Department of Taxation and Finance

New York State Test Packet For Software Developers

Corporation Tax E-File

Tax Year 2019

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.

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#	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, CT-399 (PDF)
12	CTEF33C	002190244	CT-33C	
13	CTEF33NL	002109209	CT-33NL/33M	CT-238
14	CTEF3M222	002190321	CT-3/3M	CT-3.1, CT-3.4, CT-222, CT-225, CT-227
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-46, CT-60, CT-601, CT-603, CT-604CP, CT-646, DTF-686
19	CTEF47	002190219	CT-3	CT-3.4, CT-47, CT-227, CT-501, CT-635, CT-638, CT-644, CT-645
20	CTEF43	002190220	CT-3	CT-3.2, CT-3.4, CT-43, CT-225, CT-602, CT-607 CT-611.1
21	CTEF604	002190221	CT-3	CT-3.1, CT3.4, CT-224, 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-227, 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	CTEF3S5253	002190461	CT-3S	CT-34-SH, CT-60
25	CTEF183M	002190356	CT-183/183M	CT-249, CT-613
26	CTEF184M	002190357	CT-184/184M	CT-631 (PDF)
27	CTEF186E	002190358	CT-186E	CT-243, CT-249, CT-501, CT-631 (PDF)
28a	CTEF3A	002190349	CT-3A	CT-3.1, CT-3.3, CT-3.4, CT-225-A, CT-227, CT-225-A/B (PDF)
28b	CTEF3ABC1	002190350	CT-3A/BC	
28c	CTEF3ABC2	002190351	CT-3A/BC	
29	CTEF33A	002190211	CT-33A	CT-33AATT, CT-33A/B, CT-33.2, CT-225A, CT-225A/B (PDF)

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	$4,090	04/15/2020
2	$750	03/15/2020
3	$60,706	04/15/2020
5	$6,150	04/15/2020
6	$3,454	04/15/2020
7	$668	04/15/2020
8	$8,000	05/15/2020
9	$1,795	03/15/2020
10a	$12,890	06/15/2020
10b	$25,780	09/15/2020
10c	$32,225	12/15/2020
11 (State/MTA)	$111,067 / $5,031	04/15/2020
13 (State)	4,423	04/15/2020
14 (State/MTA)	$9,506.25 / $2,696.26	04/15/2020
17	$1,151,515	04/15/2020
23	$2,600	03/15/2020
24	$250	03/15/2020
25 (State/MTA)	$8,491 / 1,098	04/15/2020
27 (State/MTA)	$460,500 / $50,950	04/15/2020

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

Department of Taxation and Finance

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 01/01/2019 ending 12/31/2019

Employer identification number (EIN)	File number	Business telephone number
002190201	AA 9	(518) 555-2626

Legal name of corporation: CTEF5A 2019 Vendor Test PDF with 75 Character Legal Name Testing included 1

Trade name/DBA:

Mailing name *(if different from legal name)* and address: c/o CTEF5A 2019 Vendor Test PDF with 75 Character Legal Name Testing included 2

Number and street or PO box: 5 WA Harriman Campus Suite 538 3535

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 *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 [X]	CT-3-M [X]	CT-13 [ ]	CT-33 [ ]	CT-33-C [ ]	CT-33-M [ ]	CT-33-NL [ ]

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

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	10,000 00
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	2,890 00
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**	03/15/2019	1,750 00	450 00
13a	Second installment from Form CT-400	**13a**	06/15/2019	1,750 00	450 00
13b	Third installment from Form CT-400	**13b**	09/15/2019	1,750 00	450 00
13c	Fourth installment from Form CT-400	**13c**	12/15/2019	1,750 00	450 00
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 123456789	Preparer's PTIN or SSN 987654123
Signature of individual preparing this document	Address 315 RETURN PARKWAY	City ALBANY	State NY / ZIP code 12227
Email address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912 or Excl. code	Date 04/15/2020

See instructions for where to file.

Test 1b

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Return to Test Chart

Department of Taxation and Finance

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 01/01/2019 ending 12/31/2019

Employer identification number (EIN)	File number	Business telephone number
002190342	AA 6	(518) 555-2626

Legal name of corporation: CTEF5B 2019 Vendor Test PDF with 75 Character Legal Name Testing included 1

Trade name/DBA:

Mailing name *(if different from legal name)* and address: c/o CTEF5B 2019 Vendor Test PDF with 75 Character Legal Name Testing included 2

Number and street or PO box: 5 WA Harriman Campus Suite 538 3535

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 *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 [X]	CT-3-M [X]	CT-13 [ ]	CT-33 [ ]	CT-33-C [ ]	CT-33-M [ ]	CT-33-NL [ ]

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

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** [X]

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
Email address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912 or Excl. code	Date 04/15/2020	

See instructions for where to file.

Test 1c

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Return to Test Chart

Department of Taxation and Finance

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 01/01/2019 ending 12/31/2019

Employer identification number (EIN)	File number	Business telephone number
002190344	AA 6	(518) 555-2626

Legal name of corporation: CTEF5C 2019 Vendor Test PDF with 75 Character Legal Name Testing included 1

Trade name/DBA:

Mailing name *(if different from legal name)* and address: c/o CTEF5C 2019 Vendor Test PDF with 75 Character Legal Name Testing included 2

State or country of incorporation: NY

Number and street or PO box: 5 WA Harriman Campus Suite 538 3535

Date of incorporation: 06/01/2015

City	State	ZIP code
Albany	NY	12227

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 *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 [X] CT-3-M [X]	CT-13 [ ]	CT-33 [ ] CT-33-C [ ] CT-33-M [ ] CT-33-NL [ ]

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

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** [X]

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
Email address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912 or	Excl. code	Date 04/15/2020

See instructions for where to file.

Test 2

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Return to Test Chart

Department of Taxation and Finance

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

CT-5.4

NEW YORK STATE 2019

All filers must enter tax period: beginning 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number
002190202	AA9	(518) 555-2626

Legal name of corporation	Trade name/DBA
CTEF54	

Mailing name *(if different from legal name)* and address	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NY	
Number and street or PO box	Date of incorporation	
54 WA HARRIMAN CAMPUS	09-12-1986	
City / State / ZIP code	Foreign corporations: date began business in NYS	*Audit use*
ALBANY / NY / 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.

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

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	750 00
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	03-15-19	750 00
7a	Second installment from Form CT-400	7a	06-15-19	750 00
7b	Third installment from Form CT-400	7b	09-15-19	750 00
7c	Fourth installment from Form CT-400	7c	12-15-19	750 00
8	Overpayment credited from prior years *(see instructions)*	8		
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
Email address of individual preparing this document: billsmith@taxesdoneright.com	Preparer's NYTPRIN: 45678912 or Excl. code	Date: 3-15-2020	

See instructions for where to file.

Test 3

Begins on next page

Return to Test Chart

Department of Taxation and Finance

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 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number
002190203	0A 4	(518) 555-2626

Legal name of corporation	Trade name/DBA
CTEF53	

Mailing name *(if different from legal name)* and address	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	CA	
Number and street or PO box: 53 WA HARRIMAN CAMPUS	Date of incorporation: 12-11-14	
City: Albany; State: NY; ZIP code: 12227	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 *Business information* 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 [X] CT-3-M [X]		CT-33-A [ ] CT-33-M [ ]

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

Computation of estimated franchise tax and fixed dollar minimum tax

1	Combined franchise tax from the worksheet *(see instructions)*	1	200,000 00
2	Combined fixed dollar minimum tax on taxable group member corporations *(from the worksheet; see instructions)*	2	4,000 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	58,956 00
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 from (mm-yy)	C Short tax year to (mm-yy)	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
Sub 1	111111111	01-19	12-19	3500			2000 00
Sub 2	222222222	04-19	12-19	500			250 00
15 Add amounts in Part 1, column D				**15** 4,000			

Part 2 – Parent or designated agent only

		E Prior year payments	F Total CT-400 payments
16 Parent or designated agent prepayments	**16**		

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 *(see instructions)*.

Composition of prepayments claimed on lines 7 and 12		Date paid	A Combined franchise tax Amount	B Combined MTA surcharge Amount
17 Mandatory first installment of combined group from Form CT-300	**17**	03-15-19	40,000 00	10,000 00
18a Second installment of combined group from Form CT-400	**18a**	06-15-19	40,000 00	10,000 00
18b Third installment of combined group from Form CT-400	**18b**	09-15-19	40,000 00	10,000 00
18c Fourth installment of combined group from Form CT-400	**18c**	12-15-19	40,000 00	10,000 00
19 Overpayment credited from combined return of prior years	**19**			
20 Overpayment credited from Form CT- _____ Period	**20**			
21 Total prepayments from member not previously included in the combined return	**21**		2,250 00	
22 Total prepayments *(total all entries in column A and column B)*	**22**			

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
Email address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912 or Excl. code	Date 3-15-2020

See instructions for where to file.

Test 4

Begins on next page

Return to Test Chart

Department of Taxation and Finance

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 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number
002190345	AA6	(518) 555-2626

Legal name of corporation	Trade name/DBA
CTEF51	

Mailing name *(if different from legal name)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NY	
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 *Business information* 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 ☐	CT-183-M ☐	CT-3 ☒	CT-3-M ☐	CT-33 ☐	CT-33-M ☐
CT-184 ☐	CT-184-M ☐	CT-3-A ☐	CT-3-M ☒	CT-33-C ☐	
CT-184-R ☐		**Article 13**		CT-33-A ☐	CT-33-M ☐
CT-186 ☐	CT-186-M ☐	CT-13 ☐		CT-33-NL ☐	CT-33-M ☐
CT-186-E ☐					
CT-186-P ☐	CT-186-P/M ☐				

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** 002945681

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** X

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	
	Email address of authorized person: johndoe@ctef51.com		Telephone number: (518) 555-2626	Date: 4-15-2020
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: 4-15-2020

See instructions for where to file.

Test 5

Begins on next page

Return to Test Chart

Department of Taxation and Finance

Request for Three-Month Extension to File

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

Tax Law – Article 9

CT-5.9

For calendar year 2019

Employer identification number (EIN)	File number	Business telephone number
002190205	EE 6	(518) 555-2626

Legal name of corporation

Trade name/DBA

Mailing name *(if different from legal name)*
c/o

State or country of incorporation

Date received (for Tax Department use only)

Number and street or PO box
59 WA HARRIMAN CAMPUS

Date of incorporation

City	State	ZIP code
ALBANY	NY	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.

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 ☐	CT-184 ☒	CT-184-R ☐	CT-186-P ☐
CT-183-M ☐	CT-184-M ☒		CT-186-P/M ☐

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

Computation of estimated tax

1	Tax from worksheet *(see instructions)*	1	35,000 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	5,950 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.

			Date paid	A Business tax Amount	B MTA surcharge Amount
12	Mandatory first installment from Form CT-300	12	3-15-19	7,500 00	1,200 00
13a	Second installment from Form CT-400	13a	6-15-19	7,500 00	1,200 00
13b	Third installment from Form CT-400	13b	9-15-19	7,500 00	1,200 00
13c	Fourth installment from Form CT-400	13c	12-15-19	7,500 00	1,200 00
14	Overpayment credited from prior years *(see instructions)*	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
Email address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912 or Excl. code	Date 3-15-2020	

See instructions for where to file.

Test 6

Begins on next page

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 2019

Employer identification number (EIN)	File number	Business telephone number
002190206	XX 3	(518) 555-2626

Legal name of corporation

Trade name/DBA

Mailing name *(if different from legal name)*
c/o

Number and street or PO box
59 E WA HARRIMAN CAMPUS

City: ALBANY State: NY ZIP code: 12227

State or country of incorporation: DELAWARE

Date of incorporation: 11-21-2002

Foreign corporations: date began business in NYS: 01-01-2010

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 *Business information* 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: ***New York State Corporation Tax***
Attach your payment here. Detach all check stubs. *(See instructions for details.)* **A** Payment enclosed

Computation of estimated taxes and MTA surcharges

			A. NYS tax	B. MTA surcharge
1	Total excise tax on telecommunications services *(see instructions)*	1	7534 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		1695 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)*

			Date paid	A. NYS tax Amount	B. MTA surcharge Amount
13	Mandatory first installment from Form CT-300	13	03-15-19	1500 00	375 00
14a	Second installment from Form CT-400	14a	06-15-19	1000 00	300 00
14b	Third installment from Form CT-400	14b	09-15-19	1000 00	300 00
14c	Fourth installment from Form CT-400	14c	12-15-19	1000 00	300 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)*	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

Email address of individual preparing this document	Preparer's NYTPRIN or	Excl. code	Date
billsmith@taxesdoneright.com	45678912		3-15-2020

See instructions for where to file.

Test 7

Begins on next page

Return to Test Chart

Department of Taxation and Finance

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

(for utility corporation franchise tax return, MTA surcharge return, or both)

Tax Law – Article 9, former Section 186

CT-5.6

For calendar year 2019

Employer identification number (EIN)	File number	Business telephone number
002190309	GG 2	(518) 555-2626

Legal name of corporation	Trade name/DBA
CTEF56	

Mailing name *(if different from legal name)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NY	
Number and street or PO box	Date of incorporation	
56 WA Harriman Campus	05-01-2000	
City / State / ZIP code	Foreign corporations: date began business in NYS	*Audit use*
Albany / NY / 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.

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 [X]	**CT-186-M** [X]

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

Computation of estimated tax

1	Tax from worksheet *(see instructions)*	1	2,200 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	374 00
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.

			Date paid	A Business tax Amount	B MTA surcharge Amount
12	Mandatory first installment	12	3-15-19	700 00	125 00
13a	Second installment from Form CT-400	13a	6-15-19	500 00	75 00
13b	Third installment from Form CT-400	13b	9-15-19	500 00	75 00
13c	Fourth installment from Form CT-400	13c	12-15-19	500 00	75 00
14	Overpayment credited from prior years *(see instructions)*	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
Email address of individual preparing this document: billsmith@taxesdoneright.com	Preparer's NYTPRIN: 45678912 or Excl. code:	Date: 03-15-2020	

See instructions for where to file.

Test 8

Begins on next page

Return to Test Chart

NEW YORK STATE 2019

CT-13

Department of Taxation and Finance

Unrelated Business Income Tax Return

Tax Law – Article 13

Amended return ☐

All filers enter tax period: beginning 01/01/2019 ending 12/31/2019

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an *X* in the box
002190207	MM 9	(518) 555-2626	☐

Legal name of corporation	Trade name/DBA
CTEF13	

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	MA	
Number and street or PO box	**Date of incorporation**	
13 WA Harriman Campus	11-21-2002	
City / State / ZIP code	**Foreign corporations: date began business in NYS**	
Albany / NY / 12227	07-01-2007	

NAICS business code number *(from federal return)*	If address/phone above is new, mark an *X* in the box		*Audit (for Tax Department use only)*
813219	☐	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.	
Principal unrelated business activity *(see instructions)*			
Conventions			

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 [X] 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)* ..... ● [X]

		Payment enclosed
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**	8,000 00

Computation of income and tax

1	Federal unrelated business taxable income before net operating loss deduction and after $1,000 specific deduction			**1**	719,016 00
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**	
7	Other income *(see instructions)*	**7**	1,016 00		
8	Federal S corporation shareholder subtractions *(see instructions)*	**8**	10,000 00		
9	Other subtractions *(see instructions)*	**9**	8,000 00		
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 ____ % 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**	52,000 00	52,000 00
27 Gross rents *(attach list; see instructions)*	**27**		
28 Inventories owned	**28**	24,000 00	24,000 00
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**	22,000 00	
33 All sales of tangible personal property	**33**		22,000 00
34 Services performed	**34**	32,000 00	32,000 00
35 Rentals of property	**35**	42,000 00	42,000 00
36 Other business receipts	**36**	52,000 00	52,000 00
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**	158,000 00	158,000 00
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**	05/15/2020	13,000 00
44a Second installment from Form CT-400	**44a**	06/15/2019	13,000 00
44b Third installment from Form CT-400	**44b**	09/15/2019	13,000 00
44c Fourth installment from Form CT-400	**44c**	12/15/2019	13,000 00
45 Amount of overpayment credited from prior years	**45**		3,000 00
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 [X] No [ ]	Designee's name *(print)*	Designee's phone number (518) 555-2525
	Designee's email 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
	Email address of authorized person johndoe@name of form.com	Telephone number (518)555-2626	Date 05/15/2020

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 / ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code 03	Date 05/15/2020

See instructions for where to file.

Test 9

Begins on next page

Return to Test Chart

Department of Taxation and Finance

Mandatory First Installment (MFI) of Estimated Tax for Corporations

CT-300 (12/19)

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	File no.	Return type *(required)*	Tax sub type	Tax year: beginning *(mm-yy)*	ending *(mm-yy)*	*Date received (for Tax Department use only)*
00210269	AA 6	CT-3	23	2020	01-01-2020	12-31-2020

Business telephone number	State or country of incorporation	Date	MFI due date
(518) 555-2626	NEW YORK	03-16-2017	03/15/2020

Legal name of corporation: CTEF300

Foreign corporations: date began business in NYS:

Mailing name *(if different from legal name above)*: c/o

Mailing address number and street or PO Box: 300 Harriman State Campus

City	State	ZIP code
Albany	NY	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	

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	6376 00	
2 First installment of estimated tax for the upcoming tax year	2		
3 MTA surcharge from second preceding tax year	3		1804 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	250 00	0 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 00	0 00

Mail this form with your payment to:

NYS ESTIMATED CORPORATION TAX
PO BOX 4136
BINGHAMTON NY 13902-4136

Private delivery services

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Third – party designee *(see instructions)*	Yes [X] No [ ]	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: President
	E-mail address of authorized person: JohnDoe@taxesdoneright.com	Telephone number: (518) 555-2626	Date: 03/16/2020

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*: Taxed 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 / ZIP code: 12227
	E-mail address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code: 03	Date: 03/10/2020

Tests 10a,10b and 10c

Begin on next page

Return to Test Chart

NEW YORK STATE

CT-400 (4/20)

Department of Taxation and Finance

Estimated Tax for Corporations

Employer identification number	File no.	Return type (Required)	Tax sub type	Tax year:	beginning (mm-yy)	ending (mm-yy)
002190242	AA4	CT-3	23	2020	01-20	12-20

Business telephone number	State or country of incorporation	Date	Installment due date
(518) 555-2626	NY	05 — 05 —2001	06-15-2020

Legal name of corporation	Foreign corporations: date began business in NYS
CTEF400a	

Street address or PO box
400a WA HARRIMAN CAMPUS

City	State	ZIP code
Albany	NY	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	
1. Tax	10,000
2. MTA surcharge	2,890
3. Total payment enclosed	
Declaration of estimated tax	
4. Tax	40,000
5. MTA surcharge	11,560

For office use only

NEW YORK STATE

CT-400 (4/20)

Department of Taxation and Finance

Estimated Tax for Corporations

Employer identification number	File no.	Return type (Required)	Tax sub type	Tax year:	beginning (mm-yy)	ending (mm-yy)
002190242	AA4	CT-3	23	2020	01-20	12-20

Business telephone number	State or country of incorporation	Date	Installment due date
(518) 555-2626	NY	05 — 05 —2001	09/15/2020

Legal name of corporation	Foreign corporations: date began business in NYS
CTEF400b	

Street address or PO box
400b WA HARRIMAN CAMPUS

City	State	ZIP code
Albany	NY	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	
1. Tax	20,000
2. MTA surcharge	5,780
3. Total payment enclosed	
Declaration of estimated tax	
4. Tax	80,000
5. MTA surcharge	23,120

For office use only

NEW YORK STATE

CT-400 (4/20)

Department of Taxation and Finance

Estimated Tax for Corporations

Employer identification number	File no.	Return type (Required)	Tax sub type	Tax year:	beginning (mm-yy)	ending (mm-yy)
002190242	AA4	CT-3	23	2020	01-20	12-20

Business telephone number	State or country of incorporation	Date	Installment due date
(518) 555-2626	NY	05 — 05 —2001	12-15-2020

Legal name of corporation	Foreign corporations: date began business in NYS
CTEF400c	

Street address or PO box
400c WA Harriman Campus

City	State	ZIP code
Albany	NY	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	
1. Tax	25,000
2. MTA surcharge	7,225
3. Total payment enclosed	
Declaration of estimated tax	
4. Tax	100,000
5. MTA surcharge	28,900

For office use only

Test 11

Begins on next page

Return to Test Chart

NEW YORK STATE 2019

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 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an *X* in the box
002190210	LL 4	(518) 555-2626		☐

Legal name of corporation	Trade name/DBA
CTEF33M	

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	New York	
Number and street or PO box: 33M WA Harriman Campus	Date of incorporation: 11-01-1982	
City: Albany; State: NY; ZIP code: 12227	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	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.	*Audit (for Tax Department use only)*
524140	☐		
NYS principal business activity: Life Insurance			

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 [X] No ☐

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

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 • [X] Other: _____ • ☐

Have you been audited by the Internal Revenue Service in the past 5 years? ..... Yes • ☐ No • [N]

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 • [X]
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 • [X]

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		× .071	**1**	
2	Allocated business and investment capital from line 58		× .0016	**2**	
3	Alternative tax *(see instructions; attach computation)*	719,072	× .09	**3**	
4	Minimum tax			**4**	250 00
5	Allocated subsidiary capital from line 47		× .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**	
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)* ☐			**18**	
19	Interest on late payment *(see instructions)*			**19**	
20	Late filing and late payment penalties *(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 2020 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	13,866,000	25.0000	
Ced Company 2	62,398,608	50.0000	
Ced Company 3	50,100,200	100.0000	
Totals from attached sheet			
30 Total *(add column D amounts; enter here and include on line 34)*			**30**

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**	65,250,852
32	New York ocean marine premiums *(see instructions)*	**32**	
33	New York premiums for annuity contracts and insurance for the elderly *(see instr.)*	**33**	2,255,344
34	New York premiums on reinsurance assumed *(see instructions)*	**34**	84,766,004
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**	41,986,753
37	Total New York premiums *(subtract line 36 from line 35)*	**37**	
38	Total premiums *(see instructions)*	**38**	212,712,612
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**	1,500,000
42	Total wages, salaries, personal service compensation, and commissions *(see instructions)*	**42**	3,000,000
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	123123123
B	CTEF33M-B	456456456
C	CTEF33M-C	789789789
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	212,312,412			0.0000	
B	100	313,513			100.0000	
C	100	24,414			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**

Schedule D – Computation and allocation of business and investment capital *(see instructions)*

	A Beginning of year	B End of year		C Average fair market value basis
48 Total assets from annual statement *(balance sheet)*	1,418,518,625	1,575,675,775	**48**	1,497,097,200
49 Fair market value adjustment *(attach computation; if negative amount, use a minus (-) sign)*	7,719,005	15,004,025	**49**	11,361,515
50 Nonadmitted assets from annual statement *(see instr.)*	23,432,450	28,006,250	**50**	25,719,350
51 Total assets *(add lines 48, 49, and 50)*				
52 Current liabilities *(see instructions)*	5,000,000	7,132,090	**52**	6,066,045
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**	1,315,461,681
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** 774,424,054	**End of year** 655,699,308	**56**	715,061,681
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**	

Schedule E – 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 instructions)

A Description of property *(attach separate sheet if necessary)*	B Cost *(see instructions)*	C – Fair market price or value on January 1, 1974 *(see instructions)*	D Value realized on disposition *(see instructions)*	E New York gain or loss *(see instructions)*	F Federal gain or loss *(see instructions)*
Totals from attached sheet					

59 Totals *(add amounts in columns E and F)* **59**

60 New York adjustment *(subtract line 59, column F, from line 59, column E; enter here and on line 66; use a minus (-) sign for negative amounts)* **60**

Schedule F – 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 *(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 net operating loss (NOL) deduction *(see instructions)*	**62**	3,424,500
Additions			
63	Dividends-received and other special deductions *(used to compute line 62)*	**63**	12,270
64	Dividend or interest income not included in line 62 *(attach list; see instructions)*	**64**	171,830
65	Interest to stockholders: ____ 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**	468,340
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**	
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**	79,020
75	Gain on installment sales made before January 1, 1974 *(attach list; see instructions)*	**75**	
76	New York 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**	
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)*

Life insurance companies		**A** Premiums taxable under section 1510	**B** Premiums included in tax limitation/floor computation – section 1505
83 Life insurance premiums	**83**	44,675,799	44,675,799
84 Accident and health insurance premiums	**84**	127,995	127,995
85 Other insurance premiums *(attach list)*	**85**	1,016,970	
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 Mandatory first installment from Form CT-300 *(see instructions)*	**92**	03-15-2019	125,000
93 Second installment from Form CT-400	**93**	06-15-2019	155,000
94 Third installment from Form CT-400	**94**	09-15-2019	155,000
95 Fourth installment from Form CT-400	**95**	12-15-2019	150,000
96 Payment with extension request from Form CT-5, line 5	**96**		
97 Overpayment credited from prior years *(see instructions)*	**97**		25,249
98 Overpayment credited from Form CT-33-M Period	**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 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 .....

100 Total EZ and ZEA tax credits claimed above; amount cannot reduce the tax to less than the 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.....

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 ....

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

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 Form 1120-L ..... ☐ Amended Form 1120-PC ... ☐

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years	
Federal NOL carryover total available for use this tax year from all prior tax years	7,190,072
New York State NOL carryforward total for future tax years	
Federal NOL carryforward total for future tax years	1,227,095

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)* BILL SMITH	Designee's phone number (518) 555-2525
	Designee's email address billsmith@taxesdoneright.com		PIN 54321

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 JAMES DOE	Signature of authorized person	Official title PRESIDENT	
	Email address of authorized person janedoe@ctef33.com		Telephone number (518) 555-2525	Date 04-15-2020

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* TAXES DONE RIGHT	Firm's EIN 123234566	Preparer's PTIN or SSN 456567899	
	Signature of individual preparing this return BILL SMITH	Address 415 RETURN PARKWAY	City ALBANY	State NY / ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code		Date 04-15-2020

See instructions for where to file.

NEW YORK STATE 2019

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 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number	State or country of incorporation	If you claim an overpayment, mark an X in the box
002190210	LL4	(518) 555-2527	NEW YORK	☐

Legal name of corporation: CTEF33M

Date of incorporation: 11-01-1982

Mailing name *(if different from legal name above)*: c/o

Number and street or PO box: 33 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)

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	5,031

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	110,285,447	
3b	MCTD premiums included on line 3a *(see instructions)*	3b	19,016,027	
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	1,500,000	
6b	MCTD wages included on line 6a *(see instructions)*	6b	285,475	
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 2020 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 2014, attach separate computation		A 2014	B 2015	C 2016	D 2017	E 2018
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 2014 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 2015 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 2016 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 2017 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 2018 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	03-15-2019	6,000
40a	Second installment from Form CT-400	40a	06-15-2019	3,000
40b	Third installment from Form CT-400	40b	09-15-2019	3,000
40c	Fourth installment from Form CT-400	40c	12-15-2019	3,000
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		1,302
43	Add lines 39 through 42	43		
44	Overpayment credited from Form CT-33-NL, CT-33, or CT-33-A Period	44		
45	Total prepayments *(add lines 43 and 44; enter here and on line 17)*	45		

Third – party designee *(see instructions)*		
Yes [X] No [ ]	Designee's name *(print)* BILL SMITH	Designee's phone number (518) 555-2626
	Designee's email 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	
Email address of authorized person janedoe@ctef33.com		Telephone number (518) 555-2626	Date

Paid preparer use only *(see instr.)*				
Firm's name *(or yours if self-employed)* TAXES DONE RIGHT		Firm's EIN 112233445		Preparer's PTIN or SSN
Signature of individual preparing this return BILL SMITH	Address 315 RETURN PARKWAY	City ALBANY	State NY	ZIP code 12227
Email 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.

Department of Taxation and Finance

Claim for Retaliatory Tax Credits

Tax Law – Article 33, Sections 1511(c) and 1511(i)

CT-33-R

NEW YORK STATE 2019

All filers must enter tax period: beginning 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number
CTEF33R	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 2017, attach separate computation.		A 2017	B 2018	C 2019
1 Tax less credits *(except for section 1511(c) retaliatory tax credit)*	1	995,116	442,854	488,454
2 Section 1511(c) retaliatory tax credit claimed in 2017 and 2018	2	816	1,244	
3 Balance *(subtract line 2 from line 1)*	3			
4 90% of retaliatory taxes paid in 2019 on 2017 premiums and income *(line 4 may not exceed line 3, column A)*	4			
5 90% of retaliatory taxes paid in 2019 on 2018 premiums and income *(line 5 may not exceed line 3, column B)*	5		1,719	
6 90% of retaliatory taxes paid in 2019 on 2019 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 2017, attach separate computation.		A 2017	B 2018	C 2019
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 2017 and 2018	10			
11 Balance *(subtract line 10 from line 9)*	11			
12 90% of retaliatory taxes paid to other states in 2019 because of 2017 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 2019 because of 2018 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 2019 because of 2019 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.

Department of Taxation and Finance

Claim for CAPCO Credit

Tax Law – Article 1 and Article 33

CT-33.1

NEW YORK STATE 2019

All filers must enter tax period:

beginning 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF33.1	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

12	Tax *(see instructions)*	12	817,306		
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	95,271
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 *(Attach additional sheets if necessary)*	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 *(column B x column C)*
CTEF33M	952,712	0.1	857,441	
		0.1		
		0.1		
		0.1		

21	Total allocated CAPCO credit available for the current tax year *(add column E amounts; enter here and on line 1)*	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 *(see instructions)* ..... ●	**25**	
26	Total recapture of CAPCO credit taken in previous tax years *(add lines 22 through 25; enter here and on line 10)* ... ●	**26**	

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

A Description of CAPCO *(Attach additional sheets if necessary)*	B Transferee corporation name	C EIN of transferee	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 *(column D x column E)*

27	Total allocated CAPCO credit transferred **to** affiliates for the current tax year *(add column F amounts; enter here and on line 2)* ..... ●	**27**	

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

A Description of CAPCO *(Attach additional sheets if necessary)*	B Transferor corporation name	C EIN of transferor	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 *(column D x column E)*

28	Total allocated CAPCO credit transferred **from** affiliates for the current tax year *(add column F amounts; enter here and on line 4)* ..... ●	**28**	

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

A Description of CAPCO *(Attach additional sheets if necessary)*	B Transferor corporation name	C EIN of transferor	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 *(add column E amounts; enter here and on line 7)* ..... ●	**29**	

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

A Description of CAPCO *(Attach additional sheets if necessary)*	B Transferee corporation name	C EIN of transferee	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 *(add column E amounts; enter here and on line 19)* ..... ●	**30**	

Department of Taxation and Finance

Depreciation Adjustment Schedule

Tax Law – Articles 9-A and 33

CT-399

Legal name of corporation	Employer identification number
CTEF33M	002190210

Part 1 – Computation of New York State depreciation modifications when computing entire net income (ENI)

List only depreciable property that requires or is entitled to a depreciation modification when computing ENI *(see Form CT-399-I,* Instructions for Form CT-399*)*.

Section A – ACRS/MACRS property *(attach separate sheets if necessary, displaying this information formatted as below; see instructions)*

A – Description of property *(identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)*

Item	Property
A	
B	
C	
D	
E	
F	
G	
H	
I	
J	
K	
L	
M	
N	
O	
P	
Q	

A Item	**B** Date placed in service *(mm-dd-yy)*	**C** Cost or other basis *(see instructions)*	**D** Accumulated federal ACRS/MACRS depreciation *(see instructions)*	**E** Federal ACRS/MACRS depreciation deduction *(see instructions)*	**F** Method of figuring NYS depreciation *(see instructions)*	**G** Life or rate *(see instr.)*	**H** Accumulated NYS depreciation *(see instructions)*	**I** Allowable NYS depreciation *(see instructions)*
A	- -							
B	- -							
C	- -							
D	- -							
E	- -							
F	- -							
G	- -							
H	- -							
I	- -							
J	- -							
K	- -							
L	- -							
M	- -							
N	- -							
O	- -							
P	- -							
Q	- -							
Amounts from attached list, if any								
1 Totals of Section A	**1**							

Section B – Property qualified under IRC section 168(k)(2) for federal special depreciation *(attach separate sheets if necessary, displaying this information formatted as below; see instructions)*

A – Description of property *(identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)*

Item	Property
A	
B	
C	
D	
E	
F	
G	
H	
I	
J	
K	
L	
M	

A Item	**B** Date placed in service *(mm-dd-yy)*	**C** Cost or other basis *(see instructions)*	**D** Accumulated federal depreciation *(see instructions)*	**E** Federal depreciation deduction *(see instructions)*	**F** Method of figuring NYS depreciation *(see instructions)*	**G** Life or rate *(see instr.)*	**H** Accumulated NYS depreciation *(see instructions)*	**I** Allowable NYS depreciation
A	- -							
B	- -							
C	- -							
D	- -							
E	- -							
F	- -							
G	- -							
H	- -							
I	- -							
J	- -							
K	- -							
L	- -							
M	- -							
Amounts from attached list, if any								
2 Totals of Section B	**2**							
3 Add lines 1 and 2 in columns C, D, E, H, and I *(see instr)*	**3**							

If you **have not disposed** of any ACRS/MACRS property placed in service in tax years beginning before 1994, and you **have not disposed** of qualified property for which you claimed a federal special depreciation deduction (in a tax year beginning after December 31, 2002, for property placed in service on or after June 1, 2003), enter the total of column E as an addback to federal taxable income (FTI) and the total of column I as a deduction from FTI on the appropriate lines of the applicable form *(see line 3 instructions)*.

If you have disposed of any property listed on this form in a prior year, complete Parts 2 and 3.

Part 2 – Disposition adjustments *(attach separate sheets if necessary, displaying this information formatted as below; see instructions)*

- For each item of property listed below, determine the difference between the total federal depreciation deduction, including a federal special depreciation deduction allowed under IRC section 168(k) for qualified property under IRC section 168(k)(2), and the total New York State depreciation used in the computation of federal and New York State taxable income in prior and current years.
- If the federal depreciation deduction is larger than the New York State depreciation deduction, subtract column D from column C and enter the result in column E.
- If the New York State depreciation deduction is larger than the federal depreciation deduction, subtract column C from column D and enter the result in column F.

Disposition of property for certain tax credits – In this tax period, did you dispose of property for which the investment tax credit was previously claimed? *(mark an **X** in one box; see instructions)* ..... Yes ☐ No ☐

A – Description of property *(identify each item of property here; for each item of property complete columns B through F on the corresponding lines below)*

Item	Property
A	Property One
B	Property Two
C	
D	
E	
F	
G	
H	

A Item	**B** Date placed in service *(mm-dd-yy)*	**C** Total federal depreciation deduction taken *(see instructions)*	**D** Total New York State depreciation taken *(see instructions)*	**E** Adjustment *(if C is larger than D, column C - column D; see instructions)*	**F** Adjustment *(if D is larger than C, column D - column C; see instructions)*
A	02 - 01 - 19	1,544,180	200,000	1,344,180	
B	03 - 01 - 19	100,000	923,660		823,660
C	- -				
D	- -				
E	- -				
F	- -				
G	- -				
H	- -				
Amounts from attached list, if any.....					

4 Total excess federal depreciation deductions over New York State depreciation deductions *(add column E amounts)*	**4**	1,344,180	
5 Total excess New York State depreciation deductions over federal depreciation deductions *(add column F amounts)*	**5**		823,660

Part 3 – Summary of adjustments to ENI

		A Federal	**B** New York State
6 Enter amount from line 3, column E	**6**		
7 Enter amount from line 3, column I	**7**		
8 Enter amount from line 4	**8**		1,344,180
9 Enter amount from line 5	**9**	823,660	
10 Add amounts in column A and column B	**10**	823,660	1,344,180

If you file Form:	**Enter the amount from line 10, column A, on Form:**	**Enter the amount from line 10, column B, on Form:**
CT-3	CT-225, Schedule A	CT-225, Schedule B
CT-3-A.....	CT-225-A, Schedule A.....	CT-225-A, Schedule B
CT-3-A/BC.....	CT-225-A/B, Schedule A	CT-225-A/B, Schedule B
CT-33	CT-33, line 70.....	CT-33, line 78
CT-33-A.....	CT-33-A, line 73	CT-33-A, line 82

Test 12

Begins on next page

Return to Test Chart

NEW YORK STATE 2019

CT-33-C

Department of Taxation and Finance

Captive Insurance Company Franchise Tax Return

Tax Law – Article 33

All filers must enter tax period:

Amended return ☐ beginning 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an *X* in the box
002190244	LL 7	(518) 555-2526	X

Legal name of corporation	Trade name/DBA
CTEF33C	

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NEW YORK	
Number and street or PO box	Date of incorporation	
33C WA HARRIMAN CAMPUS	12-05-2007	
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	*Audit (for Tax Department use only)*
524210	X	
NYS principal business activity: INSURANCE AGENCIES AND BROKERAGES		

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.

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.)* **A** Payment enclosed 0 00

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 00	× .004	1	
2	$20,000,001-$40,000,000 of gross direct premiums	20,000,000 00	× .003	2	
3	$40,000,001-$60,000,000 of gross direct premiums	20,000,000 00	× .002	3	
4	Excess of $60,000,000 of gross direct premiums	8,870,667 00	× .00075	4	

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

5	First $20,000,000 of reinsurance premiums	449,778 00	× .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)* ☐	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 2020 MFI *(see instructions)*	20b	6,500 00
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**	03-15-2019	75,066 00
24a	Second installment from Form CT-400	**24a**	06-15-2019	37,533 00
24b	Third installment from Form CT-400	**24b**	09-15-2019	37,533 00
24c	Fourth installment from Form CT-400	**24c**	12-15-2019	37,533 00
25	Payment with extension request *(from Form CT-5, line 5)*	**25**		
26	Overpayment credited from prior years *(see instructions)*	**26**		6,500 00
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 [X] No [ ]
(if Yes, *list years)* 2017

Third – party designee *(see instructions)*	Yes [X] No [ ]	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	
	Email address of authorized person janedoe@ctef33c.com		Telephone number (518) 555-2626	Date 04-15-2020

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	ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code		Date 04-15-2020

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

NEW YORK STATE 2019

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 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an *X* in the box
002190209	LL3	(518) 555-2527		☐

Legal name of corporation	Trade name/DBA
CTEF33NL	

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	TEXAS	
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**)*	If address/phone above is new, mark an *X* in the box	*Audit (for Tax Department use only)*
524100	☐	
NYS Principal business activity: Direct Insurance & Reinsurance	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.	

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 [X] 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.)*

A Payment enclosed: 4,423

B. Federal return filed: *(mark an **X** in one box)*

Form 1120-L ☐ Form 1120-PC [X] Consolidated basis ☐ Other: _____ ☐

Have you been audited by the Internal Revenue Service in the past 5 years? ..... Yes ☐ No [X]
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: CTEF33NL12, INC EIN: 111234567

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

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.*

Computation of tax

1	Accident and health insurance premiums from line 34 *(see instr.)*	× .0175	**1**	
2	Other non-life insurance company premiums from line 35 *(see instr.)*	× .02	**2**	
3	Total tax on premiums *(add lines 1 and 2)*		**3**	
4	Minimum tax		**4**	250 00
5	Tax due before credits *(line 3 or line 4 amount, whichever is greater)*		**5**	
6	Tax credits *(enter amount from line 47)*		**6**	
7	Tax due *(subtract line 6 from line 5)*		**7**	
8a				
8b				
9				
10	Total prepayments from line 46		**10**	
11a	Balance *(see instructions)*		**11a**	
11b	Additional amount *(see instructions)*		**11b**	1,199
11c	Total before penalties and interest *(see instructions)*		**11c**	
12	Estimated tax penalty *(see instructions; mark an **X** in the box if Form CT-222 is attached)* ☐		**12**	
13	Interest on late payment *(see instructions)*		**13**	
14	Late filing and late payment penalties *(see instructions)*		**14**	
15	**Balance due** *(add lines 11c through 14 and enter here; enter the payment amount on line A on page 1)*		**15**	
16a	**Overpayment** *(if line 7 is less than line 10, subtract line 7 from line 10)*		**16a**	
16b	Amount of overpayment previously credited to 2020 MFI *(see instructions)*		**16b**	
16c	Balance of overpayment available *(see instructions)*		**16c**	
17	Amount of overpayment to be credited to next period		**17**	
18	Balance of overpayment *(subtract line 17 from line 16c)*		**18**	
19	Amount of overpayment to be credited to Form CT-33-M		**19**	
20	Refund of overpayment *(subtract line 19 from line 18)*		**20**	
21a	Refund of tax credits *(see instructions)*		**21a**	
21b	Tax credits to be credited as an overpayment to next year's return *(see instructions)*		**21b**	
22	Issuer's allocation percentage *(from line 38)*		**22**	%
23	Reinsurance allocation percentage *(from line 33)*		**23**	%

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 instr.)*	D Reinsurance premiums allocated to New York State *(column B × column C)*
CEDING 1	1,072,719	100%	
CEDING 2	1,070,116	100%	
Totals from attached sheet			
24 Total *(add column D amounts; enter here and include on line 28)*			**24**

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

25	New York taxable premiums *(see instructions)*	**25**	1,618,142
26	New York ocean marine premiums *(see instructions)*	**26**	
27	New York premiums for annuity contracts and insurance for the elderly *(see instr.)*	**27**	122,795
28	New York premiums on reinsurance assumed *(see instructions)*	**28**	2,142,835
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**	1,285,701
31	Total New York premiums *(subtract line 30 from line 29)*	**31**	
32	Total premiums *(see instructions)*	**32**	27,116,719
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**	719,072
35	Other non-life insurance premiums *(enter here and in the first box on line 2)*	**35**	899,070

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

36	New York gross direct premiums	**36**	1,209,949
37	Total gross direct premiums	**37**	116,970,049
38	Issuer's allocation percentage *(divide line 36 by line 37; enter here and on line 22)*	**38**	%

Composition of prepayments *(see instructions)*

			Date paid	Amount
39	Mandatory first installment from Form CT-300 *(see instructions)*	**39**	03-15-2019	1,400
40	Second installment from Form CT-400	**40**	06-15-2019	1,250
41	Third installment from Form CT-400	**41**	09-15-2019	1,250
42	Fourth installment from Form CT-400	**42**	12-15-2019	1,250
43	Payment with extension request from Form CT-5, line 5	**43**		
44	Overpayment credited from prior years *(see instructions)*	**44**		749
45	Overpayment credited from Form CT-33-M Period	**45**		
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)*	
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**
48	Total tax credits claimed above that are refund eligible *(see instructions)*	**48**

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: _ _

Federal return filed: Form 1139 ☐ Amended Form 1120-L ☐ Amended Form 1120-PC ☐

Third – party designee *(see instructions)*	Yes [X] No ☐	Designee's name *(print)* BILL SMITH	Designee's phone number (518) 555-2525
	Designee's email address billsmith@taxesdoneright.com		PIN 45678

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	
	Email address of authorized person janedoe@ctef33nl.com		Telephone number (518) 555-2626	Date 04-15-2020
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* TAXES DONE RIGHT	Firm's EIN 998877654	Preparer's PTIN or SSN 654654654	
	Signature of individual preparing this return	Address 315 RETURN PARKWAY	City ALBANY	State NY ZIP code 122227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code		Date 04-15-2020

See instructions for where to file.

NEW YORK STATE 2019

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 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number	State or country of incorporation	If you claim an overpayment, mark an *X* in the box
002190209	LL 3	(518) 555-2527		☐

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

Number and street or PO box: 33NL 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.

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.)* **A** Payment enclosed

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	919,127	
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 2020 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 2014, attach separate computation		A 2014	B 2015	C 2016	D 2017	E 2018
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 2014 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 2015 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 2016 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 2017 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 2018 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**	03-15-2019	300
40a	Second installment from Form CT-400	**40a**	06-15-2019	100
40b	Third installment from Form CT-400	**40b**	09-15-2019	100
40c	Fourth installment from Form CT-400	**40c**	12-15-2019	100
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**		281
43	Add lines 39 through 42	**43**		
44	Overpayment credited from Form CT-33-NL, CT-33, or CT-33-A Period	**44**		
45	Total prepayments *(add lines 43 and 44; enter here and on line 17)*	**45**		

Third – party designee *(see instructions)*			
Yes [X] No [ ]	Designee's name *(print)* BILL SMITH	Designee's phone number (518) 555-2525	
	Designee's email address billsmith@taxesdoneright.com	PIN 45678	

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	
Email address of authorized person janedoe@ctef33nl.com	Telephone number (518) 555-2626	Date 04-15-2020	

Paid preparer use only *(see instr.)*			
Firm's name *(or yours if self-employed)* TAXES DONE RIGHT	Firm's EIN 998877654	Preparer's PTIN or SSN 654654654	
Signature of individual preparing this return	Address 315 RETURN PARKWAY	City ALBANY	State NY / ZIP code 12227
Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code	Date 04-15-2020	

See instructions for where to file.

Department of Taxation and Finance

Claim for Rehabilitation of Historic Properties Credit

Tax Law – Articles 9-A and 33

CT-238

All filers must enter tax period:

beginning 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF33NL	002190209

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 ● [X] 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	111 PROJECT PARKWAY ALBANY NY 12227	11719ABC1	06-15-2017
2	222 PROJECT PARKWAY ALBANY NY 12227	22116XYZ2	09-15-2017
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	106,445		
2	159,653		
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	
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	250
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	
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**	100,000
20	Amount of federal credit on New York property originally allowed	**20**	236,000
21	Divide line 19 by line 20 *(carry result to four decimal places)*	**21**	
22	Amount of New York credit originally allowed *(see instructions)*	**22**	75,000
23	New York recapture amount *(multiply line 22 by line 21; enter here and on line 6)*	**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**	

Test 14

Begins on next page

Return to Test Chart

Department of Taxation and Finance

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, 2019. 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 ☐ **Amended return** ☐ beginning 01/01/2019 ending 12/31/2019

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box ☐
002190321	AA4	(518) 555-2626	

Legal name of corporation	Trade name/DBA
CTEF3M222	
Mailing name *(if different from legal name above)*	State or country of incorporation
c/o	NY
Mailing address number and street or PO box	Date of incorporation / **Foreign corporations:** date began business in NYS
3 M WA Harriman Campus	01/01/2018

City	State	ZIP code	Country *(if not United States)*
Albany	NY	12227	

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
Marketing	425110

If address/phone above is new, mark an ***X*** in the box ☐ If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

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 9,505 89

B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? *(see instructions; mark an **X** in the appropriate box)* ..... **B** Yes [X] No ☐

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 ☐ No [X]
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 [X] No ☐	Designee's name *(print)* Bill Smith	Designee's phone number (518) 555-2525
	Designee's email 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	Official title
	John Doe		President
	Email address of authorized person	Telephone number	Date
	johndoe@ ct3m.com	(518)555-2626	4/15/2019

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 return	Address / City / State / ZIP code	
		315 Return Parkway / Albany / NY / 12227	
	Email address of individual preparing this return	Preparer's NYTPRIN or Excl. code	Date
	billsmith@taxesdoneright.com	45678912	4/10/2019

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**

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** 41

2 Wages paid to New York State employees ..... ● **2** 2,404,544

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 ● X 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 ● X CT-3.2 ● ☐ CT-3.3 ● ☐ CT-3.4 ● X CT-60 ● ☐ CT-225 ● X Other *(identify)*: CT-227 ● X

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 2019 federal return? *(see instructions)* ..... Yes ● ☐ No ● X

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			
1c	Fixed dollar minimum tax *(see instr)* New York receipts	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)*

12					
13	Total voluntary gifts/contributions *(from Form CT-227, Part 2, line 1)*			13	
14	Total amount due *(add lines 4, 11, and 13)*			14	

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	15	2442 00		
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	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 2020 MFI			23b	
23c	Balance due			23c	
24a	Excess prepayments			24a	
24b	Amount previously credited to 2020 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 *(see instructions)*	**1**	-2,445,718 00
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	
3	Add lines 1 and 2	**3**	
4	Subtractions from FTI *(from Form CT-225, line 10)*	**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	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)*	**8**	
9	Subtract line 8 from line 7	**9**	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	**10**	
11	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	Business income after addback *(add lines 11 and 12)*	**13**	
14	Business apportionment factor *(from Part 6, line 56)*	**14**	
15	Apportioned 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	Business income base *(subtract line 18 from line 17)*	**19**	
20	Business income base tax *(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)*	**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 00	30,341,183 00	25,652,840 00
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3	20,964,497 00	30,341,183 00	25,652,840 00
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets *(add lines 3 and 4)*	5	20,964,497 00	30,341,183 00	25,652,840 00
6 Total liabilities	6	1,002 00	140,678 00	70,840 00

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 56)*	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 ☐ Year two ☐		
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 00		
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 ● ☐) ●	**11**		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐) ●	**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**		
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**		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
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.5-a			
44 Global intangible low-taxed income	44	0 00	
Section 210-A.6			
45 Receipts from railroad and trucking business	45		
Section 210-A.6-a			
46 Receipts from the operation of vessels	46		
Section 210-A.7			
47 Receipts from air freight forwarding	47		
48 Receipts from other aviation services	48		
Section 210-A.8			
49 Advertising in newspapers or periodicals	49	26,000,000 00	26,000,000 00
50 Advertising on television or radio	50		
51 Advertising via other means	51		
Section 210-A.9			
52 Transportation or transmission of gas through pipes	52		
Section 210-A.10			
53 Receipts from other services/activities not specified	53		
Section 210-A.11			
54 Discretionary adjustments	54		
Total receipts			
55 Add lines 1 through 54 in columns A and B	55		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* **56**

Enter line 56 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		CT-606		CT-650	
CT-40		CT-607		DTF-621	
CT-41		CT-611		DTF-622	
CT-43		CT-611.1		DTF-624	
CT-44		CT-611.2		DTF-630	
CT-46		CT-612		Other credits	
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-640			
CT-249		CT-641			
CT-250		CT-642			
CT-261		CT-643			
CT-501		CT-644			
CT-601		CT-645			
CT-602		CT-646			
CT-603		CT-647			
CT-604		CT-648			
CT-605		CT-649			

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** ☐

NEW YORK STATE 2019

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, 2019. 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 ☐ **All filers must enter tax period:** beginning 01/01/2019 ending 12/31/2019

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an *X* in the box
002190321	AA 4	(518) 555-2626		☐

Legal name of corporation	Trade name/DBA

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o CTEF3M222	NY	
Number and street or PO box: 3 M WA Harriman Campus	Date of incorporation: 01/01/2018	
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 *Business information* 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*.

		Payment enclosed
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.)*	**A**	2696 14

Computation of MTA surcharge

1	New York State franchise tax *(see instructions)*	1	
2	MCTD apportionment percentage from line 83	2	
3	Apportioned franchise tax *(multiply line 1 by line 2)*	3	
4	MTA surcharge *(multiply line 3 by 28.9% (.289))*	4	
5a			
5b			
6			
7	Total prepayments from line 92	7	
8a	Underpayment *(subtract line 7 from line 4)*	8a	2601 22
8b	Additional amount for 2020 MFI *(see instructions)*	8b	0
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)* ☒	9	
10	Interest on late payment *(see instructions for Form CT-3 or CT-3-A)*	10	0
11	Late filing and late payment penalties *(see instructions for Form CT-3 or CT-3-A)*	11	0
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 2020 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 ☐)	**34**		
35 Net gains from sales of loans **not** secured by real property (QFI ☐)	**35**		
Section 210-A.5(a)(2)(B) (QFI ☐)			
36 Interest from federal debt	**36**		
37			
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)(C) (QFI ☐)			
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)(D) (QFI ☐)			
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)(E)			
48 Net interest from reverse repurchase and securities borrowing agreements	**48**		
Section 210-A.5(a)(2)(F)			
49 Net interest from federal funds	**49**		
Section 210-A.5(a)(2)(I) (QFI ☐)			
50 Net income from sales of physical commodities	**50**		
Section 210-A.5(a)(2)(J) (QFI ☐)			
51 Marked to market net gains	**51**		
Section 210-A.5(a)(2)(H) (QFI ☐) **210-A.5(a)(2)(G)** (QFI ☐)			
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.5-a			
67 Net global intangible low-taxed income	**67**		
Section 210-A.6			
68 Receipts from railroad and trucking business	**68**		
Section 210-A.6-a			
69 Receipts from the operation of vessels	**69**		
Section 210-A.7			
70 Receipts from air freight forwarding	**70**		
71 Receipts from other aviation services	**71**		
Section 210-A.8			
72 Advertising in newspapers or periodicals	**72**	26,000,000	26,000,000
73 Advertising on television or radio	**73**		
74 Advertising via other means	**74**		
Section 210-A.9			
75 Transportation or transmission of gas through pipes	**75**		
Section 210-A.10			
76 Receipts from other services/activities not specified	**76**		
Section 210-A.11			
77 Discretionary adjustments	**77**		
78 Total *(add lines 24 through 77 in columns A and B)*	**78**		
79 MCTD receipts factor *(divide line 78, column A, by line 78, column B)*	**79**	%	

Payroll		A MCTD	B New York State
80 Wages and other compensation of employees except general executive officers	**80**	2,404,544	2,404,544
81 MCTD payroll factor *(divide line 80, column A, by line 80, column B)*	**81**		
82 Total MCTD factors *(add lines 23, 79, and 81)*	**82**		
83 MCTD apportionment percentage *(Divide line 82 by three; if a factor is missing, see instructions. Enter here and on line 2.)*	**83**		

Composition of prepayments claimed on line 7 *(see instructions)*		Date paid	Amount
84 Mandatory first installment from Form CT-300 *(see instructions)*	**84**	3-15-2019	698 00
85 Second installment from Form CT-400	**85**		
86 Third installment from Form CT-400	**86**		
87 Fourth installment from Form CT-400	**87**		
88 Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13	**88**		
89 Overpayment credited from prior years *(see instructions)*	**89**		
90 Add lines 84 through 89	**90**		
91 Overpayment credited from Form CT-_____ Period	**91**		
92 Total prepayments *(add lines 90 and 91; enter here and on line 7)*	**92**		

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)*	Designee's phone number (518) 555-2525
	Designee's email address		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
	Email address of authorized person: johndoe@ ct3m.com	Telephone number: (518) 555-2626	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 / State: NY / ZIP code: 12227
	Email address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code: 45678912	Date: 4-15-2019

See instructions for where to file.

Department of Taxation and Finance

Investment and Other Exempt Income And Investment Capital

CT-3.1

Legal name of corporation	Employer identification number (EIN)
CTEF3M222	002190321

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

1a	95% of global intangible low-taxed income (GILTI) *(see instructions)*	1a	
1b	Gross exempt CFC income *(do not enter less than zero; see instructions)*	1b	
2	Gross exempt unitary corporation dividends (other than gross exempt cross-article dividends) *(see instr.)*	2	
3	Add lines 1a, 1b, 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 on lines 1a and 1b	12	
13	Interest deductions **indirectly** attributable to gross exempt CFC income on lines 1a and 1b	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; Part 5, line 16, 17, 18, or 20; or Part 6, line 44.

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	-2,427,594 00
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	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	
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	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

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**					

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	10-15-2018
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	3-15-2019	2,750,000	0	2,750,000
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**			

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**		

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**	

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2019

Legal name of corporation	Employer identification number (EIN)
CTEF3M222	002190321

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 *Tax rates schedule* in Form CT-3-I or CT-3-A-I *(see instructions)*	1	0
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	0
3	Subtract line 2 from line 1	3	0
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	0

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	4,872,151		
5b	NOL incurred in the current year	5b	2,427,594		
5c	Carryback of NOL from a subsequent year	5c			
5d	Add lines 5a through 5c	5d			
5e	NOLs expired before current year	5e	0		
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	
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 ☐

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
01-01-19 - 12-31-2019	-2,427,594	
01-01-18 - 12-31-2018	-4,872,151	

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)*

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:

Tax return filed: CT-3

beginning 01/01/2019 ending 12/31/2019

Legal name of corporation	Employer identification number
CTEF3M222	002190321

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

Part 1 – Annual payment

1 Enter your 2019 corporation franchise, excise, or gross receipts tax after credits **or** enter the 2019 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 2018 corporation franchise, excise, or gross receipts tax after credits **or** enter the 2018 MTA surcharge	**3**	9,768
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 filing

Mark 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)*	03/15/2019	06/15/2019	09/15/2019	12/15/2019
11 Required installments *(see instructions)*	2442	2442	2442	2442
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				
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)*	03/15/2019	03/15/2020	03/15/2020	03/15/2020
Number of days:				
21 From due date of installment to the date shown on line 20				
22 On line 21 after 3/15/19 and before 4/1/19				
23 On line 21 after 3/31/19 and before 7/1/19				
24 On line 21 after 6/30/19 and before 10/1/19				
25 On line 21 after 9/30/19 and before 1/1/20				
26 On line 21 after 12/31/19 and before 4/1/20				
27 On line 21 after 3/31/20 and before 7/1/20				
28 On line 21 after 6/30/20 and before 10/1/20				
29 On line 21 after 9/30/20 and before 1/1/21				
30 On line 21 after 12/31/20 and before 3/15/21				
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 ÷ 366 × %* × amount on line 18				
36 On line 27 ÷ 366 × %* × amount on line 18				
37 On line 28 ÷ 366 × %* × amount on line 18				
38 On line 29 ÷ 366 × %* × amount on line 18				
39 On line 30 ÷ 365 × %* × 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	**42**	
43 Multiply line 1 by 80% (.8)	**43**	
44 Subtract line 11, column A from line 43	**44**	
45 Divide line 44 by three	**45**	

* 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 – 2016	**B –** 2017	**C –** 2018
46 Enter the period of 6 consecutive months for which the base period percentage is to be computed: ● _____ through ● _____			
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 2016				
52b Tax year beginning in 2017				
52c Tax year beginning in 2018				
53 Enter the total of the amounts that enter into the computation of the business income base for 2019 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 2016				
54b Tax year beginning in 2017				
54c Tax year beginning in 2018				
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	2018 ENI or business income (as applicable) base multiplied by 2019 ENI or business income base tax rate (as applicable) ●	**94**	
95	2018 capital base multiplied by 2019 capital tax rate ●	**95**	
96	Enter the amount from line 94 or 95 as applicable	**96**	
97	2018 subsidiary capital base multiplied by 2019 subsidiary capital tax rate ●	**97**	
98	Any other taxes *(see instructions)* ●	**98**	
99	Add lines 96, 97, and 98	**99**	
100	2018 tax credits ●	**100**	
101	Recomputed tax *(subtract line 100 from line 99)*; enter here and on line 4	**101**	

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:

Tax return filed: CT-3M

beginning 01/01/2019 ending 12/31/2019

Legal name of corporation	Employer identification number
CTEF3M222	002190321

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

Part 1 – Annual payment

1 Enter your 2019 corporation franchise, excise, or gross receipts tax after credits **or** enter the 2019 metropolitan transportation business tax (MTA surcharge) *(if both, use separate forms)*	**1**	
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 2018 corporation franchise, excise, or gross receipts tax after credits **or** enter the 2018 MTA surcharge	**3**	2,794
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 filing

Mark 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)*	698	698	699	699
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				
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)*	03/15/2019	03/15/2020	03/15/2020	03/15/2020
Number of days:				
21 From due date of installment to the date shown on line 20				
22 On line 21 after 3/15/19 and before 4/1/19				
23 On line 21 after 3/31/19 and before 7/1/19				
24 On line 21 after 6/30/19 and before 10/1/19				
25 On line 21 after 9/30/19 and before 1/1/20				
26 On line 21 after 12/31/19 and before 4/1/20				
27 On line 21 after 3/31/20 and before 7/1/20				
28 On line 21 after 6/30/20 and before 10/1/20				
29 On line 21 after 9/30/20 and before 1/1/21				
30 On line 21 after 12/31/20 and before 3/15/21				
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 ÷ 366 × %* × amount on line 18				
36 On line 27 ÷ 366 × %* × amount on line 18				
37 On line 28 ÷ 366× %* × amount on line 18				
38 On line 29 ÷ 366 × %* × amount on line 18				
39 On line 30 ÷ 365 × %* × 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	**42**	
43 Multiply line 1 by 80% (.8)	**43**	
44 Subtract line 11, column A from line 43	**44**	
45 Divide line 44 by three	**45**	

* 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 – 2016	B – 2017	C – 2018
46 Enter the period of 6 consecutive months for which the base period percentage is to be computed: ● _____ through ● _____			
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 2016				
52b Tax year beginning in 2017				
52c Tax year beginning in 2018				
53 Enter the total of the amounts that enter into the computation of the business income base for 2019 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 2016				
54b Tax year beginning in 2017				
54c Tax year beginning in 2018				
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	2018 ENI or business income (as applicable) base multiplied by 2019 ENI or business income base tax rate (as applicable) ●	**94**	
95	2018 capital base multiplied by 2019 capital tax rate ●	**95**	
96	Enter the amount from line 94 or 95 as applicable	**96**	
97	2018 subsidiary capital base multiplied by 2019 subsidiary capital tax rate ●	**97**	
98	Any other taxes *(see instructions)* ●	**98**	
99	Add lines 96, 97, and 98	**99**	
100	2018 tax credits ●	**100**	
101	Recomputed tax *(subtract line 100 from line 99)*; enter here and on line 4	**101**	

Department of Taxation and Finance

New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation	Employer identification number (EIN)
CTEF3M222	002190321

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 • [X] 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**

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 - 513	2,000 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

Department of Taxation and Finance

New York State Voluntary Contributions

CT-227

NEW YORK STATE 2019

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

Legal name of corporation	Employer identification number (EIN)

Part 1 – Voluntary contributions *(see instructions)*

	Name of fund		
1	Return a Gift to Wildlife	1	
2	Breast Cancer Research	2	
3	Prostate Cancer	3	
4	9/11 Memorial	4	
5	Volunteer Firefighting	5	
6	Veterans Remembrance	6	
7	Women's Cancers Fund	7	
8	Veterans' Homes	8	
9	Love Your Library Fund	9	
10	Lupus Fund	10	
11	Military Family Fund	11	50
12	ALS Research and Education	12	50
13	Meals On Wheels For Seniors	13	100

Part 2 – Total

1	Total *(add Part 1, lines 1 through 13; see instructions)*	1	

Test 15

Begins on next page

Return to Test Chart

Department of Taxation and Finance

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, 2019. 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 ☐ **Amended return** ☐ beginning 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box X
002190214	AA1	(518) 555-2626	

Legal name of corporation	Trade name/DBA
CTEF37	
Mailing name *(if different from legal name above)*	**State or country of incorporation**
c/o	New York

Mailing address number and street or PO box	Date of incorporation	**Foreign corporations:** date began business in NYS
37 WA Harriman Campus	04-01-2007	

City	State	ZIP code	Country *(if not United States)*
Albany	NY	12227	

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
Escrow Company	531539

If address/phone above is new, mark an ***X*** in the box ☐ If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

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 ☐ No 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)* ..... **C** ☐

D. Do you have an interest in any partnerships? *(mark an **X** in the appropriate box)* ..... **D** Yes ☐ No X
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 X No ☐	Designee's name *(print)* Bill Smith	Designee's phone number (518) 555-2525
	Designee's email 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	
	Email address of authorized person johndoe@taxesdoneright.com		Telephone number (518) 555-1212	Date 04-10-2020

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 / ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912 or Excl. code		Date 04-10-2020

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** 129

2 Wages paid to New York State employees ..... ● **2** 3,725,000

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:

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 2019 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			
1c	Fixed dollar minimum tax *(see instr)* New York receipts	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)*

12					
13	Total voluntary gifts/contributions *(from Form CT-227, Part 2, line 1)*			13	
14	Total amount due *(add lines 4, 11, and 13)*			14	

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	15	17,500		
16	Second installment *(from Form CT-400)*	16	17,500		
17	Third installment *(from Form CT-400)*	17	17,500		
18	Fourth installment *(from Form CT-400)*	18	17,500		
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 2020 MFI			23b	
23c	Balance due			23c	
24a	Excess prepayments			24a	
24b	Amount previously credited to 2020 MFI			24b	
24c	Overpayment			24c	
25	Amount of overpayment to be credited to next period			25	17,500
26	Balance of overpayment available *(subtract line 25 from line 24c)*			26	2,500
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	2,500
29	Unused tax credits to be refunded	29	40,990		
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 *(see instructions)*	**1**	1,735,000
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	
3	Add lines 1 and 2	**3**	
4	Subtractions from FTI *(from Form CT-225, line 10)*	**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	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)*	**8**	
9	Subtract line 8 from line 7	**9**	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	**10**	
11	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	Business income after addback *(add lines 11 and 12)*	**13**	
14	Business apportionment factor *(from Part 6, line 56)*	**14**	
15	Apportioned 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	Business income base *(subtract line 18 from line 17)*	**19**	
20	Business income base tax *(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)*	**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**	750,000,000	1,250,000,000	1,000,000,000
2 Real property and marketable securities included on line 1	**2**			
3 Subtract line 2 from line 1	**3**	750,000,000	1,250,000,000	1,000,000,000
4 Real property and marketable securities at fair market value	**4**			
5 Adjusted total assets *(add lines 3 and 4)*	**5**	750,000,000	1,250,000,000	1,000,000,000
6 Total liabilities	**6**	275,000,000	605,000,000	440,000,000

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 56)*	**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 ☐ Year two ☐		
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 ● ☐) ●	**11**		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐) ●	**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**		
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**		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
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	117,500,500	117,500,500
34 Receipts from primary spread of selling concessions	34	113,250,500	113,250,500
35 Receipts from account maintenance fees	35	110,000,000	110,000,000
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.5-a			
44 Global intangible low-taxed income	44	0 00	
Section 210-A.6			
45 Receipts from railroad and trucking business	45		
Section 210-A.6-a			
46 Receipts from the operation of vessels	46		
Section 210-A.7			
47 Receipts from air freight forwarding	47		
48 Receipts from other aviation services	48		
Section 210-A.8			
49 Advertising in newspapers or periodicals	49		
50 Advertising on television or radio	50		
51 Advertising via other means	51		
Section 210-A.9			
52 Transportation or transmission of gas through pipes	52		
Section 210-A.10			
53 Receipts from other services/activities not specified	53	10,000,000	10,000,000
Section 210-A.11			
54 Discretionary adjustments	54		
Total receipts			
55 Add lines 1 through 54 in columns A and B	55		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* **56**

Enter line 56 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		CT-606		CT-650	
CT-40		CT-607		DTF-621	
CT-41		CT-611		DTF-622	
CT-43		CT-611.1		DTF-624	
CT-44		CT-611.2		DTF-630	
CT-46		CT-612		Other credits	
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-640			
CT-249		CT-641			
CT-250		CT-642			
CT-261		CT-643			
CT-501		CT-644			
CT-601		CT-645			
CT-602		CT-646			
CT-603		CT-647			
CT-604		CT-648			
CT-605		CT-649			

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** ☐

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2019

Legal name of corporation	Employer identification number (EIN)
CTEF37	02190214

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 *Tax rates schedule* 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	5,000
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	
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 ☐

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
01/01/2019 - 12-31-2019	1,735,000	
01-01-2018 - 12-31-2018	1,325,689	
01-01-2017 - 12-31-2017	931,016	
01-01-2016 - 12-31-2016	-5,000	
01-01-2015 - 12-31-2015	201,549	

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)*

Department of Taxation and Finance

Servicing Mortgages Credit

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

CT-37

NEW YORK STATE 2019

All filers must enter tax period:

beginning 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF37	002190214

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	47,000
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*.

Department of Taxation and Finance

Claim for Rehabilitation of Historic Properties Credit

Tax Law – Articles 9-A and 33

CT-238

All filers must enter tax period:

beginning 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF37	002190214

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 ● [X] 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	05-20-2015
2	123 Main St, Albany NY 12227	41111JUT913	01-13-2017
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	375,000		
2	515,000		
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	
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	
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 *(carry result to four decimal places)*	**21**	
22	Amount of New York credit originally allowed *(see instructions)*	**22**	
23	New York recapture amount *(multiply line 22 by line 21; enter here and on line 6)*	**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**	

Department of Taxation and Finance

Claim for QEZE Tax Reduction Credit

Tax Law – Article 1, Section 16; Article 9-A, Section 210-B.6; and Article 33, Section 1511(s)

CT-604

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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF37	002190214

● Name of empire zone(s)

Rensselaer

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 ● X

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 ● X

Section 1 – For QEZEs 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)* ..... ●

Schedule A – Employment test for QEZEs 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					

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						
b	Number in base year 2						
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					

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						
b	Number in base year 2						
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 _____ to _____ *(mm-yy)*	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs					

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**		
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**		
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 10 ; benefit period factor *(from table below)*	**20**	1.0
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 QEZEs 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. ☐

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Section 2 begins on page 5.

Claim for QEZE Tax Reduction Credit

Section 2 – For QEZEs 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 01-01-2019 ending 12-31-2019

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

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)* ..... ● 06-30-2010

Schedule H – Employment test for QEZEs 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	48	50	50	51	

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	12-08	15	18	18	18	
b Number in base year 2	12-07		12	15	15	
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 [X] 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	148	150	150	151	

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	12-08	55	58	58	58	
b Number in base year 2	12-07		52	55	55	
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 [X] No [ ]

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

Test year 01-2009 to 12-2009 *(mm-yy)*	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs	15	18	18	18	

37 Test year employment number within the EZs in which you are certified *(see instructions)* ..... ● **37**

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

38 Current tax year employment number within the EZs in which you are certified *(see instructions)* ..... ● **38**

39 Test year employment number within the EZs in which you are certified *(from line 37)* **39**

40 Subtract line 39 from line 38 ..... **40**

41 Divide line 40 by line 39 *(carry result to four decimal places; if line 39 is zero and line 38 is greater than zero, enter **1.0** here)* ... **41**

42 Divide line 40 by 100 *(carry result to four decimal places)* **42**

43 Employment increase factor *(enter the greater of line 41 or 42, but not more than 1.0; also enter on line 51)* **43**

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

		A EZ	B New York State
44 Average value of property *(see instructions)*	**44**	1,500,000	3,500,000
45 EZ property factor *(divide line 44, column A by line 44, column B; carry result to four decimal places)*	**45**		.
46 Wages and other compensation of employees, excluding general executive officers *(see instructions)*	**46**	1,175,325	3,037,481
47 EZ payroll factor *(divide line 46, column A by line 46, column B; carry result to four decimal places)*	**47**		
48 Total EZ factors *(add lines 45 and 47)*	**48**		
49 Zone allocation factor *(divide line 48 by two; carry result to four decimal places; enter here and on line 52)*	**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 10 ; 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	Tax credits 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.

Name	EIN

Department of Taxation and Finance

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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF37	002190214

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.

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 QEZEs 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)* .....

Schedule A – Employment test for QEZEs 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					

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						
b	Number in base year 2						
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					

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						
b	Number in base year 2						
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 _____ to _____ *(mm-yy)*	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs					

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**	
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 QEZEs first certified prior to April 1, 2005

14	Tax year of the business tax benefit period _____ ; benefit period factor *(from table below)* ●	**14**		
15	Employment increase factor *(from line 13)*	**15**		
16	Eligible real property taxes *(see instructions)* ●	**16**		
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**		
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 *(see instructions)*	**22**	
23	Tax credits claimed before the QEZE credit for real property taxes *(if applying multiple credits on your franchise tax return, see instructions)* ●	**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 *(subtract line 25 from line 24; if less than zero, enter **0**)* ●	**26**	
27	QEZE credit for real property taxes to be used this period *(see instructions)* ●	**27**	
28	Unused QEZE credit for real property taxes *(subtract line 27 from line 21)* ●	**28**	
29	Amount of unused credit on line 28 to be refunded *(see instructions)* ●	**29**	
30	Amount of unused, nonrefunded credit to be credited as an overpayment to next year's tax *(subtract line 29 from line 28; see instructions)* ●	**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.

Name	EIN

Schedule G – Valid business purpose for QEZEs 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. ● ☐

This page was intentionally left blank.

Section 2 begins on page 5.

Claim for QEZE Credit for Real Property Taxes

Section 2 – For QEZEs 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)* ..... ● 06-30-2010

Year of the business tax benefit period *(see instructions)* 10

Schedule H – Employment test for QEZEs 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	48	50	50	51	

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	12-08	15	18	18	18	
b	Number in base year 2	12-07		12	15	15	
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 [X] 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	148	150	150	151	

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	12-08	55	58	58	58	
b	Number in base year 2	12-07		52	55	55	
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 [X] No [ ]

Schedule I – Computation of net new employment

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

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 *(see instructions)*	D Total wages, health benefits, and retirement benefits	E Eligible wages, health benefits, and retirement benefits included in column D *(enter no more than $40,000 per employee)*
John Doe	123-45-6789	Rensselaer	250,000	
Bill Smith	987-65-4321	Rensselaer	175,000	
Total from column E of any additional sheet(s)				

41	Total eligible wages, health benefits, and retirement benefits *(add column E amounts; see instructions)*	**41**	

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

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

Schedule M – Computation of QEZE credit for real property taxes for manufacturers and QEZEs 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 *(multiply line 46 by line 47)* ●	**48**	

Schedule N – QEZE credit for real property taxes

49	QEZE credit from line 45 or line 48 ●	**49**	
50	Capital investment amount *(from line 65 or 66)* ●	**50**	
51	Enter the greater of line 49 or line 50 ●	**51**	
52	Eligible real property taxes *(attach documentation)* ●	**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 *(see instructions)* ●	**54**	
55	QEZE credit for real property taxes after recapture *(subtract line 54 from line 53a or 53b; see instructions)* ●	**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 *(see instructions)*	**56**	
57	Tax credits claimed before the QEZE credit for real property taxes *(if applying multiple credits on your franchise tax return, see instructions)* ●	**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 *(subtract line 59 from line 58; if less than zero, enter **0**)* ●	**60**	
61	QEZE credit for real property taxes to be used this period *(see instructions)* ●	**61**	
62	Unused QEZE credit for real property taxes *(subtract line 61 from line 55)* ●	**62**	
63	Amount of unused credit on line 62 to be refunded *(see instructions)* ●	**63**	
64	Amount of unused, nonrefunded credit to be credited as an overpayment to next year's tax *(subtract line 63 from line 62; see instructions)* ●	**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 QEZEs 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 QEZEs 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

Department of Taxation and Finance

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, 2019. 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 ☐ **Amended return** ☐ beginning 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number	
002190215	AA 1	(518) 555-2626	If you claim an overpayment, mark an ***X*** in the box ☐

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: 01-01-2014 — **Foreign corporations:** date began business in NYS
City: ALBANY — State: NY — ZIP code: 12227 1234 — Country *(if not United States)*:	*For office use only*
Principal business activity in NYS: MEDIA PRODUCTION	NAICS business code number *(from **NYS Pub 910**)*: 722511
If address/phone above is new, mark an ***X*** in the box ☐	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* 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 ☐ No ☒

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 ☐ No ☒
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 ☒ No ☐	Designee's name *(print)*: BILL SMITH	Designee's phone number: (518) 555-2525
	Designee's email 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	
	Email address of authorized person: johndoe@taxesdoneright.com		Telephone number: (518) 555-2626	Date: 04-15-2020

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	State: NY — ZIP code: 12227
	Email address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code: 45678912		Date: 04-15-2020

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** 24

2 Wages paid to New York State employees ..... ● **2** 1,489,211

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 2019 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			
1c	Fixed dollar minimum tax *(see instr)* New York receipts	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)*

12					
13	Total voluntary gifts/contributions *(from Form CT-227, Part 2, line 1)*			13	
14	Total amount due *(add lines 4, 11, and 13)*			14	

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	15	1,250		
16	Second installment *(from Form CT-400)*	16	1,250		
17	Third installment *(from Form CT-400)*	17	1,250		
18	Fourth installment *(from Form CT-400)*	18	1,250		
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 2020 MFI			23b	
23c	Balance due			23c	
24a	Excess prepayments			24a	
24b	Amount previously credited to 2020 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	50,000		
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 *(see instructions)*	**1**	45,718,975
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	
3	Add lines 1 and 2	**3**	
4	Subtractions from FTI *(from Form CT-225, line 10)*	**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	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)*	**8**	
9	Subtract line 8 from line 7	**9**	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	**10**	
11	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	Business income after addback *(add lines 11 and 12)*	**13**	
14	Business apportionment factor *(from Part 6, line 56)*	**14**	
15	Apportioned 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	Business income base *(subtract line 18 from line 17)*	**19**	
20	Business income base tax *(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)*	**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	121,601,969	119,825,481	120,713,725
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3	121,601,969	119,825,481	120,713,725
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets *(add lines 3 and 4)*	5	121,601,969	119,825,481	120,713,725
6 Total liabilities	6	4,778,576	6,512,874	5,645,725

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 56)*	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 ☐ Year two ☐		
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	5,089,667	5,089,667
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	11,614,220	11,614,220
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6	2,135,955	2,135,955
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7	6,892,852	6,892,852

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 ● ☐)	11		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	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		
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		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
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.5-a			
44 Global intangible low-taxed income	44	0 00	
Section 210-A.6			
45 Receipts from railroad and trucking business	45		
Section 210-A.6-a			
46 Receipts from the operation of vessels	46		
Section 210-A.7			
47 Receipts from air freight forwarding	47		
48 Receipts from other aviation services	48		
Section 210-A.8			
49 Advertising in newspapers or periodicals	49		
50 Advertising on television or radio	50	3,535,306	3,535,306
51 Advertising via other means	51		
Section 210-A.9			
52 Transportation or transmission of gas through pipes	52		
Section 210-A.10			
53 Receipts from other services/activities not specified	53		
Section 210-A.11			
54 Discretionary adjustments	54		
Total receipts			
55 Add lines 1 through 54 in columns A and B	55		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* **56**

Enter line 56 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		CT-606		CT-650	
CT-40		CT-607		DTF-621	
CT-41		CT-611		DTF-622	
CT-43		CT-611.1		DTF-624	
CT-44		CT-611.2		DTF-630	
CT-46		CT-612		Other credits	
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-640			
CT-249		CT-641			
CT-250		CT-642			
CT-261		CT-643			
CT-501		CT-644			
CT-601		CT-645			
CT-602		CT-646			
CT-603		CT-647			
CT-604		CT-648			
CT-605		CT-649			

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** ☐

Department of Taxation and Finance

Prior Net Operating Loss Conversion (PNOLC) Subtraction

CT-3.3

Legal name of corporation	Employer identification number (EIN)
CTEF246	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	☐	12-31-2014
B			☐	
C			☐	
D			☐	
E			☐	
F			☐	
G			☐	
H			☐	
I			☐	
J			☐	

	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	5	1,447,650	1,447,650	10 %	144,765	723,825
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 *(from Form CT-3 or CT-3-A, Part 3, line 15; if zero or less, enter **0** on line 5)*	**1**	
2	Multiply line 1 by your appropriate *business income base* tax rate for the current tax period from the *Tax rates schedule* table 1, 2, 3, or 4 in Form CT-3-I or CT-3-A-I *(round the result up to the next highest whole dollar)*	**2**	
3	Greater of the capital base tax or the fixed dollar minimum tax for the current tax period *(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)*	**3**	
4	Subtract line 3 from line 2 *(if zero or less, enter **0**)*	**4**	
5	Maximum amount of the PNOLC subtraction to be deducted in the current tax period *(if line 4 is zero, enter **0**; otherwise, divide line 4 by the same tax rate used for line 2)*	**5**	

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

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

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2019

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

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 *Tax rates schedule* 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	151,379		
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	
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 ☐

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
01-01-2019 12-31-2019	45,574,210	12/31/2018
01-01-2018 12-31-2018	-151,379	
01-01-2017 12-31-2017	2,572,111	
01-01-2016 12-31-2016	1,531,841	
01-01-2015 12-31-2015	489,275	

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)*

Department of Taxation and Finance

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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF246	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	70,000
2	Commercial production credit from partnership(s) *(from line 18)*	2	
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	7,484
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	
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
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 ☐

Department of Taxation and Finance

Claim for Empire State Film Production Credit

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

CT-248

NEW YORK STATE 2019

All filers must enter tax period: beginning 01-01-2019 ending 12-31-2019

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

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**	2018
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**	80,000
2	Amount of line 1 available for the current tax year	**2**	80,000		
3	Credit available from prior years	**3**	20,000		
4	Film production credit from partnership(s) *(from line 15)*	**4**			
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
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 2020 *(see instructions)*	**16**	
17	Amount of credit to be claimed for 2021 *(see instructions)*	**17**	

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

Department of Taxation and Finance

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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF246	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**	2,000,000
1b	Amount of line 1a available for the current tax year *(see instructions)*	**1b**	1,000,000
1c	Post-production credit from prior years *(see instructions)*	**1c**	1,020,000
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
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 2020 *(see instructions)*	**19**	1,000,000
20	Amount of credit to be claimed for 2021 *(see instructions)*	**20**	

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

Department of Taxation and Finance

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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF246	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)* ..... ● 2019

B Certificate number *(from your certificate of tax credit)* ..... ● 57438

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**	800,000

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 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

Department of Taxation and Finance

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, 2019. 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 ☐ **Amended return** ☐ beginning 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box ☐
002190216	AA1	(518)555-2626	

Legal name of corporation	Trade name/DBA
CTEF44	
Mailing name *(if different from legal name above)*	**State or country of incorporation**
c/o	NEW YORK
Mailing address number and street or PO box	**Date of incorporation** / **Foreign corporations:** date began business in NYS
44 HARRIMAN CAMPUS	10/01/2007

City	State	ZIP code	Country *(if not United States)*
ALBANY	NY	12227	

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
MARKETING	541613

If address/phone above is new, mark an ***X*** in the box ☒ — If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

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 1,157,515

B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? *(see instructions; mark an **X** in the appropriate box)* ..... **B** Yes ☐ No ☒

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 ☐ No ☒
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 ☒ No ☐	Designee's name *(print)* BILL SMITH	Designee's phone number (518) 555-2525
	Designee's email 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
	Email address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2626	Date 04/15/2020

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 / State NY / ZIP code 12227	
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code 45678912	Date 04/15/2020

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 2019 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	
1c	Fixed dollar minimum tax *(see instr)* New York receipts	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)*

12			
13	Total voluntary gifts/contributions *(from Form CT-227, Part 2, line 1)*	13	
14	Total amount due *(add lines 4, 11, and 13)*	14	

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	15	5,500,000
16	Second installment *(from Form CT-400)*	16	5,500,000
17	Third installment *(from Form CT-400)*	17	5,500,000
18	Fourth installment *(from Form CT-400)*	18	5,500,000
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 2020 MFI	23b	
23c	Balance due	23c	
24a	Excess prepayments	24a	
24b	Amount previously credited to 2020 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 *(see instructions)*	**1**	999,362,548
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	
3	Add lines 1 and 2	**3**	
4	Subtractions from FTI *(from Form CT-225, line 10)*	**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	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)*	**8**	
9	Subtract line 8 from line 7	**9**	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	**10**	
11	Business income *(add lines 9 and 10)*	**11**	1,078,995,682
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	Business income after addback *(add lines 11 and 12)*	**13**	
14	Business apportionment factor *(from Part 6, line 56)*	**14**	
15	Apportioned 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	Business income base *(subtract line 18 from line 17)*	**19**	
20	Business income base tax *(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)*	**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	213,576,905	613,100,319	413,338,612
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3	213,576,905	613,100,319	413,338,612
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets *(add lines 3 and 4)*	5	213,576,905	613,100,319	413,338,612
6 Total liabilities	6	118,096,031	279,109,411	198,602,721

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 56)*	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 ☐ Year two ☐		
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	1244	200	
18 Total of stocks **presumed** held for more than one year *(from Form CT-3.1, Schedule E, line 3)*	18	753	100	

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	8,770,013	113,013,179
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6	18,531,120	321,321,321
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7	137,550,123	191,191,151

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 ● ☐)	11		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	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		
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		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
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	207,055,999	340,713,099
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.5-a			
44 Gobal intangible low-taxed income	44	0 00	
Section 210-A.6			
45 Receipts from railroad and trucking business	45		
Section 210-A.6-a			
46 Receipts from the operation of vessels	46		
Section 210-A.7			
47 Receipts from air freight forwarding	47		
48 Receipts from other aviation services	48		
Section 210-A.8			
49 Advertising in newspapers or periodicals	49		
50 Advertising on television or radio	50		
51 Advertising via other means	51		
Section 210-A.9			
52 Transportation or transmission of gas through pipes	52		
Section 210-A.10			
53 Receipts from other services/activities not specified	53	17,151,123	33,123,798
Section 210-A.11			
54 Discretionary adjustments	54		
Total receipts			
55 Add lines 1 through 54 in columns A and B	55		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* **56**

Enter line 56 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		CT-606		CT-650	
CT-40		CT-607		DTF-621	
CT-41		CT-611		DTF-622	
CT-43		CT-611.1		DTF-624	
CT-44		CT-611.2		DTF-630	
CT-46		CT-612		Other credits	
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-640			
CT-249		CT-641			
CT-250		CT-642			
CT-261		CT-643			
CT-501		CT-644			
CT-601		CT-645			
CT-602		CT-646			
CT-603		CT-647			
CT-604		CT-648			
CT-605		CT-649			

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** ☐

Department of Taxation and Finance

Investment and Other Exempt Income And Investment Capital

CT-3.1

Legal name of corporation	Employer identification number (EIN)
CTEF44	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

1a	95% of global intangible low-taxed income (GILTI) *(see instructions)*	1a	
1b	Gross exempt CFC income *(do not enter less than zero; see instructions)*	1b	
2	Gross exempt unitary corporation dividends (other than gross exempt cross-article dividends) *(see instr.)*	2	
3	Add lines 1a, 1b, 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 on lines 1a and 1b	12	
13	Interest deductions **indirectly** attributable to gross exempt CFC income on lines 1a and 1b	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; Part 5, line 16, 17, 18, or 20; or Part 6, line 44.

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	1,923,053		
7	Net capital gains in excess of losses from investment capital from stocks **actually** held more than one year	7	758,079		
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	431,909		
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	ABC CORP/999999-99-9	155	04/18/2017
B	XYZ CORP/099999-09-9	145	05/01/2017
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	41	11/15/2018	531	100	431
B	23	11/15/2018	713	100	613
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	MLN CORP/000009-00-9	97	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			753	100	653
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**		

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**	

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2019

Legal name of corporation	Employer identification number (EIN)
CTEF44	002190216

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 *Tax rates schedule* 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	
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	
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 ☐

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
01/01/2019-12/31/2019	420,060,572	
01/01/2018-12/31/2018	271,334,038	
01/01/2017-12/31/2017	360,411,179	
01/01/2016-12/31/2016	243,061,444	
01/01/2015-12/31/2015	191,970,246	

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)*

Department of Taxation and Finance

Claim for Investment Tax Credit for the Financial Services Industry

CT-44

Tax Law – Article 9-A, Sections 210-B.1 and 210-B.2; and Article 33, Section 1511(q)

All filers must enter tax period:
beginning 01/01/2019 ending 12/31/2019

Legal name of corporation	Employer identification number
CTEF44	002190216

File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, or CT-33-A.

A If you are claiming this credit as a corporate partner, mark an ***X*** in the box *(see instructions)* ..... ● [X]

Schedule A – Summary of tax credit(s)

1	Unused ITC or EIC from preceding period *(New York S corporations, enter **0**)*	1	435,179
2	Recapture of credit(s) *(from line 6)*	2	
3	Net credit *(see instructions)*	3	

Schedule B – Recapture of ITC *(see instructions)* Attach additional sheets if necessary

A Description of property	B Date acquired	C Date property ceased to qualify	D Life *(months)*	E Unused life *(months)*	F Percentage *(column E ÷ column D)*	G Total original ITC allowed	H Recaptured ITC

Amounts from attached list .....

4	Recaptured ITC *(add column H amounts)*	4	
5	Additional recapture *(see instructions)*	5	
6	Recapture total *(add lines 4 and 5; enter here and on line 2)*	6	

Schedule C – Computation of credit used or carried forward *(New York S corporations do not complete this section)*

7	Tax before credits *(see instructions)*	7	
8	Tax credits claimed before this credit *(see instructions)*	8	
9	Subtract line 8 from line 7	9	
10	Minimum tax *(see instructions)*	10	
11	Limitation on credit used *(subtract line 10 from line 9; if zero or less, enter **0**)*	11	
12	Credit to be used this period *(see instructions)*	12	
13	Unused credit *(subtract line 12 from line 3)*	13	
14	Unused expired tax credits *(see instructions)*	14	
15	Unused ITC and EIC available to be carried forward *(subtract line 14 from line 13)*	15	

Department of Taxation and Finance

Claim for Investment Tax Credit

(Includes Employment Incentive Credit)

Tax Law – Article 9-A, Sections 210-B.1 and 210-B.2

CT-46

NEW YORK STATE 2019

All filers must enter tax period: beginning 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number
CTEF44	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			
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)*				
17	Unused investment tax credit *(subtract line 16 from line 10)*				
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 BUILDING 1	HEAD QUARTERS	02/15/2017	25	28,125,000		
OFFICE BUILDING 2	SATELLITE OFFICE	07/01/2018	15	11,750,000		
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	2017	112	117	116	117			
23 Number of New York State employees in current tax year	2019	142	147	146	151			%
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	2016	101	101	102	108			
25 Number of New York State employees in current tax year	2019	142	147	146	151			%

*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	2018	11,750,000	
27 Information for second succeeding year: use line 25, column H, to determine rate	2017	28,125,000	
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**	

Department of Taxation and Finance

New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation	Employer identification number (EIN)
CTEF44	002190216

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 • [X] 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	93,887,125 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	44,185,950 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 - 215	7,375,950	00	6i	S -		00
6b	S - 510	47,950,950	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

Department of Taxation and Finance

Manufacturer's Real Property Tax Credit

Tax Law – Article 9-A, Section 210-B.43

CT-641

All filers must enter tax period:

beginning 01/01/2019 ending 12/31/2019

Legal name of corporation	Employer identification number (EIN)
CTEF44	002190216

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 • [X] 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	1 JET WAY, ALBANY NY 12227	279,301
2	32 GIANT PLACE, SCHENECTADY NY 12301	151,731
3	15 BUFFALO AVE, CLIFTON PARK 12065	167,058
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 C – Partnership information *(see instructions; attach additional sheets if necessary)*

Name of partnership	Partnership's EIN	Credit amount
Total from additional sheet(s), if any		
14 Total credit allocated from partnership(s) *(enter here and on line 4)*	**14**	

Schedule D – Computation of credit recapture *(attach additional sheets if necessary; see instructions)*

A Tax year credit allowed	B Credit originally allowed	C Reduced eligible real property taxes	D Tax credit rate	E Column C x column D	F Credit recapture *(column B - column E)*
			.20		
			.20		
			.20		
			.20		
Total from additional sheet(s), if any					

15 Recaptured credit *(add column F amounts)*	**15**	
16 **Partners:** enter your share of credit recapture from your partnership(s) *(see instructions)*	**16**	
17 Total recaptured credit *(add lines 15 and 16; enter here and on line 6)*	**17**	

Department of Taxation and Finance

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 01/01/2019 ending 12/31/2019

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

Legal name of corporation	Employer identification number (EIN)
CTEF44	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 ● [X] 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)* ..... ● 127

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 ● [X] 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** 350,000

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
ABC PARTNERS	987654321	DEH987326	150,000
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**	

Department of Taxation and Finance

Farm Donations to Food Pantries Credit

Tax Law – Article 9-A, Section 210-B(52)

CT-649

All ilers must enter tax period:

beginning 01/01/2019 ending 12/31/2019

Legal name of corporation	Employer identification number (EIN)
CTEF44	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 ● [X] 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 line B, 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 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 ● [X] No [ ]

If *No*, **stop**: you do not qualify for this credit.

C Enter the name, EIN, and physical address of the farm.

Business name			EIN
XYZ FARMS			456978231
Number and street	**City**	**State**	**ZIP code**
6 OLD MCDONALD LANE	EAST GREENBUSH	NY	12061

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	5,000
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 – Qualified donations

Complete columns A through E for each qualified donation.

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
03/15/2019	ALBANY, NY	FOOD PANTRY 1	111444555	15,000
06/15/2019	SCHENECTADY, NY	FOOD PANTRY 2	454545454	12,500
09/15/2019	CLIFTON PARK, NY	FOOD PANTRY 3	323232323	13,000
11/05/2019	RENESSELAR, NY	FOODPANTRY 4	676676676	17,500
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**	

Department of Taxation and Finance

Empire State Apprenticeship Tax Credit

Tax Law – Article 9-A, Section 210-B(49)

CT-650

All filers must enter tax period:

beginning 01/01/2019 ending 12/31/2019

Legal name of corporation	Employer identification number (EIN)
CTEF44	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 ● [X] No [ ]

C corporations

If *Yes*, complete lines B through H, and Schedules A, B (line 3), 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 Schedules A and B (line 3).

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: CTEF44 ● EIN: 002190216

C Certificate number ..... ● XYZ121898

D Allocation year ..... ● 2018

E Total number of apprentices **without** a mentor ..... ● 11

F Total number of apprentices **with** a mentor ..... ● 15

G Total number of disadvantaged youth **without** a mentor ..... ● 2

H Total number of disadvantaged youth **with** a mentor ..... ● 1

Schedule A – Computation of credit

1 Empire State apprenticeship tax credit *(see instructions)* ..... ● **1** 96,000

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 *(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**	
9	Credit used for 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	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 18

Begins on next page

Return to Test Chart

Department of Taxation and Finance

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, 2019. 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 ☐ **Amended return** ☐ beginning 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box
002190218	AA1	(518) 555-2626	X

Legal name of corporation	Trade name/DBA
CTEF601	

Mailing name *(if different from legal name above)*	State or country of incorporation
c/o	New York

Mailing address number and street or PO box	Date of incorporation	**Foreign corporations:** date began business in NYS
601 WA Harriman Campus	03-25-2001	

City	State	ZIP code	Country *(if not United States)*
Albany	NY	12227	

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
Manufacturing	325500

If address/phone above is new, mark an ***X*** in the box ☐ If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

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 ☐ No 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)* ..... **C** ☐

D. Do you have an interest in any partnerships? *(mark an **X** in the appropriate box)* ..... **D** Yes X No ☐
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 X No ☐	Designee's name *(print)*	Designee's phone number (518) 555-2525
	Designee's email 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	Official title
	John Doe		President
	Email address of authorized person	Telephone number	Date
	johndoe@taxesdoneright.com	(518) 555-2626	04-15-2020

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	987654321
	Signature of individual preparing this return	Address / City / State / ZIP code	
		315 Return Parkway / Albany / NY / 12227	
	Email address of individual preparing this return	Preparer's NYTPRIN or Excl. code	Date
	billsmith@taxesdoneright.com	54678912	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** X

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** X

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** 103

2 Wages paid to New York State employees ..... ● **2** 4,228,183

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 ● X 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 ● X CT-60 ● X CT-225 ● ☐ Other *(identify)*: DTF-686 ● X

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

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 2019 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			
1c	Fixed dollar minimum tax *(see instr)* New York receipts	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)*

12					
13	Total voluntary gifts/contributions *(from Form CT-227, Part 2, line 1)*			13	
14	Total amount due *(add lines 4, 11, and 13)*			14	

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	15	9,500		
16	Second installment *(from Form CT-400)*	16	9,500		
17	Third installment *(from Form CT-400)*	17	9,500		
18	Fourth installment *(from Form CT-400)*	18	9,500		
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 2020 MFI			23b	
23c	Balance due			23c	
24a	Excess prepayments			24a	
24b	Amount previously credited to 2020 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	35,375
29	Unused tax credits to be refunded	29	61,363		
30	Unused tax credits applied to next period	30	112,052		

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)*	**1**	14,710,911
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	
3	Add lines 1 and 2	**3**	
4	Subtractions from FTI *(from Form CT-225, line 10)*	**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	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)*	**8**	
9	Subtract line 8 from line 7	**9**	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	**10**	
11	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	Business income after addback *(add lines 11 and 12)*	**13**	
14	Business apportionment factor *(from Part 6, line 56)*	**14**	
15	Apportioned 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	Business income base *(subtract line 18 from line 17)*	**19**	
20	Business income base tax *(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)*	**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	27,511,103	31,035,094	29,273,099
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3	27,511,103	31,035,094	29,273,099
4 Real property and marketable securities at fair market value	4	2,101,739	2,229,077	2,165,408
5 Adjusted total assets *(add lines 3 and 4)*	5	29,612,842	33,264,171	31,438,507
6 Total liabilities	6	21,003,147	25,100,939	23,052,043

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 56)*	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 ☐ Year two ☐		
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	4,710,941	23,553,031
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	490,944	490,944
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 ● ☐)	11		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	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		
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		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
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.5-a			
44 Global intangible low-taxed income	44	0 00	
Section 210-A.6			
45 Receipts from railroad and trucking business	45		
Section 210-A.6-a			
46 Receipts from the operation of vessels	46		
Section 210-A.7			
47 Receipts from air freight forwarding	47		
48 Receipts from other aviation services	48		
Section 210-A.8			
49 Advertising in newspapers or periodicals	49		
50 Advertising on television or radio	50		
51 Advertising via other means	51		
Section 210-A.9			
52 Transportation or transmission of gas through pipes	52		
Section 210-A.10			
53 Receipts from other services/activities not specified	53	993,310	2,310,417
Section 210-A.11			
54 Discretionary adjustments	54		
Total receipts			
55 Add lines 1 through 54 in columns A and B	55		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* ..... **56** .

Enter line 56 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		CT-606		CT-650	
CT-40		CT-607	0	DTF-621	
CT-41		CT-611		DTF-622	
CT-43		CT-611.1		DTF-624	
CT-44		CT-611.2		DTF-630	
CT-46	0	CT-612		Other credits	
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-640			
CT-249		CT-641			
CT-250		CT-642			
CT-261		CT-643			
CT-501		CT-644			
CT-601	0	CT-645			
CT-602		CT-646	0		
CT-603	0	CT-647			
CT-604		CT-648			
CT-605		CT-649			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* **2** 0

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** ☐

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

Legal name of corporation	Employer identification number (EIN)
CTEF601	002190218

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 *Tax rates schedule* 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	0		
5b	NOL incurred in the current year	5b	0		
5c	Carryback of NOL from a subsequent year	5c	0		
5d	Add lines 5a through 5c	5d	0		
5e	NOLs expired before current year	5e	0		
5	Total NOLs available in this period *(subtract line 5e from line 5d)*			5	0
6	NOLD to be used in the current tax year *(see instructions)*			6	0
7	Unused NOLD *(subtract line 6 from line 5; do not enter less than zero)*			7	0

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 ☐

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
01-01-2019 12-31-2019	3,458,138	
01-01-2018 12-31-2018	1,870,307	
01-01-2017 12-31-2017	2,013,984	12-31-2016
01-01-2016 12-31-2016	-250,987	
01-01-2015 12-31-2015	431,058	

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)*

Department of Taxation and Finance

Claim for Investment Tax Credit

(Includes Employment Incentive Credit)

Tax Law – Article 9-A, Sections 210-B.1 and 210-B.2

CT-46

All filers must enter tax period: beginning 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number
CTEF601	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			
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	28,796

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)*
46 Harriman Campus	Warehouse	01-03-2019	30	575,910		
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)* X

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**	

Department of Taxation and Finance

Affiliated Entity Information Schedule

CT-60

For period ended
01-01-2019

Legal name of corporation	Employer identification number (EIN)
CTEF601	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**

Name and address of shareholder	Shareholder EIN or SSN(s)

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**

● 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** X

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 Ln, Albany, NY 12227	X			555887777	

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

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	
	Email address of authorized person johndoe@taxesdoneright.com		Telephone number (518) 555-2626	Date 04-15-2020
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 12346987	Preparer's PTIN or SSN 987654321	
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	Email address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	or Excl. code	Date 04-10-2020

Department of Taxation and Finance

Claim for EZ Wage Tax Credit

Including the ZEA 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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number
CTEF601	002190218
Name of empire zone (EZ) or zone equivalent area (ZEA) *(if multiple zones, complete Schedule C)*	Date of zone designation
Albany	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** X

Schedule A – Computation of credit carryover available for the current tax year

1	Wage tax credit carryforward from preceding tax year *(see instructions)* ..... ●	**1**	17,500
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)*

Name of EZ or ZEA	Date of zone designation

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 01-01-2019 ending 12-31-2019

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, *Instructions for Form CT-603,* for assistance in completing this form. Attach a copy of the *Certificate of Eligibility* and retention certificate.
Legal name of corporation filing the franchise tax return CTEF601	
Name of empire zone (EZ) Albany	

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	
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	
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		

Part 2 – Credits available for refund or carryforward

17	Net EZ-ITC from line 5 *(if line 5 is a negative number, enter **0** here and on line 19)*	**17**	
18	EZ-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)*

A Itemized description of property *(list items individually)*	B Principal use	C Date acquired	D Life *(years)*	E Cost or other basis
Assembly Machinery 1	Production	04-17-2019	10	657,558
Assembly Machinery 2	Production	04-17-2019	10	657,558
Total from attached pages				
Total *(add column E amounts)*				

26a	EZ-ITC for corporation franchise tax *(multiply total by 10% (.1); enter here and on line 1)*	**26a**	
26b	EZ-ITC for New York S corporations *(multiply total by 8% (.08); enter here and on line 1)*	**26b**	

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								
Number of employees in EZ for employment base year								%
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								
Number of employees in EZ for employment base year								%
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								
Number of employees in EZ for employment base year								%

***** 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 Tax year in which EZ-ITC was allowed	B Amount of original EZ-ITC	C EZ-EIC *(multiply column B by 30% (.3))*
A		
B		
C		
27 Total – Enter column C total here and on line 6	**27**	

Schedule E – Computation of recapture of EZ-ITC and EZ-EIC *(see instructions; attach additional sheets if necessary)*

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 *(see instructions)*	H Recaptured EZ-ITC *(F x G)*	I Recaptured EZ-EIC *(see instructions)*
Totals from attached pages								
28 Recaptured EZ-ITC *(add column H amounts; enter here and on line 4)*						**28**		
29 Recaptured EZ-EIC *(add column I amounts; enter here and on line 9)*						**29**		

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 01-01-2019 ending 12-31-2019

Legal name of corporation	Your employer identification number (EIN)
CTEF601	002190218
Name of QEZE partnership	EIN of QEZE partnership
Partnership 1	555887777

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	1,457
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	
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	1,457
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	

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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF601	002190218

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 ..... ● X

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 ..... ● 12

D Enter the total number of interns included in this claim for credit ..... ● 4

Schedule A – Computation of credit

1 E-TIP tax credit *(see instructions)* ..... ●	**1**	2175

Schedule B – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Partnership 1	555887777	975
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**	
9 Credit used for 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 Amount of credit to be refunded *(limited to the amount on line 10; enter here and on your franchise tax return)* ●	**11**	3150
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**	

Department of Taxation and Finance

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 01-01-2019 ending 12-31-2019

Name(s) as shown on your return	Taxpayer identification number shown on page 1 of your tax return
CTEF601	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	State	ZIP code
Albany	NY	12227

Taxpayer's email address
johndoe@taxesdoneright.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. ● [X] Listed transaction

B. ● [X] Confidential transaction

C. ● [X] Transaction with contractual protection

D. ● [X] Loss transaction

E. ● [ ] Transaction with brief assets holding period

F. ● [X] Transaction of interest

2 Enter the total number of IRS Form(s) 8886 that are attached to this form ..... ● **2** 4

3 Enter in the box(es) below the applicable code(s) for each federal listed transaction being reported *(see instructions)*.

● 01 ● 06 ● 17 ● 18 ● 37 ● ● ● ● ●

4 Identify the type of New York reportable transactions. Mark an ***X*** in the box(es) that apply *(see instructions)*.

A. ● [ ] New York listed transaction

B. ● [X] New York confidential transaction

C. ● [ ] 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..... ● **5** 1

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	Signature of authorized officer	Official title	
	John Doe		President	
	Email address of authorized officer		Telephone number	Date
	johndoe@taxesdoneright.com		(518) 555-2626	04-15-2020

Test 19

Begins on next page

Return to Test Chart

Test scenario includes balance due, to be paid by method other than ACH debit

NEW YORK STATE 2019

Department of Taxation and Finance

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, 2019. 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 [ ] **Amended return** [X] beginning 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box
002190219	AA1	(518) 555-2626	[ ]

Legal name of corporation	Trade name/DBA
CTEF47	

Mailing name *(if different from legal name above)*	State or country of incorporation
c/o	DE

Mailing address number and street or PO box	Date of incorporation	**Foreign corporations:** date began business in NYS
47 WA Harriman Campus	01-01-2018	01-01-2018

City	State ZIP code	Country *(if not United States)*	*For office use only*
Albany	NY 12227		

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
Agricultural sales	111998

If address/phone above is new, mark an ***X*** in the box [ ] If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* 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 [ ] No [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)* ..... **C** [ ]

D. Do you have an interest in any partnerships? *(mark an **X** in the appropriate box)* ..... **D** Yes [ ] No [ ]
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 [X] No [ ]	Designee's name *(print)* Bill Smith	Designee's phone number (518)555-2525
	Designee's email 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
	Email address of authorized person janedoe@ctef47.com	Telephone number (518) 555-2626	Date 04-15-2020

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
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or	Excl. code 03 / Date 04-15-2020

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** 8

2 Wages paid to New York State employees ..... ● **2** 240,000

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** 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 ● X 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 ... ● ☐ Failure to meet investment capital holding period ● ☐ 1139 ● ☐ 1120X ● X

2a Enter the tax due amount from your most recently filed New York State return for this tax period ● **2a** 3,619

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 ● X CT-60 ● ☐ CT-225 ● ☐ Other *(identify)*: CT-227 ● X

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 2019 federal return? *(see instructions)* ..... Yes ● ☐ No ● X

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			
1c	Fixed dollar minimum tax *(see instr)* New York receipts	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)*

12					
13	Total voluntary gifts/contributions *(from Form CT-227, Part 2, line 1)*			13	
14	Total amount due *(add lines 4, 11, and 13)*			14	

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	15			
16	Second installment *(from Form CT-400)*	16	905		
17	Third installment *(from Form CT-400)*	17	905		
18	Fourth installment *(from Form CT-400)*	18	905		
19	Payment with extension request *(from Form CT-5, line 5)*	19	905		
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 2020 MFI			23b	
23c	Balance due			23c	
24a	Excess prepayments			24a	
24b	Amount previously credited to 2020 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 *(see instructions)*	**1**	241,045
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	
3	Add lines 1 and 2	**3**	
4	Subtractions from FTI *(from Form CT-225, line 10)*	**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	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)*	**8**	
9	Subtract line 8 from line 7	**9**	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	**10**	
11	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	Business income after addback *(add lines 11 and 12)*	**13**	
14	Business apportionment factor *(from Part 6, line 56)*	**14**	
15	Apportioned 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	Business income base *(subtract line 18 from line 17)*	**19**	
20	Business income base tax *(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)*	**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	1,774,573	2,541,987	2,158,280
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3	1,774,573	2,541,987	2,158,280
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets *(add lines 3 and 4)*	5	1,774,573	2,541,987	2,158,280
6 Total liabilities	6	528,491	348,939	438,715
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 56)*	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 ☐ Year two ☐				
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	215,271	215,271
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 ● ☐)	11		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	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		
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	183,620	183,620
Section 210-A.5(a)(2)(J) (QFI ● ☐)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
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.5-a			
44 Global intangible low-taxed income	44	0 00	
Section 210-A.6			
45 Receipts from railroad and trucking business	45	239,451	239,451
Section 210-A.6-a			
46 Receipts from the operation of vessels	46		
Section 210-A.7			
47 Receipts from air freight forwarding	47		
48 Receipts from other aviation services	48		
Section 210-A.8			
49 Advertising in newspapers or periodicals	49		
50 Advertising on television or radio	50		
51 Advertising via other means	51		
Section 210-A.9			
52 Transportation or transmission of gas through pipes	52		
Section 210-A.10			
53 Receipts from other services/activities not specified	53		55,508
Section 210-A.11			
54 Discretionary adjustments	54		
Total receipts			
55 Add lines 1 through 54 in columns A and B	55		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* **56**

Enter line 56 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		CT-606		CT-650	
CT-40		CT-607		DTF-621	
CT-41		CT-611		DTF-622	
CT-43		CT-611.1		DTF-624	
CT-44		CT-611.2		DTF-630	
CT-46		CT-612		Other credits	
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-640			
CT-249		CT-641			
CT-250		CT-642			
CT-261		CT-643			
CT-501		CT-644			
CT-601		CT-645			
CT-602		CT-646			
CT-603		CT-647			
CT-604		CT-648			
CT-605		CT-649			

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** ☐

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2019

Legal name of corporation	Employer identification number (EIN)
CTEF47	002190219

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 *Tax rates schedule* 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	0		
5b	NOL incurred in the current year	5b	0		
5c	Carryback of NOL from a subsequent year	5c	0		
5d	Add lines 5a through 5c	5d	0		
5e	NOLs expired before current year	5e	0		
5	Total NOLs available in this period *(subtract line 5e from line 5d)*			5	0
6	NOLD to be used in the current tax year *(see instructions)*			6	
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 ☐

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
01-01-2019 12-31-2019	221,761	
01-01-2018 12-31-2018	192,169	

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)*

Department of Taxation and Finance

Claim for Farmers' School Tax Credit

Tax Law - Article 9-A, Section 210-B.11

CT-47

All filers must enter tax period: beginning 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number
CTEF47	002190219

File this form with Form CT-3 or CT-3-A *(See Form CT-47-I,* Instructions for Form CT-47, *for assistance)*

Part 1 – Eligibility

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.

If 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 during the tax year? *(see instructions)* ..... • Yes [X] • No [ ]

B Were eligible school district property taxes paid on that property during the tax year? *(see instructions)* ..... • Yes [X] • No [ ]

C Complete Worksheet A in the instructions. Is the amount shown on line 3 of Worksheet A less than $300,000? ..... • Yes [X] • 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 [X] • No [ ]

E If you and one or more related persons *(see instructions)* each owned qualified agricultural property on March 1 of the tax year, 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, 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 *(see instructions)*	1	50		
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	
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	2,060		
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	2,060		
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 *(from line 33, column E)*			**20**	
21	Credit available after recapture *(see instructions)*			**21**	2060
22	Tax due before credits (*see instructions)*	**22**	15,414		
23	Enter any other credits applied before this credit for this tax period *(see instructions)*	**23**	4,654		
24	Net tax *(subtract line 23 from line 22)*	**24**	10,760		
25	Fixed dollar minimum tax *(enter the amount from Form CT-3, Part 2, line 1c, or Form CT-3-A, Part 2, line 1c)*	**25**	500		
26	Farmers' school tax credit limitation *(subtract line 25 from line 24; if the result is negative, enter 0)*	**26**	10,260		
27	Credit used *(see instructions)*			**27**	2,060
28	Unused credit *(subtract line 27 from line 21)*			**28**	
29	Unused credit available to be refunded, credited as an overpayment, or carried forward *(enter the lesser of line 17 or line 28)*			**29**	
30	Unused credit to be refunded *(see instructions)*			**30**	
31	Unused credit to be credited as an overpayment to next year's return *(see instructions)*			**31**	
32	Unused credit to be carried forward *(subtract lines 30 and 31 from line 28)*			**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 the tax year	**B** Total acres of qualified agricultural property owned before conversion	**C** Column A ÷ column B	**D** Total credit claimed in the two previous tax years	**E** Total amount of credit to be recaptured *(column C × column D; transfer this amount to line 20)*
33					

Department of Taxation and Finance

New York State Voluntary Contributions

CT-227

NEW YORK STATE 2019

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

Legal name of corporation	Employer identification number (EIN)
CTEF47	002190219

Part 1 – Voluntary contributions *(see instructions)*

	Name of fund		
1	Return a Gift to Wildlife	1	100
2	Breast Cancer Research	2	
3	Prostate Cancer	3	
4	9/11 Memorial	4	200
5	Volunteer Firefighting	5	
6	Veterans Remembrance	6	
7	Women's Cancers Fund	7	
8	Veterans' Homes	8	100
9	Love Your Library Fund	9	
10	Lupus Fund	10	
11	Military Family Fund	11	
12	ALS Research and Education	12	
13	Meals On Wheels For Seniors	13	100

Part 2 – Total

1	Total *(add Part 1, lines 1 through 13; see instructions)*	1	

Department of Taxation and Finance

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	Employer identification number
CTEF47	002190219

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	1,864
2	Tax due before credits *(see instructions)*	2	
3	Tax credits claimed before this credit *(see instructions)*	3	
4	Subtract line 3 from line 2	4	
5	Minimum tax limitation *(see instructions)*	5	
6	Credit limitation *(subtract line 5 from line 4; if zero or less, enter **0**)*	6	
7	Amount of credit used for the current tax year *(see instructions)*	7	
8	Amount of credit available for carryover to next year *(subtract line 7 from line 1)*	8	

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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF47	002190219

File this form with your franchise tax return. You must also attach a copy of the annual final 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 ● [X] No [ ]

C corporations

If *Yes*, complete lines B through F and Schedules A, and B.

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 Schedule A.

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 ..... ● CTEF47

C Certified business's EIN ..... ● 002190219

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 annual final certificate of tax credit ..... ● 2019

Schedule A – Credit for certified youths

1	New York youth jobs program tax credit *(see instructions)* ..... ●	1	3,000
2	**Partner:** Enter your share of the credit from your partnership from line 13 ..... ●	2	
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
Total from attachment(s)		
13 Total credit allocated from partnerships *(enter here and on line 2)*	**13**	

Department of Taxation and Finance

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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF47	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 ● [X] No [ ]

C corporations

If *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 [X]

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)* ..... ● 4

Schedule A – Allocation factor *(see instructions)*

		A Tax-free NY area	B New York State
1 Average value of property *(see instructions)* ..... ●	1	1,216,000	3,002,541
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	115,320	240,000
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	14,414
15 All other credits applied against your tax	15	9,714
16 Tax factor	16	4,700

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	
21 Partners business income allocated to New York State	21	
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	.4428
25 Tax factor *(from line 16 or line 23)*	25	4,700
26 Total credit *(multiply line 24 by line 25)*	26	2,081

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	15,414
28 Tax credits claimed before this credit *(see instructions)*	28	9,714
29 Subtract line 28 from line 27	29	5,700
30 If line 24 equals 1.0, enter ***0***. If line 24 is less than 1.0, see instructions	30	500
31 Credit limitation *(subtract line 30 from line 29)*	31	5,200
32 Credit used this year *(enter the lesser of line 26 or line 31, here and on your franchise tax return)*	32	2,081
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	
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	

Department of Taxation and Finance

Workers with Disabilities Tax Credit

Tax Law – Article 9-A, Section 210-B.48

CT-644

All filers must enter tax period:

beginning 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF47	002190219

Attach 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 ● [X] 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	EIN
CTEF47	002190219

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)* ..... ● 2019

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	08-01-2019		9,300		
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	04-01-2019		6,980	698	698
Tom Smith	564321111	06-24-2019		6,970	697	697
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**

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**

Department of Taxation and Finance

Recapture of START-UP NY Tax Benefits

Tax Law – Article 1, Sections 39 and 39-a

CT-645

NEW YORK STATE 2019

All filers must enter tax period: beginning 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF47	002190219

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)*

	Beginning	Ending
C Beginning and ending dates of the year subject to proportional recovery	01-01-2018	12-31-2018

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**	1134
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**	

Schedule B – Recapture of tax benefits due to fraud *(see instructions)*

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**	

Schedule C – Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Certificate number	Year of business tax benefit period	Share of recapture
Total from additional sheet(s), if any				

32 Total recapture allocated from partnership(s) *(enter here and on line 34)* **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

Department of Taxation and Finance

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, 2019. 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 ☐ **Amended return** ☐ beginning 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box .....
002190220	AA2	(518)555-2626	X

Legal name of corporation	Trade name/DBA
CTEF43	

Mailing name *(if different from legal name above)*	State or country of incorporation
c/o	NY

Mailing address number and street or PO box	Date of incorporation	**Foreign corporations:** date began business in NYS
43 Harriman Campus	06/01/2001	

City	State	ZIP code	Country *(if not United States)*
Albany	NY	12227	

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
Banking	522120

If address/phone above is new, mark an ***X*** in the box ☐ If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

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 ☐ No 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)* ..... ● **C** ☐

D. Do you have an interest in any partnerships? *(mark an **X** in the appropriate box)* ..... **D** Yes ● ☐ No ● X
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 X No ☐	Designee's name *(print)* Bill Smith	Designee's phone number (518) 555-2525
	Designee's email 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	Official title
	John Doe		President
	Email address of authorized person	Telephone number	Date
	johndoe@taxesdoneright.com	(518) 555-2626	04-15-2020

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 return	Address / City / State / ZIP code	
		315 Return Parkway / Albany / NY / 12227	
	Email address of individual preparing this return	Preparer's NYTPRIN or Excl. code	Date
	billsmith@taxesdoneright.com	45678912	04-10-2020

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** 113

2 Wages paid to New York State employees ..... ● **2** 3,705,915

3 Number of business establishments in New York State ..... ● **3** 4

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 ● X 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 ● X CT-3.3 ● ☐ CT-3.4 ● X CT-60 ● ☐ CT-225 ● X 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 2019 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**	
1c	Fixed dollar minimum tax *(see instr)* New York receipts	**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)*

12			
13	Total voluntary gifts/contributions *(from Form CT-227, Part 2, line 1)*	**13**	
14	Total amount due *(add lines 4, 11, and 13)*	**14**	

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	**15**	19,500
16	Second installment *(from Form CT-400)*	**16**	19,500
17	Third installment *(from Form CT-400)*	**17**	19,500
18	Fourth installment *(from Form CT-400)*	**18**	19,500
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 2020 MFI	**23b**	
23c	Balance due	**23c**	
24a	Excess prepayments	**24a**	
24b	Amount previously credited to 2020 MFI	**24b**	
24c	Overpayment	**24c**	
25	Amount of overpayment to be credited to next period	**25**	17,192
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 *(see instructions)*	**1**	59,098,851
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	
3	Add lines 1 and 2	**3**	
4	Subtractions from FTI *(from Form CT-225, line 10)*	**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	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)*	**8**	
9	Subtract line 8 from line 7	**9**	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	**10**	
11	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	Business income after addback *(add lines 11 and 12)*	**13**	
14	Business apportionment factor *(from Part 6, line 56)*	**14**	
15	Apportioned 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	Business income base *(subtract line 18 from line 17)*	**19**	
20	Business income base tax *(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)*	**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	613,719,053	621,046,155	617,382,604
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3	613,719,053	621,046,155	617,382,604
4 Real property and marketable securities at fair market value	4	59,704,682	60,005,727	59,855,205
5 Adjusted total assets *(add lines 3 and 4)*	5	673,423,735	681,051,882	677,237,809
6 Total liabilities	6	117,931,055	114,606,011	116,268,533

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 56)*	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 ☐ Year two ☐		
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**	31,073,101	31,073,101
10 Net gains from sales of loans secured by real property	**10**	1,381,407	6,713,950
11 Interest from loans **not** secured by real property (QFI ● ☐)	**11**		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	**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**	3,911,504	7,119,408
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**	6,091,333	8,309,491
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**	954,104	2,903,271
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**		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
29 Interest from other financial instruments	**29**	1,671,071	1,671,071
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.5-a			
44 Global intangible low-taxed income	44	0 00	
Section 210-A.6			
45 Receipts from railroad and trucking business	45		
Section 210-A.6-a			
46 Receipts from the operation of vessels	46		
Section 210-A.7			
47 Receipts from air freight forwarding	47		
48 Receipts from other aviation services	48		
Section 210-A.8			
49 Advertising in newspapers or periodicals	49		
50 Advertising on television or radio	50		
51 Advertising via other means	51		
Section 210-A.9			
52 Transportation or transmission of gas through pipes	52		
Section 210-A.10			
53 Receipts from other services/activities not specified	53	1,308,559	1,308,559
Section 210-A.11			
54 Discretionary adjustments	54		
Total receipts			
55 Add lines 1 through 54 in columns A and B	55		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* **56**

Enter line 56 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		CT-606		CT-650	
CT-40		CT-607		DTF-621	
CT-41		CT-611		DTF-622	
CT-43		CT-611.1		DTF-624	
CT-44		CT-611.2		DTF-630	
CT-46		CT-612		Other credits	
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-640			
CT-249		CT-641			
CT-250		CT-642			
CT-261		CT-643			
CT-501		CT-644			
CT-601		CT-645			
CT-602		CT-646			
CT-603		CT-647			
CT-604		CT-648			
CT-605		CT-649			

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** ☐

Department of Taxation and Finance

Subtraction Modification for Qualified Banks

CT-3.2

NEW YORK STATE 2019

Legal name of corporation	Employer identification number (EIN)
CTEF43	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	
	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	
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	0

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	4,760,726
	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.
Form CT-3-A filers: Compute on a separate basis for each combined entity *(see instructions)* ... ●

EIN of qualifying entity

1	Gross interest income from loans for the entity identified			1	37,941,814
2	Gross interest expense for the entity identified			2	19,308,771
3	Average total value of loans owned during the tax year by the entity identified	3	250,762,292		
4	Average total assets during the tax year owned by the entity identified	4	617,382,604		
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	6,001,177		
9	Gross interest income from all loans for the entity identified *(from line 1)*	9			
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)*.

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2019

Legal name of corporation	Employer identification number (EIN)
CTEF43	002190220

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 *Tax rates schedule* 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			
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	0
6	NOLD to be used in the current tax year *(see instructions)*			6	
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 ☐

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
01/01/2019 - 12/31/2019	44,605,226	
01/01/2018 - 12/31/2018	23,099,505	
01/01/2017 - 12/31/2017	19,007,593	
01/01/2016 - 12/31/2016	2,583,222	12/31/2015
01/01/2015 - 12/31/2015	12,083,107	

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)*

Department of Taxation and Finance

Claim for Special Additional Mortgage Recording Tax Credit

CT-43

Tax Law – Article 9, Section 187; Article 9-A, Section 210-B.9; and Article 33, Section 1511(e)

All filers must enter tax period: beginning 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number
CTEF43	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 2

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
4189 State St, Albany NY 12222	02-01-2019	11,501,099	28,753
218 Wolf Rd, Albany NY 12205	05-24-2019	17,413,309	43,533
Total from additional sheets, if any			

1a	Total special additional mortgage recording tax paid during current tax year that qualifies for the credit *(add column D amounts)*	1a	
1b	Special additional mortgage recording tax paid during current year from a flow through entity that qualifies for the credit *(see instructions)*	1b	
2	Unused special additional mortgage recording tax credit from preceding period	2	31,017
3	Total available tax credit *(add lines 1a, 1b, and 2)*	3	

Computation of special additional mortgage recording tax credit used and available to be carried forward

4	Tax due before credits *(see instructions)*	4	
5	Tax credits claimed before the special additional mortgage recording tax credit *(see instructions)*	5	
6	Subtotal *(subtract line 5 from line 4)*	6	
7	Minimum tax *(see instructions)*	7	
8	Limitation on credit used *(subtract line 7 from line 6; if less than zero, enter **0**)*	8	
9	Special additional mortgage recording tax credit used this period *(see instructions)*	9	
10	Unused special additional mortgage recording tax credit available for carryforward *(subtract line 9 from line 3)*	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 *(see instructions)*	11	
12	Amount of special additional mortgage recording tax credit eligible for refund or credit *(see instructions)*	12	
13	Balance to be refunded *(enter the amount from line 12 to be refunded; see instructions)*	13	
14	Balance to be credited as an overpayment *(subtract line 13 from line 12; see instructions)*	14	
15	Amount of carryforward *(subtract lines 13 and 14 from line 10)*	15	

Department of Taxation and Finance

New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation	Employer identification number (EIN)
CTEF43	002190220

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 • [X] 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 - 105	72,286 00	1i	A -	00
1b	A - 504	57,112 00	1j	A -	00
1c	A - 505	33,071 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 - 510	57,131 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

Department of Taxation and Finance

Claim for EZ Capital Tax Credit

Tax Law – Articles 9-A and 33

CT-602

All filers must enter tax period:

beginning 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN) *(as shown on page 1 of your tax return)*
CTEF43	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

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**	

Schedule B – Computation of EZ capital tax credit used and carried forward

8	Unused EZ capital tax credit from previous periods..... ●	**8**	331,801
9	EZ capital tax credit used this year *(enter the lesser of line 2, line 7, or line 8; transfer this amount to your franchise tax return)* ..... ●	**9**	
10	EZ capital tax credit available for carryforward *(subtract line 9 from line 8)* ..... ●	**10**	

Department of Taxation and Finance

Claim for Excelsior Jobs Program Tax Credit

CT-607

Tax 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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF43	002190220

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** 9876543

B Year of eligibility *(enter a number from 1 to 10; see instructions)* ..... ● **B** 4

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**	51,375
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**	518,288
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**	
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**	303,911
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**	

Schedule F – Computation of excelsior jobs program tax credit used, refunded, or credited as an overpayment in the next year *(New York S corporations do not complete this section)*

20	Tax due before credits *(see instructions)*	**20**	
21	Tax credits claimed before the excelsior jobs program tax credit *(see instructions)*	**21**	
22	Subtract line 21 from line 20	**22**	
23	Minimum tax *(see instructions)*	**23**	
24	Credit limitation *(subtract line 23 from line 22; if zero or less, enter **0**)*	**24**	
25	Excelsior jobs program tax credit to be used this tax year *(see instructions)*	**25**	
26	Unused excelsior jobs program tax credit available for refund or as an overpayment *(subtract line 25 from line 19)*	**26**	
27	Excelsior jobs program tax credit to be refunded *(limited to the amount on line 26; see instructions)*	**27**	
28	Excelsior jobs program tax credit to be applied as an overpayment to next year's tax *(subtract line 27 from line 26; see instructions)*	**28**	

Partnership information *(see instructions; attach additional sheets if necessary, using the same format shown)*

Name of partnership				Partnership's EIN
Credits allocated to taxpayer	Excelsior jobs tax credit	Excelsior investment tax credit	Excelsior R & D tax credit	Excelsior real property tax credit
Name of partnership				Partnership's EIN
Credits allocated to taxpayer	Excelsior jobs tax credit	Excelsior investment tax credit	Excelsior R & D tax credit	Excelsior real property tax credit
Name of partnership				Partnership's EIN
Credits allocated to taxpayer	Excelsior jobs tax credit	Excelsior investment tax credit	Excelsior R & D tax credit	Excelsior real property tax credit
Name of partnership				Partnership's EIN
Credits allocated to taxpayer	Excelsior jobs tax credit	Excelsior investment tax credit	Excelsior R & D tax credit	Excelsior real property tax credit
Name of partnership				Partnership's EIN
Credits allocated to taxpayer	Excelsior jobs tax credit	Excelsior investment tax credit	Excelsior R & D tax credit	Excelsior real property tax credit
Name of partnership				Partnership's EIN
Credits allocated to taxpayer	Excelsior jobs tax credit	Excelsior investment tax credit	Excelsior R & D tax credit	Excelsior real property tax credit
Name of partnership				Partnership's EIN
Credits allocated to taxpayer	Excelsior jobs tax credit	Excelsior investment tax credit	Excelsior R & D tax credit	Excelsior real property tax credit
Total from additional sheet(s) if any	Excelsior jobs tax credit	Excelsior investment tax credit	Excelsior R & D tax credit	Excelsior real property tax credit
29 Total credits allocated from partnership(s) *(enter here and on lines 2, 5, 8, and 11; see instructions)* **29**	Excelsior jobs tax credit	Excelsior investment tax credit	Excelsior R & D tax credit	Excelsior real property tax credit

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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF43	002190220

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 ● [X] 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 ..... ● 08-11-2014

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 Site 1		
Site location – municipality	Site location – county	
Troy	Rensselaer	
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
4	45654	02-11-2019

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 [X]

If *Yes,* enter the percent (as a decimal rounded to four places) 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 [X]

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. ..... ● [X]

Will the qualified site be used primarily for manufacturing activities?..... Yes ● [ ] No [X]

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
Infrastructure	11-01-2014	3,110,975
Excavation	09-19-2015	4,781,344
Contamination Removal	11-05-2018	2,100,932
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**	12%
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
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**	
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
Excavation Equipment	Site Preparation	09-15-2014	20	1,535,713
Filtering Equipment	Contamination Removal	05-19-2016	10	2,053,075
Containment Equipment	Long Term Containment	10-03-2016	30	1,235,001
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**	12%
9a Tentative tangible property component *(multiply line 7 by line 8)*	**9a**	
9b Tangible property component limitation for the qualified site *(see instructions)*	**9b**	29,979,753
9c Tangible property component available for use in the current tax year *(see instructions)*	**9c**	330,664
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**	

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 9d)*	**14**	
15	On-site groundwater remediation component *(from line 6)*	**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 *(see instructions)*	**19**	
20	Tax credits claimed before the brownfield redevelopment tax credit *(see instructions)*	**20**	
21	Subtract line 20 from line 19	**21**	
22	Minimum tax *(see instructions)*	**22**	
23	Credit limitation *(subtract line 22 from line 21; if zero or less, enter **0**)*	**23**	
24	Brownfield redevelopment tax credit to be used this tax year *(see instructions)*	**24**	
25	Unused brownfield redevelopment tax credit available for refund or as an overpayment *(subtract line 24 from line 18)*	**25**	
26	Brownfield redevelopment tax credit to be refunded *(limited to the amount on line 25; see instructions)*	**26**	
27	Brownfield redevelopment tax credit to be credited as an overpayment in the next tax year *(subtract line 26 from line 25; see instructions)*	**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
Total from additional sheet(s) if any	Site preparation costs / Tangible property costs / Groundwater remediation costs
28 Total costs allocated from partnership(s) *(enter here and include on lines 1, 4, and 7 as applicable)* **28**	Site preparation costs / Tangible property costs / Groundwater remediation costs

Test 21

Begins on next page

Return to Test Chart

Department of Taxation and Finance

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, 2019. 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 ☐ **Amended return** ☐ beginning 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box ☐
002190221	AA2	(518) 555-2626	

Legal name of corporation	Trade name/DBA
CTEF604	
Mailing name *(if different from legal name above)*	**State or country of incorporation**
c/o	NY
Mailing address number and street or PO box	**Date of incorporation** / **Foreign corporations:** date began business in NYS
604 WA HARRIMAN CAMPUS	01-01-2001

City	State	ZIP code	Country *(if not United States)*	*For office use only*
ALBANY	NY	12227		

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
MANUFACTURER	325500

If address/phone above is new, mark an ***X*** in the box [x] 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.

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 ☐ No [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)* ..... **C** ☐

D. Do you have an interest in any partnerships? *(mark an **X** in the appropriate box)* ..... **D** Yes ☐ No [X]
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 [X] No ☐	Designee's name *(print)* BILL SMITH	Designee's phone number (518) 555-2525
	Designee's email 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	
	Email address of authorized person johndoe@ctef604.com		Telephone number (518) 555-2626	Date 04-15-2020

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	State NY / ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code 45678912		Date 04-15-2020

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** 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 ..... ● **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** 44

2 Wages paid to New York State employees ..... ● **2** 2313363

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 ● X 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 ● X CT-3.2 ● ☐ CT-3.3 ● ☐ CT-3.4 ● X CT-60 ● ☐ CT-225 ● X 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 2019 federal return? *(see instructions)* ..... Yes ● ☐ No ● X

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			
1c	Fixed dollar minimum tax *(see instr)* New York receipts	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)*

12					
13	Total voluntary gifts/contributions *(from Form CT-227, Part 2, line 1)*			13	
14	Total amount due *(add lines 4, 11, and 13)*			14	

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	15	94,295		
16	Second installment *(from Form CT-400)*	16	46,646		
17	Third installment *(from Form CT-400)*	17	46,646		
18	Fourth installment *(from Form CT-400)*	18	46,646		
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 2020 MFI			23b	
23c	Balance due			23c	
24a	Excess prepayments			24a	
24b	Amount previously credited to 2020 MFI			24b	
24c	Overpayment			24c	0
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 *(see instructions)*	**1**	8,197,142
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	
3	Add lines 1 and 2	**3**	
4	Subtractions from FTI *(from Form CT-225, line 10)*	**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	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)*	**8**	
9	Subtract line 8 from line 7	**9**	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	**10**	
11	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	Business income after addback *(add lines 11 and 12)*	**13**	
14	Business apportionment factor *(from Part 6, line 56)*	**14**	
15	Apportioned 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	Business income base *(subtract line 18 from line 17)*	**19**	
20	Business income base tax *(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)*	**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	60,524,715	41,540,723	51,032,719
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3	60,524,715	41,540,723	51,032,719
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets *(add lines 3 and 4)*	5	60,524,715	41,540,723	51,032,719
6 Total liabilities	6	13,527,941	10,424,479	11,976,210

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 56)*	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 ☐ Year two ☐		
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	3,750,000	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	7,702,591	7,702,591
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	2,173,624	2,173,624

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 ● ☐)	11		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	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		
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		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
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.5-a			
44 Global intangible low-taxed income	44	0 00	2,253,464
Section 210-A.6			
45 Receipts from railroad and trucking business	45		
Section 210-A.6-a			
46 Receipts from the operation of vessels	46		
Section 210-A.7			
47 Receipts from air freight forwarding	47		
48 Receipts from other aviation services	48		
Section 210-A.8			
49 Advertising in newspapers or periodicals	49		
50 Advertising on television or radio	50		
51 Advertising via other means	51		
Section 210-A.9			
52 Transportation or transmission of gas through pipes	52		
Section 210-A.10			
53 Receipts from other services/activities not specified	53		
Section 210-A.11			
54 Discretionary adjustments	54		
Total receipts			
55 Add lines 1 through 54 in columns A and B	55		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* **56**

Enter line 56 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		CT-606		CT-650	
CT-40		CT-607		DTF-621	
CT-41		CT-611		DTF-622	
CT-43		CT-611.1		DTF-624	
CT-44		CT-611.2		DTF-630	
CT-46		CT-612		Other credits	
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-640			
CT-249		CT-641			
CT-250		CT-642			
CT-261		CT-643			
CT-501		CT-644			
CT-601		CT-645			
CT-602		CT-646			
CT-603		CT-647			
CT-604		CT-648			
CT-605		CT-649			

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** ☐

Department of Taxation and Finance

Investment and Other Exempt Income And Investment Capital

CT-3.1

Legal name of corporation	Employer identification number (EIN)
CTEF604	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

1a	95% of global intangible low-taxed income (GILTI) *(see instructions)*	1a	
1b	Gross exempt CFC income *(do not enter less than zero; see instructions)*	1b	
2	Gross exempt unitary corporation dividends (other than gross exempt cross-article dividends) *(see instr.)*	2	
3	Add lines 1a, 1b, 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 on lines 1a and 1b	12	
13	Interest deductions **indirectly** attributable to gross exempt CFC income on lines 1a and 1b	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; Part 5, line 16, 17, 18, or 20; or Part 6, line 44.

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

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	0		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**					

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**		

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**	

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2019

Legal name of corporation	Employer identification number (EIN)
CTEF604	002190221

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 *Tax rates schedule* 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	188,060		
5b	NOL incurred in the current year	5b	0		
5c	Carryback of NOL from a subsequent year	5c	0		
5d	Add lines 5a through 5c	5d			
5e	NOLs expired before current year	5e	0		
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	
7	Unused NOLD *(subtract line 6 from line 5; do not enter less than zero)*			7	0

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 ☐

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
01-01-2019 12-31-2019	6,695,896	12-31-2018
01-01-2018 12-31-2018	-188,060	
01-01-2017 12-31-2017	2,786,513	12-31-2016
01-01-2016 12-31-2016	-86,723	
01-01-2015 12-31-2015	1,438,271	

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)*

Department of Taxation and Finance

Public Utility, Power Producer, and Pipeline Adjustments

Tax Law – Article 9-A, Section 208.9(c-2) and (c-3)

CT-224

Legal name of corporation	Employer identification number (EIN)
CTEF604	002190221

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**	10,124
2	Federal loss on the sale of transition property	**2**	5,000
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**	
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**	
Other subtractions			
13	New York depreciation deduction for transition property	**13**	

Department of Taxation and Finance

New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation	Employer identification number (EIN)
CTEF604	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 • [X] 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	11,438	00	1i	A -		00
1b	A -		00	1j	A -		00
1c	A - 502	15,124	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 -	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**

Department of Taxation and Finance

Claim for QEZE Tax Reduction Credit

Tax Law – Article 1, Section 16; Article 9-A, Section 210-B.6; and Article 33, Section 1511(s)

CT-604

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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF604	002190221

Name of empire zone(s)

ALBANY

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 QEZEs 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)* 01-01-2005

Schedule A – Employment test for QEZEs 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	12/03	14	18	18	26	
b	Number in base year 2	12/02	10	10	12	13	
c	Number in base year 3	12/01	10	10	10	11	
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	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	12/03	16	20	20	31	
b	Number in base year 2	12/02	12	12	14	16	
c	Number in base year 3	12/01	10	12	12	14	
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 01/04 to 12/04 *(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 *(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**	1,727,977	1,841,997
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**	2,313,363	2,466,009
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 14 ; 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 QEZEs 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. ☐

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Section 2 begins on page 5.

Claim for QEZE Tax Reduction Credit

Section 2 – For QEZEs 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)
● 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 QEZEs 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 *(see instructions)* ..... ●	**37**	

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

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

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

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

Name	EIN

Department of Taxation and Finance

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 01-01-2019 ending 12-31-2019

Name as shown on return	Taxpayer identification number
CTEF604	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 ● X No ● ☐

2 Are the total annual product sales of the company $10,000,000 or less? ..... Yes ● X 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 X 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** 395,049

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** 9,876,215

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 X 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 classi ied 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.

● EMERGING PRODUCT

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**

10 Enter from your federal return the gross receipts or sales from all the company's products or services ● **10**
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**

14 Enter the total expenditures included on your federal return..... ● **14**

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 *(Fiduciaries: see instructions.)*	**25**	
26	QETC employment credit computed for the current tax year *(from Schedule B, line 24; see instr.)*	**26**	
27	QETC employment credit *(add lines 25 and 26; see instructions)* ●	**27**	

Schedule D – Computation of QETC employment credit limitation (Article 9-A only)

28	Current year's tax *(see instructions)* ●	**28**	
29	Enter other credits used *(see instructions)* ●	**29**	
30	Net tax *(subtract line 29 from line 28)* ●	**30**	
31	Enter your fixed dollar minimum tax *(see instructions)* ●	**31**	
32	Credit limitation. Subtract line 31 from line 30 *(if less than zero, enter **0**)* ●	**32**	
33	QETC employment credit to be used for the current tax year *(see instructions)* ●	**33**	
34	Unused QETC employment credit *(subtract line 33 from line 27)* ●	**34**	0
35	Amount of unused credit on line 34 to be refunded *(see instructions)* ●	**35**	
36	Amount of unused, nonrefunded credit to be applied as an overpayment to the next year's tax return *(subtract line 35 from line 34; see instructions)* ●	**36**	

Test 22

Begins on next page

Return to Test Chart

Department of Taxation and Finance

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, 2019. 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 ☐ **Amended return** ☐ beginning 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box
002190256	AA5	(518) 555-2626	X

Legal name of corporation	Trade name/DBA
CTEF636	

Mailing name *(if different from legal name above)*	State or country of incorporation
c/o	NY

Mailing address number and street or PO box	Date of incorporation	**Foreign corporations:** date began business in NYS
636 WA Harriman Campus	03-25-2001	

City	State	ZIP code	Country *(if not United States)*
Albany	NY	12227	

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
Winery	312130

If address/phone above is new, mark an ***X*** in the box ☐ If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

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 ☐ No 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)* ..... **C** ☐

D. Do you have an interest in any partnerships? *(mark an **X** in the appropriate box)* ..... **D** Yes ☐ No X
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 X No ☐	Designee's name *(print)* Bill Smith	Designee's phone number (518) 555 2525
	Designee's email 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	
	Email address of authorized person johndoe@taxesdoneright.com		Telephone number (518) 555-2626	Date 04-15-2020

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 Pkwy	City Albany	State NY	ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912 or Excl. code		Date 04-10-2020

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** X

If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.

6a Total capital contributions ..... ● **6a** 459,543

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:

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 ● X 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 2019 federal return? *(see instructions)* ..... Yes ● ☐ No ● X

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			
1c	Fixed dollar minimum tax *(see instr)* New York receipts	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)*

12					
13	Total voluntary gifts/contributions *(from Form CT-227, Part 2, line 1)*			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		
16	Second installment *(from Form CT-400)*	16	50		
17	Third installment *(from Form CT-400)*	17	50		
18	Fourth installment *(from Form CT-400)*	18	50		
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 2020 MFI			23b	
23c	Balance due			23c	
24a	Excess prepayments			24a	
24b	Amount previously credited to 2020 MFI			24b	
24c	Overpayment			24c	25
25	Amount of overpayment to be credited to next period			25	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	79,138		
30	Unused tax credits applied to next period	30	145,400		

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)*	**1**	347,515
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	
3	Add lines 1 and 2	**3**	
4	Subtractions from FTI *(from Form CT-225, line 10)*	**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	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)*	**8**	
9	Subtract line 8 from line 7	**9**	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	**10**	
11	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	Business income after addback *(add lines 11 and 12)*	**13**	
14	Business apportionment factor *(from Part 6, line 56)*	**14**	
15	Apportioned 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	Business income base *(subtract line 18 from line 17)*	**19**	
20	Business income base tax *(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)*	**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	1,217,783	1,197,690	1,207,737
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3	1,217,783	1,197,690	1,207,737
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets *(add lines 3 and 4)*	5	1,217,783	1,197,690	1,207,737
6 Total liabilities	6	296,371	337,201	316,786

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 56)*	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 ☐ Year two ☐		
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	473,018	473,018
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 ● ☐)	11		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	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		
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		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
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.5-a			
44 Net global intangible low-taxed income	**44**	0 00	
Section 210-A.6			
45 Receipts from railroad and trucking business	**45**		
Section 210-A.6-a			
46 Receipts from the operation of vessels	**46**		
Section 210-A.7			
47 Receipts from air freight forwarding	**47**		
48 Receipts from other aviation services	**48**		
Section 210-A.8			
49 Advertising in newspapers or periodicals	**49**		
50 Advertising on television or radio	**50**		
51 Advertising via other means	**51**		
Section 210-A.9			
52 Transportation or transmission of gas through pipes	**52**		
Section 210-A.10			
53 Receipts from other services/activities not specified	**53**	17,171	17,171
Section 210-A.11			
54 Discretionary adjustments	**54**		
Total receipts			
55 Add lines 1 through 53 in columns A and B	**55**		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* **56**

Enter line 56 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		CT-606		CT-650	
CT-40		CT-607		DTF-621	
CT-41		CT-611		DTF-622	
CT-43		CT-611.1		DTF-624	
CT-44		CT-611.2		DTF-630	
CT-46		CT-612		Other credits	
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636	0		
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-640			
CT-249		CT-641			
CT-250		CT-642			
CT-261		CT-643			
CT-501		CT-644			
CT-601		CT-645			
CT-602		CT-646			
CT-603		CT-647	0		
CT-604		CT-648			
CT-605		CT-649			

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** ☐

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2019

Legal name of corporation	Employer identification number (EIN)
CTEF636	002190256

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 *Tax rates schedule* 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	7,433
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	
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 ☐

A Tax period beginning and ending dates		B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
01-01-2019	12-31-2019	347,515	12-31-2018
01-01-2018	12-31-2018	-7,433	
01-01-2017	12-31-2017	-11,073	
01-01-2016	12-31-2016	101,374	
01-01-2015	12-31-2015	127,099	

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)*

Department of Taxation and Finance

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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF636	002190256

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 ● [X] 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 [X]

A2 Did the DEC accept this site into the BCP **on or after June 23, 2008**, and **prior to July 1, 2015**, **and** did the site receive a COC **after** December 31, 2019 **and** the site does not meet the **exception** *(see **Exception:** under **Which form to use** in the instructions)* ..... Yes ● [X] No [ ]

If you answered *Yes* to **either** question A, A1, or A2 complete this form to claim the brownfield redevelopment tax credit.

If you answered *No* to questions A, A1, and A2 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 ..... ● 09-16-2016

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	Site owner
Brownfield	CTEF636
Site location – municipality	**Site location – county**
Greenfield	Saratoga

DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
5	C9161880	12-15-2020

Name of certificate holder(s)	Address of certificate holder(s)	EIN of certificate holder(s) or SSN
CTEF636	636 WA Harriman Campus, Albany, NY 12227	002190256

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 [X]

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 (as a decimal rounded to four places) 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 (as a decimal rounded to four places) 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	11-30-2016	334,095
Demolition	08-11-2018	406,217
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. Enter as a decimal rounded to four places)*	**2**	.1200
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
Remediation	05-15-2019	165,755
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)*. Enter as a decimal rounded to four places	**5**	
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
Soil Grinder	Soil Filtering	10-15-2018	10	9,500
Water Purify System	Water Purification	04-30-2019	10	23,450
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** .1200		
Enter .0500 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** .0500		
D Qualified site is developed as affordable housing — **D**		
Total applicable percentage rate *(add lines A through D; may not exceed .2400)*	**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**	
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**	

Department of Taxation and Finance

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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF636	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 ● [X] 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 ● [X] 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 [X]

If *Yes*, complete Schedule B.

60 million gallons or less of cider? ..... Yes ● [X] No [ ]

If *Yes*, complete Schedule C.

20 million gallons or less of wine? ..... Yes ● [X] No [ ]

If *Yes*, complete Schedule D.

800,000 gallons or less of liquor? ..... Yes ● [ ] No [X]

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)*
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)*
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 Cider production facility's physical address	B Total gallons of cider *(from Form MT-60; see instructions)*
636 WA Harriman Campus, Albany, NY 12227	375,000
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)* ..... ●		

Part 2 – Credit for gallons in excess of 500,000 *(attach additional sheets if necessary)*

A Cider production facility's physical address	B Total gallons of cider *(from Form MT-60; see instructions)*
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)*
636 WA Harriman Campus, Albany, NY 12227	647,500
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)* ..... ●		

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)*
636 WA Harriman Campus, Albany, NY 12227	647,500
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)* ..... ●		
24	Total credit for wine produced in New York State *(add lines 19 and 23)* ..... ●		

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)*
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)*
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**	50,000

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)					
45 Totals of columns C through G and amounts from additional sheets *(see instructions)*					
45					

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.

Department of Taxation and Finance

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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF636	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 • [X] No [ ]

C corporations

If *Yes*, complete lines B, C, D and E, 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, D and E, 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 • [X] No [ ]

C Enter the name, employer identification number (EIN), and physical address of the farm.

Business name			EIN
CTEF636			002190256
Number and street	City	State	ZIP code
636 WA Harriman Campus	Albany	NY	12227

D Enter the total number of employees claimed for this credit ..... • 6

E Does line 11 of Worksheet A or line 13 of Worksheet B include more than 50% in income from the sale of wine or cider? *(see instructions)* ..... Yes • [X] No [ ]

(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

A Name of eligible farm employee		B Employee work location ZIP code *(first 5 digits only)*	C Social Security number of eligible farm employee	D Hours worked for the tax year
First name	Last name			
Bob	Black	12227	111-11-1111	2081
Mary	White	12227	222-22-2222	2157
Sue	Green	12227	333-33-3333	2053
Tom	Brown	12227	444-44-4444	1807
John	Jade	12227	555-55-5555	1819
Vick	Violet	12227	666-66-6666	1536

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 (500)	**17**	**500**
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 CT-3-S

Tax Law – Articles 9-A and 22

NEW YORK STATE 2019

All filers must enter tax period:

Final return *(see instructions)* ☐ **Amended return** ☐ beginning 01/01/2019 ending 12/31/2019

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box ☐
002190222	AA2	(518) 555-2626	

Legal name of corporation	Trade name/DBA
CTEF3S	

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NY	
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**)*	If address/phone above is new, mark an ***X*** in the box	New York S election effective date	*Audit (for Tax Department use only)*
445310	X	01/01/2014	
NYS principal business activity: Manufacturing	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.		
Has the corporation revoked its election to be treated as a New York S corporation? Yes ☐ No X 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 2,600

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 56)* ..... ☐

D Did the S corporation make an IRC section 338 or 453 election? ..... Yes ☐ No X

E Did this entity have an interest in real property located in New York State during the last three years? ..... Yes X No ☐

F Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? ..... Yes X No ☐

G If the IRS has completed an audit of any of your returns within the last five years, list years.... 2014-2016

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 X

M Enter the amount, if any, of tax paid from federal Form 1120S, line 22c 1,500

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 X

O Were you required to report any nonqualified deferred compensation, as required by IRC §457A, on your 2019 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**	-95,227
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 ● 25,500 End of tax year ● 15,995

12 Total assets *(from federal Form 1120S, Schedule L, line 15, columns b and d)*
Beginning of tax year ● 249,000 End of tax year ● 276,449

13 Loans from shareholders *(from federal Form 1120S, Schedule L, line 19, columns b and d)*
Beginning of tax year ● 5,900 End of tax year ● 1,565

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 Shareholders' undistributed taxable income previously taxed	C Accumulated earnings and profits	D Other adjustments account
14 Balance at beginning of tax year	31,998			
15 Ordinary income from federal Form 1120S, page 1, line 21				
16 Other additions				
17 Loss from federal Form 1120S, page 1, line 21	-95,227			
18 Other reductions	-5,752			
19 Combine lines 14 through 18	-68,981			
20 Distributions	2,119			
21 Balance at end of tax year. Subtract line 20 from line 19	--71,100			

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 55, 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**	750
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	**32**	03/15/2019	1,250
33	Second installment from Form CT-400	**33**		
34	Third installment from Form CT-400	**34**		
35	Fourth installment from Form CT-400	**35**		
36	Payment with extension request from Form CT-5.4	**36**	03/15/2020	750
37	Overpayment credited from prior years *(see instructions)*	**37**		

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**	
40	Estimated tax penalty *(see instructions; mark an **X** in the box if Form CT-222 is attached)* ☐	**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**	
Voluntary gifts/contributions			
44	Total voluntary gifts/contributions *(from Form CT-227, Part 2, line 1)*	**44**	
45	Add lines 31, 40, 41, 42, and 44	**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 ● ☐) ●	**11**		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐) ●	**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**		
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**		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
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	**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.5-a			
44 Global intangible low-taxed income	**44**	0 00	
Section 210-A.6			
45 Receipts from railroad and trucking business	**45**		
Section 210-A.6-a			
46 Receipts from the operation of vessels	**46**		
Section 210-A.7			
47 Receipts from air freight forwarding	**47**		
48 Receipts from other aviation services	**48**		
Section 210-A.8			
49 Advertising in newspapers or periodicals	**49**		
50 Advertising on television or radio	**50**		
51 Advertising via other means	**51**		
Section 210-A.9			
52 Transportation or transmission of gas through pipes	**52**		
Section 210-A.10			
53 Receipts from other services/activities not specified	**53**	6,016,019	6,016,019
Section 210-A.11			
54 Discretionary adjustments	**54**		
Total receipts			
55 Add lines 1 through 54 in columns A and B	**55**		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* **56**

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: ● _____

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)* Bill Smith	Designee's phone number (518) 555-2525
	Designee's email 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	
	Email address of authorized person johndoe@ctef3s.com		Telephone number (518) 555-2626	Date 03/15/2020

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 963852741	Preparer's PTIN or SSN 147258369	
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY / ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or 65445622	Excl. code	Date 03/15/2020

See instructions for where to file.

Department of Taxation and Finance

New York S Corporation Shareholders' Information Schedule

CT-34-SH

Legal name of corporation	Employer identification number (EIN)
CTEF3S	002190222

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 itemized deductions	6	
	7	Subtractions from 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 investment tax credit or EZ investment tax credit for financial services industry *(Form 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; also see Form CT-34-SH-I regarding additional informational reporting)*	**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 One 719 Oak Rd. Rochester, NY 14603	**1** 111719111	25%	4	E
2 Shareholder Two 116 Fir Lane Utica, NY 13501	**2** 222116222	10%	3	F
3 Shareholder Three 1227 Maple Ave. Burnt Hills, NY 12027	**3** 333122733	35%	2	I
4 Shareholder Four 919 Peepal Blvd. Lake Placid, NY 12946	**4** 444919444	30%	1	I
5	**5**			
6	**6**			
7	**7**			
8	**8**			
9	**9**			
10	**10**			
11	**11**			

Department of Taxation and Finance

Affiliated Entity Information Schedule

CT-60

NEW YORK STATE 2019

For period ended
12/31/2018

Legal name of corporation	Employer identification number (EIN)
CTEF3S	002190222

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
QSSS Corp One, 454 Main St., Albany, NY 12227	04/01/2016	234678901	002190222
QSSS Corp Two, 351 College Rd., Schenectady, NY 12309	03/01/2017	456890123	002190222

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
QSSS Corp Three, 1227 Jeffrey Dr., Troy, NY 12180	05/20/2014	789456123	002190222
QSSS Corp Four, 719 Kimberly Lane, Troy, NY 12180	12/27/2015	963852741	002190222

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** 1,500

Name and address of shareholder	Shareholder EIN or SSN(s)
Shareholder One 719 Oak Rd. Rochester, NY 14603	111719111
Shareholder Two 116 Fir Lane Utica, NY 13501	222116222
Shareholder Three 1227 Maple Ave. Burnt Hills, NY 12027	333122733
Shareholder Four 919 Peepal Blvd. Lake Placid, NY 12946	444919444

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 ● [X] 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: Entity One ● EIN or SSN: 111444777

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: Corporation One ● EIN: 222555888

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** X

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 One, 99 Outlook Ave., Albany, NY 12205		X	03/15/2016	112334556	998877665
Partnership Two, 7 Mill St., Schenectady, NY 12304	X			223445667	665544998
Partnership Three, 711 Cornerstone Pkwy Albany, NY 12207	X			334556778	778844123

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

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	
	Email address of authorized person johndoe@ctef3s.com		Telephone number (518) 555-2626	Date
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 654987321	Preparer's PTIN or SSN 789456123	
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State NY ZIP code 12227
	Email address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN 78945611	or Excl. code	Date 03/15/2020

Department of Taxation and Finance

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.

A Innovation hot spot name	B Code	C Business participation number	D EIN of qualified entity located in the hot spot	E Mark an ***X*** if this entity is subject to the MTA surcharge	F Tax year being claimed *(enter 1, 2, 3, 4, or 5)*	G Income or gain attributable to the hot spot
Hot Spot One	400	454a	234678901	☐	4	144,000
Hot Spot Two	600	351a	456890123	☐	3	146,000
				☐		
				☐		
				☐		
				☐		
				☐		
				☐		
				☐		
				☐		

Department of Taxation and Finance

New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation	Employer identification number (EIN)
CTEF3S	002190222

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 - 211	175,000	00	1i	A -		00
1b	A - 214	75,000	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 -** 205	34,000	**00**	**6i**	**S -**		**00**
6b	**S -** 212	22,000	**00**	**6j**	**S -**		**00**
6c	**S -**216	290,000	**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**

Department of Taxation and Finance

New York State Voluntary Contributions

CT-227

NEW YORK STATE 2019

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

Legal name of corporation	Employer identification number (EIN)
CTEF3S	002190222

Part 1 – Voluntary contributions *(see instructions)*

	Name of fund		
1	Return a Gift to Wildlife	1	50
2	Breast Cancer Research	2	50
3	Prostate Cancer	3	50
4	9/11 Memorial	4	25
5	Volunteer Firefighting	5	25
6	Veterans Remembrance	6	25
7	Women's Cancers Fund	7	75
8	Veterans' Homes	8	75
9	Love Your Library Fund	9	75
10	Lupus Fund	10	100
11	Military Family Fund	11	100
12	ALS Research and Education	12	100
13	Meals On Wheels For Seniors	13	100

Part 2 – Total

1	Total *(add Part 1, lines 1 through 13; see instructions)*	1	

Department of Taxation and Finance

Claim for Clean Heating Fuel Credit

Tax Law – Article 9-A, Section 210-B.25

CT-241

All filers must enter tax period:

beginning 01/01/2019 ending 12/31/2019

Legal name of corporation	Employer identification number (EIN)
CTEF3S	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 .20)*	D Multiply column B by column C
09-30-2017	122,795	0.2	
03-15-2018	116,970	0.2	
06-30-2018	719,972	0.1	
Total from attached sheets, if any			

1 Credit amount *(total column D amounts)*	1	
2 Clean heating fuel credits passed through from partnership(s) *(from line 13)*	2	
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*)*	3	

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 One	112334556	62,214
Partner Two	223445667	72,531
Partner Three	334556778	20,102
Total from additional sheet(s), if any		

13 Total credit amount allocated from partnership(s) *(enter here and on line 2)*	13	

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

Department of Taxation and Finance

Claim for Long-Term Care Insurance Credit

CT-249

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 01-01-2019 ending 12-31-2019

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	11,670
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	566
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 *(see instructions)*	11	
12	Long-term care insurance credit to be carried forward *(subtract line 11 from line 5)*	12	

Partnership information *(see the instructions for line 3; attach additional sheets if necessary)*

Name of partnership	Identifying number	Amount of credit
Partnership One	112334556	100
Partnership Two	223445667	200
Partnership Three	334556778	300
Total from additional sheet(s), if any		

13 Total credit amount allocated from partnership(s) (enter here and on line 3) **13**

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

NEW YORK STATE 2019

All filers must enter tax period:

beginning 01/01/2019 ending 12/31/2019

Legal name of corporation	Employer identification number
CTEF3S	002190222

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)*
LifeSaverOne/719072	07/19/2019	1,250	$500	
Heartline1000/122795	12/27/2019	1,450	$500	
Defiboline/116070	01/16/2019	1,650	$500	
Heartsaver/214325	10/24/2019	1,750	$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	1,000
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 01/01/2019 ending 12/31/2019

Employer identification number(s) shown on page 1 of your tax return 002190222	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.
Legal name of corporation CTEF3S	
Name of empire zone (EZ) Onondaga	

A Mark an ***X*** in the box if you are claiming this credit as a corporate partner *(see instructions)* ..... **A** X

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**	
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**	
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
Qualified Property	01/01/2004	10/15/2018	36	9		8,000		1,800
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**	

Department of Taxation and Finance

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 01/01/2019 ending 12/31/2019

Legal name of corporation	Employer identification number (EIN)
CTEF3S	002190222

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 ● [X] 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..... ● 06/15/2015

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		
Brownfield Site One		
Site location – municipality	Site location – county	
Pompey	Onondaga	
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
Onondaga	123123456456	06/16/2015

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 ● [X] No [ ]

If *Yes,* enter the percent (as a decimal rounded to four places) of the qualified site located within an EN-Zone ● .4500

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
Demolition	01/01/2017	16,000
Excavation	04/25/2017	14,000
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**	
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
Dwelling ABC	Living quarters	01/15/2015	30	176,000
Building 123	Storage	05/25/2015	15	99,000
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	07/19/2015	42,000
Remediation System	10/31/2015	33,000
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)*
Storage Garage	09/01/2007	09/30/2018	75	15	0.20	119,000	23,800
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 *(see instructions)*	**19**	
20	Tax credits claimed before the brownfield redevelopment tax credit *(see instructions)*	**20**	
21	Subtract line 20 from line 19	**21**	
22	Minimum tax *(see instructions)*	**22**	
23	Credit limitation *(subtract line 22 from line 21; if zero or less, enter **0**)*	**23**	
24	Brownfield redevelopment tax credit to be used this tax year *(see instructions)*	**24**	
25	Unused brownfield redevelopment tax credit available for refund or as an overpayment *(subtract line 24 from line 18)*	**25**	
26	Brownfield redevelopment tax credit to be refunded *(limited to the amount on line 25; see instructions)*	**26**	
27	Brownfield redevelopment tax credit to be credited as an overpayment in the next tax year *(subtract line 26 from line 25; see instructions)*	**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
Total from additional sheet(s) if any	Site preparation costs	Tangible property costs	Groundwater remediation costs
28 Total costs allocated from partnership(s) *(enter here and include on lines 1, 4, and 7 as applicable)* **28**	Site preparation costs	Tangible property costs	Groundwater remediation costs

Department of Taxation and Finance

Claim for Remediated Brownfield Credit For Real Property Taxes

CT-612

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to July 1, 2015

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 01/01/2019 ending 12/31/2019

Legal name of corporation	Employer identification number (EIN)
CTEF3S	002190222

Address of qualified brownfield site
1227 Brownfield Drive, Onondaga, NY 13120-1245

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 08/22/2013

A Mark an ***X*** in the box if you are claiming this credit as a corporate partner *(see instructions)* ..... **A** X

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 Zone One		
Site location - municipality: Pompey	Site location - county: Onondaga	
DEC region: Onondaga	Division of Environmental Remediation (DER) site number: 123123456456	Date COC was issued: 06/16/2015

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 X

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 X 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
60	80	110	130	

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**	27,900
4 Enter 0.25 *(if the qualified site is located entirely within an EN-Zone, enter 1.0)*	**4**	
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**	1,925
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**	1,925
11 Total remediated brownfield credit for real property taxes *(add lines 9 and 10; New York S corporations see instructions)*	**11**	

Schedule D – Application of remediated brownfield credit for real property taxes *(New York S corporations do not complete this section)*

12 Enter your franchise tax *(see instructions)*	**12**	
13 Tax credits claimed before the remediated brownfield credit for real property taxes *(if you are applying multiple credits on your franchise return, see instructions)*	**13**	
14 Subtract line 13 from line 12	**14**	
15 Minimum tax *(see instructions)*	**15**	
16 Credit limitation *(subtract line 15 from line 14; if zero or less, enter **0**)*	**16**	
17 Remediated brownfield credit for real property taxes to be used this tax year *(see instructions)*	**17**	
18 Unused remediated brownfield credit for real property taxes available for refund or as an overpayment *(subtract line 17 from line 11)*	**18**	
19 Amount of unused credit on line 18 to be refunded *(see instructions)*	**19**	
20 Amount of unused, nonrefunded credit to be credited as an overpayment in the next tax year *(subtract line 19 from line 18; see instructions)*	**20**	

Schedule E – Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Amount of credit
Partnership One	112334556	642
PartnershipTwo	223445667	642
Partnership Three	334556778	641

Department of Taxation and Finance

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	Employer identification number (EIN)
CTEF3S	002190222

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 ..... ● 08/16/2012

A Mark an ***X*** in the box if you are claiming this credit as a corporate partner *(see instructions)* ..... ● **A** X

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		
Program Site One		
Site location – municipality	Site location – county	
Pompey	Onondaga	
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
Onondaga	123123456456	08/25/2012

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 ..... ● X

Computation of available environmental remediation insurance credit

1	Qualified environmental remediation insurance premiums paid ..... ●	1	538,000
2	Multiply line 1 by 50% (.5)	2	
3	Enter line 2 amount or ***30,000***, whichever is less	3	
4	Environmental remediation insurance credit received from a flow-through entity *(see instructions)* ..... ●	4	10,000
5	Subtotal *(add lines 3 and 4; New York S corporations, see instructions)*	5	
6	Recapture of credit *(see instructions)* ..... ●	6	22,000
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	

Partnership information *(see instructions for line 4)*

Name of partnership	Partnership's EIN	Amount of credit
Site Partner One	112334556	2,334
Site Partner Two	223445667	3,333
Site Partner Three	334556778	4,333
Total from attached sheet(s) if any		
17 Total credit amount allocated from partnership(s) *(enter here and on line 4)*	**17**	

Department of Taxation and Finance

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

NEW YORK STATE 2019

All filers must enter tax period:

beginning 01/01/2019 ending 12/31/2019

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)*

Current tax year	A March 31	B June 30	C September 30	D December 31	E Total
Number of net new jobs	4	7	9	12	

2 Average number of net new jobs for the current tax year *(see instructions)* ..... ● **2**

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))*
Homer Simpson	777444111	01/15/2019	12/31/2019	72,000	
Marge Simpson	888555222	02/15/2019	12/31/2019	70,000	
Bart Simpson	999666333	03/15/2019	12/31/2019	48,000	
Lisa Simpson	444555666	04/15/2019	12/31/2019	58,000	
Maggie Simpson	111222333	05/15/2019	12/31/2019	95,000	
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))*
Closed Facility One	02/15/2015	95,000	9,500
Closed Facility Two	03/15/2015	45,000	4,500
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))*
Psychiatric Hopital	05/15/2018	345,000	
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**	20,700
12 Add lines 8 and 11	**12**	34,700
13 ITC component from partnerships *(from the* Investment tax credit *column of line 35)*	**13**	13,000
14 Total ITC component *(add lines 12 and 13; S corporations see instructions)*	**14**	47,700

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)*
Marge Simpson	888555222	Truck Driver	10/31/2018	275,000		
Lisa Simpson	444555666	Computer	05/31/2019	375,000		
Maggie Simpson	111222333	Demolition	07/31/2019	475,000		
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)*
675,000	.10	
275,000	.10	
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)*
725,000	.05	
195,000	.05	
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** 62,000
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's EIN			
Partnership One	112334556			
Credits allocated to taxpayer	Jobs tax credit 7,500	Investment tax credit 8,500	Training tax credit 9,500	Real property tax credit 10,500

Name of partnership	Partnership's EIN			
Partnership Two	223445667			
Credits allocated to taxpayer	Jobs tax credit 3,500	Investment tax credit 4,500	Training tax credit 5,500	Real property tax credit 6,500

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)*... **35**	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit

Department of Taxation and Finance

Empire State Jobs Retention Program Credit

CT-634

Tax 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 01/01/2019 ending 12/31/2019

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(s) of tax credit issued by Empire State Development (ESD).

A Year of eligibility *(enter a number from 1 to 10; see instructions)* ..... **A** 8

B Mark an ***X*** in the box if you are claiming this credit as a corporate partner *(see instructions)* ..... **B** X

Schedule A – Computation of credit

1	Empire State jobs retention program credit *(see instructions)*	**1**	335,000
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**	600,000
4	Recapture of credit taken in previous tax years *(see instructions)*	**4**	150,000
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 One	112334556	75,000
Partnership Two	223445667	190,000
Total from additional sheet(s), if any		

15 Total credit amount from partnership(s) *(enter here and on line 2; see instructions)* **15**

Department of Taxation and Finance

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

NEW YORK STATE 2019

All filers must enter tax period:

Attach this form to your franchise tax return. beginning 01/01/2019 ending 12/31/2019

Legal name of corporation	Employer identification number (EIN)
CTEF3S	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
454 Crossgates Road Albany, NY 12205	232,000	8			
867 Center Parkway Albany, NY 12205	196,000	16			
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)*
2016	20	5			500,000	
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
Partnership One	112334556	17,400
Partnership Two	223445667	16,600
Total from additional sheet(s), if any		

18	Total credit amount allocated from partnership(s) *(enter here and on line 3)*	**18**	

Department of Taxation and Finance

START-UP NY Telecommunication Services Excise Tax Credit

CT-640

Tax Law – Article 1, Section 39 and Article 9-A, Section 210-B.44

All filers must enter tax period: beginning 01/01/2019 ending 12/31/2019

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

Legal name of corporation	Employer identification number (EIN)
CTEF3S	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 ● [X] 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)* ..... ● VWXYZ987654321

C Year of START-UP NY business tax benefit period *(enter a number from 1 to 10; see instructions)* ..... ● 5

Schedule A – Allocation factor *(see instructions)*

		A Tax-free NY area	B New York State
1 Average value of property *(see instructions)*	1	742,000	972,000
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	1,250,000	2,050,000
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	57,000
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) *(enter here and on line 8)*			**19**	

Department of Taxation and Finance

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 01/01/2019 ending 12/31/2019

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 ● [X] 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 ..... ● 5

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*) ..... ● [X]

Schedule A – Computation of credit for qualified veterans *(see instructions)*

A Veteran's name	B Social Security number of qualified veteran	C Employment period *(see instructions)*	D Wages paid *(see instructions)*	E Multiply column D by 10% (.10)	F Enter lesser of column E or 5,000
Anita Blake	147258369	4/01/2018-3/31/2019	99,000		
Richard Zeeman	741852963	6/19/2018-6/18/2019	101,000		
Total from additional sheet(s) if any					

1 Total *(add column F amounts)* ..... ● **1**

Schedule B – Computation of credit for qualified disabled veterans *(see instructions)*

A Veteran's name	B Social Security number of qualified disabled veteran	C Employment period *(see instructions)*	D Wages paid *(see instructions)*	E Multiply column D by 15% (.15)	F Enter lesser of column E or 15,000
Rudolph Storr	123123123	1/1/2019-12/31/2019	110,000		
Jason Schuyler	456456456	12/1/2018-11/30/2019	125,000		
Nathaniel Graison	789789789	11/1/2018-10/31/2019	150,000		
Total from additional sheet(s) if any					

2 Total *(add column F amounts)* ..... ● **2**

Schedule C – Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s) if any		

3 Total credit allocated from partnerships ..... ● **3**

4 Unused credit carried over from previous tax years ..... ● **4**

5 Total credit *(add lines 1 through 4; New York S corporations see instructions)* ..... ● **5**

Schedule D – Computation of credit used or carried forward *(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 Net tax *(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 Credit to be used this tax year *(enter the lesser of line 5 or line 10 here and on your franchise tax return)* ... ● **11**

12 Unused credit *(subtract line 11 from line 5)* ..... ● **12**

13 Unused expired tax credit *(see instructions)* ..... ● **13**

14 Amount of credit available for carryover to next year *(subtract line 13 from line 12)* ..... ● **14**

Department of Taxation and Finance

Workers with Disabilities Tax Credit

Tax Law – Article 9-A, Section 210-B.48

CT-644

All filers must enter tax period:

beginning 01/01/2019 ending 12/31/2019

Legal name of corporation	Employer identification number (EIN)
CTEF3S	002190222

Attach 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 ● [X] 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: CTEF3S

● EIN: 002190222

C Enter the total number of qualified full-time employees claimed for this credit ..... ● 3

D Enter the total number of qualified part-time employees claimed for this credit ..... ● 3

E Enter the allocation year *(see instructions)* ..... ● 2019

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
Dallas Jones	123456789	02/01/2019		115,000		
Chicago Smith	987654321	07/01/2018	12/31/2019	125,000		
Brooklyn White	147258369	10/01/2019		135,000		
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
Orlando Black	518346852	04/07/2019		65,000		
Albany Green	701169527	05/09/2019		45,000		
Canton Brown	122795023	02/01/2019		35,000		
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**

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

Department of Taxation and Finance

New York S Corporation Franchise Tax Return

Tax Law – Articles 9-A and 22

CT-3-S

NEW YORK STATE 2019

All filers must enter tax period:

Final return *(see instructions)* ☐ **Amended return** ☐ beginning 12-25-2018 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box ☐
002190461	AA 1	(518) 555-2626	

Legal name of corporation	Trade name/DBA
CT ELF SW DEVELOPER TEST CT-3S 52-53 WK	

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NY	
Number and street or PO box: 5253 W A HARRIMAN CAMPUS	Date of incorporation: 12-27-2016	
City: ALBANY; State: NY; ZIP code: 12227	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 ☐	New York S election effective date	*Audit (for Tax Department use only)*
425110		12-27-2017	
NYS principal business activity: MARKETING			

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.

Has the corporation revoked its election to be treated as a New York S corporation? Yes ☐ No ☒ If *Yes*, enter effective date:

Number of shareholders: 5

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: 250

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 56)* .....

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 2019 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**	1,177,441
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**	535,094
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 ● End of tax year ●

12 Total assets *(from federal Form 1120S, Schedule L, line 15, columns b and d)*
Beginning of tax year ● 378,377 End of tax year ● 415,059

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 Shareholders' undistributed taxable income previously taxed	C Accumulated earnings and profits	D Other adjustments account
14 Balance at beginning of tax year				
15 Ordinary income from federal Form 1120S, page 1, line 21	1,177,441			
16 Other additions	535,094			
17 Loss from federal Form 1120S, page 1, line 21				
18 Other reductions				
19 Combine lines 14 through 18	1,712,535			
20 Distributions	1,712,535			
21 Balance at end of tax year. Subtract line 20 from line 19	0			

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 55, column A (New York State))*	**22**	1,149,033
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**	250
31	Add line 28 and line 29 **or** 30	**31**	

Composition of prepayments *(see instructions)*:

			Date paid	Amount
32	Mandatory first installment	**32**	03-15-2019	250
33	Second installment from Form CT-400	**33**	06-15-2019	250
34	Third installment from Form CT-400	**34**	09-15-2019	250
35	Fourth installment from Form CT-400	**35**	12-15-2019	250
36	Payment with extension request from Form CT-5.4	**36**		
37	Overpayment credited from prior years *(see instructions)*	**37**		

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**	
40	Estimated tax penalty *(see instructions; mark an **X** in the box if Form CT-222 is attached)* ☐	**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**	

Voluntary gifts/contributions

44	Total voluntary gifts/contributions *(from Form CT-227, Part 2, line 1)*	**44**	
45	Add lines 31, 40, 41, 42, and 44	**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	327,154	535,094
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	308,051	308,051

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 ● ☐)	11		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	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		
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		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
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	**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.5-a			
44 Global intangible low-taxed income	**44**	0 00	
Section 210-A.6			
45 Receipts from railroad and trucking business	**45**		
Section 210-A.6-a			
46 Receipts from the operation of vessels	**46**		
Section 210-A.7			
47 Receipts from air freight forwarding	**47**		
48 Receipts from other aviation services	**48**		
Section 210-A.8			
49 Advertising in newspapers or periodicals	**49**	201,458	201,458
50 Advertising on television or radio	**50**	231,959	587,521
51 Advertising via other means	**51**	80,411	80,411
Section 210-A.9			
52 Transportation or transmission of gas through pipes	**52**		
Section 210-A.10			
53 Receipts from other services/activities not specified	**53**		
Section 210-A.11			
54 Discretionary adjustments	**54**		
Total receipts			
55 Add lines 1 through 54 in columns A and B	**55**		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* ..... **56** .

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: ● _____

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)* Bill Smith	Designee's phone number (518) 555-2525
	Designee's email 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	
	Email address of authorized person johndoe@taxesdoneright.com		Telephone number (518) 555-2626	Date 03-15-2019

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 Pkwy	City Albany	State NY / ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912 or Excl. code		Date 03-10-2020

See instructions for where to file.

Department of Taxation and Finance

New York S Corporation Shareholders' Information Schedule

CT-34-SH

Legal name of corporation	Employer identification number (EIN)
CTELF SW Developer Test CT-3S 52-53 Wk	002190461

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 itemized deductions	6	
	7	Subtractions from 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 investment tax credit or EZ investment tax credit for financial services industry *(Form 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; also see Form CT-34-SH-I regarding additional informational reporting)*	**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	30	1	I
2 Shareholder 2 25 Elm St Brooklyn, NY 11223	**2** 222333444	20	2	E
3 Shareholder 3 50 Oak St Yonkers, NY 10701	**3** 333444555	20	3	F
4 Shareholder 4 75 Maple Rd Albany, NY 12227	**4** 444555666	15	1	I
5 Shareholder 5 91 Ash Ave Syracuse, NY 13201	**5** 555666777	15	1	I
6	**6**			
7	**7**			
8	**8**			
9	**9**			
10	**10**			
11	**11**			

Department of Taxation and Finance

Affiliated Entity Information Schedule

CT-60

NEW YORK STATE 2019

For period ended
12-25-2019

Legal name of corporation	Employer identification number (EIN)
CTELF SW Developer Test CT-3S 52-53 Wk	002190461

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** 1,712,535

Name and address of shareholder			Shareholder EIN or SSN(s)
Shareholder 1	84 Main St	Albany, NY 12227	111222333
Shareholder 2	25 Elm St	Brooklyn, NY 11223	222333444
Shareholder 3	50 Oak St	Yonkers, NY 10701	333444555
Shareholder 4	75 Maple Rd	Albany, NY 12227	444555666
Shareholder 5	91 Ash Ave	Syracuse, NY 13201	555666777

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** ☐

● 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		
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
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	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			

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
	☐		
	☐		
	☐		
	☐		
	☐		
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	☐		
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	☐		
	☐		
	☐		

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	
	Email address of authorized person johndoe@taxesdoneright.com		Telephone number (518) 555-2626	Date 03-15-2020
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 Pkwy	City Albany	State NY	ZIP code 12227
	Email address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	or Excl. code	Date 03-10-2020

Test 25

Begins on next page

Return to Test Chart

NEW YORK STATE 2019

CT-183

Department of Taxation and Finance

Transportation and Transmission Corporation Franchise Tax Return on Capital Stock

Tax Law – Article 9, Section 183

Final return ☐ **Amended return** ☐

For calendar year 2019

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an *X* in the box
002190356	DD7	(518) 555-2626		X

Legal name of corporation	Trade name/DBA
CTEF183M	

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NEW YORK	
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 **NYS Pub 910**)*	If address/phone above is new, mark an *X* in the box	*Audit (for Tax Department use only)*
336100	☐	
NYS principal business activity: TRANSMISSION	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.	

Federal return filed *(mark an **X** in one)*: Form 1120 [X] 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 [X] No ☐

With the exception of non-local telephone companies, every taxpayer required to file Form CT-183 must also file Form CT-184.

		Payment enclosed
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**	8,491

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**	
14	Balance of overpayment *(subtract line 13 from line 12)*	**14**	
15	Overpayment to be credited to Form CT-183-M	**15**	
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**	

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 2019	
		A New York State	B Everywhere
17 Accounts receivable	17	209,967	810,950
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		
20 Leaseholds	20		
21 Real estate owned	21		
22 All other assets (except cash and investments in U.S. obligations)	22	1,216,947	2,042,878
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, 2019
27 Total assets	27	1,460,605
28 Total liabilities	28	188,346
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	100,000
32 Paid-in capital in excess of par or stated value	32	1,009,967
33 Retained earnings (appropriated or unappropriated)	33	162,292
34 Add lines 28, 30, 31, 32, and 33	34	
35 Cost of treasury stock	35	
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	-11,571		
38 Net income *(attach profit and loss statement)*	38	173,863		
39 Other additions *(explain)*	39			
40 Total *(add lines 37, 38, and 39)*			40	
41 Dividends	41			
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 ☐ No ☒

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, 2019	C Par value	D Amount paid in on each share	E Selling price during year High	E Selling price during year Low	F Average selling price	G Net value *(column B × column F)*
Common							
Preferred							
No-par-value	100		2,000	2,000	2,000	2,000	
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**		
48 Taxable base *(multiply line 47 by line 24 or 26)*	**48**		
49 Tax *(multiply line 48 by .0015 (1½ mills))*			
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))*			
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))*			
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 (3/8 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	95,050,500	6,653,535	%	Enter tax rate here:
59 No-par-value			%	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 (3⅜ 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	25,000
80	Overpayment credited from prior year	80	4,500
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	41,000

Third – party designee *(see instructions)*	Yes ☒ No ☐	Designee's name *(print)* BILL SMITH	Designee's phone number (518) 555-2628
	Designee's email address billsmith@taxesdoneright.com		PIN 98765

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	
	Email address of authorized person johndoe@ctef183m.com		Telephone number (518) 555-2627	Date 04-15-2020
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* TAXES DONE RIGHT		Firm's EIN 121234345	Preparer's PTIN or SSN 989876765
	Signature of individual preparing this return	Address 315 RETURN PARKWAY	City ALBANY	State NY ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code 12279595	Date 04-15-2020

See instructions for where to file.

NEW YORK STATE 2019

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 2019

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an *X* in the box
002190356	DD 7	(518) 555-2626		☐

Legal name of corporation	Trade name/DBA
CTEF183M	

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NEW YORK	
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 *Business information* 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 instructions for details.)*

	Payment enclosed
A	1,098

Computation of MTA surcharge

1	New York State franchise tax *(from 2018 Form CT-183, line 6)*			1	37,991
2	MCTD allocation percentage *(from line 23 or 25)*			2	24.2114 %
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	391		
6	Overpayment *(see instructions)* Period 12-31-18	6	75		
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	29,877	209,967
17 Shares of stock of other companies owned *(attach list showing corporate name, shares held, and actual value)*	17		
18 Bonds, loans, and other securities, except U.S. obligations	18		
19 Leaseholds	19		
20 Real estate owned	20		
21 All other assets *(except cash and investments in U.S. obligations)*	21	315,599	1,216,947
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 [X] No [ ]	Designee's name *(print)*	Designee's phone number (518) 555-2628
	Designee's email address billsmith@taxesdoneright.com		PIN 98765

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
	Email address of authorized person johndoe@ctef183m.com	Telephone number (518) 555-2627	Date 04-15-2020

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* TAXES DONE RIGHT	Firm's EIN 121234345	Preparer's PTIN or SSN 989876765	
	Signature of individual preparing this return	Address 315 RETURN PARKWAY	City ALBANY	State NY / ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or 12279595	Excl. code	Date 04-15-2020

See instructions for where to file.

Department of Taxation and Finance

Claim for Long-Term Care Insurance Credit

CT-249

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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number
CTEF183M	002190356

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	136,345
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	1,041
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 *(see instructions)*	11	
12	Long-term care insurance credit to be carried forward *(subtract line 11 from line 5)*	12	

Partnership information *(see the instructions for line 3; attach additional sheets if necessary)*

Name of partnership	Identifying number	Amount of credit
PARTNER 1	123456789	2,212
PARTNER 2	987654321	2,212
PARTNER 3	147258369	2,211
PARTNER 4	321654987	2,211
PARTNER 5	111222333	2,211
PARTNER 6	444555666	2,211
PARTNER 7	777888999	2,211
PARTNER 8	999666333	2,211
Total from additional sheet(s), if any		

13 Total credit amount allocated from partnership(s) (enter here and on line 3) **13**

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

Department of Taxation and Finance

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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF183M	002190356

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 05-01-2012

A Mark an ***X*** in the box if you are claiming this credit as a corporate partner *(see instructions)* ..... **A** X

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 C		
Site location – municipality: Syracuse	Site location – county: Onondaga	
DEC region: Onondaga	Division of Environmental Remediation (DER) site number: 123123456456	Date COC was issued: 01-01-2012

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 X

Computation of available environmental remediation insurance credit

1	Qualified environmental remediation insurance premiums paid	1	360,000
2	Multiply line 1 by 50% (.5)	2	
3	Enter line 2 amount or ***30,000***, whichever is less	3	
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	11,000
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	0
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	

Partnership information *(see instructions for line 4)*

Name of partnership	Partnership's EIN	Amount of credit
PARTNER 1	123456789	2,750
PARTNER 2	987654321	2,750
PARTNER 3	147258369	2,750
PARTNER 4	321654987	2,750
PARTNER 5	111222333	2,750
PARTNER 6	444555666	2,750
PARTNER 7	777888999	2,750
PARTNER 8	999666333	2,750
Total from attached sheet(s) if any		

17 Total credit amount allocated from partnership(s) *(enter here and on line 4)* **17**

Test 26

Begins on next page

Return to Test Chart

NEW YORK STATE 2019

CT-184

Department of Taxation and Finance

Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings

Final return ☐ Amended return ☐

Tax Law – Article 9, Section 184

For calendar year 2019

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an *X* in the box
002190357	EE4	(518) 555-2626		X

Legal name of corporation	Trade name/DBA
CTEF184M	

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NY	
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**)*	If address/phone above is new, mark an *X* in the box		*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 *Business information* in Form CT-1.	

Attach a copy of your federal return. You must also file Form CT-183, *Transportation and Transmission Corporation Franchise Tax Return on Capital Stock.*

– Is the corporation organized under New York State Transportation Corporations Law? ..... Yes [X] 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 [X] 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: ***New York State Corporation Tax***
Attach your payment here. Detach all check stubs. *(See instructions for details.)* **A** Payment enclosed

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 2020 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)* ☐	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 2020 MFI *(see instructions)*	15b	300
15c	Overpayment *(subtract line 15b from line 15a)*	15c	
16	Overpayment to be credited to the next period	16	1,346
17	Balance of overpayment *(subtract line 16 from line 15c)*	17	
18	Overpayment to be credited to Form CT-184-M	18	49
19a	Overpayment to be refunded *(subtract line 18 from line 17)*	19a	
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	

Schedule A – Mileage allocation – Transportation over the road *(see instructions)*

		A – New York State	B — Everywhere
20 Revenue miles	20	2,750,750	11,333,999
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 filed 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 × % from line 38 *(see instr.)*	39		
40 Foreign gross operating revenue × % from line 38 *(see instr.)*	40		
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	12,271,995	

Gross receipts from transportation and transmission allocated to New York State

	Gross receipts	Allocation % from line 21			
44 Trucking *(see instructions)*	12,475,500	× %	44		
45 Messenger service		× %	45		
46 Cable television operators *(see instructions)*			46		

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/**2019** *(see instructions)*	**63**	03-15-2019	1,500
64a	Second installment from Form CT-400	**64a**	06-15-2019	1,500
64b	Third installment from Form CT-400	**64b**	09-15-2019	1,500
64c	Fourth installment from Form CT-400	**64c**	12-15-2019	1,500
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 Period	**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) filed, 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**	9,000

Third – party designee *(see instructions)*	Yes ☒ No ☐	Designee's name *(print)* BILL SMITH	Designee's phone number (518) 555-2525
	Designee's email address billsmith@taxesdoneright.com		PIN 65432

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
	Email address of authorized person janedoe@ctef184m.com	Telephone number (518) 555-2626	Date 04-15-2020
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* TAXES DONE RIGHT	Firm's EIN 654654321	Preparer's PTIN or SSN 321321654
	Signature of individual preparing this return	Address 315 RETURN PARKWAY / City ALBANY	State NY / ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code 03	Date 04-15-2020

See instructions for where to file.

NEW YORK STATE 2019

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 2019

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an *X* in the box
002190357	EE4	(518) 555-2626		☐

Legal name of corporation	Trade name/DBA
CTEF184M	

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NY	
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 *Business information* 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	
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 2020 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)* ☐	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 2020 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 tax period *(see instructions)*	15	
16	Amount of overpayment to be refunded *(see instructions)*	16	

Schedule A – Computation of MCTD allocation percentage *(use 2019 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	687,576	2,750,750
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/**2019** *(see instr.)*	25	03-15-2019	115
26a	Second installment from Form CT-400	26a	06-15-2019	75
26b	Third installment from Form CT-400	26b	09-15-2019	75
26c	Fourth installment from Form CT-400	26c	12-15-2019	75
27	Payment with extension request	27		
28	Overpayment credited from prior year *(see instructions)*	28		
29	Add lines 25 through 28	29		
30	Overpayment transferred from Form CT-184 Period 12-31-2019	30		49
31	Total prepayments *(add lines 29 and 30; enter here and on line 7)*	31		

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)* BILL SMITH	Designee's phone number (518) 555-2525
	Designee's email address billsmith@taxesdoneright.com		PIN 65432

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	
	Email address of authorized person janedoe@ctef184m.com		Telephone number (518) 555-2626	Date 04-15-2020

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* TAXES DONE RIGHT	Firm's EIN 654654321	Preparer's PTIN or SSN 321321654	
	Signature of individual preparing this return	Address 315 RETURN PARKWAY	City ALBANY	State NY / ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or	Excl. code 03	Date 04-15-2020

See instructions for where to file.

Department of Taxation and Finance

Claim for Security Officer Training Tax Credit

CT-631

Tax 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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF184M	002190357

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**	2017
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**	6,000
2 Security officer training tax credit from partnership(s) *(from line 13; see instructions)*	**2**	
3 Total security officer training tax credit *(add lines 1 and 2)*	**3**	

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**	
5 Tax credits claimed before the security officer training tax 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 security officer training tax credit *(subtract line 7 from line 6; if line 7 is more than line 6, enter **0**)*	**8**	
9 Security officer training tax credit used for this period *(see instructions)*	**9**	
10 Unused security officer training tax credit *(subtract line 9 from line 3)*	**10**	
11 Amount of security officer training tax credit to be refunded *(limited to the amount on line 10; see instructions)*	**11**	
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**	

Part 3 – Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Credit amount allocated
PARTNERSHIP 1	111111111	1,000
PARTNERSHIP 2	222222222	1,000
PARTNERSHIP 3	333333333	1,000
Total from additional sheet(s), if any		
13 Total credit amount allocated from partnership(s) *(enter here and on line 2)*	**13**	

B If you are claiming this credit as a corporate partner, mark an ***X*** in the box ☐ X

Test 27

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Return to Test Chart

NEW YORK STATE 2019

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 2019**

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an *X* in the box
002190358	XX1	(518) 555-2626	☐

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 ☐

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.

Audit (for Tax Department use only)

NYS principal business activity: Basic and Long Distance Provider

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.)* **A** Payment enclosed 511,450 00

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 2020 MFI *(see instructions)*	13b	124,280	17,124
13c	Increased balance due *(add lines 13a and 13b)*	13c		
13d	Excess prepayments *(see instructions)*	13d		
13e	Amount previously credited to 2020 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)* ☐	**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**	21,922,624
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**	2,383,938
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**	2,000,000
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**	10,000		
40b	Multijurisdictional credit *(see instructions)*	**40b**	45,000		
41	Tax credits: Mark an ***X*** in the box(es) to indicate the form(s) filed and attach form(s): CT-243 • [X] CT-249 • [X] CT-631 • [ ]				
	Other credits _____ • [ ] *(see instructions)*	**41**	246,000		
42	Total credits *(add lines 40a, 40b, and 41)*			**42**	
43	Balance due *(subtract line 42 from line 39; enter here and on line 1a)*			**43**	

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**	15,345,837
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**	1,668,757
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**	
55	Other exclusions *(see instructions for line 34)*	**55**	2,384,555
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 ● [X] 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**	7,550,000
66	Receipts from transportation, transmission, or distribution of gas or electricity	**66**	1,340,500
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)*
ENTITY ONE	BOND			15,000
ENTITY TWO	BOND			45,000

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**	15,000
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**	12,456,987
75	Real property *(see instructions)* •	**75**	749,016
76	Personal property *(see instructions)* •	**76**	
Other profits:			
77	All other profits *(see instructions)* •	**77**	2,566,788
78	Profits before allowable deductions *(add lines 74 through 77)* •	**78**	
79	Allowable deductions from profits *(attach list; see instructions)* •	**79**	475,550
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 • ☒ CT-249 • ☒ CT-501 • ☒ CT-631 • ☒ Other credits _____ • ☐ *(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**	485,255
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.)

			Date paid	A Section 186-e and 186-a taxes Amount	B MTA surcharges (Section 186-c) Amount
96	Mandatory first installment from Form CT-300 due by 3/15/**2019** *(see instructions)*	**96**	03-15-2019	145,000	55,000
97	Second installment from Form CT-400	**97**	06-15-2018	105,000	22,000
98	Third installment from Form CT-400	**98**	09-15-2018	105,000	22,000
99	Fourth installment from Form CT-400	**99**	12-15-2018	105,000	22,000
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**	19,072,095
105	Services that are ancillary to the provision of mobile telecommunication services *(see instructions)*	**105**	122,795
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**	1,919,489
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 • ☐ CT-249 • ☐ CT-631 • ☒ Other credits _____ • ☐ *(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**	8,575,000
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**	1,425,000
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**	
128	Allowance for bad debts	**128**	1,000,000
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 [X] No [ ]	Designee's name *(print)* Bill Smith	Designee's phone number (518) 555-2525
	Designee's email address billsmith@taxesdoneright.com		PIN 23456

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	
	Email address of authorized person JohnDoe@ctef186e.com		Telephone number (518) 555-2626	Date 04-15-2020
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 234567891	Preparer's PTIN or SSN 456789123	
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY / ZIP code 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 78912355 or Excl. code		Date 04-10-2020

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 01-01-2019 ending 12-31-2019

Legal name of corporation	Employer identification number (EIN)
CTEF186E	002190358

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)*
111 BIOFUEL LANE ALBANY, NY 12227	1st ☐ 3rd ☒ 2nd ☐ 4th ☐	824,504		
222 BIOFUEL LANE ALBANY, NY 12227	1st ☐ 3rd ☐ 2nd ☐ 4th ☒	466,706		
	1st ☐ 3rd ☐ 2nd ☐ 4th ☐			
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	
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 ☐

Part 3 – Partnership information *(attach additional sheets if necessary)*

If you were a partner in a partnership and received a pro rata share of the biofuel production credit from that entity, complete the following information for each partnership.

Name of partnership	Partnership's EIN	Credit amount allocated
BioFuel Partnership 1	123123123	8,318
Total from additional sheet(s)		
15 Total credit amount allocated from partnership(s) *(enter this amount here and on line 4)*	**15**	

Certification: Under penalties of perjury, I certify that the biofuel produced at the eligible biofuel plant meets all the existing standards for biofuel and the amount of biofuel reported as produced at the eligible biofuel plant is to the best of my knowledge and belief, true, correct, and complete.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title	
	Email address of authorized person		Telephone number ( )	Date

Department of Taxation and Finance

Claim for Long-Term Care Insurance Credit

CT-249

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 _____ ending _____

Legal name of corporation	Employer identification number
CTEF186E	002190358

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	150,000
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	
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 *(see instructions)*	11	
12	Long-term care insurance credit to be carried forward *(subtract line 11 from line 5)*	12	

Partnership information *(see the instructions for line 3; attach additional sheets if necessary)*

Name of partnership	Identifying number	Amount of credit
Phone Corp One	741852963	12,000
Utility Corp Two	147258369	14,000
Total from additional sheet(s), if any		

13	Total credit amount allocated from partnership(s) (enter here and on line 3)	13	

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

Department of Taxation and Finance

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	Employer identification number
CTEF186E	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	126,000
2	Tax due before credits *(see instructions)*	2	
3	Tax credits claimed before this credit *(see instructions)*	3	
4	Subtract line 3 from line 2	4	
5	Minimum tax limitation *(see instructions)*	5	
6	Credit limitation *(subtract line 5 from line 4; if zero or less, enter **0**)*	6	
7	Amount of credit used for the current tax year *(see instructions)*	7	
8	Amount of credit available for carryover to next year *(subtract line 7 from line 1)*	8	

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

Claim for Security Officer Training Tax Credit

CT-631

Tax 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	Employer identification number (EIN)
CTEF186E	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**	2019
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**	70,000
2 Security officer training tax credit from partnership(s) *(from line 13; see instructions)*	**2**	
3 Total security officer training tax credit *(add lines 1 and 2)*	**3**	

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**	
5 Tax credits claimed before the security officer training tax 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 security officer training tax credit *(subtract line 7 from line 6; if line 7 is more than line 6, enter **0**)*	**8**	
9 Security officer training tax credit used for this period *(see instructions)*	**9**	
10 Unused security officer training tax credit *(subtract line 9 from line 3)*	**10**	
11 Amount of security officer training tax credit to be refunded *(limited to the amount on line 10; see instructions)*	**11**	
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**	

Part 3 – Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s), if any		
13 Total credit amount allocated from partnership(s) *(enter here and on line 2)*	**13**	

B If you are claiming this credit as a corporate partner, mark an ***X*** in the box ☐ X

Test 28a

Begins on next page

Return to Test Chart

Department of Taxation and Finance

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, 2019. 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 ☐ **Amended return** ☐ beginning 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box X
002190349	0A 7	(518) 555-2626	

Legal name of designated agent	Trade name/DBA
CTEF3A	
Mailing name *(if different from legal name above)*	State or country of incorporation
c/o	NEW YORK
Mailing address number and street or PO box	Date of incorporation / **Foreign corporations:** date began business in NYS
CTEF3A HARRIMAN CAMPUS	01-01-2014

City	State	ZIP code	Country *(if not United States)*
ALBANY	NY	12227	

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
COMMERCIAL CONSTRUCTION	236100

If address/phone above is new, mark an ***X*** in the box ☐ If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

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.)* **A** 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)* ..... **B** Yes ☐ No X

C. Total number of corporations in the combined group *(including the designated agent)* ..... • **C** 3

D. Total number of nontaxable members in the combined group ..... • **D**

E. 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 ..... **E** Yes • ☐ No • X

Third – party designee *(see instructions)*	Yes X No ☐	Designee's name *(print)* BILL SMITH	Designee's phone number (518) 555-2525
	Designee's email 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	Official title
	JOHN DOE		PRESIDENT
	Email address of authorized person	Telephone number	Date
	johndoe@ctef3a.com	(518) 555-2727	04-15-2020

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	123456789	987654321
	Signature of individual preparing this return	Address / City / State / ZIP code	
		315 RETURN PARKWAY / ALBANY / NY / 12227	
	Email address of individual preparing this return	Preparer's NYTPRIN or Excl. code	Date
	billsmith@taxesdoneright.com	45678912	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 3 – Computation of tax on combined business income base (page 4)	Part 6 – Computation of combined business apportionment factor (pages 7 through 12)
Reconciliation of aggregate of federal separate taxable income to federal consolidated taxable income (CTI) (page 5)	Part 7 – Summary of tax credits claimed (page 13)

Designated agent's information

E.	Federal separate taxable income *(see instructions)*					**E**	
F.	Value of your assets *(see instr.)*	**F1**	1,831,575,215	**F2**	4,471,530,386	**F3**	
G.	Value of your liabilities *(see instr.)*	**G1**	2,951,171,071	**G2**	2,951,171,071	**G3**	
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% [X]

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** 115

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** 10

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 (1-4) and the amount of royalty payments ..... **4a** ● Number ● Amount

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 ● ☐ 1120 consolidated ● [X] Other *(identify)*: _____ ● ☐

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 ● ☐ ● Date of determination _____ NOL carryback ● ☐ Capital loss carryback ... ● ☐ Failure to meet investment capital holding period ● ☐ 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 ● [X] CT-3.2 ● ☐ CT-3.3 ● [X] CT-3.4 ● [X] CT-60 ● ☐ CT-225-A ● [X] 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**

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 the commonly owned group election is **not** in effect for the current tax year, mark an ***X*** in box 5b. See *Who must file a combined return* instructions. ..... ● **5b** X

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 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2019 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 designated agent only *(see instr)* ● New York receipts ..... ●	**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

12					
13	Total voluntary gifts/contributions *(from Form CT-227, Part 2, line 1)*			**13**	
14	Total amount due *(add lines 4c, 11, and 13)* ●			**14**	

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	**15**	1196		
16	Second installment *(from Form CT-400)*	**16**	1196		
17	Third installment *(from Form CT-400)*	**17**	1196		
18	Fourth installment *(from Form CT-400)*	**18**	1196		
19	Payment with extension request *(from Form CT-5.3, line 8)*	**19**			
20	Overpayment credited from prior years *(see instructions)* Period 12-31-2018	**20**	1,500		
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**	500		
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 2020 MFI	**24b**	
24c	Balance due	**24c**	
25a	Excess prepayments	**25a**	
25b	Amount previously credited to 2020 MFI	**25b**	1,196
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**	
1b	Addback federal consolidated net operating loss deduction (NOLD)	**1b**	
1c	Addback federal consolidated special deductions	**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 special deductions, and disallowed federal DPD *(add lines 1a through 1d)*	**1e**	
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**	
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 56)*	**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: CTEF3A	002190349		X		60 %
B	CTEF3ABC1	002190350		X		20 %
C	CTEF3ABC2	002190351	X			20 %
D						
E						
F						
G						
H						
I						
J						
K						
L						
M						
N						
O						
P						

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	X	1120	002190349	1,724,471,872
B	X	1120	002190349	-631
C	X	1120	002190349	-16,972
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
N				
O				
P				
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	1,355,591
9	Consolidated charitable contributions deduction	9	
10	Consolidated IRC section 1231 net loss	10	1,355,591

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

	A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group total
1 Total assets from federal return	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	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 56)*				
13 Combined capital base *(multiply line 11 by line 12)*				
14 New small business *(if in first two tax years, mark an **X** in one box)* Year one ☐ Year two ☐				
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)*				

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)*			
17 Total of stocks **actually** held for more than one year *(from Form CT-3.1, Schedule E, line 2)*			
18 Total of stocks **presumed** held for more than one year *(from Form CT-3.1, Schedule E, line 3)*			
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**.)*			

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)*	300,000	100,000	

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 Intercorporate 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	8,693			●
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 ● ☐)					
11a	NYS				●	
11b	EW					●
12	Net gains from sales of loans **not** secured by real property (QFI ● ☐)					
12a	NYS				●	
12b	EW					●

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

		A Designated agent	B Total of all combined members	C Intercorporate 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 Intercorporate 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				42	
30b	EW					

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

		A Designated agent	B Total of all combined members	C Intercorporate 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 Intercorporate 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.5-a						
44	Global intangible low-taxed income					
44a	NYS	0 00	0 00	0 00	0 00	
44b	EW		50,000			
Section 210-A.6						
45	Receipts from railroad and trucking business					
45a	NYS					
45b	EW					
Section 210-A.6-a						
46	Receipts from the operation of vessels					
46a	NYS					
46b	EW					
Section 210-A.7						
47	Receipts from air freight forwarding					
47a	NYS					
47b	EW					
48	Receipts from other aviation services					
48a	NYS					
48b	EW					
Section 210-A.8						
49	Advertising in newspapers or periodicals					
49a	NYS					
49b	EW					
50	Advertising on television or radio					
50a	NYS					
50b	EW					
51	Advertising via other means					
51a	NYS					
51b	EW					

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

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
Section 210-A.9						
52	Transportation or transmission of gas through pipes					
52a	NYS					
52b	EW					
Section 210-A.10						
53	Receipts from other services/activities not specified					
53a	NYS	558,248	177,878			
53b	EW	329,963,186	989,792,087			
Section 210-A.11						
54	Discretionary adjustments					
54a	NYS					
54b	EW					

Total receipts

55 Add lines 1 through 54 in columns D and E.....

Calculation of business apportionment factor

56 New York State combined business apportionment factor *(divide line 55, column D by line 55, column E and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)*..... **56**

Enter the line 56 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		CT-606		CT-650	
CT-40		CT-607		DTF-621	
CT-41		CT-611		DTF-622	
CT-43		CT-611.1		DTF-624	
CT-44		CT-611.2		DTF-630	
CT-46		CT-612		Other credits	
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-640			
CT-249		CT-641			
CT-250		CT-642			
CT-261		CT-643			
CT-501		CT-644			
CT-601		CT-645			
CT-602		CT-646			
CT-603		CT-647			
CT-604		CT-648			
CT-605		CT-649			

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** ☐

Department of Taxation and Finance

Investment and Other Exempt Income And Investment Capital

CT-3.1

Legal name of corporation	Employer identification number (EIN)
CTEF3A	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

1a	95% of global intangible low-taxed income (GILTI) *(see instructions)*	1a	
1b	Gross exempt CFC income *(do not enter less than zero; see instructions)*	1b	
2	Gross exempt unitary corporation dividends (other than gross exempt cross-article dividends) *(see instr.)*	2	
3	Add lines 1a, 1b, 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 on lines 1a and 1b	12	
13	Interest deductions **indirectly** attributable to gross exempt CFC income on lines 1a and 1b	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; Part 5, line 16, 17, 18, or 20; or Part 6, line 44.

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			
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**			

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	STOCKS 008000AA7	200	10-01-2018
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	200 4-30-2019	4-30-2019	300,000	100,000	200,000
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**	0
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**	0
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

Department of Taxation and Finance

Prior Net Operating Loss Conversion (PNOLC) Subtraction

CT-3.3

NEW YORK STATE 2019

Legal name of corporation	Employer identification number (EIN)
CTEF3A	002190349

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)* 3

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		12-31-2014
B	CTEF3ABC1	002190350		12-31-2014
C	CTEF3ABC2	002190351		12-31-2014
D				
E				
F				
G				
H				
I				
J				

	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	5	93,658,682	1,324,736	10		
B	5	9,836,100	139,125	10		
C	5	0	0	10		
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 *(from Form CT-3 or CT-3-A, Part 3, line 15; if zero or less, enter **0** on line 5)*	**1**	
2 Multiply line 1 by your appropriate *business income base* tax rate for the current tax period from the *Tax rates schedule* table 1, 2, 3, or 4 in Form CT-3-I or CT-3-A-I *(round the result up to the next highest whole dollar)*	**2**	
3 Greater of the capital base tax or the fixed dollar minimum tax for the current tax period *(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)*	**3**	
4 Subtract line 3 from line 2 *(if zero or less, enter **0**)*	**4**	
5 Maximum amount of the PNOLC subtraction to be deducted in the current tax period *(if line 4 is zero, enter **0**; otherwise, divide line 4 by the same tax rate used for line 2)*	**5**	

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

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

Net Operating Loss Deduction (NOLD)

CT-3.4

Legal name of corporation	Employer identification number (EIN)
CTEF3A	002190349

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 *Tax rates schedule* 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	0		
5b	NOL incurred in the current year	5b	0		
5c	Carryback of NOL from a subsequent year	5c	0		
5d	Add lines 5a through 5c	5d	0		
5e	NOLs expired before current year	5e	0		
5	Total NOLs available in this period *(subtract line 5e from line 5d)*			5	0
6	NOLD to be used in the current tax year *(see instructions)*			6	0
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 ☐

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*
01-01-2019 12-31-2019	69,704	
01-01-2018 12-31-2018	51,342	
01-01-2017 12-31-2017	232,524	
01-01-2016 12-31-2016	5,136	12-31-2015
01-01-2015 12-31-2015	-219,156	

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)*
CTEF3ABC2	002190351	0		01-01-2019	12-31-2019

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)*

Department of Taxation and Finance

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)	Designated agent or parent employer identification number (EIN)
CTEF3A	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 ● [X] 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 Intercorporate eliminations	E Combined total *(column C - column D)*
1a	A - 213	0 00	70,887,127 00	00	00	00
1b	A - 504	280,674 00	00	00	00	00
1c	A - 505	12,376,157 00	00	00	00	00
1d	A - 507	24,525,167 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
2 Total *(add columns A through E)*		00	00	00	00	00

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

4 Total *(add columns A through E)*

00	00	00	00	00

5 Total additions *(add lines 2 and 4, columns A through E; see instructions)*

00	00	00	00	00

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 Intercorporate eliminations	E Combined total *(column C - column D)*
6a	**S -** 507	30,000,000 00	1,764,000 00	00	00	00
6b	**S -**	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

7 Total *(add columns A through E)*

00	00	00	00	00

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 -**	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

9 Total *(add columns A through E)*

	00	00	00	00	● 00

10 Total subtractions *(add lines 7 and 9, columns A through E; see instructions)*

	00	00	00	00	● 00

Department of Taxation and Finance

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)	Designated agent or parent employer identification number (EIN)
CTEF3A	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	EIN of group member
CTEF3ABC1	002190350

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

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

Department of Taxation and Finance

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)	Designated agent or parent employer identification number (EIN)
CTEF3A	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	EIN of group member
CTEF3ABC2	002190351

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	EIN of group member
CTEF3ABC2	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

Department of Taxation and Finance

New York State Voluntary Contributions

CT-227

NEW YORK STATE 2019

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

Legal name of corporation	Employer identification number (EIN)
CTEF3A	002190349

Part 1 – Voluntary contributions *(see instructions)*

	Name of fund		
1	Return a Gift to Wildlife	1	
2	Breast Cancer Research	2	
3	Prostate Cancer	3	
4	9/11 Memorial	4	
5	Volunteer Firefighting	5	
6	Veterans Remembrance	6	
7	Women's Cancers Fund	7	
8	Veterans' Homes	8	
9	Love Your Library Fund	9	
10	Lupus Fund	10	53
11	Military Family Fund	11	
12	ALS Research and Education	12	100
13	Meals On Wheels For Seniors	13	50

Part 2 – Total

1	Total *(add Part 1, lines 1 through 13; see instructions)*	1	

Test 28b

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, 2019. 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.

Final return ☐ **Amended return** ☐

All filers must enter tax period:
beginning 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number
002190350	0B 6	(518) 555-2525

Legal name of corporation	Trade name/DBA
CTEF3ABC1	

Mailing name *(if different from legal name above)*	State or country of incorporation
c/o	NEW YORK

Mailing address number and street or PO box	Date of incorporation	**Foreign corporations:** date began business in NYS
CTEF3ABC1 HARIIMAN CAMPUS	01-01-2014	

City	State	ZIP code	Country *(if not United States)*
ALBANY	NY	12227	

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
COMMERCIAL CONSTRUCTION	236220

If address/phone above is new, mark an ***X*** in the box ☐ If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

Legal name of the designated agent of the combined group	EIN of the designated agent
CTEF3A	002190349

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)*	Designee's phone number
		BILL SMITH	(518)555-2626
	Designee's email address		PIN
	billsmith@taxesdoneright.com		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	Signature of authorized person	Official title
	JOHN DOE		PRESIDENT
	Email address of authorized person	Telephone number	Date
	johndoe@ctef3abc.com	(518) 555-2727	04-15-2020

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	123456789	987654321
	Signature of individual preparing this report	Address	City / State / ZIP code
		315 RETURN PARKWAY	ALBANY / NY / 12227
	Email address of individual preparing this report	Preparer's NYTPRIN or Excl. code	Date
	billsmith@taxesdoneright.com	45678123	04-15-2020

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**

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**

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 91)* **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	4,347		
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 ● ☐)	11			
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	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			
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			

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 ● ☐)				
210-A.5(a)(2)(G) (QFI ● ☐)				
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.5-a				
44 Global intangible low-taxed income	**44**	25,000	0 00	0 00
Section 210-A.6				
45 Receipts from railroad and trucking business	**45**			
Section 210-A.6-a				
46 Receipts from the operation of vessels	**46**			
Section 210-A.7				
47 Receipts from air freight forwarding	**47**			
48 Receipts from other aviation services	**48**			
Section 210-A.8				
49 Advertising in newspapers or periodicals	**49**			
50 Advertising on television or radio	**50**			
51 Advertising via other means	**51**			
Section 210-A.9				
52 Transportation or transmission of gas through pipes	**52**			
Section 210-A.10				
53 Receipts from other services/activities not specified	**53**	494,896,043	88,939	
Section 210-A.11				
54 Discretionary adjustments	**54**			
Total NYS fixed dollar minimum receipts				
55 Add lines 1 through 54 in column C	**55**			

Include each of the lines 1 through 54, columns A and B in its corresponding line, and applicable row, of Form CT-3-A, Part 6.

Test 28c

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, 2019. 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.

Final return ☐ **Amended return** ☐

All filers must enter tax period:
beginning 01-01-2019 ending 12-31-2019

Employer identification number (EIN)	File number	Business telephone number
002190351	0B 6	(518) 555-2525

Legal name of corporation	Trade name/DBA
CTEF3ABC2	

Mailing name *(if different from legal name above)*	State or country of incorporation
c/o	NEW YORK

Mailing address number and street or PO box	Date of incorporation	**Foreign corporations:** date began business in NYS
CTEF3ABC2 HARIIMAN CAPUS	01-01-2014	

City	State	ZIP code	Country *(if not United States)*
ALBANY	NY	12227	

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
COMMERCIAL CONSTRUCTION	236220

If address/phone above is new, mark an ***X*** in the box ☐ If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

Legal name of the designated agent of the combined group	EIN of the designated agent
CTEF3A	002190349

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)*	Designee's phone number
		BILL SMITH	(518)555-2626
	Designee's email address		PIN
	billsmith@taxesdoneright.com		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	Signature of authorized person	Official title
	JOHN DOE		PRESIDENT
	Email address of authorized person	Telephone number	Date
	johndoe@ctef3abc.com	(518) 555-2727	04-15-2020

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	123456789	987654321
	Signature of individual preparing this report	Address	City / State / ZIP code
		315 RETURN PARKWAY	ALBANY / NY / 12227
	Email address of individual preparing this report	Preparer's NYTPRIN or Excl. code	Date
	billsmith@taxesdoneright.com	45678123	04-15-2020

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**

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**

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**		500	**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 91)* **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	4,347		
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 ● ☐)	11			
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	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			
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			

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 ● ☐)				
210-A.5(a)(2)(G) (QFI ● ☐)				
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.5-a				
44 Global intangible low-taxed income	**44**	25,000	0 00	0 00
Section 210-A.6				
45 Receipts from railroad and trucking business	**45**			
Section 210-A.6-a				
46 Receipts from the operation of vessels	**46**			
Section 210-A.7				
47 Receipts from air freight forwarding	**47**			
48 Receipts from other aviation services	**48**			
Section 210-A.8				
49 Advertising in newspapers or periodicals	**49**			
50 Advertising on television or radio	**50**			
51 Advertising via other means	**51**			
Section 210-A.9				
52 Transportation or transmission of gas through pipes	**52**			
Section 210-A.10				
53 Receipts from other services/activities not specified	**53**	494,896,043	88,939	
Section 210-A.11				
54 Discretionary adjustments	**54**			
Total NYS fixed dollar minimum receipts				
55 Add lines 1 through 54 in column C	**55**			

Include each of the lines 1 through 54, columns A and B in its corresponding line, and applicable row, of Form CT-3-A, Part 6.

Test 29

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

NEW YORK STATE 2019

Amended return ☐ **Final return** ☐

All filers must enter tax period: beginning 01/01/2019 ending 12/31/2019

Employer identification number (EIN)	File number	Business telephone number	If address/phone below is new, mark an *X* in the box.	If you claim an overpayment, mark an *X* in the box.
002190211	004	(518) 555-2527	☐	X

Legal name of corporation: CTEF33A	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)*
Mailing name *(if different from legal name above)*: c/o		
Number and street or PO box: 33A WA HARRIMAN CAMPUS	State or country of incorporation: NY	
City: ALBANY State: NY ZIP code: 12227	Date of incorporation: 01/15/2016	*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.)* **A** Payment enclosed

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	EIN
CTEF33A INC	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 the combined group consists **only** of unauthorized insurance corporations, 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) information

New York State NOL carryover total available for use this tax year from all prior tax years ..... ●	
Federal NOL carryover total available for use this tax year from all prior tax years ..... ●	
New York State NOL carryforward total for future tax years ..... ●	
Federal NOL carryforward total for future tax years ..... ●	

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)*	2	× $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)* ☐			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 2020 MFI *(see instructions)*			27b	220,000
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 NOL deduction *(see instructions; include disallowed dividends paid deduction:* • ( )

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: 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 Intercorporate eliminations		E Combined total *(column C – column D)*
Schedule A – Computation of combined allocation percentage *(see instructions)*						
34		5,972,799			34	
35					35	
36					36	
37	45,561				37	
38	45,561	5,972,799			38	
39					39	
40	45561	5,972,799			40	
41	351,562,901				41	
42					42	%
43					43	%
44	240,506,781				44	
45	470,244,944				45	
46					46	%
47					47	%
48					48	%
Schedule B – Computation and allocation of combined subsidiary capital *(see instructions)*						
49	201,157,643	126,905,723			49	
50	310,741	215,099			50	
51	200,846,875	126,690,624			51	
52	54,228,656	34,206,468			52	
Schedule C – Computation and allocation of combined business and investment capital *(see instructions)*						
53	2,658,475,670	39,501,091			53	
54	-26,231,546				54	
55	100,960,034	25,694,120			55	
56					56	
57	34,873,949	310,741			57	
58					58	
59					59	
60					60	
61					61	
62					62	
63					63	
Schedule D – Computation and allocation of combined ENI *(see instructions)*						
64	74,548,624	-1,941,941			64	
Additions						
65	2,845,657				65	
66	3,541,213				66	
67					67	
68					68	
69					69	
70					70	
71					71	
72					72	
73	2,597,394	75,870			73	
74	15,458,478				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 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 Intercorporate eliminations		E Combined total *(column C – column D)*
Schedule D – Computation and allocation of combined ENI *(continued; see instructions)*						
Subtractions						
76					76	
77	4,875,321				77	
78					78	
79					79	
80					80	
81					81	
82					82	
83	745,845				83	
84					84	
85					85	
86					86	
Schedule E – Computation and allocation of combined alternative base						
87	3,458,417				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	24,268,480	486,584			93	
94		5,486,215			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	03/15/2019	180,850,880
107	Second combined group installment from Form CT-400	107	06/15/2019	410,000
108	Third combined group installment from Form CT-400	108	09/15/2019	370,000
109	Fourth combined group installment from Form CT-400	109	12/15/2019	400,000
110	Payment with extension request from Form CT-5.3, line 8	110	03/15/2019	395,000
111	Overpayment credited from prior year's combined return *(see instructions)*	111		
112	Overpayment credited from Form CT-33-M Period	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-611.1 ●	☐
Form CT-33-R ●	☐	Form CT-611.2 ●	☐
Form CT-33.1 ●	☐	Form CT-612 .. ●	☐
Form CT-33.2 ●	☐	Form CT-613 .. ●	☐
Form CT-41 .. ●	☐	Form CT-631 .. ●	☐
Form CT-43 .. ●	☐	Form CT-633 .. ●	☐
Form CT-44 .. ●	☐	Form CT-634 .. ●	☐
Form CT-238 ●	☐	Form CT-639 .. ●	☐
Form CT-249 ●	☐	Form CT-643 .. ●	☐
Form CT-250 ●	☐	Form DTF-624 ●	☐
Form CT-501 ●	☐	Form DTF-630 ●	☐
Form CT-604 ●	☐	Other credits ... ●	☐
Form CT-606 ●	☐		
Form CT-607 ●	☐		
Form CT-611.. ●	☐		

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 ☐ No ☐	Designee's name *(print)*	Designee's phone number ( )
	Designee's email address		PIN

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

Authorized person	Printed name of authorized person	Signature of authorized person	Official title	
	Email address of authorized person		Telephone number ( )	Date
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*	Firm's EIN	Preparer's PTIN or SSN	
	Signature of individual preparing this return	Address	City	State ZIP code
	Email address of individual preparing this return	Preparer's NYTPRIN or	Excl. code	Date

See instructions for where to file.

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 01/01/2019 ending 12/31/2019

Employer identification number (EIN)	File number	Business telephone number
002190211	004	(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	NY	
Number and street or PO box: 33A WA HARRIMAN CAMPUS	Date of incorporation: 01/15/2016	
City: ALBANY State: NY ZIP code: 12227	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	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.	*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	Parent employer identification number
CTEF33A	002190211

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)*
CEDING COMPANY 1	45,561	100	
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	CTEF33A	002190211
B	CTEF33A SUB 1	123451111
C	CTEF33A SUB2	11222333
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	74,251,893	95,642		27	
B	100	55,625,987	61,526		27	
C	100	71,279,736	153,573		27	
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**	3,059,992,928	2,256,958,412	2,658,475,670
5 Fair market value adjustment *(attach computation; show any negative amounts with a minus (-) sign)*	**5**	-26,269,844	-27,193,248	-26,231,546
6 Nonadmitted assets from annual statement.....	**6**	95,698,452	106,221,616	100,960,034
7 Current liabilities *(see instructions)*	**7**	43,251,985	26,495,913	34,873,949
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 *(attach separate sheet if necessary)*	B Cost *(see instructions)*	C – Fair market price or value on Jan. 1, 1974 *(see instructions)*	D Value realized on disposition *(see instructions)*	E New York gain or loss *(see instructions)*	F Federal gain or loss *(see instructions)*
Totals from attached sheet ..					

9 Totals *(add amounts in columns E and F)* **9**

10 New York adjustment *(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)* **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 *(give actual residence; attach separate sheet if necessary)*	B Social Security number	C Official title	D Salary and all other compensation received from corporation
JANE DOE 33A ST TEST NY 12345-1234	444-55-6666	PRESIDENT	3,458,417
Totals from attached sheet			

11 Totals *(add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)* ..... ● **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: VP	
	Email address of authorized person: JOHNDOE@CTEF33A.COM		Telephone number: (518) 555-2527	Date: 04/10/2019
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: BILL SMITH	Address: 315 RETURN PARKWAY	City: ALBANY	State: NY / ZIP code: 12227
	Email address of individual preparing this return: BILLSMITH@TAXESDONERIGHT.COM	Preparer's NYTPRIN: 45678912 or Excl. code		Date: 04/15/2019

NEW YORK STATE 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 01/01/2019 ending 12/31/2019

Employer identification number (EIN)	File number	Business telephone number
123451111		( )

Legal name of corporation: CTEF33A 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: 10-25-2011

City	State	ZIP code
SCOTTSDALE	AZ	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 ☐

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.

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	Parent employer identification number
CTEF33A	002190216

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)*
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
	123451111

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	55,625,987	61,526		27	
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**	30,542,297	22,653,987	26,598,142
5 Fair market value adjustment *(attach computation; show any negative amounts with a minus (-) sign)*	**5**			
6 Nonadmitted assets from annual statement.....	**6**	19,804,061	15,248,635	17,526,348
7 Current liabilities *(see instructions)*	**7**	84,526	166,770	125,648
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 *(attach separate sheet if necessary)*	B Cost *(see instructions)*	C – Fair market price or value on Jan. 1, 1974 *(see instructions)*	D Value realized on disposition *(see instructions)*	E New York gain or loss *(see instructions)*	F Federal gain or loss *(see instructions)*
Totals from attached sheet ..					

9 Totals *(add amounts in columns E and F)* **9**

10 New York adjustment *(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)* **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 *(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			

11 Totals *(add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)* ..... ● **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	Signature of authorized person	Official title	
	Email address of authorized person		Telephone number ( )	Date
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*	Firm's EIN	Preparer's PTIN or SSN	
	Signature of individual preparing this return	Address	City	State ZIP code
	Email address of individual preparing this return	Preparer's NYTPRIN or Excl. code		Date

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 01/01/2019 ending 12/31/2019

Employer identification number (EIN)	File number	Business telephone number
111222333		(619) 555-2527

Trade name/DBA: CTEF33AB SUB2

Mailing name *(if different from legal name above)*: c/o

State or country of incorporation: CA

Number and street or PO box: 33A WA CIRCLE

Date of incorporation: 10-25-2011

City: SAN DIEGO State: CA ZIP code: 22434

Foreign corporations: date began business in NYS

Date received (for Tax Department use only)

NAICS business code number *(from **NYS Pub 910**)*

If address/phone above is new, mark an ***X*** in the box ☐

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

NYS principal business activity

Audit (for Tax Department use only)

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	Parent employer identification number
CTEF33A	002190211

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)*
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		
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	71,279,736	153,573		.27	
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**	8,257,273	17,548,625	12,902,949
5 Fair market value adjustment *(attach computation; show any negative amounts with a minus (-) sign)*	**5**			
6 Nonadmitted assets from annual statement.....	**6**	9,563,485	6,772,059	8,167,772
7 Current liabilities *(see instructions)*	**7**	221,660	148,526	185,093
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 *(attach separate sheet if necessary)*	B Cost *(see instructions)*	C – Fair market price or value on Jan. 1, 1974 *(see instructions)*	D Value realized on disposition *(see instructions)*	E New York gain or loss *(see instructions)*	F Federal gain or loss *(see instructions)*
Totals from attached sheet ..					

9 Totals *(add amounts in columns E and F)* **9**

10 New York adjustment *(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)* **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 *(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			

11 Totals *(add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)* ..... ● **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	Signature of authorized person	Official title
	Email address of authorized person	Telephone number ( )	Date
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*	Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address / City / State / ZIP code	
	Email address of individual preparing this return	Preparer's NYTPRIN or Excl. code	Date

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	Parent employer identification number (EIN)
CTEF 33A	002190211

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 CTEF33A SUB1	Legal name of corporation CTEF33A SUB 2
Schedule A – Computation of allocation percentage *(see instructions)*		
34 New York taxable premiums *(see instructions)*	3,154,061	2,818,738
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	55,625,987	71,279,736
50 Average value of current liabilities attributable to subsidiary capital	61,526	153,573
51 Net average fair market value of subsidiary capital	55,564,461	71,126,166
52 Net average value of subsidiary capital allocated to New York State	15,002,404	19,204,064
Schedule C – Computation of business and investment capital *(see instructions)*		
53 Average value of total assets *(see instructions)*	26,598,142	12,902,949
54 Average fair market value adjustment		
55 Average value of nonadmitted assets from annual statement *(see instr.)*	17,526,348	8,167,772
56 Total assets *(add lines 53, 54, and 55 in* Total *column)*		
57 Average value of current liabilities *(see instructions)*	125,648	185,093
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 CTEF33A SUB1	Legal name of corporation CTEF33A 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)*	-1,685,456	-256,485
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: [ ] 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)*		75,870
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)*		

	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 123451111	EIN 111222333
	Legal name of corporation CTEF33A SUB1	Legal name of corporation CTEF33A SUB 2

Schedule F – Computation of premiums *(see instructions)*

Life insurance company premiums taxable under Article 33 section 1510			
93 Life insurance premiums	231,688	254,896	
94 Accident and health insurance premiums	2,922,373	2,563,842	
95 Other insurance premiums *(attach list)*			
96 Total life insurance company premiums *(add lines 93, 94, and 95)*	3,154,061	2,818,738	
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	

Department of Taxation and Finance

Life Insurance Company Guaranty Corporation Credit

Tax Law – Article 33, section 1511(f)

CT-33.2

All filers must enter tax period:

beginning 01/01/2019 ending 12/31/2019

Legal name of corporation	Employer identification number (EIN)
CTEF33A	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 Article 33 life insurance taxpayer filing this return	B **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 2017 (2003-2017)	1		**559,176,918 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		**459,176,918 00**
4 Net assessments paid pursuant to Insurance Law Articles 75 and 77 for calendar year **2017** *(see instructions)*	4	4,500	**187,600 00**
5 Tentative subsequent year credit authorized for calendar year **2017** *(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 **2017** *(see instructions)*	6		451,452,200
7 Multiply line 6 by 40% (.40)	7		
8 Enter the greater of line 7 or ***$40,000,000***	8		
9 2017 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	166,910	
13 Enter one third (⅓) of credit authorized for calendar year 2016 *(see instructions)*	13		
14 Enter one third (⅓) of credit authorized for calendar year 2015 *(see instructions)*	14		
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	1,576,621
18 Tax credits claimed before this credit *(see instructions)*	18	
19 Tax after application of all other credits *(subtract line 18 from line 17)*	19	1,576,621
20 Minimum tax *(see instructions)*	20	750
21 Credit utilization limit *(subtract line 20 from line 19; if zero or less enter **0**)*	21	1,576,871
22 LICGC credit to be used in the current tax year *(enter the lesser of line 16 or line 21)*	22	168,110
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	
25 Unused credit to be carried forward to the next year *(add lines 23 and 24)*	25	

Department of Taxation and Finance

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)	Designated agent or parent employer identification number (EIN)
CTEF33A	002190211

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 Intercorporate eliminations	E Combined total *(column C - column D)*
1a	A - 603	15,449,352 00	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	00

2 Total *(add columns A through E)*

00	00	00	00	00	00

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 -** 211	4,256 00	00	00	00	00
3b	**EA -** 214	4,870 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

4 Total *(add columns A through E)*

	00	00	00	00	00

5 Total additions *(add lines 2 and 4, columns A through E; see instructions)*

	00	00	00	00	00

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 Intercorporate eliminations	E Combined total *(column C - column D)*
6a	**S -** 601	499,966 00	00	499,966 00	00	499,966 00
6b	**S -** 604	243,220 00	00	243,220 00	00	243,220 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

7 Total *(add columns A through E)*

	00	00	00	00	00

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 -** 606	2,659 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

9 Total *(add columns A through E)*

	00	00	00	00	00

10 Total subtractions *(add lines 7 and 9, columns A through E; see instructions)*

	00	00	00	00	00

Department of Taxation and Finance

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)	Designated agent or parent employer identification number (EIN)
CTEF33A	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	EIN of group member
CTEF33A SUB 2	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			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

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

Department of Taxation and Finance

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)	Designated agent or parent employer identification number (EIN)
CTEF33A	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	EIN of group member
CTEF33A SUB 1	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.....			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

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