j	ES -		00
3k	ES -		00
3l	ES -		00
3m	ES -		00
3n	ES -		00
3o	ES -		00
3p	ES -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 2.....			00

4 Total subtractions *(add the totals of Parts 1 and 2; Article 33 filers see instructions)* **4** 00

Test 27b

Begins on next page

[Return to Test Chart](#)



Department of Taxation and Finance

Member's Detail Report

Filed by a Corporation Included in a Combined Franchise Tax Return

CT-3-A/BC

Caution: This form must be used **only** for periods beginning on or after January 1, 2018. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Attach to Form CT-3-A if paper filing this return. **E-filers:** Form CT-3-A/BC must be e-filed separately from Form CT-3-A, not as an attached PDF.

See instructions, Form CT-3-A/BC-I, before completing this report.

All filers must enter tax period:

Final return ☐ Amended return ☐

beginning ending

Employer identification number (EIN) 002190350		File number 0B6	Business telephone number (518) 555-2525		
Legal name of corporation CTEF3ABC1				Trade name/DBA	
Mailing name (if different from legal name above) c/o				State or country of incorporation NEW YORK	
Mailing address number and street or PO box CTEF3ABC1 HARIIMAN CAPUS				Date of incorporation 01/01/2014	Foreign corporations: date began business in NYS
City ALBANY	State NY	ZIP code 12227	Country (if not United States)		For office use only
Principal business activity in NYS RESIDENTIAL CONSTRUCTION		NAICS business code number (from NYS Pub 910) 236100			
If address/phone above is new, mark an X in the box <input type="checkbox"/> If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.					
Legal name of the designated agent of the combined group CTEF3A		EIN of the designated agent 002190349			

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) BILL SMITH	Designee's phone number (518) 555-2626
	Designee's e-mail address billsmith@taxesdoneright.com		PIN <input type="text" value="12345"/>

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability and, that if the commonly owned group election has been made by the designated agent of this combined group, this corporation acknowledges that it is included in this group, and I certify that this report and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person JOHN DOE		Signature of authorized person		Official title PRESIDENT	
	E-mail address of authorized person johndoe@ctef3abc.com		Telephone number (518) 555-2727		Date 04/15/2019	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT		Firm's EIN 123456789		Preparer's PTIN or SSN 987654321	
	Signature of individual preparing this report		Address 315 RETURN PARKWAY		City ALBANY	State NY
	E-mail address of individual preparing this report billsmith@taxesdoneright.com		Preparer's NYTPRIN or 45678123		Excl. code	Date 04/15/2019

Part 1 – Group member's general information

- 1 Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an **X** in the appropriate box) Yes ☐ No ☒
- 2 If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box **2**
- 3 If you claimed the tax-free NY area elimination credit and you had a 100% area allocation factor, mark an **X** in the box ... **3**
- 4 If you claimed the tax-free NY area excise tax on telecommunications credit and had a 100% area allocation factor, mark an **X** in the box **4**
- 5 If you are a real estate investment trust (REIT) or regulated investment company (RIC), mark an **X** in the box (see instr.) .. **5**
- 6 If you are a combinable captive insurance company, mark an **X** in the box **6**
- 7 If you are a nontaxpayer member of the combined group, mark an **X** in the box (see instructions) **7**
- 8 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box **8**
- 9 Federal separate taxable income (see instructions) **9** -631
- 10 Enter your prior net operating loss conversion (PNOLC) subtraction pool (from Form CT-3.3) **10**
- 11 Enter your unabsorbed net operating loss at the end of the **base** year (from Form CT-3.3) **11**
- 12 Enter your PNOLC subtraction annual allotment (from Form CT-3.3) **12**
- 13 **PNOLC subtraction allotment method** – mark an **X** in the appropriate box to indicate which method you are subject to (from Form CT-3.3) 100% ☐ 50% ☐ 10% ☒
- 14 If you are a taxable domestic international sales corporation (DISC), mark an **X** in the box **14**
- 15 Do you have an interest in any partnerships? (mark an **X** in the appropriate box) Yes ☐ No ☒
If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.

Part 2 – Group member's fixed dollar minimum tax (taxable group members only) and prepayments (if separate payments were made by the group member)**Section 1 – Fixed dollar minimum tax**

- 1 New York receipts (see instructions) **1** 88,939
- 2 Fixed dollar minimum tax (only for the corporation filing this form; see instructions) **2**

Section 2 – Prepayments

	Franchise tax			MTA surcharge	
	Date paid	Amount		Date paid	Amount
3 Mandatory first installment from Form CT-300 (see instructions) .. 3			..... 3		
4 Second installment from Form CT-400 4			..... 4		
5 Third installment from Form CT-400 5			..... 5		
6 Fourth installment from Form CT-400 6			..... 6		
7 Payment with extension request 7			..... 7		
8 Credit from prior years (see instructions) 8			..... 8		
9 Add amount columns (enter here and include on Form CT-3-A, Part 2, line 22) 9			(enter here and include on Form CT-3-M, line 90) 9		

(continue with **Part 4** on next page)

Part 4 – Group member's capital base line items

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	1,764,022,513	2,213,668,179	1,988,845,346
2 Real property and marketable securities included on line 1	2	13,458,366	18,571,253	16,014,810
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4	13,458,366	18,571,253	16,014,809
5 Adjusted total assets (add lines 3 and 4)	5			
6 Total liabilities	6	1,199,241,818	1,655,837,147	1,427,539,483

Part 5 – Computation of group member's investment capital for the current tax year

		Average fair market value
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (as included in Form CT-3.1, Schedule E, column F, line 1)	16	
17 Total of stocks actually held for more than one year (as included in Form CT-3.1, Schedule E, column F, line 2)	17	
18 Total of stocks presumed held for more than one year (as included in Form CT-3.1, Schedule E, column F, line 3)	18	
19		

Addback of capital previously reported as investment capital

		Average fair market value as previously reported
20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (as included in Form CT-3.1, Schedule F, line 1)	20	

Part 6 – Computation of business apportionment factor (see instructions)

		A – Everywhere	B – New York State (NYS)	C – NYS fixed dollar minimum
Section 210-A.2				
1 Sales of tangible personal property	1	5,764,541,144		
2 Sales of electricity	2			
3 Net gains from sales of real property	3			
Section 210-A.3				
4 Rentals of real and tangible personal property	4	4347		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5			
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6			
Section 210-A.4				
7 Sale, licensing, or granting access to digital products	7			
Section 210-A.5(a)(1)				
8 When the fixed percentage method election is in effect for the combined group, mark an X in the box (see instructions)				8
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see instructions)				
Section 210-A.5(a)(2)(A)				
9 Interest from loans secured by real property	9			
10 Net gains from sales of loans secured by real property	10			
11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	11			
12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	12			
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)				
13 Interest from federal debt	13			
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)				
19 Interest from asset-backed securities and other government agency debt.....	19			
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20			
21 Net gains from all other asset-backed securities ...	21			
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)				
22 Interest from corporate bonds	22			
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23			
24 Net gains from other corporate bonds	24			
Section 210-A.5(a)(2)(E)				
25 Net interest from reverse repurchase and securities borrowing agreements	25			
Section 210-A.5(a)(2)(F)				
26 Net interest from federal funds	26			
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)				
27 Net income from sales of physical commodities	27			
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)				
28 Marked to market net gains	28			

Part 6 – Computation of business apportionment factor *(continued)*

		A – Everywhere	B – NYS	C – NYS fixed dollar minimum
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)				
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)				
29 Interest from other financial instruments	29			
30 Net gains and other income from other financial instruments	30			
Section 210-A.5(b)				
31 Brokerage commissions	31			
32 Margin interest earned on behalf of brokerage accounts	32			
33 Fees for advisory services for underwriting or management of underwriting	33			
34 Receipts from primary spread of selling concessions	34			
35 Receipts from account maintenance fees	35			
36 Fees for management or advisory services	36			
37 Interest from an affiliated corporation	37			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards	38			
39 Service charges and fees from credit cards	39			
40 Receipts from merchant discounts	40			
41 Receipts from credit card authorizations and settlement processing	41			
42 Other credit card processing receipts	42			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies	43			
Section 210-A.6				
44 Receipts from railroad and trucking business	44			
Section 210-A.6-a				
45 Receipts from the operation of vessels	45			
Section 210-A.7				
46 Receipts from air freight forwarding	46			
47 Receipts from other aviation services	47			
Section 210-A.8				
48 Advertising in newspapers or periodicals	48			
49 Advertising on television or radio	49			
50 Advertising via other means	50			
Section 210-A.9				
51 Transportation or transmission of gas through pipes	51			
Section 210-A.10				
52 Receipts from other services/activities not specified	52	494,896,043	88,939	
Section 210-A.11				
53 Discretionary adjustments	53			
Total NYS fixed dollar minimum receipts				
54 Add lines 1 through 53 in column C	54			

Include each of the lines 1 through 53, columns A and B in its corresponding line, and applicable row, of Form CT-3-A, Part 6.

Test 27c

Begins on next page

[Return to Test Chart](#)



Member's Detail Report

Filed by a Corporation Included in a Combined Franchise Tax Return

CT-3-A/BC

Caution: This form must be used **only** for periods beginning on or after January 1, 2018. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Attach to Form CT-3-A if paper filing this return. **E-filers:** Form CT-3-A/BC must be e-filed separately from Form CT-3-A, not as an attached PDF.

See instructions, Form CT-3-A/BC-I, before completing this report.

All filers must enter tax period:

Final return ☐ Amended return ☐

beginning ending

Employer identification number (EIN) 002190351		File number 0B6	Business telephone number (518) 555-2626		
Legal name of corporation CTEF3ABC2				Trade name/DBA	
Mailing name (if different from legal name above) c/o				State or country of incorporation NEW YORK	
Mailing address number and street or PO box CTEF3ABC2 WA HARRIMAN CAPUS				Date of incorporation 01/01/2014	Foreign corporations: date began business in NYS
City ALBANY	State NY	ZIP code 12227	Country (if not United States)		For office use only
Principal business activity in NYS RESIDENTIAL CONSTRUCTION		NAICS business code number (from NYS Pub 910) 236100			
If address/phone above is new, mark an X in the box <input type="checkbox"/> If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.					
Legal name of the designated agent of the combined group CTEF3A			EIN of the designated agent 002190349		

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) BILL SMITH	Designee's phone number (518) 555-2626
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability and, that if the commonly owned group election has been made by the designated agent of this combined group, this corporation acknowledges that it is included in this group, and I certify that this report and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person JOHN DOE		Signature of authorized person		Official title PRESIDENT
	E-mail address of authorized person johndoe@taxesdoneright.com		Telephone number (518) 555-2627		Date 04/15/2019
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT		Firm's EIN 123456789		Preparer's PTIN or SSN 987654321
	Signature of individual preparing this report	Address 315 RETURN PARKWAY		City ALBANY	State NY
	E-mail address of individual preparing this report billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678123		or Excl. code	Date 04/15/2019

Part 1 – Group member's general information

- 1 Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an **X** in the appropriate box) Yes ☐ No ☒
- 2 If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box **2**
- 3 If you claimed the tax-free NY area elimination credit and you had a 100% area allocation factor, mark an **X** in the box ... **3**
- 4 If you claimed the tax-free NY area excise tax on telecommunications credit and had a 100% area allocation factor, mark an **X** in the box **4**
- 5 If you are a real estate investment trust (REIT) or regulated investment company (RIC), mark an **X** in the box (see instr.) .. **5**
- 6 If you are a combinable captive insurance company, mark an **X** in the box **6**
- 7 If you are a nontaxpayer member of the combined group, mark an **X** in the box (see instructions) **7**
- 8 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box **8**
- 9 Federal separate taxable income (see instructions) **9** -16,972
- 10 Enter your prior net operating loss conversion (PNOLC) subtraction pool (from Form CT-3.3) **10**
- 11 Enter your unabsorbed net operating loss at the end of the **base** year (from Form CT-3.3) **11**
- 12 Enter your PNOLC subtraction annual allotment (from Form CT-3.3) **12**
- 13 **PNOLC subtraction allotment method** – mark an **X** in the appropriate box to indicate which method you are subject to (from Form CT-3.3) 100% ☐ 50% ☐ 10% ☒
- 14 If you are a taxable domestic international sales corporation (DISC), mark an **X** in the box **14**
- 15 Do you have an interest in any partnerships? (mark an **X** in the appropriate box) Yes ☐ No ☒
If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.

Part 2 – Group member's fixed dollar minimum tax (taxable group members only) and prepayments (if separate payments were made by the group member)**Section 1 – Fixed dollar minimum tax**

- 1 New York receipts (see instructions) **1** 88,939
- 2 Fixed dollar minimum tax (only for the corporation filing this form; see instructions) **2**

Section 2 – Prepayments

	Franchise tax			MTA surcharge	
	Date paid	Amount		Date paid	Amount
3 Mandatory first installment from Form CT-300 (see instructions) .. 3			..... 3		
4 Second installment from Form CT-400 4			..... 4		
5 Third installment from Form CT-400 5			..... 5		
6 Fourth installment from Form CT-400 6			..... 6		
7 Payment with extension request 7			..... 7		
8 Credit from prior years (see instructions) 8			..... 8		
9 Add amount columns (enter here and include on Form CT-3-A, Part 2, line 22) 9			(enter here and include on Form CT-3-M, line 90) 9		

(continue with **Part 4** on next page)

Part 4 – Group member’s capital base line items

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	1,764,022,513	2,213,668,179	1,988,845,346
2 Real property and marketable securities included on line 1	2	13,458,366	18,571,253	16,014,810
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4	13,458,366	18,571,253	16,014,810
5 Adjusted total assets (add lines 3 and 4)	5			
6 Total liabilities	6	1,199,241,818	1,655,837,147	1,427,539,483

Part 5 – Computation of group member’s investment capital for the current tax year

		Average fair market value
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (as included in Form CT-3.1, Schedule E, column F, line 1)	16	
17 Total of stocks actually held for more than one year (as included in Form CT-3.1, Schedule E, column F, line 2)	17	
18 Total of stocks presumed held for more than one year (as included in Form CT-3.1, Schedule E, column F, line 3)	18	
19		

Addback of capital previously reported as investment capital

		Average fair market value as previously reported
20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (as included in Form CT-3.1, Schedule F, line 1)	20	

Part 6 – Computation of business apportionment factor (see instructions)		A – Everywhere	B – New York State (NYS)	C – NYS fixed dollar minimum
Section 210-A.2				
1 Sales of tangible personal property	1	5,764,541,144		
2 Sales of electricity	2			
3 Net gains from sales of real property	3			
Section 210-A.3				
4 Rentals of real and tangible personal property	4	4347		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5			
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6			
Section 210-A.4				
7 Sale, licensing, or granting access to digital products	7			
Section 210-A.5(a)(1)				
8 When the fixed percentage method election is in effect for the combined group, mark an X in the box (see instructions)				8
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see instructions)				
Section 210-A.5(a)(2)(A)				
9 Interest from loans secured by real property	9			
10 Net gains from sales of loans secured by real property	10			
11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	11			
12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	12			
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)				
13 Interest from federal debt	13			
14				
15 Interest from NYS and its political subdivisions debt	15			
16 Net gains from federal, NYS, and NYS political subdivisions debt	16			
17 Interest from other states and their political subdivisions debt	17			
18 Net gains from other states and their political subdivisions debt	18			
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)				
19 Interest from asset-backed securities and other government agency debt	19			
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20			
21 Net gains from all other asset-backed securities ...	21			
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)				
22 Interest from corporate bonds	22			
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23			
24 Net gains from other corporate bonds	24			
Section 210-A.5(a)(2)(E)				
25 Net interest from reverse repurchase and securities borrowing agreements	25			
Section 210-A.5(a)(2)(F)				
26 Net interest from federal funds	26			
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)				
27 Net income from sales of physical commodities	27			
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)				
28 Marked to market net gains	28			

Part 6 – Computation of business apportionment factor *(continued)*

		A – Everywhere	B – NYS	C – NYS fixed dollar minimum
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)				
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)				
29 Interest from other financial instruments	29			
30 Net gains and other income from other financial instruments	30			
Section 210-A.5(b)				
31 Brokerage commissions	31			
32 Margin interest earned on behalf of brokerage accounts	32			
33 Fees for advisory services for underwriting or management of underwriting	33			
34 Receipts from primary spread of selling concessions	34			
35 Receipts from account maintenance fees	35			
36 Fees for management or advisory services	36			
37 Interest from an affiliated corporation	37			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards	38			
39 Service charges and fees from credit cards	39			
40 Receipts from merchant discounts	40			
41 Receipts from credit card authorizations and settlement processing	41			
42 Other credit card processing receipts	42			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies	43			
Section 210-A.6				
44 Receipts from railroad and trucking business	44			
Section 210-A.6-a				
45 Receipts from the operation of vessels	45			
Section 210-A.7				
46 Receipts from air freight forwarding	46			
47 Receipts from other aviation services	47			
Section 210-A.8				
48 Advertising in newspapers or periodicals	48			
49 Advertising on television or radio	49			
50 Advertising via other means	50			
Section 210-A.9				
51 Transportation or transmission of gas through pipes	51			
Section 210-A.10				
52 Receipts from other services/activities not specified	52	494,896,043	88,939	
Section 210-A.11				
53 Discretionary adjustments	53			
Total NYS fixed dollar minimum receipts				
54 Add lines 1 through 53 in column C	54			

Include each of the lines 1 through 53, columns A and B in its corresponding line, and applicable row, of Form CT-3-A, Part 6.

Test 28

Begins on next page

[Return to Test Chart](#)

**CT-33-A**

Department of Taxation and Finance

Life Insurance Corporation Combined Franchise Tax Return

Tax Law – Article 33

All filers must enter tax period:

Amended return ☐Final return ☐

beginning

01-01-2018

ending

12-31-2018

Employer identification number (EIN)

002190211

File number

OO 4

Business telephone number

(518) 555-2527

If address/phone below is new, mark an X in the box.

☐

If you claim an overpayment, mark an X in the box.

☒

Legal name of corporation

CTEF33A

Mailing name (if different from legal name above)

c/o

Number and street or PO box

33A WA HARRIMAN CAMPUS

City

ALBANY

State

NY

ZIP code

12227

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

Date received (for Tax Department use only)

Audit (for Tax Department use only)

Did any corporation in the combined group do business, employ capital, own or lease property, or maintain an office in the MCTD? (mark an X in one box) Yes ☐ No ☒ If Yes, you must file Form CT-33-M.**A. Pay amount shown on line 26. Make payable to: New York State Corporation Tax**

Attach your payment here. Detach all check stubs. (See instructions for details.)

Payment enclosed

A

0

B. Did you include a disregarded entity in this return? (mark an X in one box) Yes ☒ No ☐

If Yes, enter the name and EIN. If more than one, attach list with names and EINs.

Legal name of disregarded entity

CTEF33A INC

EIN

333222111

C. Are any corporations in the combined group a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in one box) Yes ☐ No ☒**D. If an unauthorized insurance corporation is included in this return, mark an X in the box** ☒**Amended return information**

If filing an amended return, mark an X in the box for any items that apply and attach documentation.

Final federal determination ☐If marked, enter date of determination: ☐NOL carryback ☐Capital loss carryback ☐Federal return filed: Form 1139 ☐ Amended consolidated Form 1120-L ☐ Amended consolidated Form 1120-PC ☒**Net operating loss (NOL) or operations loss information**

New York State NOL or operations loss carryover total available for use this tax year from all prior tax years	.....
Federal NOL or operations loss carryover total available for use this tax year from all prior tax years	.....	1,612,019
New York State NOL or operations loss carryforward total for future tax years	.....
Federal NOL or operations loss carryforward total for future tax years	.....	1,069,555

Computation of tax

1	Combined allocated entire net income (ENI) from line 86 •		×	0.071	•	1		
2	Combined allocated business and investment capital from line 63 •		×	0.0016	•	2		
3	Combined allocated alternative base from line 92 •		×	0.09	•	3		
4	Minimum tax for parent corporation only.....					4	250	00
5	Combined allocated subsidiary capital from line 52.....		×	0.0008	•	5		
6	Combined franchise tax (largest of line 1, 2, 3, or 4, plus line 5).....				•	6		
7	Combined life insurance company premiums from line 96 (see instr.) •		×	0.007	•	7		
8	Total combined tax before limitations on tax (add lines 6 and 7).....				•	8		
9	Combined life insurance company premiums from line 100 (see instr.) •		×	0.015	•	9		
10	Combined tax before EZ and ZEA tax credits (see instructions).....				•	10		
11a	EZ and ZEA tax credits claimed (enter amount from line 115; see instructions).....				•	11a		
11b	Combined tax after EZ and ZEA tax credits (see instructions).....				•	11b		
12	Combined minimum tax for subsidiaries – number of subsidiaries (see instructions) •		×	\$250 =	•	12		
13	Total combined tax after EZ and ZEA tax credits (add lines 11b and 12).....				•	13		
14	Combined life insurance company premiums from line 102 (see instr.) •		×	0.02	•	14		
15	Combined tax (see instructions).....				•	15		
16	Tax credits (enter amount from line 116; see instructions).....				•	16		
17	Combined tax due (subtract line 16 from line 15; if less than zero, enter 0).....				•	17		
18								
19								
20								
21	Total prepayments from line 114.....				•	21		
22a	Balance (see instructions).....				•	22a		
22b	Additional amount (see instructions).....				•	22b		
22c	Total before penalties and interest (see instructions).....				•	22c		
23	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>				•	23		
24	Interest on late payment (see instructions).....				•	24		
25	Late filing and late payment penalties (see instructions).....				•	25		
26	Balance due (add lines 22c through 25 and enter here; enter the payment amount on line A above).....				•	26		
27a	Overpayment (if line 17 is less than line 21, subtract line 17 from line 21).....				•	27a		
27b	Amount of overpayment previously credited to 2019 MFI (see instructions).....				•	27b	1,500	
27c	Balance of overpayment available (see instructions).....				•	27c		
28	Amount of overpayment to be credited to next period.....				•	28		
29	Balance of overpayment (subtract line 28 from line 27c).....				•	29		
30	Amount of overpayment to be credited to Form CT-33-M.....				•	30		
31	Refund of overpayment (subtract line 30 from line 29).....				•	31		
32a	Refund of tax credits (see instructions).....				•	32a		
32b	Tax credit to be credited as an overpayment to next year's return (see instructions).....				•	32b		
33	Combined allocation percentage (from line 48).....				•	33		%

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Schedule A – Computation of combined allocation percentage

(If you do not claim an allocation, enter 100 on line 48; see instructions)

- 34 New York taxable premiums (see instructions)
- 35 New York ocean marine premiums (see instructions)
- 36 New York premiums for annuity contracts and for insurance for the elderly (see instructions)
- 37 New York premiums on reinsurance assumed (see instructions)
- 38 Total New York gross premiums (add lines 34 through 37)
- 39 New York premiums ceded that are included on line 38 (see instructions)
- 40 Total New York premiums (subtract line 39 from line 38)
- 41 Total everywhere premiums (see instructions)
- 42 Combined New York premium percentage (divide column E, line 40 by line 41)
- 43 Combined weighted New York premium percentage (multiply line 42 by nine)
- 44 New York wages, salaries, personal service compensation, and commissions (see instructions)
- 45 Total everywhere wages, salaries, personal service compensation, and commissions (see instructions)
- 46 Combined New York payroll percentage (divide column E, line 44 by line 45)
- 47 Total combined New York percentages (add lines 43 and 46)
- 48 Combined allocation percentage (divide line 47 by ten; if line 42 or 46 is 0, see instructions)

Schedule B – Computation and allocation of combined subsidiary capital (see instructions for each line in this schedule)

- 49 Average fair market value of subsidiary capital
- 50 Average value of current liabilities attributable to subsidiary capital
- 51 Net average fair market value of subsidiary capital
- 52 Net average value of subsidiary capital allocated to New York State (enter column E amount in the first box on line 5)

Schedule C – Computation and allocation of combined business and investment capital (see instructions)

- 53 Average value of total assets (see instructions)
- 54 Average fair market value adjustment (show a negative amount with a minus (-) sign)
- 55 Average value of nonadmitted assets from annual statement (see instructions)
- 56 Total combined assets (add column E, lines 53, 54, and 55)
- 57 Average value of current liabilities (see instructions)
- 58 Total combined capital (subtract column E, line 57 from line 56)
- 59 Combined subsidiary capital from column E, line 51
- 60 Combined business and investment capital (subtract line 59 from line 58)
- 61 Average value of assets, excluding subsidiary assets included on line 51, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 (use same method to value assets as on line 56; see instructions)
- 62 Adjusted combined business and investment capital (subtract column E, line 61 from line 60)
- 63 Combined allocated business and investment capital (multiply line 62 by the combined allocation percentage on line 48; enter here and in the first box on line 2)

Schedule D – Computation and allocation of combined ENI (see instructions)

- 64 FTI before operations loss/NOL deduction (see instructions; include disallowed dividends paid deduction: ●)

Additions

- 65 Dividends-received deduction (used to compute line 64)
- 66 Dividend or interest income not included in line 64 (attach list; see instructions)
- 67 Interest to stockholders: minus 10% or \$1,000, whichever is larger (see instructions)
- 68 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 (see instructions)
- 69 Deductions attributable to subsidiary capital (attach list; see instructions)
- 70 New York State franchise tax deducted on federal return (attach list; see instructions)
- 71 Amount deducted on your federal return as a result of a safe harbor lease (see instructions)
- 72 Amount that would have been required to be included on your federal return except for a safe harbor lease (see instructions)
- 73 Total amount of federal depreciation from Form CT-399 (see instructions)
- 74 Other additions (from Form CT-225-A; see instructions)
- 75 Total (add column E, lines 64 through 74)

A Parent	B Total subsidiaries	C Subtotal (column A + column B)	D Intercompany eliminations	E Combined total (column C – column D)
-------------	-------------------------	--	-----------------------------------	--

Schedule A – Computation of combined allocation percentage (see instructions)

34					34	
35					35	
36					36	
37	35,889		35,889		37	
38	35,889		35,889		38	
39					39	
40	35,889		35,889		40	
41	247,576,920		247,576,920		41	
42					42	%
43					43	%
44					44	
45	32,465,935		32,465,935		45	
46					46	%
47					47	%
48					48	%

Schedule B – Computation and allocation of combined subsidiary capital (see instructions)

49		115,493,839	115,493,839		49	
50		110,762	110,762		50	
51		115,383,077	115,383,077		51	
52					52	

Schedule C – Computation and allocation of combined business and investment capital (see instructions)

53	3,584,375,028	86,585,162	3,670,960,190	83,035,500	53	
54	-24,785,895		-24,785,895		54	
55	55,271,416	28,908,677	86,180,093		55	
56					56	
57	38,451,545	110,762	38,562,307		57	
58					58	
59					59	
60					60	
61					61	
62					62	
63					63	

Schedule D – Computation and allocation of combined ENI (see instructions)

64	51,715,700	-1,991,898	49,723,802		64	
Additions						
65	3,666,983		3,666,983		65	
66	2,005,428		2,005,428		66	
67					67	
68					68	
69					69	
70					70	
71					71	
72					72	
73	689,702	768,859	1,458,561		73	
74	15,119,296		15,119,296		74	
75					75	

Schedule D – Computation and allocation of combined ENI *(continued; see instructions)***Subtractions**

- 76 Income from subsidiary capital *(attach list; see instructions)*
- 77 Fifty percent of dividends from nonsubsidiary corporations *(attach list; see instructions)*
- 78 Gain on installment sales made before January 1, 1974 *(attach list; see instructions)*
- 79 Combined New York operations loss/NOL deduction *(attach statement showing computation; see instructions)*
- 80 Amount included on your federal return as a result of a safe harbor lease *(see instructions)*
- 81 Amount that could have been deducted on your federal return except for a safe harbor lease *(see instructions)*
- 82 Total amount of New York depreciation allowed under Article 33, section 1503(b) from Form CT-399 *(see instructions)*
- 83 Other subtractions *(from Form CT-225-A; see instructions)*
- 84 Total combined subtractions *(add column E, lines 76 through 83)*
- 85 Combined ENI *(subtract line 84 from line 75)*
- 86 Combined allocated ENI *(multiply line 85 by combined allocation percentage on line 48; enter here and in the first box on line 1)*

Schedule E – Computation and allocation of combined alternative base

- 87 Officer salaries and other compensation *(see instructions)*
- 88 Combined alternative base *(add column E, line 85 and line 87)*
- 89 Statutory deduction *(see instructions)*
- 90 Combined alternative base minus deduction *(subtract line 89 from line 88)*
- 91 Combined alternative base multiplied by 30% *(multiply line 90 by 0.3)*
- 92 Combined allocated alternative base *(multiply line 91 by combined allocation percentage on line 48; enter here and in the first box on line 3)*

Schedule F – Computation of combined premiums *(see instructions)***Combined life insurance company premiums taxable under Article 33 section 1510**

- 93 Life insurance premiums.....
- 94 Accident and health insurance premiums.....
- 95 Other insurance premiums *(attach list)*
- 96 Total combined life insurance company premiums *(add column E, lines 93 through 95; enter here and in the first box on line 7)*

Combined life insurance company premiums included in the tax limitations computed under Article 33 section 1505

- 97 Life insurance premiums.....
- 98 Accident and health insurance premiums.....
- 99 Other insurance premiums.....
- 100 Total combined life insurance company premiums subject to the floor limitation on tax under section 1505(b)
(add column E, lines 97 through 99; enter here and in the first box on line 9)

Insurance corporations who receive more than 95% of their premiums from:

- 101 Annuity contracts, ocean marine insurance, and group insurance on the elderly *(see instructions)*
- 102 Total combined life insurance company premiums subject to the limitation on tax under section 1505(a)(2) *(add lines 100 and 101, column E; enter here and in the first box on line 14)*

103

104

105

A Parent	B Total subsidiaries	C Subtotal (column A + column B)	D Intercompany eliminations	E Combined total (column C – column D)
-------------	-------------------------	--	-----------------------------------	--

Schedule D – Computation and allocation of combined ENI (continued; see instructions)**Subtractions**

76				76	
77	3,081,499		3,081,499	77	
78				78	
79				79	
80				80	
81				81	
82				82	
83	796,063		796,063	83	
84				84	
85				85	
86				86	

Schedule E – Computation and allocation of combined alternative base

87	2,719,720		2,719,720	87	
88				88	
89				89	15,000
90				90	
91				91	
92				92	

Schedule F – Computation of combined premiums (see instructions)**Combined life insurance company premiums taxable under Article 33 section 1510**

93				93	
94				94	
95				95	
96				96	

Combined life insurance company premiums included in the tax limitations computed under Article 33 section 1505

97				97	
98				98	
99				99	
100				100	

Insurance corporations who receive more than 95% of their premiums from:

101				101	
102				102	
103					
104					
105					

Composition of prepayments (see instructions)

	Date paid	Amount
106 Mandatory first installment of combined group from Form CT-300 (see instructions)	106 03-15-2018	1,100
107 Second combined group installment from Form CT-400.....	107 06-15-2018	100
108 Third combined group installment from Form CT-400.....	108 09-15-2018	100
109 Fourth combined group installment from Form CT-400.....	109 12-15-2018	100
110 Payment with extension request from Form CT-5.3, line 8	110 03-25-2019	3,400
111 Overpayment credited from prior year's combined return (see instructions)	111	1,213
112 Overpayment credited from Form CT-33-M <input type="text"/>	112	
113 Total prepayments from subsidiaries not previously included in combined return	113	
114 Total prepayments (add lines 106 through 113; enter here and on line 21)	114	

Summary of tax credits claimed against current year's franchise tax:

Has any member of the combined group that is claiming tax credits (or has an entity of which such member is an owner) been convicted of an offense defined in New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1; mark an **X** in one box) Yes ☐ No ☒

EZ and ZEA tax credits (attach appropriate form for each credit claimed)

Form CT-601 .. Form CT-602

115 Total EZ and ZEA tax credits claimed above; amount **cannot** reduce the tax to less than the minimum tax (enter here and on line 11a; see instructions) **115**

Tax credits (attach appropriate form or statement for each credit claimed)

Fire insurance

premiums tax

credit..... ☐Form CT-33-R .. ☐Form CT-33.1 .. ☐Form CT-33.2 .. ☐Form CT-41 .. ☐Form CT-43 .. ☐Form CT-44 .. ☐Form CT-238 .. ☐Form CT-249 .. ☐Form CT-250 .. ☐Form CT-501 .. ☐Form CT-604 .. ☐Form CT-606 .. ☐Form CT-607 .. ☐Form CT-611.. ☐Form CT-611.1 .. ☐Form CT-611.2 .. ☐Form CT-612 .. ☐Form CT-613 .. ☐Form CT-631 .. ☐Form CT-633 .. ☐Form CT-634 .. ☐Form CT-639 .. ☐Form CT-643 .. ☐Form DTF-624 .. ☐Form DTF-630 .. ☐Other credits... ☐

116 Total tax credits claimed above; do **not** include EZ and ZEA tax credits claimed on line 115 (enter here and on line 16; see instructions) **116**

117 Total tax credits claimed above that are refund eligible (see instructions) **117**

118 If any member in the combined group is a captive REIT or captive RIC, mark an **X** in the box (see instructions for definitions) ☐

Primary corporation name (if a member of an affiliated group)	EIN
Parent corporation name (if more than 50% owned by another corporation)	EIN

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Bill Smith		Designee's phone number (518) 555-2525	
	Designee's e-mail address billsmith@taxesdoneright.com				PIN 12345
Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.					
Authorized person	Printed name of authorized person JOHN DOE		Signature of authorized person		Official title PRESIDENT
	E-mail address of authorized person johndoe@ctef33a.com		Telephone number (518)555-2525		Date 4-15-2019
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return		Address 315 Return Parkway		City Albany
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code		State NY
				ZIP code 12227	Date 4-15-2019

See instructions for where to file.



CT-33-A/B

Department of Taxation and Finance

Subsidiary Detail Spreadsheet Attachment to Form CT-33-A Life Insurance Corporation Combined Franchise Tax Return

Combined parent corporation legal name CTEF33A	Parent employer identification number (EIN) 002190211
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If there is **only one subsidiary** included in the combined return, this form is **not required**.

If there is **more than one subsidiary** included in the combined return, this form is **required**.

Attach all CT-33-A/B forms to Form CT-33-A, Life Insurance Corporation Combined Franchise Tax Return.

For all combined returns and attachments, the corporation responsible for filing Form CT-33-A is designated the *parent*. The other corporations included in the combined return are designated *subsidiaries*.

	Subsidiary	Subsidiary
• EIN	123451111	• EIN 111222333
Legal name of corporation	CTEF33AB SUB 1	Legal name of corporation CTEF33AB SUB 2

Schedule A – Computation of allocation percentage (see instructions)

34 New York taxable premiums (see instructions)	•		•	
35 New York ocean marine premiums (see instructions)	•		•	
36 New York premiums for annuity contracts and for insurance for the elderly (see instr.) ..	•		•	
37 New York premiums on reinsurance assumed (see instructions)	•		•	
38 Total New York gross premiums (add lines 34 through 37)	•		•	
39 New York premiums ceded that are included on line 38 (see instructions)....	•		•	
40 Total New York premiums (subtract line 39 from line 38)	•		•	
41 Total everywhere premiums (see instructions)	•		•	
42 New York premium percentage (divide line 40 by line 41)		%		%
43 Weighted New York premium percentage (multiply line 42 by nine)		%		%
44 New York wages, salaries, personal service compensation, and commissions (see instructions)	•		•	
45 Total everywhere wages, salaries, personal service compensation, and commissions (see instructions)	•		•	
46 New York payroll percentage (divide line 44 by line 45)		%		%
47 Total New York percentages (add lines 43 and 46)		%		%
48 Allocation percentage (Divide line 47 by ten; if line 42 or 46 is zero, see instructions.) ..		%		%

Schedule B – Computation of subsidiary capital (see instructions)

49 Average fair market value of subsidiary capital	•	41,194,742	•	74,299,097
50 Average value of current liabilities attributable to subsidiary capital	•	79,312	•	31,450
51 Net average fair market value of subsidiary capital	•	41,115,430	•	74,267,647
52 Net average value of subsidiary capital allocated to New York State	•		•	

Schedule C – Computation of business and investment capital (see instructions)

53 Average value of total assets (see instructions)	•	39,522,628	•	47,062,534
54 Average fair market value adjustment	•		•	
55 Average value of nonadmitted assets from annual statement (see instr.) ...	•	1,672,114	•	27,236,563
56 Total assets (add lines 53, 54, and 55 in Total column)				
57 Average value of current liabilities (see instructions)	•	79,312	•	31,450
58 Total capital (subtract line 57 from line 56 in Total column)				
59 Subsidiary capital from line 51, Total column				
60 Business and investment capital (subtract line 59 from line 58 in Total column)				
61 Average value of assets, excluding subsidiary assets included on line 51, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 (see instructions)	•		•	
62 Adjusted business and investment capital (subtract line 61 from line 60 in Total column)				

Who must file this form

Parent corporations who file a combined return that includes more than one subsidiary must use Form CT-33-A/B to detail the subsidiaries' individual computations. Each Form CT-33-A/B may accommodate six subsidiaries. Use as many additional Form CT-33-A/Bs as necessary. The parent corporation should complete the *Parent* column on Form CT-33-A and should not be included on Form CT-33-A/B.

Instructions

Line numbers and text for Form CT-33-A/B correspond to the line numbers of Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*. Note that certain lines are not included on Form CT-33-A/B because subsidiary information is not required for these lines. For line instructions, refer to the corresponding line instructions in Form CT-33-A-I, *Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B*.

Enter the amounts shown in the *Total* column on the corresponding line on Form CT-33-A, column B (*Total subsidiaries*).

•	Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
	EIN	EIN	EIN	EIN	
	Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	

Schedule A – Computation of allocation percentage (see instructions)

34	•		•		•		•		34	
35	•		•		•		•		35	
36	•		•		•		•		36	
37	•		•		•		•		37	
38	•		•		•		•		38	
39	•		•		•		•		39	
40	•		•		•		•		40	
41	•		•		•		•		41	
42		%		%		%		%	42	
43		%		%		%		%	43	
44	•		•		•		•		44	
45	•		•		•		•		45	
46		%		%		%		%	46	
47		%		%		%		%	47	
48		%		%		%		%	48	

Schedule B – Computation of subsidiary capital (see instructions)

49	•								49	
50	•								50	
51	•								51	
52	•								52	

Schedule C – Computation of business and investment capital (see instructions)

53	•								53	
54	•								54	
55	•								55	
56									56	
57	•		•		•		•		57	
58									58	
59									59	
60									60	
61	•		•		•		•		61	
62									62	

Legal name of corporation	EIN	
	Subsidiary	Subsidiary
	EIN 123451111	EIN 111222333
	Legal name of corporation	Legal name of corporation
	CTEF33AB SUB 1	CTEF33AB SUB 2

Schedule D – Computation of entire net income (see instructions)

64 FTI before net operating loss deduction (include disallowed dividends paid deduction; see instructions)	-1,708,296	-283,602
Additions		
65 Dividends-received and other special deductions (used to compute line 64) ..		
66 Dividend or interest income not included in line 64 (attach list; see instructions) ..		
67 Interest to stockholders: <input type="text"/> minus 10% or \$1,000, whichever is larger (see instructions)		
68 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 (from Form CT-33-A/ATT, Schedule D, line 10; see instr.) ..		
69 Deductions attributable to subsidiary capital (attach list; see instructions)		
70 New York State franchise tax deducted on federal return (attach list; see instr.) ..		
71 Amount deducted on your federal return as a result of a safe harbor lease (see instr.) ..		
72 Amount that would have been required to be included on your federal return except for a safe harbor lease (see instructions)		
73 Total amount of federal depreciation from Form CT-399 (see instructions)		768,859
74 Other additions (from Form CT-225-A; see instructions)		
75 Total (add lines 64 through 74 in Total column)		
Subtractions		
76 Income from subsidiary capital (attach list; see instructions)		
77 Fifty percent of dividends from nonsubsidiary corporations (attach list; see instructions) ..		
78 Gain on installment sales made before January 1, 1974 (attach list; see instr.) ..		
80 Amount included on your federal return as a result of a safe harbor lease (see instr.) ..		
81 Amount that could have been deducted on your federal return except for a safe harbor lease (see instructions)		
82 Total amount of allowable New York depreciation under Article 33, section 1503(b), from Form CT-399 (see instructions)		
83 Other subtractions (from Form CT-225-A; see instructions)		

Schedule E – Computation of alternative base (see instructions)

87 Officer salaries and other compensation (from Form CT-33-A/ATT, Schedule E, line 11; see instructions)		
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Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
EIN	EIN	EIN	EIN	
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	

Schedule D – Computation of entire net income *(see instructions)*

64					64	
Additions						
65					65	
66					66	
67					67	
68					68	
69					69	
70					70	
71					71	
72					72	
73					73	
74					74	
75					75	

Subtractions

76					76	
77					77	
78					78	
80					80	
81					81	
82					82	
83					83	

Schedule E – Computation of alternative base *(see instructions)*

87					87	
----	--	--	--	--	----	--

Legal name of corporation	EIN	
	Subsidiary	Subsidiary
	EIN	EIN
	Legal name of corporation	Legal name of corporation

Schedule F – Computation of premiums (see instructions)**Life insurance company premiums taxable under Article 33 section 1510**

93 Life insurance premiums.....	•			
94 Accident and health insurance premiums.....	•			
95 Other insurance premiums (attach list)	•			
96 Total life insurance company premiums (add lines 93, 94, and 95)	•			

Life insurance company premiums included in the tax limitations computed under Article 33 section 1505

97 Life insurance premiums.....	•			
98 Accident and health insurance premiums.....	•			
99 Other insurance premiums.....	•			
100 Total life insurance company premiums subject to the floor limitation on tax under section 1505(b) (add lines 97, 98, and 99)				

Insurance corporations who receive more than 95% of their premiums from:

101 Annuity contracts, ocean marine insurance, and group insurance on the elderly (see instructions)	•			
102 Total life insurance company premiums subject to the limitation on tax under section 1505(a)(2) (add lines 100 and 101)	•			

Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
EIN	EIN	EIN	EIN	
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	

Schedule F – Computation of premiums (see *instructions*)**Life insurance company premiums taxable under Article 33 section 1510**

93						93	
94						94	
95						95	
96						96	

Life insurance company premiums included in the tax limitations computed under Article 33 section 1505

97						97	
98						98	
99						99	
100						100	

Insurance corporations who receive more than 95% of their premiums from:

101						101	
102						102	

CT-33-A/ATT Department of Taxation and Finance

Schedules A, B, C, D, and E – Attachment to Form CT-33-A

Life Insurance Corporation Combined Franchise Tax Return

All filers must enter tax period: beginning			01-01-2018	ending	12-31-2018
Employer identification number (EIN)	File number	Business telephone number			
002190211	OO 4	(518) 555-2527			
Legal name of corporation			Trade name/DBA		
CTEF33A					
Mailing name (if different from legal name above)			State or country of incorporation	Date received (for Tax Department use only)	
c/o			AZ		
Number and street or PO box			Date of incorporation		
33A WA HARRIMAN CAMPUS			10-25-2011		
City	State	ZIP code	Foreign corporations: date began business in NYS		
ALBANY	NY	12227			
NAICS business code number (from NYS Pub 910)	If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		Audit (for Tax Department use only)
524100					
NYS principal business activity					
INSURANCE SERVICES					

For all combined returns and attachments, the corporation responsible for filing Form CT-33-A is designated the *parent*. The other corporations included in the combined return are designated *subsidiaries*.

Combined parent corporation legal name CTEF33A	● Parent employer identification number 002190211
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Metropolitan transportation business tax (MTA surcharge) – During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? (The MCTD includes counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.)

(Mark an **X** in the appropriate box.) Yes ☐ No ☒

This form must be completed for each corporation in the combined group.

Attach this form to Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*.

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined (see Form CT-33-A-I, Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B; *attach separate sheet if necessary*)

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % (see instructions)	D Reinsurance premiums allocated to New York State (column B × column C)
CED1	35,889	100%	35,889
Totals from attached sheet.....			
1 Total (add column D amounts; enter here and include on line 37 of Form CT-33-A or Form CT-33-A/B) •			1

Legal name of corporation CTEF33A	EIN 002190211
--------------------------------------	------------------

Schedule B – Computation and allocation of subsidiary capital (see instructions; attach separate sheet if necessary)

A – Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)						
Item	Name					EIN
A	CTEF33A					002190211
B	CTEF33A SUB 1					123451111
C	CTEF33A SUB 2					111222333
D						
E						
A Item	B % of voting stock owned	C Average fair market value (see instructions)	D Current liabilities attributable to subsidiary capital (see instructions)	E Net average fair market value (column C – column D)	F Allocation % (see instr.)	G Value allocated to New York State (column E × column F)
A	100	58,483,393	5,482		0	
B	100	30,353,273	73,500		0	
C	100	26,657,173	31,780		0	
D						
E						
Totals from attached sheet						
2 Totals (add amounts in columns C, D, and E)						
• 2						
3 Allocated subsidiary capital (add column G amounts; enter here and on line 52 of Form CT-33-A or Form CT-33-A/B) • 3						

Schedule C – Computation of business and investment capital (see instructions)

		A Beginning of year	B End of year	C Average fair market value basis
4 Total assets (see instructions)	4	3,562,468,604	3,606,281,451	3,584,375,028
5 Fair market value adjustment (attach computation; show any negative amounts with a minus (-) sign)	5	-31,344,470	-18,227,319	-24,785,895
6 Nonadmitted assets from annual statement.....	6	68,374,526	46,168,305	57,271,416
7 Current liabilities (see instructions)	7	44,435,433	32,467,657	38,451,545
8 Assets, excluding subsidiary assets included on line 2, column C, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 (use same method to value assets as on lines 4 through 6)	8			

Schedule D – Computation of adjustment for gains or losses on disposition of property acquired before

January 1, 1974 (you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instr.)

A Description of property <i>(attach separate sheet if necessary)</i>	B Cost <i>(see instructions)</i>		C – Fair market price or value on Jan. 1, 1974 <i>(see instructions)</i>		D Value realized on disposition <i>(see instructions)</i>		E New York gain or loss <i>(see instructions)</i>		F Federal gain or loss <i>(see instructions)</i>	
Totals from attached sheet ..										
9 Totals <i>(add amounts in columns E and F)</i>						9				
10 New York adjustment <i>(subtract line 9, column F, from line 9, column E; enter here and on line 68 of Form CT-33-A or Form CT-33-A/B; use a minus sign for negative amounts)</i>							10			

Schedule E – Officers (appointed or elected) and certain stockholders (include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)

A Name and address <i>(give actual residence; attach separate sheet if necessary)</i>	B Social Security number	C Official title	D Salary and all other compensation received from corporation
Jane Doe 33A 2nd St TEST. NY 12345-1234	444-55-6789	PRESIDENT	2,719,720
Totals from attached sheet			
11 Totals <i>(add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)</i>			11

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person JOHN DOE		Signature of authorized person		Official title VICE PRESIDENT	
	E-mail address of authorized person johndoe@ctef33a.com			Telephone number (555)555-2525		Date 04-10-2018
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT			Firm's EIN 111222333		Preparer's PTIN or SSN 000111222
	Signature of individual preparing this return BILL SMITH		Address 315 RETURN PARKWAY		City ALBANY	State NY
	ZIP code 12227		E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code	Date 04-10-2018

All filers must enter tax period: beginning				01-01-2018	ending	12-31-2018
Employer identification number (EIN) 123451111	File number	Business telephone number (480) 555-2527				
Legal name of corporation CTEF33AB SUB 1				Trade name/DBA		
Mailing name (if different from legal name above) c/o				State or country of incorporation AZ	Date received (for Tax Department use only)	
Number and street or PO box 33ATT PARKWAY				Date of incorporation		
City SCOTTSDALE		State AZ	ZIP code 85054	Foreign corporations: date began business in NYS		
NAICS business code number (from NYS Pub 910) 544100	If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		Audit (for Tax Department use only)	
NYS principal business activity INSURANCE SERVICES						

For all combined returns and attachments, the corporation responsible for filing Form CT-33-A is designated the *parent*. The other corporations included in the combined return are designated *subsidiaries*.

Combined parent corporation legal name CTEF33A	● Parent employer identification number 002190211
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Metropolitan transportation business tax (MTA surcharge) – During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? (The MCTD includes counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.)

(Mark an **X** in the appropriate box.) Yes ☐ No ☒

This form must be completed for each corporation in the combined group.

Attach this form to Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*.

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined (see Form CT-33-A-I, Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B; *attach separate sheet if necessary*)

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % <i>(see instructions)</i>	D Reinsurance premiums allocated to New York State <i>(column B × column C)</i>
Totals from attached sheet.....			

1 Total *(add column D amounts; enter here and include on line 37 of Form CT-33-A or Form CT-33-A/B)* • **1**

Legal name of corporation CTEF33AB SUB 1	EIN 123451111
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Schedule B – Computation and allocation of subsidiary capital (see instructions; attach separate sheet if necessary)

A – Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)						
Item	Name					EIN
A	CTEF33AB SUB 1					123451111
B						
C						
D						
E						
A Item	B % of voting stock owned	C Average fair market value (see instructions)	D Current liabilities attributable to subsidiary capital (see instructions)	E Net average fair market value (column C – column D)	F Allocation % (see instr.)	G Value allocated to New York State (column E × column F)
A	100	41,194,742	79,312		0	
B						
C						
D						
E						
Totals from attached sheet						
2 Totals (add amounts in columns C, D, and E)						
• 2						
3 Allocated subsidiary capital (add column G amounts; enter here and on line 52 of Form CT-33-A or Form CT-33-A/B)						
						• 3

Schedule C – Computation of business and investment capital (see instructions)

		A Beginning of year	B End of year	C Average fair market value basis
4 Total assets (see instructions)	4	40,500,000	38,545,256	39,522,628
5 Fair market value adjustment (attach computation; show any negative amounts with a minus (-) sign)	5			
6 Nonadmitted assets from annual statement.....	6	1,800,000	1,544,228	1,672,114
7 Current liabilities (see instructions)	7	119,312	39,312	79,312
8 Assets, excluding subsidiary assets included on line 2, column C, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 (use same method to value assets as on lines 4 through 6)	8			

Schedule D – Computation of adjustment for gains or losses on disposition of property acquired before

January 1, 1974 (you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instr.)

A Description of property <i>(attach separate sheet if necessary)</i>	B Cost <i>(see instructions)</i>		C – Fair market price or value on Jan. 1, 1974 <i>(see instructions)</i>		D Value realized on disposition <i>(see instructions)</i>		E New York gain or loss <i>(see instructions)</i>		F Federal gain or loss <i>(see instructions)</i>	
Totals from attached sheet ..										
9 Totals <i>(add amounts in columns E and F)</i>						9				
10 New York adjustment <i>(subtract line 9, column F, from line 9, column E; enter here and on line 68 of Form CT-33-A or Form CT-33-A/B; use a minus sign for negative amounts)</i>							10			

Schedule E – Officers (appointed or elected) and certain stockholders (include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)

A Name and address <i>(give actual residence; attach separate sheet if necessary)</i>	B Social Security number	C Official title	D Salary and all other compensation received from corporation
Totals from attached sheet			
11 Totals <i>(add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)</i>			11

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person JANE DOE	Signature of authorized person	Official title VICE PRESIDENT		
	E-mail address of authorized person janedoe@ctef33a.com	Telephone number (555) 555-2525	Date 04-10-2019		
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's EIN 444555666	Preparer's PTIN or SSN 333555444		
	Signature of individual preparing this return BILL SMITH	Address 315 RETURN PARKWAY	City ALBANY	State NY	ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN	or	Excl. code	Date 04-10-2019

CT-33-A/ATT

Department of Taxation and Finance

Schedules A, B, C, D, and E – Attachment to Form CT-33-A Life Insurance Corporation Combined Franchise Tax Return

All filers must enter tax period: beginning				01-01-2018		ending		12-31-2018		
Employer identification number (EIN) 111222333			File number		Business telephone number (619)555-2527					
Legal name of corporation CTEF33AB SUB 2						Trade name/DBA				
Mailing name (if different from legal name above) c/o						State or country of incorporation CA		Date received (for Tax Department use only)		
Number and street or PO box 33A WA CIRCLE						Date of incorporation				
City SAN DIEGO			State CA		ZIP code 22434		Foreign corporations: date began business in NYS			
NAICS business code number (from NYS Pub 910)			If address/phone above is new, mark an X in the box <input type="checkbox"/>			If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			Audit (for Tax Department use only)	
NYS principal business activity										

For all combined returns and attachments, the corporation responsible for filing Form CT-33-A is designated the *parent*. The other corporations included in the combined return are designated *subsidiaries*.

Combined parent corporation legal name CTEF33A	● Parent employer identification number 002190211
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Metropolitan transportation business tax (MTA surcharge) – During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? (The MCTD includes counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.)

(Mark an **X** in the appropriate box.) Yes ☐ No ☒

This form must be completed for each corporation in the combined group.

Attach this form to Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*.

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined (see Form CT-33-A-I, Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B; *attach separate sheet if necessary*)

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % <i>(see instructions)</i>	D Reinsurance premiums allocated to New York State <i>(column B × column C)</i>
Totals from attached sheet.....			

1 Total (add column D amounts; enter here and include on line 37 of Form CT-33-A or Form CT-33-A/B) • 1

Legal name of corporation	EIN
---------------------------	-----

Schedule B – Computation and allocation of subsidiary capital (see instructions; attach separate sheet if necessary)

A – Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)						
Item	Name					EIN
A	CTEF33AB SUB 2					111222333
B						
C						
D						
E						
A Item	B % of voting stock owned	C Average fair market value (see instructions)	D Current liabilities attributable to subsidiary capital (see instructions)	E Net average fair market value (column C – column D)	F Allocation % (see instr.)	G Value allocated to New York State (column E × column F)
A	100	74,299,097	31,450		0	
B						
C						
D						
E						
Totals from attached sheet						
2 Totals (add amounts in columns C, D, and E)						
• 2						
3 Allocated subsidiary capital (add column G amounts; enter here and on line 52 of Form CT-33-A or Form CT-33-A/B)						
• 3						

Schedule C – Computation of business and investment capital (see instructions)

		A Beginning of year	B End of year	C Average fair market value basis
4 Total assets (see instructions)	4	51,000,000	43,125,068	47,062,534
5 Fair market value adjustment (attach computation; show any negative amounts with a minus (-) sign)	5			
6 Nonadmitted assets from annual statement.....	6	25,555,000	28,918,126	27,236,563
7 Current liabilities (see instructions)	7	42,562	20,338	31,450
8 Assets, excluding subsidiary assets included on line 2, column C, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 (use same method to value assets as on lines 4 through 6)	8			

Schedule D – Computation of adjustment for gains or losses on disposition of property acquired before

January 1, 1974 (you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instr.)

A Description of property <i>(attach separate sheet if necessary)</i>	B Cost <i>(see instructions)</i>	C – Fair market price or value on Jan. 1, 1974 <i>(see instructions)</i>	D Value realized on disposition <i>(see instructions)</i>	E New York gain or loss <i>(see instructions)</i>	F Federal gain or loss <i>(see instructions)</i>
Totals from attached sheet..					
9 Totals <i>(add amounts in columns E and F).....</i>	9				
10 New York adjustment <i>(subtract line 9, column F, from line 9, column E; enter here and on line 68 of Form CT-33-A or Form CT-33-A/B; use a minus sign for negative amounts)</i>	10				

Schedule E – Officers (appointed or elected) and certain stockholders (include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)

A Name and address <i>(give actual residence; attach separate sheet if necessary)</i>	B Social Security number	C Official title	D Salary and all other compensation received from corporation
Totals from attached sheet			
11 Totals <i>(add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)</i>			11

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person JANE DOE		Signature of authorized person		Official title VICE PRESIDENT	
	E-mail address of authorized person janedoe@ctef33a.com			Telephone number (555) 555-2525		Date 04-10-2019
Paid preparer use only <i>(see instr.)</i>	Firm's name (or yours if self-employed) TAXES DONE RIGHT			Firm's EIN 444555666		Preparer's PTIN or SSN 333555444
	Signature of individual preparing this return BILL SMITH		Address 315 RETURN PARKWAY		City ALBANY	State NY
	ZIP code 12227		E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or 03	Excl. code Date 04-10-2019

**New York State Modifications**
(for filers of combined franchise tax returns)

Tax Law – Articles 9-A and 33

CT-225-A

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33) CTEF33A	Designated agent or parent employer identification number (EIN) 002190211
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File with Form CT-3-A or CT-33-A.Complete all parts that apply to you. See Form CT-225-A-I, *Instructions for Forms CT-225-A and CT-225-A/B*.Identify the return you are filing by marking an **X** in the box: CT-3-A • ☐ CT-33-A • ☒**Schedule A – Certain New York State additions to federal taxable income (FTI)** (attach additional form(s) if necessary)

The amount on line 5, column E, should equal the amount on Form CT-3-A, Part 3, line 2, or Form CT-33-A, line 74, column E.

Part 1 – For certain additions to FTI that did not flow through from a partnership, estate, or trust

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain additions to FTI that did **not** flow through from a partnership, estate, or trust. In column B, the sum of certain additions that did **not** flow through from a partnership, estate, or trust from all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

1 New York State additions (see instructions)

	Modification number	A Designated agent or parent	B Total group members	C Subtotal (column A + column B)	D Intercompany eliminations	E Combined total (column C - column D)
1a	A - 603	15,108,270	00	00	00	00
1b	A -	00	00	00	00	00
1c	A -	00	00	00	00	00
1d	A -	00	00	00	00	00
1e	A -	00	00	00	00	00
1f	A -	00	00	00	00	00
1g	A -	00	00	00	00	00
1h	A -	00	00	00	00	00
1i	A -	00	00	00	00	00
1j	A -	00	00	00	00	00
1k	A -	00	00	00	00	00
1l	A -	00	00	00	00	00
1m	A -	00	00	00	00	00
1n	A -	00	00	00	00	00
1o	A -	00	00	00	00	00
1p	A -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00
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2 Total (add columns A through E)

00	00	00	00	00
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Part 2 – Corporations' share of certain additions to FTI from partnerships, estates, or trusts

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain additions to FTI that flow through to the designated agent or parent from all partnerships, estates, or trusts. In column B, the sum of certain additions that flowed through from all partnerships, estates, or trusts to all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

3 New York State additions (see instructions)

	Modification number	A Designated agent or parent	B Total group members	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
3a	EA - 505	2,409 00	00	00	00	00
3b	EA - 507	8,617 00	00	00	00	00
3c	EA -	00	00	00	00	00
3d	EA -	00	00	00	00	00
3e	EA -	00	00	00	00	00
3f	EA -	00	00	00	00	00
3g	EA -	00	00	00	00	00
3h	EA -	00	00	00	00	00
3i	EA -	00	00	00	00	00
3j	EA -	00	00	00	00	00
3k	EA -	00	00	00	00	00
3l	EA -	00	00	00	00	00
3m	EA -	00	00	00	00	00
3n	EA -	00	00	00	00	00
3o	EA -	00	00	00	00	00
3p	EA -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00	00	00
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4 Total (add columns A through E)

00	00	00	00	00	00	00
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5 Total additions (add lines 2 and 4, columns A through E; see instructions)

00	00	00	00	00	00	00
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Schedule B – Certain New York State subtractions from FTI *(attach additional form(s) if necessary)*

The amount on line 10, column E should equal the amount on Form CT-3-A, Part 3, line 4, or Form CT-33-A, line 83, column E.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain subtractions from FTI that did **not** flow through from a partnership, estate, or trust. In column B, the sum of certain subtractions that did **not** flow through from a partnership, estate, or trust from all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

6 New York State subtractions *(see instructions)*

	Modification number	A Designated agent or parent	B Total group members	C Subtotal (column A + column B)	D Intercompany eliminations	E Combined total (column C - column D)
6a	S - 601	650,565 00	00	00	00	00
6b	S - 604	143,329 00	00	00	00	00
6c	S -	00	00	00	00	00
6d	S -	00	00	00	00	00
6e	S -	00	00	00	00	00
6f	S -	00	00	00	00	00
6g	S -	00	00	00	00	00
6h	S -	00	00	00	00	00
6i	S -	00	00	00	00	00
6j	S -	00	00	00	00	00
6k	S -	00	00	00	00	00
6l	S -	00	00	00	00	00
6m	S -	00	00	00	00	00
6n	S -	00	00	00	00	00
6o	S -	00	00	00	00	00
6p	S -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00	00
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7 Total *(add columns A through E)*

00	00	00	00	00	00
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Part 2 – Corporations' share of certain subtractions from FTI from partnerships, estates, or trusts

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain subtractions from FTI that flow through to the designated agent or parent from all partnerships, estates, or trusts. In column B, the sum of certain subtractions that flowed through from all partnerships, estates, or trusts to all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

8 New York State subtractions (see instructions)

	Modification number	A Designated agent or parent	B Total group members	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
8a	ES - 507	2,169 00	00	00	00	00
8b	ES -	00	00	00	00	00
8c	ES -	00	00	00	00	00
8d	ES -	00	00	00	00	00
8e	ES -	00	00	00	00	00
8f	ES -	00	00	00	00	00
8g	ES -	00	00	00	00	00
8h	ES -	00	00	00	00	00
8i	ES -	00	00	00	00	00
8j	ES -	00	00	00	00	00
8k	ES -	00	00	00	00	00
8l	ES -	00	00	00	00	00
8m	ES -	00	00	00	00	00
8n	ES -	00	00	00	00	00
8o	ES -	00	00	00	00	00
8p	ES -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00	00
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9 Total (add columns A through E)

00	00	00	00	00	00
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10 Total subtractions (add lines 7 and 9, columns A through E; see instructions)

00	00	00	00	00	00
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Life Insurance Company Guaranty Corporation Credit

Tax Law – Article 33, section 1511(f)

CT-33.2

All filers must enter tax period:

beginning

01/01/2018

ending

12/31/2018

Legal name of corporation

CTEF33A

Employer identification number (EIN)

002190211

File this form with Form CT-33, *Life Insurance Corporation Franchise Tax Return*, or Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*. See instructions, Form CT-33.2-I, before completing.

Part 1 – Computation of life insurance company guaranty corporation (LICGC) credit

		A	B
		Article 33 life insurance taxpayer filing this return	All Article 33 life insurance taxpayers
1	Sum of net assessments paid by all Article 33 taxpayers during 15-year period, ending with calendar year 2016 (2002-2016)	1	558,989,318 00
2	Net assessment threshold for 15-year period	2	100,000,000 00
3	Excess net assessments paid by all Article 33 taxpayers for 15-year period (subtract line 2 from line 1)	3	458,989,318 00
4	Net assessments paid pursuant to Insurance Law Articles 75 and 77 for calendar year 2016 (see instructions)	4	2,000 188,600 00
5	Tentative subsequent year credit authorized for calendar year 2016 (if line 3, column B, is greater than 0, multiply line 4, column A, by 80% (.80), otherwise enter 0)	5	
6	Total tax liability of all Article 33 life insurance taxpayers for 2016 (see instructions)	6	312,574,371
7	Multiply line 6 by 40% (.40)	7	
8	Enter the greater of line 7 or \$40,000,000	8	
9	2016 net assessments fraction (divide line 4, column A, by line 4, column B; round to four decimal places)	9	
10	Tax Law section 1511(f)(3)(B) limitation (multiply line 8 by line 9)	10	
11	Divide line 5 by three	11	
12	Unused credit carryforward from preceding tax year (see instructions)	12	166,857
13	Enter one third (1/3) of credit authorized for calendar year 2015 (see instructions)	13	0
14	Enter one third (1/3) of credit authorized for calendar year 2014 (see instructions)	14	0
15	Add lines 11 through 14	15	
16	LICGC credit available for the current year (enter the lesser of line 10 or line 15)	16	

Part 2 – Computation of credit used and carried forward

17	Tax due before credits (see instructions)	17	
18	Tax credits claimed before this credit (see instructions)	18	0
19	Tax after application of all other credits (subtract line 18 from line 17)	19	
20	Minimum tax (see instructions)	20	
21	Credit utilization limit (subtract line 20 from line 19; if zero or less enter 0)	21	
22	LICGC credit to be used in the current tax year (enter the lesser of line 16 or line 21)	22	
23	Unused credit to be carried forward due to utilization limitation (subtract line 22 from line 16)	23	
24	Unused credit to be carried forward due to Tax Law section 1511(f)(3)(B) credit limitation (subtract line 16 from line 15)	24	0
25	Unused credit to be carried forward to the next year (add lines 23 and 24)	25	



Group Member's Detail Spreadsheet

New York State Modifications

(for filers of combined franchise tax returns)

CT-225-A/B

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33) CTEF33A	Designated agent or parent employer identification number (EIN) 002190211
--	--

Attach to Form CT-225-A.

Complete all parts that apply to you. See Form CT-225-A-I, *Instructions for Forms CT-225-A and CT-225-A/B*.

Each combined group member completes and files this form to break down certain addition and subtraction modifications it is required to make. In Schedule A each member breaks down its additions, and in Schedule B its subtractions.

Schedule A – Certain New York State additions to federal taxable income (FTI)

Legal name of group member CTEF33AB SUB 1	EIN of group member 123451111
--	----------------------------------

- 1 New York State additions – Amounts of additions that originate with a group member are reported in Part 1, separate from addition amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain additions to FTI that did not flow through from a partnership, estate, or trust (see instructions)

	Modification number	Amount
1a	A -	00
1b	A -	00
1c	A -	00
1d	A -	00
1e	A -	00
1f	A -	00
1g	A -	00
1h	A -	00
1i	A -	00
1j	A -	00
1k	A -	00
1l	A -	00
1m	A -	00
1n	A -	00
1o	A -	00
1p	A -	00
Total from additional Form(s) CT-225-A/B		00
Total of Part 1.....		0 00

Part 2 – Share of certain additions to FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary (see instructions)

	Modification number	Amount
1a	EA -	00
1b	EA -	00
1c	EA -	00
1d	EA -	00
1e	EA -	00
1f	EA -	00
1g	EA -	00
1h	EA -	00
1i	EA -	00
1j	EA -	00
1k	EA -	00
1l	EA -	00
1m	EA -	00
1n	EA -	00
1o	EA -	00
1p	EA -	00
Total from additional Form(s) CT-225-A/B		00
Total of Part 2.....		0 00

2 Total additions (add the totals of Parts 1 and 2; Article 33 filers see instructions) **2** 0 00

Schedule B – Certain New York State subtractions from FTI

Legal name of group member	EIN of group member
----------------------------	---------------------

3 New York State subtractions – Amounts of subtractions that originate with a group member are reported in Part 1, separate from subtraction amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount
3a	S -	00
3b	S -	00
3c	S -	00
3d	S -	00
3e	S -	00
3f	S -	00
3g	S -	00
3h	S -	00
3i	S -	00
3j	S -	00
3k	S -	00
3l	S -	00
3m	S -	00
3n	S -	00
3o	S -	00
3p	S -	00
Total from additional Form(s) CT-225-A/B		00
Total of Part 1.....		0 00

Part 2 – Share of certain subtractions from FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary *(see instructions)*

	Modification number	Amount
3a	ES -	00
3b	ES -	00
3c	ES -	00
3d	ES -	00
3e	ES -	00
3f	ES -	00
3g	ES -	00
3h	ES -	00
3i	ES -	00
3j	ES -	00
3k	ES -	00
3l	ES -	00
3m	ES -	00
3n	ES -	00
3o	ES -	00
3p	ES -	00
Total from additional Form(s) CT-225-A/B		00
Total of Part 2.....		0 00

4 Total subtractions *(add the totals of Parts 1 and 2; Article 33 filers see instructions)* **4** 0 00



Group Member's Detail Spreadsheet

New York State Modifications

(for filers of combined franchise tax returns)

CT-225-A/B

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33) CTEF33A	Designated agent or parent employer identification number (EIN) 002190211
--	--

Attach to Form CT-225-A.

Complete all parts that apply to you. See Form CT-225-A-I, *Instructions for Forms CT-225-A and CT-225-A/B*.

Each combined group member completes and files this form to break down certain addition and subtraction modifications it is required to make. In Schedule A each member breaks down its additions, and in Schedule B its subtractions.

Schedule A – Certain New York State additions to federal taxable income (FTI)

Legal name of group member CTEF33AB SUB 2	EIN of group member 111222333
--	----------------------------------

- 1 New York State additions – Amounts of additions that originate with a group member are reported in Part 1, separate from addition amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain additions to FTI that did not flow through from a partnership, estate, or trust (see instructions)

	Modification number	Amount
1a	A -	00
1b	A -	00
1c	A -	00
1d	A -	00
1e	A -	00
1f	A -	00
1g	A -	00
1h	A -	00
1i	A -	00
1j	A -	00
1k	A -	00
1l	A -	00
1m	A -	00
1n	A -	00
1o	A -	00
1p	A -	00
Total from additional Form(s) CT-225-A/B		0 00
Total of Part 1.....		0 00

Part 2 – Share of certain additions to FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary (see instructions)

	Modification number	Amount
1a	EA -	00
1b	EA -	00
1c	EA -	00
1d	EA -	00
1e	EA -	00
1f	EA -	00
1g	EA -	00
1h	EA -	00
1i	EA -	00
1j	EA -	00
1k	EA -	00
1l	EA -	00
1m	EA -	00
1n	EA -	00
1o	EA -	00
1p	EA -	00
Total from additional Form(s) CT-225-A/B		0 00
Total of Part 2.....		0 00

2 Total additions (add the totals of Parts 1 and 2; Article 33 filers see instructions) **2** 0 00

Schedule B – Certain New York State subtractions from FTI

Legal name of group member	EIN of group member
----------------------------	---------------------

3 New York State subtractions – Amounts of subtractions that originate with a group member are reported in Part 1, separate from subtraction amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount
3a	S -	00
3b	S -	00
3c	S -	00
3d	S -	00
3e	S -	00
3f	S -	00
3g	S -	00
3h	S -	00
3i	S -	00
3j	S -	00
3k	S -	00
3l	S -	00
3m	S -	00
3n	S -	00
3o	S -	00
3p	S -	00
Total from additional Form(s) CT-225-A/B		00
Total of Part 1.....		0 00

Part 2 – Share of certain subtractions from FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary *(see instructions)*

	Modification number	Amount
3a	ES -	00
3b	ES -	00
3c	ES -	00
3d	ES -	00
3e	ES -	00
3f	ES -	00
3g	ES -	00
3h	ES -	00
3i	ES -	00
3j	ES -	00
3k	ES -	00
3l	ES -	00
3m	ES -	00
3n	ES -	00
3o	ES -	00
3p	ES -	00
Total from additional Form(s) CT-225-A/B		00
Total of Part 2.....		0 00

4 Total subtractions *(add the totals of Parts 1 and 2; Article 33 filers see instructions)* **4** 0 00