

### New York State Test Packet For Software Developers

**Corporation Tax E-File** 

Tax Year 2023

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	Associated forms
1b	CTEF5b	002190201	CT-5	
1c	CTEF5c	002190342	CT-5	
2	CTEF54	002190344	CT-5.4	
3	CTEF53	002190203	CT-5.3	
4	CTEF51	002190203	CT-5.1	
5	CTEF59	002190205	CT-5.9	
6	CTEF59E	002190203	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	C. 33.1, C. 33.1, C. 333 (1.2.)
13	CTEF33NL	002190209	CT-33NL/33M	CT-238
14	CTEF3M222	002190321	CT-3/3M	CT-3.4, CT-222, CT-227
15	CTEF37	002190321	CT-3	CT-3.4, CT-37, CT-238, CT-604, CT-606
16	CTEF246	002190214	CT-3	CT-3.3, CT-3.4, CT-246, CT-248, CT-261, CT-642,
10	CTEF240	002190213	C1-5	CT-654, CT-660
17	CTEF44	002190216	CT-3	CT-3.1, CT-3.4, CT-44, CT-46, CT-225, CT-227, CT-641,
-	CILITI	002130210		CT-648, CT-649, CT-650, CT-656, CT-661, CT-661-ATT
18	CTEF601	002190218	CT-3	CT-3.4, CT-225, CT-46, CT-601, CT-603, CT-646, CT-657,
				CT-658, 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-604CP,
				CT-607 CT-611.1
21	CTEF604	002190221	CT-3	CT-3.1, CT3.4, CT-224, CT-225, CT-604, CT-651,
				DTF-621
22	CTEF636	002190256	CT-3	CT-3.1, CT-3.4, CT-225, 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-652, CT-655, CT-662, DTF-621, CT-250 (PDF), DTF-622(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-611.1
27		+	CT-184/184W	
	CTEF186E	002190358		CT-48, CT-249, CT-501, CT-631 (PDF)
28a	CTEF3A	002190700	CT-3A, 3M	CT-3.4, CT-60, CT-225-A, CT-227, CT-650(2), CT-225-A/B (2)(PDF), CT-399 (3)(PDF)
28b	CTEF3ABC1	002190701	CT-3A/BC	
28c	CTEF3ABC2	002190702	CT-3A/BC	
29	CTEF33A	002190211	CT-33A	CT-225, CT-225-A/B (PDF), CT-33.2, CT-33-A/B,
				CT-33-A-ATT (6), DTF-686
			-1	•

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	\$5,250	04/15/2024
2	\$225	03/15/2024
3	\$63,487	04/15/2024
5	\$9,930	04/15/2024
6	\$2,290	04/15/2024
7	\$8,745	03/15/2024
8	\$3,376	05/15/2024
9	\$17,107	03/15/2024
10a	\$9,100	06/15/2024
10b	\$48,750	09/15/2024
10c	\$29,250	12/15/2024
11 (State/MTA)	\$27,610 / \$292	04/15/2024
13 (State/MTA)	\$7,178/ \$806	04/15/2024
14 (State/MTA)	\$4,068.58 / \$1,130.32	04/15/2024
20	\$18,141	04/15/2024
23	\$950	03/15/2024
25 (State/MTA)	\$1,451 / 425	04/15/2024
27	\$90,691	04/15/2024
28a (MTA)	\$543	04/15/2024

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

Begins on next page

CT-5



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

						st enter tax pe		
Employer identific	cation number (EIN)	File number	Rusin	ess telephone nu	beginning	01/01/2023	ending	12/31/2023
	, ,		1	١.				
0021902		AA9	\ 51	18 / 555-2	2626 Trade name/D	BΔ		
		o 75 abaraatar Lagal Nar	na Taatin	a included 1	Trade Hallie, 2	27.		
Mailing address	023 Testcorporation with	h 75 character Legal Nar	ne resun	g included 1	State or country	y of incorporation		
Care of (c/o)					NEW Y	,		
Number and stree	et or PO Box				Date of incorpo		Foreign corporations:	date began business in NYS
TMLCORE	P 5 WA Harriman Camp	us Blvd			06-01-	-2015		
City		nadian province ZIP/Postal	code	Country (if not		2010	For office use only	i i
Albany	NY	1221	7					1
If you need		ss or phone informations		poration ta	x, or other tax	types, you		! ! !
nark an <b>X</b> in bo	oth boxes in the appro ample, mark an <b>X</b> in <b>b</b>	le the following form opriate article if you are ooth the CT-3 box and	e reques	ting an ext	ension for <b>botl</b>	h the franchis	se tax and MTA	\ surcharge
Art	icle 9-A	Article 13				Article 33	3	
CT-3 <b>■</b> X	CT-3-M ■X	CT-13 ■	С	T-33	CT-33-C	CT-33	з-М ∎ СТ	-33-NL ■
			"					
		Make payable to: <b>New</b> ach all check stubs. (S					Payme	ent enclosed
nark an <b>X</b> in the complet <b>B.</b> Enter the E <b>Note:</b> Fa your exter a combin	e box on either line C te line A and lines 1 the EIN of the combined g ailure to include the El ension request, and m ansion request is for the med return, mark an X	ou must also file Form or D (see Corporation nrough 16.  Troup's designated age IN of the designated analy result in penalties the first tax year that you in the box	ent (CT-3 gent (or and inte	a combined B-A filers), o parent) ma rest. eing include	or parent (CT-3 by delay proces ed in a <b>new</b> con	return only <i>in</i> 33-A filers) ssing of mbined group	B B ofiling	
a combir	ned return, mark an <b>X</b>	in the box						D
	of estimated fran tax from the Worksho	<b>cnise tax</b> eet for lines 1 and 6 in	Form C	T-5-l		<b>n</b>	1	10,500 00
4 Prepayme	ents of franchise tax (f	rom line 16, column A)					4	
5 Balance d	ue – franchise tax (su	btract line 4 from line 1;	do not en	ter less than	zero)	I	5	
	of estimated MTA					Г		
6 MTA surch 7 8	narge from the <i>Works</i> .	heet for lines 1 and 6	in Form (	CT-5-I		<b>I</b>	6	3,150 00
	ents of MTA surcharge	e (from line 16, column B	)				9	
		(subtract line 9 from line					10	
	nce due (see instruction				,		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 pa	id	A. Franchise tax		B. MTA surcharge	
12	Mandatory first installment from Form CT-300	<b>12</b> 03-15-202		23	1,700	00	400	00
13a	Second installment from Form CT-400	13a	06-15-202	23	1,700	00	400	00
13b	Third installment from Form CT-400	13b	<b>13b</b> 09-15-2023		1,700	00	400	00
13c	Fourth installment from Form CT-400			23	1,700	00	400	00
14	14 Overpayment credited from prior years							
15	Overpayment credited from Form CTPeriod	Period						
16	6 Total prepayments (total all entries in column A and column B)							

Paid preparer	Firm's name (or yours if self-employed) TAXES DONE RIGHT		Firm's EIN 123456789	Preparer's PTIN or SSN 987654123
use	Signature of individual preparing this document	Address	City	State ZIP code
		315 Return Parkway	Albany	NY 12227
only	Email address of individual preparing this document	-	Preparer's NYTPRIN or	Excl. code Date
(see instr.)	billsmith@taxesdoneright.com		45678912	04-15-2024

### Test 1b

Begins on next page

CT-5



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

		All filers mu	st enter tax perio	d:	
	11	beginning	01-01-2023	ending	12-31-2023
Employer identification number (EIN)	File number	Business telephone number  /			
002190342	AA 6	( <sub>518</sub> ) <sub>555-2626</sub>			
Legal name of corporation		Trade name/D	BA		
CTEF5B 2023 Vendor Test PDF w	vith 75 character Legal Name		of incorparation		
Mailing address			of incorporation		
Care of (c/o)  Number and street or PO Box		Nev Date of incorpo	/ York	ian cornorations: do	ate began business in NYS
				ign corporations: da	ate began business in NYS
5 WA Harriman Campus Blvd Bldg City U.S. state/Car	g 8 Ste 35 nadian province ZIP/Postal code	Country (if not United States)	11-2015	office use only	<u> </u>
	12227	Country (in not officed otation)	, , ,	omoc ado omy	
Albany NY  If you need to update your addre can do so online. See <i>Business i</i>	ss or phone information for	r corporation tax, or other tax	types, you		
				- O	<u>.</u>
Request for extension of time to fi mark an $X$ in both boxes in the approreturns. For example, mark an $X$ in $X$ to file both returns.	opriate article if you are recooth the CT-3 box and the	uesting an extension for bot	the franchise t if you are reque	ax and MTA	surcharge
Article 9-A	Article 13		Article 33		
CT-3 ■X CT-3-M ■X	CT-13 ■	CT-33 ■ CT-33-C	CT-33-M	∎ ст-	-33-NL ■
A. Pay amount shown on line 11.	Make payable to: New Yor	k State Corporation Tax		Paymei	nt enclosed
Attach your payment here. Deta	ach all check stubs. (See in	structions for details.)	A		
<b>Certain corporations filing as part</b> if for the tax year for which you are rebeing <b>added</b> to an <b>existing</b> group, y mark an <b>X</b> in the box on either line C Do <b>not</b> complete line A and lines 1 th	equesting an extension to rou <b>must also</b> file Form CT or D (see Corporations fili	file, you are either becoming -5. Complete the business in	a member of a <b>r</b> formation sectio	<b>new</b> combine in above and	ed group, or I line B. Then,
B. Enter the EIN of the combined g	group's designated agent (0	CT-3-A filers), or parent (CT-3	3-A filers) <b>■</b> B	3	002190342
<b>Note:</b> Failure to include the E your extension request, and n			ssing of		
<b>C.</b> If this extension request is for th a combined return, mark an <b>X</b>	ne <b>first</b> tax year that you ar	e being included in a <b>new</b> co	nbined group fil	ing	C X
<b>D.</b> If this extension request is for th			combined arou	n filina	
a combined return, mark an X				g	D
Computation of estimated fran					
1 Franchise tax from the Workship	eet for lines 1 and 6 in Fori	n CT-5-I	1		
2					
3					
4 Prepayments of franchise tax (*	•				
5 Balance due – franchise tax (su	ibtract line 4 from line 1; do no	t enter less than zero)	<u>5</u>		
Computation of estimated MTA	A surcharge				
6 MTA surcharge from the Works		orm CT-5-I	6		
7					
8					
9 Prepayments of MTA surcharge					
10 Balance due – MTA surcharge					

**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 pa	id	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						
14	Overpayment credited from prior years						
15	Overpayment credited from Form CTPeriod	riod		15			
16	Total prepayments (total all entries in column A and column B)			16			

Paid	Firm's name (or yours if self-employed)		Firm's EIN	Preparer's PTIN or SSN
prepare	. TAXES DONE RIGHT		123456789	987654123
1	Signature of individual preparing this document	Address	City	State ZIP code
use		315 RETURN PARKWAY	' ALBANY	NY 12227
only	Email address of individual preparing this document		Preparer's NYTPRIN or	Excl. code Date
(see instr.	billsmith@taxesdoneright.com		45678912	04-15-2024

### Test 1c

Begins on next page



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

						All filers mu			_		40.01	0000
Employer identific	cation number (EIN)		File number	Ві	usiness telephone nui	beginning nber	(	01-01-2023	ending		12-31-	2023
002400244	` ′		AA 6	(	<sub>518</sub> ) <sub>555-262</sub>	6						
002190344 Legal name of co			AA 0		310 7333-202	Trade name/D	BA					
CTEF5C 2	023 Vendor Test PDF w	ith 75 characti	er Legal Na	me T	estina included :	1						
Mailing address	OZO VCHOCH POSTI DI VI	nui 70 onaraot	or Logar Ha	1110 1	coung moracca	State or countr	y of inco	rporation				
						New Y	ork					
Number and stree	et or PO Box					Date of incorpo	oration	Fore	eign corporations	s: date l	oegan busi	iness in NYS
5WA Harr	iman Campus Blvd Unit	538				06-01-	2015					
City	U.S. state/Ca	nadian province	ZIP/Postal c	ode	Country (if not U	nited States)		For	office use only			
Albany	NY		12227								i	
	to update your addre				corporation tax	k, or other tax	types	s, you			1	
mark an <b>X</b> in bo eturns. For exa o file <b>both</b> retu		opriate article ooth the CT-3	if you are box and t	requ	iesting an exte	nsion for bot	h the	franchise i u are requ	ax and M	TA su	ırchar	
Art	cicle 9-A	Artic	cle 13				Ar	ticle 33				
CT-3 <b>■</b>	CT-3-M ■	CT-1	3		CT-33 ■X	CT-33-C		CT-33-N	X C	T-3	3-NL	
	int shown on line 11. ur payment here. Det							■ A	Pay	ment e	enclose	<u>d</u>
Do <b>not</b> complet  B. Enter the E	e box on either line C te line A and lines 1 th EIN of the combined c ailure to include the E	nrough 16. group's desig	nated agei	nt (C	T-3-A filers), o	r parent (CT-3	3-A f	ilers) <b>■ E</b>			021903	342
C. If this exter	ension request, and no ension request is for th	e <b>first</b> tax ye	ar that you	u are	being include		mbine	ed group fi	ling			
	ned return, mark an <b>X</b>											C
	nsion request is for th ned return, mark an <b>X</b>								ıp filing			DX
	of estimated fran											
1 Franchise 2 3	tax from the Worksh	eet for lines 1	1 and 6 in I	Form	n CT-5-I			🖠 1				
4 Prepayme	ents of franchise tax (	from line 16, co	olumn A)					4	,			
	ue – franchise tax (su								3			
omputation	of estimated MTA	Surcharge	<u>,                                      </u>									
	narge from the <i>Works</i>			n For	m CT-5-I			🛮 6	;			
7 8									1			
9 Prepayme	ents of MTA surcharge											
10 Balance d	ue - MTA surcharge	(subtract line 9	from line 6	; do r	not enter less tha	an zero)		10	)			

**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 pa	id	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						
13c	Sc Fourth installment from Form CT-400						
14	Overpayment credited from prior years						
15	Overpayment credited from Form CTPeriod	Period					
16	6 Total prepayments (total all entries in column A and column B)						

Paid	Firm's name (or yours if self-employed)	Firm's EIN	Preparer's PTIN or SSN	
preparer	TAXES DONE RIGHT		123456789	987654123
1	Signature of individual preparing this document	Address	City	State ZIP code
use		315 RETURN PARKWA	Y ALBANY	NY 12227
only	Email address of individual preparing this document		Preparer's NYTPRIN or	Excl. code Date
(see instr.)	billsmith@taxesdoneright.com		45678912	04-15-2024

# Test 2 Begins on next page

CT-5.4

### NEW YORK STATE

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

ΔΙΙ	filore	must	ontor	tav	period	4

				beginning	01-01-2023	ending <b>•</b>	12-31-2023
Employer identification number (EIN)	File number	Busines	s telephone number	•			
002190202	AA 9	( 518	) 555-2626				
Legal name of corporation				Trade name/E	DBA		
CTEF54							
Mailing address				State or countr	ry of incorporation		
Care of (c/o)				New	York		
Number and street or PO Box				Date of incorpo	oration Forei	gn corporations:	date began business in NYS
BLDG 8 C/O BILL SMITH 54 WA HARRIMAN CA	AMPUS DR			09-12	2-1986		
City U.S. state/Canadian province	ZIP/Postal cod	le (	Country (if not Unite	d States)	Ford	office use only	1
Albany NY	12227						1
If you need to update your address or phone	information	for cor	poration tax,	or other tax	types,		1
you can do so online. See Business informat	tion in Form (	CT-1.					1

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

<ul> <li>A. Pay amount shown on line 5. Make payable to: New York State Corporation Tax</li> <li>Attach your payment here. Detach all check stubs. (See instructions for details.)</li> </ul>	Α	Payment enclosed 225 00
Computation of estimated franchise tax		
1 Franchise tax (see instructions)	1	2,500 00
2 First installment of estimated tax for the next tax year (see instructions)	2	
3 Total franchise tax and first installment (add lines 1 and 2)	. 3	
4 Prepayments of franchise tax (from line 10 below)	4	
5 Balance due (subtract line 4 from line 3 and enter here; if zero or less, enter 0; enter the payment amount		
on line A above)	5	

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

	·		Date paid	d	Amount	
6	Mandatory first installment	6	03-15-202	23	625 (	00
7a	Second installment from Form CT-400	7a	06-15-202	23	625 (	00
7b	Third installment from Form CT-400	7b	09-15-202	23	625 (	00
7c	Fourth installment from Form CT-400	7c	12-15-202	23	625 (	00
	Overpayment credited from prior years (see instructions)			8	400 (	00
9	Overpayment credited from Form CT Period			9		
10	Total prepayments (add all entries in Amount column)			10		

Paid	Firm's name (or yours if self-employed)		Firm's EIN	Preparer's PTIN or SSN
preparer	Taxes Done Right		123456789	987654321
	Signature of individual preparing this document	Address	City	State ZIP code
use		315 Return Parkway	Albany	NY 12227
only	Email address of individual preparing this document		Preparer's NYTPRIN or I	Excl. code Date
(see instr.)	billsmith@taxesdoneright.com		45678912	03-15-2024

## Test 3

Begins on next page



### **Request for Six-Month Extension to File**

beginning

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

Tax Law – Articles 9-A and 33

All filers must enter tax period:
01-01-2023 ending 12-31-2023

	Employer identification number (EIN)	File number	Business	telephone number						
	002190203	AA 4	( 518	) 555-2626						
٦	Legal name of corporation	_	'		Trade name/D	ВА				
	CTEF53									
	Mailing address				State or country	of incorporation				
	Care of (c/o)				CA					
	Number and street or PO Box				Date of incorpo	ration	Foreign co	rporations: date began	business in N	YS
	53 WA HARRIMAN CAMPUS				12-11	-2014	03	3-05-2015		
	City U.S. state/Canadian province	ZIP/Postal cod	de C	ountry (if not United	States)		For office	use only	į	
	Albany NY	12227								
	If you need to update your address or phor can do so online. See <i>Business information</i>			oration tax, o	r other tax	types, you				
For retu	th boxes under the appropriate article if you rexample, mark <b>both</b> the <i>CT-3-A</i> box and thurns. <b>te:</b> Do not file this form if you are a QSSS thome, and deductions are being treated as the	ne <i>CT-3-M</i> box	under A	A <i>rticle 9-A</i> if y	ou are req	uesting an e	extensio	n of time to file	e <b>both</b>	
	Article 9-A						Arti	icle 33		
	CT-3-A ■X CT-3-M ■X					CT-33-	A	CT-33-M		
Δ	. Pay amount shown on line 14. Make paya	able to: New Y	ork Sta	te Cornorati	on Tay			Payment enclo	osed	$\neg$
14	Attach your payment here. Detach all che	ck stubs. (See	instruction	ons for details.)	)		Α		33,487 0	0
Co	omputation of estimated franch	nico tav an	d five	d dollar r	minimuu	m tav				
	•									
	Combined franchise tax from the workshe					_	1		133,913	00
2	Combined fixed dollar minimum tax on tax	• .								
3	see instructions)						2		4,900	00
3										
4	Total combined franchise tax and fixed dol	lar minimum ta	ax on gr	oup member	corporatio	ns				_
	(add lines 1 and 2)						4			
5										
6										
7	Prepayments of combined franchise tax an					-				
	(enter amount from line 22, column A)						7			
8	Balance due (subtract line 7 from line 4; do no	ot enter less thar	n zero)				8			
Co	emputation of estimated MTA s	urcharge								
9	Combined MTA surcharge from the worksl	heet (see instruc	ctions)				9		41,644	00
10									, =	Í
11										
12	Prepayments of combined MTA surcharge	(enter amount f	from line	22, column B)			12			

### **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)

<b>A</b> Corporation name	<b>B</b> EIN		C ax year	<b>D</b> Member fixed dollar	<b>E</b> Prior year payments	F Total CT-400 payments	G Amount paid with a separatel
		from (mmyy)	to (mmyy)	minimum tax (if taxable)	payments	payments	filed CT-5 or CT-5.4 extension
Sub 1	001122345			2,300		2,800 00	)
Sub 2	002233456			2,000			550 00
Sub 3	003344567			600			
dd amounts in Part 1, c	olumn D		15	4,900			

Part 2 – Parent or designated agent only				<b>E</b> Prior year paymen	ts	F Total CT-400 payments
16 Parent or designated agent prepayments			. 16	, ,		
Composition of prepayments — Use the following work of franchise tax on line 7 and the prepayments of the MTA surcharge on line 7.	ksheet to deterrine 12 (see inst	mine the prepaymeructions).	ents Co	<b>A</b> ombined franchise ta	x (	<b>B</b> Combined MTA surcharge
Composition of prepayments claimed on lines 7 and	1 12	Date paid		Amount		Amount
17 Mandatory first installment of combined group from Form CT-300		03-15-2023		21,850 0	0	6,555 00
<b>18a</b> Second installment of combined group from Form CT-400	18a	06-15-2023		21,850 0	0	6,555 00
<b>18b</b> Third installment of combined group from Form CT-400	18b	09-15-2023	3	21,850 0		6,555 00
<b>18c</b> Fourth installment of combined group from Form CT-400	18c	12-15-2023	3	21,850 0		6,555 00
19 Overpayment credited from combined return of price			19	,		2,233,53
20 Overpayment credited from Form CT	Period		20			
21 Total prepayments from member not previously incombined return	cluded in the		21	3,350 0	0	
22 Total prepayments (total all entries in column A and co	lumn B)		22			
Paid preparer Firm's name (or yours if self-employed) Taxes Done Right			Firm's	123456789	Pr	reparer's PTIN or SSN 987654123
use Signature of individual preparing this document	Address 315 Returr			City Albany		State ZIP code NY 12227
(see instr.) Email address of individual preparing this document			Prepare	r's NYTPRIN or Exc 45678912 ■	cl. co	ode Date 04-15-2024

(see instr.) billsmith@taxesdoneright.com
See instructions for where to file.

## Test 4

Begins on next page



Department of Taxation and Finance

### CT-5.1 **Request for Additional Extension of Time to File**

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

		Iax Law - /	Aiticles 3,			ontor ta	v poriod:	hoginning -	04 04 20	22	onding =	10 21 2	2022
Employer ider	tification nu	mber (EIN)		File nur			x period: telephone number	beginning	01-01-20	23	ending	12-31-2	1023
002190	215				4 6	( 518	) 555-2626						
Legal name of		 I		- //	10	( 310	/ 555-2020	Trade name/DBA	\ \				
CTEF5	1												
Mailing addres								State or country o	f incorporation				
Care of (c/o)								NY					
Number and s	treet or PO	Вох						Date of incorporat	ion	Foreign	corporations: d	ate began busi	ness in NY
51 WA	Harrimar	n Campus						05-10-200	00				
City		U.S. state/0	Canadian provinc	ce ZIP/P	ostal code	Co	untry (if not United	l States)		For offic	ce use only	i	
Albany		N	Υ	1	2227							i	
		date your add See <i>Busines</i> :				or corpo	oration tax, c	or other tax ty	pes, you			1 1 1	
ctension for pe (for exar	<b>both</b> a	tional extens state tax retur orms CT-183 a s CT-3 and CT	n and an a and CT-183	ssociated -M). A tax	metrop	oolitan t vho file	transportatio s more than	n business to	ax (MTA si tax return (	ırchar	ge) returr	of the sa	ame
	Art	ticle 9				Article	9-A			Α	rticle 33		
CT-183		CT-183-M		CT-3	■X		CT-3-M	X	CT-33		CT-33-N	<b>1</b>	
CT-184		CT-184-M		CT-3-A			CT-3-M		CT-33-C				
						Article	e 13		CT-33-A		CT-33-N	<b>1</b>	
CT-186		CT-186-M		CT-13					CT-33-NL		CT-33-N	<b>1</b>	
CT-186-E													
CT-186-P		CT-186-P/M											
<b>owever</b> , if formal in the own of	or the ta oup, or b	s filing as pa ux year for whi peing added to le A. Then, ma	ich you are o an <b>existi</b> i	requestin <b>ng</b> group,	ng an ad you <b>m</b> u	dditiona ust als	al extension of the file Form (	to file, you a CT-5.1 separ	re either be ately. Com	ecomii plete	ng a mem the busine	ber of a	new
Note:	Failure t	the combined to include the	EIN of the	designate	ed agen	t (or pa	rent) may d	•	,	A	00294	5681	
•		n request, and extension req	•	•				included in a	now comb	ainad	aroup filin	a	
		turn, mark an											В
		extension req turn, mark an											С
-	-	you need add			data, ca	lculate	and comple	ete returns ar	nd credit fo	rms			

Certification: I certify that this document and any attachments are to the best of my knowledge and belief true, correct, and complete. Printed name of authorized person Official title Signature of authorized person Authorized President John Doe Email address of authorized person person Telephone number Date (518) 555-2626 johndoe@ctef51.com 04-15-2024 Firm's name (or yours if self-employed)
Taxes Done Right Firm's EIN Preparer's PTIN or SSN Paid 123456987 987654123 preparer Signature of individual preparing this document Address City State ZIP code use 315 Return Parkway Albany NY 12227 only Preparer's NYTPRIN or Email address of individual preparing this document Excl. code Date (see instr.) 45678912 billsmith@taxesdoneright.com

### Test 5

Begins on next page



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

100 00

500 00

lax Law – Article 9					F	or calendar year <b>202</b>
Employer identification number (EIN)	File number	Business te	elephone number			
002190205	EE6	( 518 )	555-2626			
Legal name of corporation				Trade name/DBA		
CTEF59						
Mailing address		<u></u>		State or country of in	corporation	
Care of (c/o)				NEW YORK		
Number and street or PO Box				Date of incorporation	Foreign co	prporations: date began business in NY
59 WA HARRIMAN CAMPUS				03-20-1994		
City U.S. state/Canadian province	ce ZIP/Postal cod	de Coui	ntry (if not United	States)	For office	use only
Albany NY	12227					1
If you need to update your address or phocan do so online. See <i>Business informatio</i>			ation tax, or	other tax type	es, you	i 1 1
This request for an extension of time to fi Mark an <i>X</i> in the box(es) in one area only. Use on both the business tax return and the MTA surchar extension of time to file both returns. If you are su Request for Three-Month Extension to File Form (	ne Form CT-5.9 ar rge return. For example to former Ta	nd mark <b>bo</b> ample, mai ax Law sec	oth boxes in the contract that the Cotton 186, you	ne appropriate a T-183 box and t can no longer t	he CT-183-M box	if you are requesting an
CT-183					С	T-186-P
CT-183-M ■☐ CT-184-M ■区					C	T-186-P/M
<ul> <li>Pay amount shown on line 11. Make pay</li> <li>Attach your payment here. Detach all chomputation of estimated tax</li> </ul>	neck stubs. (See	instruction	s for details.)		<b>A</b>	9,930 00
<ul><li>1 Tax from worksheet (see instructions)</li><li>2</li><li>3</li></ul>					1	40,000
4 Prepayments of tax (from line 16, column	A)				4	
5 Balance due (subtract line 4 from line 1; do	o not enter less th	an zero)			5	
omputation of estimated MTA surcha	arge					
<ul><li>6 MTA surcharge from worksheet (see inst</li><li>7</li><li>8</li></ul>	tructions)				6	
<ul><li>9 Prepayments of MTA surcharge (from lin</li></ul>	ne 16. column P)				9	
<b>0</b> Balance due (subtract line 9 from line 6; do						
Total balance due (see instructions; enter)						
omposition of prepayments – Use the follo			,			
epayments of tax on line 4 and line 9. If add tached in this section and enter all relevant prepactude the amounts in the appropriate column on li	ditional space is ayment informatio	needed,	enter <b>see</b>	Busi	A ness tax	<b>B</b> MTA surcharge
			Date paid	d Ar	nount	Amount
2 Mandatory first installment from Form C	CT-300	12			7,750 00	1,318
a Second installment from Form CT-400.					7,750 00	1,317 (
<b>b</b> Third installment from Form CT-400					7,750 00	1,318 (
Re Fourth installment from Form CT 400		130	00 10 202		7 750 00	1 317 0

16 Tota	prepayments (total all entries in column A and	column B)	10	6				
Paid	Firm's name (or yours if self-employed)		F	Firm's EIN		Preparer's	PTIN or SSN	
preparer	TAXES DONE RIGHT			123456789		9876	54123	
	Signature of individual preparing this document	Address		City		State	ZIP code	
use		315 Return Parkway		Albany		NY	12227	
only	Email address of individual preparing this document		Pr	eparer's NYTPRIN or	Excl.	code Dat	te	
(see instr.)	billsmith@taxesdoneright.com			45678912			04-15-2024	

Overpayment credited from prior years (see instructions).....

Overpayment credited from Form CT-\_\_\_\_Period

# Test 6 Begins on next page



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

CT-5.9-E

(for telecommunications tax return and utility services tax return) Tax Law - Article 9, Section 193

For calendar year 2023

Employer identification number (	(EIN)	File number	Busin	ess te	lephone	number				
002190206		XX3	( 5	8	555-	2626				
Legal name of corporation	-						Trade name/DE	ВА		
CTEF59E										
Mailing address							State or country	of incorporation		
Care of (c/o)							New York			
Number and street or PO Box							Date of incorpor	ration	Foreign corporations: d	ate began business in NYS
59 E WA Harriman Car	npus						11-21-20°	10		
City	U.S. state/Canadian province	ZIP/Postal code		Cour	ntry (if n	t United	l States)		For office use only	ı
Albany	NY	12227							]	1
	your address or phone See <i>Business informati</i>			rpor	ation	tax, o	r other tax	types,		
					<i>-</i>		OT 400 F F			

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.

2,290 00 charge
charge
1,700 00
1,700 00
1,700 00
1,700 00
1,700 00
rcharge
ınt
340 00
340 00
340 00
340 00

Paid preparer	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right	Firm's EIN 123456789		Preparer's PTIN or SSN 987654123			
use	Signature of individual preparing this document	Address	315 Return Parkwa	City ay Albany	Sta N	ate Y	ZIP code 12227
only (see instr.)	Email address of individual preparing this document billsmith@taxesdoneright.com			Preparer's NYTPRIN or 45678912	Excl. code		04-15-2024

## Test 7

Begins on next page



Department of Taxation and Finance

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

CT-5.6

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

Tax Law – Article 9, for	For calendar year 2023					
Employer identification number (EIN)	File number	Business to	elephone number		· ·	
002190309	GG2	( 518	) 555-2626			
Legal name of corporation				Trade name/DBA		
CTEF56						
Mailing address				State or country of incorpor	ation	
Care of (c/o)				NY		
Number and street or PO Box				Date of incorporation	Foreign corporations: date began business in NYS	
56 WA Harriman Campus				05/01/2000		
City U.S. state/Canadian province	ZIP/Postal code	Cou	intry (if not United	States)	For office use only	
Albany	12227					
If you need to update your address or phone can do so online. See <i>Business information</i> in		or corpo	ration tax, o	r other tax types, y	/ou	

This request for an extension of time to file is only for those subject to former Tax Law section 186.

CT-186 ■X

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	ı ∎X					
Α.	Pay amount shown on line 11. M	Make pavable to: <b>New York</b>	State	Corporatio	on Tax	Payment enclosed				
•	Attach your payment here. Deta	ach all check stubs. <i>(See insti</i>	ructions	for details.)	Α	8,745 00				
Con	nputation of estimated tax									
1	Tax from worksheet (see instruc	tions)				10,000 00				
2	First installment of estimated ta	ax for the next tax year (see i	instructi	ions)		2				
3	Total tax and first installment (a	add lines 1 and 2)				3				
4	Prepayments of tax (from line 16	6, column A)				4				
5	Balance due – tax and first inst	tallment <i>(subtract line 4 from lir</i>	ne 3)			5				
Con	nputation of estimated MTA	surcharge								
6	MTA surcharge from workshee	t (see instructions)				6 1,700 00				
7	First installment of estimated M	•		7						
8	Total MTA surcharge and first in		8							
9	Prepayments of MTA surcharge	•				9				
10	Balance due – MTA surcharge	· ·								
11	Total balance due (add lines 5 ar				n line A above) 1	1				
	<b>nposition of prepayments –</b> Use									
	payments of tax on line 4 and line				Α .	В				
	ched in this section and enter all				Business tax	MTA surcharge				
sepa	arate sheet. Transfer the totals to	the appropriate column on i	line 16							
				Date paid		Amount				
12	Mandatory first installment			<del>€HB</del> FÍBD€€G						
13a	Second installment from Form		100	€ÎEFÍED€G		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
13b	Third installment from Form CT		13b	€JBFÍBD€G		<del>                                     </del>				
13c	Fourth installment from Form C			FŒFÍ£®€G	120	É€E CG€/E€E				
14	Overpayment credited from price				4	<del>                                     </del>				
15	Overpayment credited from Fo				15					
16	Total prepayments (total all entri	ies in column A and column B)		1	16					
	le: 1 / m := :			TT	E: 1 EIN	D I DTIN OON				
P	aid Firm's name (or yours if self-employe Væg^• ÁÖ[ } ^ÁÜã @;	vea)			Firm's EIN 123456789	Preparer's PTIN or SSN 987654123				

	Paid	Firm's name (or yours if self-employed)  Vær^•ÄÖ[}^ÄÜä @:				123456789		987654123		
I	preparer	Signature of individual preparing this document	Address	045 D. t D		City		Sta	ite	ZIP code
	use			315 Return Park	way	Albany		NY		12227
1	only (see instr.)	Email address of individual preparing this document billsmith@taxesdoneright.com			Preparer's N 456789		Excl.	code	Date	03/15/2024

# Test 8 Begins on next page

<u>5</u>	NEW CT-13	Unrel Tax R	ated E		ness l			
2(	Amended return	Tax Law –			beginning	er tax period 01-01-202		12-31-2023
	Employer identification number (EIN)	File number	Business tele	phone numb	0 0	01-01-202	20   0114111	If you claim an
	002190207	MM 9	(518)	555-262	6			overpayment, mark an <b>X</b> in the box
7	Legal name of corporation		,		Trade name/DE	BA		
	CTEF13							
ı	Mailing address				State or country	of incorporation		
	Care of (c/o)				MA			
Ī	Number and street or PO Box				Date of incorpor	ation	Foreign corporation	ons: date began business in NYS
	13 WA Harriman Campus				11-21-2	2002		
Ī	City U.S. state/Canadian provin	nce ZIP/Postal co	de Countr	y (if not Unit	ted States)		For office use on	ly
	Albany NY	12227						
	NAICS business code number (from federal return)	ou need to up	date your a	address	or phone in	nformation		
	561920 for	corporation ta						
٦	Principal unrelated business activity (see instructions)				ness inform	<i>ation</i> in		
	Conventions		Form CT-	1.				
Maı (	rk an <b>X</b> in this box if you are an employee rk an <b>X</b> in this box if you ceased operating (see section Who must file Form CT-13 in the in	g the unrelated nstructions)	ousiness du	ring the	tax year cov	ered by this	return	ayment enclosed
A.	<ul> <li>Pay amount shown on line 22. Make pa Attach your payment here. Detach all cl</li> </ul>	iyable to: <b>New</b> heck stubs. <i>(Se</i>	<b>York State</b> ( e instructions	<b>Corpora</b> for detail	i <b>tion lax</b> (s.)		A Pa	3,376 00
_		(			- /			3,370 00
	mputation of income and tax							
	Federal unrelated business taxable income bef						1	1,310,000 00
	New York State Article 13 and Article 23						2	
	Additions required for shareholders of fe						3	
	Grossed-up taxes for shareholders of Ne		•		•		4	40.00=00
	Other additions (see instructions)						6	42,987 00
	Add lines 1 through 5					F4 000 00	О	
	Other income (see instructions) Federal S corporation shareholder subtracti					51,000 00		
	Other subtractions (see instructions)	•	*			10,800 00		
	Total subtractions (add lines 7, 8, and 9)						10	
	Taxable income before net operating los						11	
	New York net operating loss deduction (a						12	
	Taxable income (subtract line 12 from line 1					*	13	
	Allocated taxable income (multiply line 13	,						
	from line 13 if allocation is not claimed)						14	
15	Tax based on income (multiply line 14 by 9	9% (.09))					15	
	Minimum tax							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, subtra	act line 18 from lii	ne 17)				19	
20	Interest on late payment (see instructions)						20	
21	Late filing and late payment penalties (se	ee instructions)					21	
	Balance due (add lines 19, 20, and 21 and c							
	Overpayment (if line 17 is less than line 18,		,					
24	Amount of overnayment on line 23 to be	credited to ne	xt vear				24	

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

25 Amount of overpayment on line 23 to be refunded (subtract line 24 from line 23) .....

Hav	e you been audited by the Internal Revenue Service in the past	5 yea	ars? Yes	No [	ΧΙ	f Yes, I	ist year	s:		
Fede	eral return was filed on: 990-T Other:		Atta	ich a c	omp	lete c	opy of y	your feder	al retui	rn.
If yo busi	nedule A – Unrelated business allocation  u did not maintain a regular place of business outside New York ness is any office, factory, warehouse, or other space regularly un this allocation, attach a list of each place of business, the location	used	by the taxpaye	r in its	unre	lated b	usiness	. If you	oyees.	
	rage value of:		A New York				E	3 where		
	Real estate owned (see instructions)	26		1,010,8			LVCIY	2,395,000	00	
	Gross rents (attach list; see instructions)	27		1,010,0	00 00					
	Inventories owned	28		40.0	00 00			290,000		
	Other tangible personal property owned (see instructions)	29			00 00			92,000 770,000		
	Total (add lines 26 through 29)	30		305,0	00 00	\		770,000	00	
	Percentage in New York State (divide line 30, column A, by line 30,	1	mn Pl					. 31		%
	eipts in the regular course of business from:	, colui	пп Б)					. 31		/0
	Sales of tangible personal property shipped to points within									
32	New York State	32		07 /	00 00					
22	All sales of tangible personal property	33		07,4	υσιστ			0.45.700		
	Services performed	34			0000			245,790		
	Rentals of property	35		577,5	60 00			2,647,549	00	
	Other business receipts	36		44.0	20 00			200 400	00	
	Total (add lines 32 through 36)	37		44,0	00 00			382,466	00	
	Percentage in New York State (divide line 37, column A, by line 37,	-	mn R)					. 38		%
	Wages, salaries, and other compensation of employees	Corar	IIII D)		·····	T		. 30		70
39	(except general executive officers; see instructions)	39		007.0	00 00			000 005		
40	Percentage in New York State (divide line 39, column A, by line 39,			207,0	,	-		880,095 . <b>40</b>	[00]	%
41										%
	Business allocation percentage (divide line 41 by three or by the ne									%
	nposition of prepayments claimed on line 18*	umbe	r or percentages)			te pai	-	Amo	ount	70
	Payment with extension request, Form CT-5, line 5			43		15-2023		7		00 00
	Second installment from Form CT-400					15-2023				00 00
	Third installment from Form CT-400					15-2023				00 00
	Fourth installment from Form CT-400					15-2023				00 00
	Amount of overpayment credited from prior years						45		7,20	000
	Total prepayments (add lines 43 through 45; enter here and on line						46			
40	* Taxpayers subject to the unrelated business income tax are	e not	required to ma	ke esti				ts.		
_	If you did make these unrequired payments, report them or	n line	s 44a, 44b, and	1 44c.						
Am	ended return information									
If fili	ng an amended return, mark an $m{x}$ in the box for any items that a	apply	and attach doc	ument	ation					
Fina	I federal determination● If marked, enter dat	e of	determination:	•	_	_				
Сар	ital loss carryback Federal return filed.					Form	1139 •			
Ame	ended Form 990-T									

Third – par	Tes Tes Bill chillin	Designed ( 518	number 626					
(see instruction	i Designee's email aggress				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	Printed name of authorized person John Doe	Signature of authorized person		e esident				
person	Email address of authorized person johndoe@taxesdoneright.com			Date 05	5-15-2023			
Paid	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456789		rer's PTIN 9876541			
preparer use	Signature of individual preparing this return	Address 315 Return Park	City way Albany	Sta N		ZIP code 12227		
only (see instr.)	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or E	xcl. code 03	Date 05	5-10-2023		

# Test 9 Begins on next page



Department of Taxation and Finance

**CT-300** 

### Mandatory First Installment (MFI) of Estimated Tax for Corporations 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

						Tax year				
Employer ide	ntification number		File no.	Return type (r	equired)	Beginning (m	m-dd-yyyy)	End	ing (mm-dd-yyyy)	
002	190269		AA 6	CT-3		01-0	1-2024	1	2-31-2024	
Business telep	hone number	State or country of incorporation	n		Date	of incorporation		MFI due d	ate	
(518) 55	5-2626	New York				04-29-2011		03-1	5-2024	
Legal name of		I						Foreign corpo	rations: date began business i	in NYS
CTEF3	•								J	
	(if different from legal na	me ahove)						Date receive	ed (for Tax Department use	a only)
c/o	in amerent nom legar na	me above)						Date receive	a (lor rax Department asc	only)
		DO D						-		
	ss number and street									
	VA Harriman Cam	pus								
City				Sta		code 12227				
Albany	/			N'	Y	12221				
Filing mad	<b>le easy:</b> File a	nd pay electronically in:	stead thro	ough <i>Online</i>	Serv	ices at ww	v.tax.ny.g	OV.		
		York State Corporation							Payment enclosed	$\neg$
		. (Detach all check stubs; see		s for details.)					17,107	00
		•						`	,	00
Computa	ation of MF	(see instructions, Forn	n CT-300-	-I, before co	mple	ting this for	m)			
						Α			В	
					1	New York Sta	ate MFI		MTA MFI	
1 Franchis	se. excise. or ard	oss receipts tax from seco	nd precedi	ing tax vear	1		59,466 00	)		
	-	ated tax for the upcoming			2		00,100 00			
		cond preceding tax year	•		3				17,840	00
	•	ated MTA surcharge for th			4				17,040	00
		nents credited from prior p	-		5		1 655 00	<u> </u>	565	00
		tract line 5 from line 2; in colu	•	,	-		1,655 00		303	-
	•				6			L		
		less than <b>0</b> )			0					
		due (add line 6, columns A			_					
-	-	n line A)			7					
		d line 5 is greater than line								
	-	ı have overpayments in ex								
		compute the estimated ar	mount of o	verpayment						
remair	ning (see instructi	ons).								
8 Estimate	ed overpayment	remaining (in column A: sub	otract line 2	from line 5;						
in colui	mn B: subtract line	e 4 from line 5; do not enter le	ss than <b>0</b> ; s	see instr.)	8					
Third - par	rty <sub>Yes X</sub>	Designee's name (print) Bill Smith							e's phone number	
designe	Designee's e-m	ail address						( 516	) 555-2525	
(see instruction	ns) bills	smith@taxesdoneright,com							PIN 12345	
Certificatio	n: I certify that the	nis form and any attachme	nts are to	the best of r	ny kno	wledge and	belief true	, correct,	and complete.	
	Printed name of au		Signature	of authorized p	erson		Official	title sident		
Authorized	John Doe E-mail address of a					T-1b		siderit	TD-4-	
person		otnorized person Otaxesdoneright.com					ne number 555-2626		Date 03-15-2024	
Paid	Firm's name (or you	rs if self-employed)			F	Firm's FIN		Prepa	rer's PTIN or SSN	$\overline{}$
preparer	Taxes Don	e Right			123456	789	98	7654123		
use	Signature of individ	ual preparing this return	Address 315	Return Parkw	av	City Alb	any		ate ZIP code  Y 12227	
only	E-mail address of ir	ndividual preparing this return			Pı	reparer's NYTP		Excl. code		-
(see instr.)		xesdoneright.com			'	,		03	03-15-2024	

### Tests 10a,10b and 10c

Begin on next page



### Department of Taxation and Finance **Estimated Tax for Corporations**

_	-	d pay electronically th ns for Form CT-400, for	_		at <i>www.tax.n</i>	y.gov.			
Employer ide	ntification number		File no.	Return type (requi		(mm-dd-yyyy)	Tax year	ing (mm-dd-yyyy)	$\exists$
0021902	242		AA 4	CT-3	01-01	-2024		12-31-2024	
Business telep		State or country of incorpora			ate of incorporation		Installmen		$\dashv$
(518 ) 555		New York			05-05-2001			06-15-2024	
Legal name of	corporation						Foreign corpo	rations: date began business in N	YS
CTEF400 Street address							For office	use only	
400A W <i>A</i>	\ Harriman Campus								
City				State	ZIP code				
Albany				NY	12227				
							Do	ment enclosed	$\neg$
A. Make p	payable to: <b>New Y</b>	ork State Corporation	Tax				Га	/mem enclosed	$\dashv$
Enclos	e your payment. (I	Detach all check stubs; se	e instruction	s for details.)		A		9,100 00	,
						Α		9,100 00	
Installmei	nt payment amo	ount							
Tax							1	7,000 00	)
MTA surc	harge						2		
Declaration	on of estimated	tax							
						Г			$\neg$
Tax							3	28,000 00	)
MTA surc	harge						4		
Third – pai	rty <sub>Yes X No</sub>	Designee's name (print,	·)					e's phone number	
designe	Designee's e-mail						( 518	) 555-2525	
(see instruction	/ Dilistiliti@ta/	xesdoneright.com						PIN 12345	
ertification	n: I certify that this Printed name of autho	s form and any attachme		the best of my less of authorized person		d belief true Official		and complete.	_
Authorized	John Doe	·	Oignature	or authorized perso	,	_	esident		
person	, ,	sdoneright.com			Teleph ( 518	one number ) 555-2626		Date 06-15-2024	
Paid	Firm's name (or yours if Taxes Done Ric				Firm's EIN 123456	789		er's PTIN or SSN 87654123	
preparer use	Signature of individual		Address 315 F	Return Parkway	City Albany	. 50		ate ZIP code	$\dashv$
only (see instr.)	E-mail address of individuals	vidual preparing this return	3131	Totali i alkway	Preparer's NYT	PRIN or	Excl. code		$\dashv$



### Department of Taxation and Finance **Estimated Tax for Corporations**

Filing mad	le easy: File and	d pay electronically th	nrough <i>Or</i>	nline Services	s at w	ww.tax.ny.go	V.			
See Form C	T-400-I, Instructio	ns for Form CT-400, fo	r assistanc	e.						
	ntification number	<u> </u>			autira d\			Tayyaan		
Employer ide	nuncation number		File no.	Return type (red	quireu)	Beginning (mm-d	d-vvvv)	Tax year Endir	ng (mm-dd-yy	vv)
									9 (	,,,
00219		Tax	AA 4	CT-3		01-01-202	4		12-31-2024	1
Business telep	hone number	State or country of incorpora	ation		Date of	incorporation		Installment	due date	
/ \										
( <sub>518</sub> ) <sub>55</sub>		New York			C	5-05-2001			9-15-2024	
Legal name of	corporation							Foreign corpora	tions: date began	business in NYS
CTEF4	00B									
Street address								For office us	se only	
400B V	VA HARRIMAN CAN	MPUS								
City		00		State	Z	IP code		1		
,										
Albany				NIX		40007				
Albany				NY		12227				
								Dave	mant analoss	۵ ا
A. Make p	payable to: New Y	ork State Corporation	Tax					Payı	ment enclose	u
Enclos	e your payment. (	Detach all check stubs; se	e instruction	ns for details.)						
							Α		4	8,750 00
Installme	nt payment am	ount								
l Tav							1		•	37,500 00
ι ιαλ								'		77,500 00
MTA cure	harao							,		
. WITA SUIT	naige							4		
Declaration	on of estimated	tax								
_										
3 Tax							<u> </u>	3	15	0,000 00
MTA surc	harge						🛮 💆	4		
Third - pa	rty <sub>Yes X No</sub>	Designee's name (prin	t)						's phone num	ber
designe								( 518 )	555-2525	
(see instruction		xesdoneright.com							PIN 123	345
Certificatio	n: I certify that this	s form and any attachm	ents are to	the best of m	y knov	wledge and bel	ief true	, correct, a	nd comple	ete.
	Printed name of autho	orized person	Signature	e of authorized per	rson		Official t			
Authorized	John Doe	badaad aasaa				T-1 1		esident	D-4-	
person	E-mail address of auth iohndoe@ta	horized person axesdoneright.com				Telephone no (518) 555			Date 09-15-2	024
Paid	Firm's name (or yours in				F	irm's EIN		Prepare	er's PTIN or S	
	Taxes Done	Right			l'	123456987		98	7654123	
preparer use	Signature of individua	I preparing this return	Address	Datum Dada		City Albany			te ZIP code	
only	F-mail address of indi	vidual preparing this return	315	Return Parkway		eparer's NYTPRIN	or	Excl. code		
(see instr)		voedoporiant com			1, ,,	oparor o NT II ININ	١.	LXCI. CODE	00 15 3	2024



## Department of Taxation and Finance **Estimated Tax for Corporations**

_	-	d pay electronically the state of the state	_		t www.tax.ny.g	OV.		
Employer ide	entification number		File no.	Return type (require	20)		ax year	
Lilipioyer ide	Transaction Transper				Beginning (mm			(mm-dd-yyyy)
			<u> </u>					10.04.0004
002190 Business telep		State or country of incorpora	AA 4	CT-3	01-01-202 e of incorporation		nstallment d	12-31-2024
business telep	onone number	State of country of incorpora	ation	Date	e of incorporation		iistaiiiileiit u	de date
( <sub>518</sub> ) <sub>555</sub>		New York			05-05-2001			15-2024
Legal name of	corporation						oreign corporation	ons: date began business in N
CTEF4	100C							
Street address	or PO Box						For office use	only
400C \	WA HARRIMAN CAI	MPUS						
City	***************************************	VII 00		State	ZIP code			
- ,								
Albani				NIX	40007			
Albany	/			NY	12227			
							D	
A. Make p	payable to: <b>New Y</b>	ork State Corporation	ı Tax				Paym	ent enclosed
Enclos	se your payment. (	Detach all check stubs; se	ee instructior	ns for details.)				
		·				Α		29,250 00
						1		22,500 00
: IVITA SURG	cnarge					2		
Declaration	on of estimated	tax						
Tax						3		90,000 00
MIA surc	charge					4		
		To 1 1					ls	
Third – pa		Designee's name (prin	t)					phone number 555-2525
designe	Designee's e-mail	address						
(see instruction	/ DilisiTitiT@ta	xesdoneright.com						PIN 12345
Certificatio		form and any attachm						d complete.
Authorized	Printed name of autho	rized person	Signatur	e of authorized person		Official title	e sident	
person	John Doe E-mail address of auth	norized person			Telephone			)ate
person		xesdoneright.com			( 518 ) 5		٦	12-15-2024
Paid	Firm's name (or yours in				Firm's EIN	,		's PTIN or SSN
preparer	Taxes Done		Address		123456987			7654123
use	Signature of individual	preparing this return	Address 315	Return Parkway	City Albany		State NY	ZIP code 12227
only		vidual preparing this return	1	<u> </u>	Preparer's NYTPRII	V or E	xcl. code D	ate
(see instr.)	l billsmith@ta	xesdoneright com					0.3	12-15-2024

See instructions for where to file.

# Test 11

Begins on next page

**Return to Test Chart** 



#### **CT-33**

Department of Taxation and Finance

## **Life Insurance Corporation Franchise Tax Return**

Tax Law - Article 33

					All filers mu	ıst ente	er tax pei	100:
Amended return Final return				beginning	01-01-20	)23	ending	12-31-2023
Employer identification number (EIN)	File number	Busine	ess telephone number	r				If you claim an
0021900210	LL 4	( 51	8 ) 555-2626					overpayment, mark an <b>X</b> in the box
Legal name of corporation	_		,	Trade name/DE	BA			
CTEF33M								
Mailing address				State or country	of incorporation			
Care of (c/o)				New '	York			
Number and street or PO Box				Date of incorpor	ation	Foreign	corporations:	date began business in
33M WA Harriman Campus				11-01	-1982			
City U.S. state/Canadian province	ce ZIP/Postal cod	de	Country (if not United	d States)		For offic	ce use only	
Albany NY	12227							
NAICS business code number (from NYS Pub 910)	u need to upd	late v	our address	or phone in	nformation	1		
	corporation tax							
NYS principal business activity			e. See <i>Busin</i>					
Life Insurance Carrier		Form	n CT-1.					
ng the tax year did you do business, emp								
Attach your payment here. Detach all ch	eck stubs. (See	instruc	tate Corporate tions for details.	ion Tax )		Α	Paym	nent enclosed 27,610 0
	eck stubs. (See	instruc	ctions for details.	)		Α	Paym	27,610 0
Federal return filed: (mark an <b>X</b> in one box,	Attach a co	mplet	etions for details.	ır federal r	eturn.	<b>,</b>	Paym	
	Attach a co	mplet	ctions for details.	)		<b>,</b>	Paym	
Federal return filed: (mark an <b>X</b> in one box,	eck stubs. (See  Attach a co	instruction in the instruction i	e copy of you	) ur federal re	eturn. Other: _			27,610 0
Form 1120-L • Form 1120-PC	eck stubs. (See  Attach a co	instruction in the instruction i	e copy of you	) ur federal re	eturn. Other: _			27,610 0
Federal return filed: (mark an <b>X</b> in one box)  Form 1120-L  Form 1120-PC  Have you been audited by the Internal R	eck stubs. (See  Attach a co	instruc emplet Conso	e copy of you	) ur federal re	eturn. Other: _			27,610 0
Federal return filed: (mark an X in one box)  Form 1120-L  Form 1120-PC  Have you been audited by the Internal R  If Yes, list years:  Enter primary corporation name and EIN  (if a member of an affiliated federal group):	eck stubs. (See  Attach a co  evenue Service	instruc emplet Conso	e copy of you	) ur federal re	eturn. Other: _	EIN		27,610 0
Federal return filed: (mark an X in one box, Form 1120-L  Form 1120-PC  Have you been audited by the Internal R  If Yes, list years:  Enter primary corporation name and EIN	eck stubs. (See  Attach a co  evenue Service	omplet Conso	e copy of you	) ur federal re	eturn. Other: _			27,610 0
Federal return filed: (mark an X in one box)  Form 1120-L  Form 1120-PC  Have you been audited by the Internal R  If Yes, list years:  Enter primary corporation name and EIN  (if a member of an affiliated federal group):	eck stubs. (See  Attach a co  evenue Service	omplet Conso	e copy of you	) ur federal re	eturn. Other: _	EIN		27,610 0
Federal return filed: (mark an X in one box)  Form 1120-L  Form 1120-PC  Have you been audited by the Internal R  If Yes, list years:  Enter primary corporation name and EIN  (if a member of an affiliated federal group):  Enter parent corporation name and EIN	Attach a co  Actevenue Service  CTEF33 Inc.	omplet Conso e in the	tions for details.  The copy of you lidated basis  The past 5 years'	e box)	eturn. Other: _	EIN	. Yes •	27,610 0 No •
Federal return filed: (mark an X in one box, Form 1120-L • Form 1120-PC Have you been audited by the Internal R If Yes, list years:  Enter primary corporation name and EIN (if a member of an affiliated federal group):  Enter parent corporation name and EIN (if more than 50% owned by another corporation):  Did you include a disregarded entity in the If Yes, enter the name and EIN below.	Attach a co  Actevenue Service  CTEF33 Inc.	consorte in the	tions for details.  The copy of you lidated basis  The past 5 years'	e box)	eturn. Other: _	EIN	. Yes •	27,610 0 No •
Federal return filed: (mark an X in one box)  Form 1120-L  Form 1120-PC  Have you been audited by the Internal R  If Yes, list years:  Enter primary corporation name and EIN  (if a member of an affiliated federal group):  Enter parent corporation name and EIN  (if more than 50% owned by another corporation):  Did you include a disregarded entity in the If Yes, enter the name and EIN below.	Attach a co  Attach a co  evenue Service  cevenue Service  CTEF33 Inc.  nis return? (mark  If more than or	consorte in the	tions for details.  The copy of you lidated basis  The past 5 years'	e box)	eturn. Other: _	EIN	. Yes •	27,610 0 No •
Federal return filed: (mark an X in one box)  Form 1120-L  Form 1120-PC  Have you been audited by the Internal R  If Yes, list years:  Enter primary corporation name and EIN  (if a member of an affiliated federal group):  Enter parent corporation name and EIN  (if more than 50% owned by another corporation):  Did you include a disregarded entity in the If Yes, enter the name and EIN below.	Attach a co  Attach a co  evenue Service  cevenue Service  cevenue Service  cevenue Service  cevenue Service  de cevenue Servi	consorte in the	etions for details.  The copy of you lidated basis  The past 5 years'  The past 5 years'  The appropriate ach list with na	e box)	eturn. Other: _	EIN	. Yes • 1112223 Yes •	27,610 0 No •
Federal return filed: (mark an X in one box)  Form 1120-L  Form 1120-PC  Have you been audited by the Internal R  If Yes, list years:  Enter primary corporation name and EIN  (if a member of an affiliated federal group):  Enter parent corporation name and EIN  (if more than 50% owned by another corporation):  Did you include a disregarded entity in the If Yes, enter the name and EIN below.  Leg  Are you a residual interest holder in a real	Attach a co  Attach a co  evenue Service  reception  CTEF33 Inc.  This return? (mark- If more than or al name of disregarded all estate mortga	c k an X and a entity	in the appropriate ach list with na	e box)	eturn. Other: _	EIN	. Yes • 1112223 Yes •	27,610 C
Federal return filed: (mark an X in one box)  Form 1120-L  Form 1120-PC  Have you been audited by the Internal R  If Yes, list years:  Enter primary corporation name and EIN  (if a member of an affiliated federal group):  Enter parent corporation name and EIN  (if more than 50% owned by another corporation):  Did you include a disregarded entity in the If Yes, enter the name and EIN below.	Attach a co  Attach a co  evenue Service  reception  CTEF33 Inc.  This return? (mark- If more than or al name of disregarded all estate mortga	c k an X and a entity	in the appropriate ach list with na	e box)	eturn. Other: _	EIN	. Yes • 1112223 Yes •	27,610 (I

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.

Com	putation of tax										
1	Allocated entire net income (ENI) from lir	e 82•				× 0.071	•	1			
2	Allocated business and investment capital	al from line 58 •				× 0.0016	•	2		·	
3	Alternative tax (see instructions; attach comp	outation)		1,143,3	24 00	× 0.09	•	3			
4	Minimum tax							4		250	00
5	Allocated subsidiary capital from line 47					× 0.0008	•	5			
6	Life insurance company premiums (see in	structions)		7,575,3	69 00	× 0.007	•	6			
7	Total tax (amount from line 1, 2, 3, or 4, which	hever is greatest, plus lii	nes 5 and	6)			•	7			
8	Section 1505(b) floor limitation on tax	(see instructions) •		7,575,30	69 00	× 0.015	•	8			
	Tax before EZ and ZEA tax credits (see in						•	9a			
9b	EZ and ZEA tax credits claimed (enter am	ount from line 100; see i	nstruction	s)			•	9b			
9с	Tax after EZ and ZEA tax credits (subtract	line 9b from line 9a; do	not enter	less tha	n 250;	see instr.)	•	9c			
10	Section 1505(a)(2) limitation on tax (se	e instructions) •	-	7,575,36	69 00	× 0.02	•	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 <b>0</b> )						13			
14a 14b 15											
16	Total prepayments from line 99						•	16			
17a	Balance (see instructions)						•	17a			
17b	Additional amount (see instructions)						•	17b			
17c	Total before penalties and interest (see in	structions)					•	17c			
	Estimated tax penalty (see instructions; ma										
	Interest on late payment (see instructions)					·					
	Late filing and late payment penalties (se										
21	Balance due (add lines 17c through 20 and										
22a	Overpayment (if line 13 is less than line 16,										
	Amount of overpayment previously credit										
	Balance of overpayment available (see in:										
	Amount of overpayment to be credited to										
	Balance of overpayment (subtract line 23 fi	•									
	Amount of overpayment to be credited to										
	Refund of overpayment (subtract line 25 fro										
	Refund of tax credits (see instructions)							1			
	Tax credits to be credited as an overpaym							27b			
	Allocation percentage (from line 45)	•			,		_				%
	Reinsurance allocation percentage from										%
Sch	edule A – Allocation of reinsurance (see instructions; attach separa	premiums when lo	ocation	of risl	ks ca	nnot be d	ete	ermined	D		
	Name of ceding company	Reinsurance prer received	miums		allo	nsurance cation % instructions)		allocated	urance premi to New York nn B × column	State	
	CED Company 1	-	7,338,800	00		25					
	CED Company 2	•	,310,029	00		50					
	CED Company 3		674,409	00		100					
								1			Ĺ

Schedu	ile B – Co	mputation of allocat	ior	n percentage (if you do no	t clain	n an allocation, er	nter <b>10</b>	<b>00</b> on lir	ne 45; see instructions	5)
<b>31</b> Ne	w York taxa	able premiums (see instru	ıctic	ons)		31	7.575	5,369 00		
				nstructions)	-		,,,,,,			
				urance for the elderly (see instr.)			2,46	5,726 00		
<b>34</b> Ne	w York pre	miums on reinsurance a	ssu	ımed (see instructions)	•	34		4,124 00		
<b>35</b> Tot	al New Yor	k gross premiums <i>(add l</i>	ines	s 31 through 34)	•	35				
<b>36</b> Ne	w York pre	miums ceded that are in	clu	ded on line 35 (see instruction	1s) •	36	5,62	9,849 00		
<b>37</b> Tot	tal New Yor	k premiums (subtract line	36	from line 35)		37				
<b>38</b> Tot	al premium	ns (see instructions)				38	21,62	7,721 00		
<b>39</b> Ne	w York pre	mium percentage (divide	line	e 37 by line 38; enter here and o	on line				=	%
<b>40</b> We	eighted Nev	v York premium percent	age	(multiply line 39 by nine)				• 40		%
	-	ges, salaries, personal s	_							
	•	•				41	220	0.572 00		
		salaries, personal servic			Ī			,,,,,		
	•	· •				42	635	5,742 00		
				1 by line 42)	_					%
				and 43)						%
				; if line 39 or 43 is zero, see ins						%
				on of subsidiary capital						
	fori	matted as below if neces	ssa	ry)	, (alla	on coparate encot	.o u.op	naying t		
A – Desc	ription of sul	osidiary capital (list the name	of e	each corporation and the EIN here; t	for each	corporation, complete	columr	ns B throu	igh G on the corresponding	
	below; see ins			•						
Item				Name					EIN	
Α	С	TEF33M-A							123123123	
В	С	TEF33M-B							456456456	
С		TEF33M-C							789789789	
D										
E										
F										
G										
Н										
Α	В	С		D		E		F	G	
Item	% of voting stock	Average fair market valu (see instructions)	е	Average value of current liabilities attributable to		Net average fair market value		llocation (see instr.		
	owned	(See Instructions)		subsidiary capital (see instr.)	(C	olumn C - column D)	/0	(SEE IIISII.	(column E x column F)	
Α	100	23,108,135	იი							
В	100	2,148,033								
C	100	1,220,911							7	
D	100	1,220,011	00							
E										
F										
G										$\vdash$
H										
⊓ Totals fr	om									
	d sheet									
	als (add amounts				1					
	lumns C, D,									
and I		oidion, copital (and and and		Compunity onto the second in the	e first !	an line 5)		4-		
41 All	ocated sub	sidiary capital (add colum	ın G	amounts; enter here and in the	tirst b	ox on line 5)		● 47		

		<b>A</b> Beginning of year	<b>B</b> End of year		<b>C</b> Average fair market value basis
48	Total assets from annual statement				
	(balance sheet)●	163,660,891 00	221,070,831 0	48	
49	Fair market value adjustment (attach				
	computation; if negative amount, use				
	a minus (-) sign)	2,044,110 00	1,901,600	49	
50	Nonadmitted assets from annual statement (see instr.)	3,228,451 00	3,798,151 00	50	
51	Total assets (add lines 48, 49, and 50) ●			51	•
52	Current liabilities (see instructions)	15,000,000 00	16,791,999 0	52	
53	Total capital (subtract line 52 from line 5	51)		53	
54	Subsidiary capital from line 46, colun				
55	Business and investment capital (sub	tract line 54 from line 53)		55	
56	Assets, excluding subsidiary assets	Beginning of year	End of year		
	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.)		, ,		
57	Adjusted business and investment ca		,	57	
58	Allocated business and investment c		,		
	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)

Description of property (attach separate sheet if necessary)	B Cost (see instructions)	<b>C –</b> Fair market price or value on January 1, 1974 (see instructions)	Value realized on disposition (see instructions)		E New York gain or loss (see instructions)		<b>F</b> Federal gain or loss (see instructions)
				$\perp$			
				_			
				_			
Totals from attached sheet							
59 Totals (add amounts in	columns E and F)	 		59			
60 New York adjustment use a minus (-) sign for		n F, from line 59, colum				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>B</b> Social Security number	<b>C</b> Official title	D Salary and all other compensation received from corporation
Steve Perry Journey St Unit 1 San Francisco CA 94016	867530909	President	946,785 00
Neal Schon Santana Ct Unit 5 San Francisco CA 94105	250624000	Vice President	417,006 00
Totals from attached sheet			
61 Totals (add column D amounts)		• 61	

Sche	edule G – Computation and allocation of ENI				
62	Federal taxable income before net operating loss (NOL) deduction (see insti	uctions	s)•	62	13,562,104 00
Addi	tions			•	
63	Dividends-received and other special deductions (used to compute line 6.	2)		63	14,755 00
64	Dividend or interest income not included in line 62 (attach list; see instruc	tions)		64	30,986 00
65	Interest to stockholders: less 10% or \$1,000, whichever	er is	greater (see instr.) •	65	
66	Adjustment for gains or losses on disposition of property acquired befo	re Jar	nuary 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	instruc	ctions)•	68	78,590 00
69a	Amount deducted on your federal return as a result of a safe harbor lea	ase (s	ee instructions) •	69a	
69b	Amount that would have been required to be included on your federal r	eturn	except for a		
	safe harbor lease (see instructions)			69b	
70	Total amount of federal depreciation from Form CT-399 (see instructions,	)		70	55,509 00
71	Other additions (from Form CT-225; see instructions)			71	
72	Total (add lines 62 through 71)		•	72	
Subt	ractions				
73	Income from subsidiary capital (attach list; see instructions)			73	3,869,581 00
74	Fifty percent of dividends from nonsubsidiary corporations (attach list; se	e insti	ructions)•	74	123,061 00
75	Gain on installment sales made before January 1, 1974 (attach list; see	nstruc	tions)•	75	
76	New York NOL deduction (attach statement showing computation; see instruc	ctions)		76	
77a	Amount included on your federal return as a result of a safe harbor least	se (se	e instructions) •	77a	
77b	Amount that could have been deducted on your federal return except for a sa	ıfe har	bor lease (see instr.)	77b	
78	Total amount of New York depreciation allowed under Article 33 section Form CT-399 (see instructions)		` '	78	194,592 00
79	Other subtractions (from Form CT-225; see instructions)		t and a second s	79	194,392 00
	Total subtractions (add lines 73 through 79)			80	
81	ENI (subtract line 80 from line 72)			81	
	Allocated ENI (multiply line 81 by line 45; enter here and in the first box on line			82	
	edule H – Computation of premiums (see instructions)		A		В
	nsurance companies		Premiums taxable under section 1510		Premiums included in tax limitation/floor computation – section 1505
	Life insurance premiums		6,458,6	78 00	6,458,678 00
	Accident and health insurance premiums			91 00	916,491 00
	Other insurance premiums (attach list)	85	200,2	00 00	200,200 00
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 a	annuity contracts,		
	ocean marine insurance, and group insurance on the elderly (see inst				
88	Total (add lines 86 and 87, column B; enter total here and in the first box on line	e 10)		88	
Sche	edule I				
89					
90					
91					

Schedule J - Comp	position of prepa	yments (see instructions)			
	ļ ļ. v.	,/		Date pai	d Amount
92 Mandatory first in	nstallment from Fori	n CT-300 (see instructions)	9	03-15-20	023 40,360
93 Second installment	ent from Form CT-40	00	9	06-15-20	20,180
94 Third installment	t from Form CT-400		9	<b>4</b> 09-15-20	20,180
95 Fourth installme	nt from Form CT-40	)			20,180
•	·	n Form CT-5, line 5			
		ars (see instructions)			97
98 Overpayment cr					98
		gh 98; enter here and on line 16)			99
		inst current year's franc			
		are you an owner of an entity			
		96, or section 195.20? (see Fo		ne box)	Yes L No L
EZ and ZEA tax credi	its (attach appropria	te form for each credit claimed	a)		
Form CT-601 •		Form CT-602 •			
Tomi		_1 GIIII G1 G02 4			
100 Total EZ and ZEA	A tax credits claimed	above; amount cannot reduce	e the tax to less than		
the minimum ta	ax (enter here and on	ine 9b)		• 10	00
Tax credits (attach ap	propriate form or sta	ntement for each credit claime	d)		
Fire insurance	, .,		- /		
premiums tax					
credit		Form CT-606 •	For	m CT-652	•
Form CT-33-R●	3,884	Form CT-607 •		m CT-662	
Form CT-33.1 •	19,113	Form CT-611 •		m DTF-624	
Form CT-33.2 •		Form CT-611.1 •		m DTF-630	
Form CT-41 •		Form CT-611.2 •	Oth	er credits	. •
Form CT-43 •		Form CT-612 •			
Form CT-44 •		Form CT-613 •			
Form CT-238 • Form CT-249 •		Form CT-631 • Form CT-633 •			
Form CT-250		Form CT-634 •			
Form CT-501		Form CT-643 •			
Form CT-604		Form CT-651 •			
1 01111 0 1-004					
101 Total tay credits clain	ned above: do <b>not</b> includ	e EZ and ZEA tax credits claimed or	n line 100 (enter here and or	line 12) • 10	21
		re refund eligible (see instruction			
		To retain digible (acc mandalan			
Amended return in	formation				
If filing an amended re	turn, mark an <b>X</b> in th	e box for any items that apply	/ and attach documen	tation.	
Final federal determina	ation	If marked, enter date of	determination: •		
NOL carryback		Capital loss carryback			
Federal return filed:	Form 1139 •	Amended Form 1120-L	• Amended	l Form 1120-	PC •
Net operating loss	(NOL) information	n			
	· ,	e for use this tax year from all	nrior tax vears		
		se this tax year from all prior			
		future tax years			
		ax years			

Third – par				Designee ( 518	e's phon ) 555-2	
designed (see instruction	I Designed a citiali aggress				PIN	54321
,	billistriitii@taxesdorierigrit.com					
Certification	<b>n:</b> I certify that this return and any attachme	ents are to the best of my l	knowledge and belief true,	correct,	and c	omplete.
	Printed name of authorized person	Signature of authorized person	Official title			
Authorized	Jane Doe					
person	Email address of authorized person		Telephone number		Date	
•	janedoe@taxesdoneright.com		( 518 ) 555-2525		04	1-15-2024
Paid	Firm's name (or yours if self-employed)		Firm's EIN	Prepare	er's PTII	N or SSN
	Taxes Done Right		123234566	4	565678	399
preparer	Signature of individual preparing this return	Address	City	Sta	te	ZIP code
use		315 Return Parkway	<sup>,</sup> Albany	N١	Y	12227
only	Email address of individual preparing this return		Preparer's NYTPRIN or Ex	cl. code	Date	
(see instr.)	billsmith@taxesdoneright.com		45678912			04-15-2024
0 : 1 1						

See instructions for where to file.





#### **Claim for CAPCO Credit**

Tax Law - Article 1 and Article 33

All filers must enter tax period:

creal name of corporation CTEF33M  ille this form with Form CT-33, Life Insurance Corporation Franchise Tax Return, Form CT-33-NL, Iteranchise Tax Return, or Form CT-33-A, Life Insurance Corporation Combined Franchise Tax Return  Cart 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)  2 Allocated CAPCO credit transferred to affiliates for the current tax year (enter amount from line 27 if applicable; otherwise enter 0)  3 Subtract line 2 from line 1  4 Allocated CAPCO credit transferred from affiliates for the current tax year (enter amount from line 28 if applicable; otherwise enter 0)  5 Total CAPCO credit from the current tax year (add lines 3 and 4)  6 Unused CAPCO credit carryforward from the previous tax years  7 Amount of unused CAPCO credit carryforward transferred from affiliates (enter amount from line 29 if applicable; otherwise enter 0)  8 Total CAPCO credit carryforward available from the previous tax years (add lines 6 and 7)  9 Total CAPCO credit available before recapture (add lines 5 and 8)  10 Recapture of CAPCO credit (enter amount from line 26 if applicable; otherwise enter 0)	Non-Life II rn.  1 2 3 4 5	ending dentification n 002190210	0
lle this form with Form CT-33, Life Insurance Corporation Franchise Tax Return, Form CT-33-NL, I ranchise Tax Return, or Form CT-33-A, Life Insurance Corporation Combined Franchise Tax Return art 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)  2 Allocated CAPCO credit transferred to affiliates for the current tax year (enter amount from line 27 if applicable; otherwise enter 0)  3 Subtract line 2 from line 1  4 Allocated CAPCO credit transferred from affiliates for the current tax year (enter amount from line 28 if applicable; otherwise enter 0)  5 Total CAPCO credit from the current tax year (add lines 3 and 4)  6 Unused CAPCO credit carryforward from the previous tax years  7 Amount of unused CAPCO credit carryforward transferred from affiliates (enter amount from line 29 if applicable; otherwise enter 0)  8 Total CAPCO credit carryforward available from the previous tax years (add lines 6 and 7)	Non-Life II rn.  1 2 3 4 5	002190210	0
le this form with Form CT-33, Life Insurance Corporation Franchise Tax Return, Form CT-33-NL, Iranchise Tax Return, or Form CT-33-A, Life Insurance Corporation Combined Franchise Tax Return art 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)  2 Allocated CAPCO credit transferred to affiliates for the current tax year (enter amount from line 27 if applicable; otherwise enter 0)  3 Subtract line 2 from line 1  4 Allocated CAPCO credit transferred from affiliates for the current tax year (enter amount from line 28 if applicable; otherwise enter 0)  5 Total CAPCO credit from the current tax year (add lines 3 and 4)  6 Unused CAPCO credit carryforward from the previous tax years  7 Amount of unused CAPCO credit carryforward transferred from affiliates (enter amount from line 29 if applicable; otherwise enter 0)  8 Total CAPCO credit carryforward available from the previous tax years (add lines 6 and 7)  9 Total CAPCO credit available before recapture (add lines 5 and 8)  10 Recapture of CAPCO credit (enter amount from line 26 if applicable; otherwise enter 0)	7n. 1 2 3 3 4 5		
<ul> <li>art 1 – Computation of certified capital company (CAPCO) credit (see instructions)</li> <li>1 Allocated CAPCO credit available for the current tax year (enter amount from line 21 if applicable; otherwise enter 0)</li> <li>2 Allocated CAPCO credit transferred to affiliates for the current tax year (enter amount from line 27 if applicable; otherwise enter 0)</li> <li>3 Subtract line 2 from line 1</li> <li>4 Allocated CAPCO credit transferred from affiliates for the current tax year (enter amount from line 28 if applicable; otherwise enter 0)</li> <li>5 Total CAPCO credit from the current tax year (add lines 3 and 4)</li> <li>6 Unused CAPCO credit carryforward from the previous tax years</li> <li>7 Amount of unused CAPCO credit carryforward transferred from affiliates (enter amount from line 29 if applicable; otherwise enter 0)</li> <li>8 Total CAPCO credit carryforward available from the previous tax years (add lines 6 and 7)</li> <li>9 Total CAPCO credit available before recapture (add lines 5 and 8)</li> <li>0 Recapture of CAPCO credit (enter amount from line 26 if applicable; otherwise enter 0)</li> </ul>	7n. 1 2 3 3 4 5	insurance (	Corporation
<ul> <li>1 Allocated CAPCO credit available for the current tax year (enter amount from line 21 if applicable; otherwise enter 0)</li> <li>2 Allocated CAPCO credit transferred to affiliates for the current tax year (enter amount from line 27 if applicable; otherwise enter 0)</li> <li>3 Subtract line 2 from line 1</li> <li>4 Allocated CAPCO credit transferred from affiliates for the current tax year (enter amount from line 28 if applicable; otherwise enter 0)</li> <li>5 Total CAPCO credit from the current tax year (add lines 3 and 4)</li> <li>6 Unused CAPCO credit carryforward from the previous tax years</li> <li>7 Amount of unused CAPCO credit carryforward transferred from affiliates (enter amount from line 29 if applicable; otherwise enter 0)</li> <li>8 Total CAPCO credit carryforward available from the previous tax years (add lines 6 and 7)</li> <li>9 Total CAPCO credit available before recapture (add lines 5 and 8)</li> <li>0 Recapture of CAPCO credit (enter amount from line 26 if applicable; otherwise enter 0)</li> </ul>	• 2 • 3 • 4 • 5		
<ul> <li>otherwise enter 0)</li> <li>Allocated CAPCO credit transferred to affiliates for the current tax year (enter amount from line 27 if applicable; otherwise enter 0)</li> <li>Subtract line 2 from line 1</li></ul>	• 2 • 3 • 4 • 5		
<ul> <li>3 Subtract line 2 from line 1</li></ul>	• 3 • 4 • 5		ı
Allocated CAPCO credit transferred <b>from</b> affiliates for the current tax year (enter amount from line 28 if applicable; otherwise enter 0)	• 4		
<ul> <li>Total CAPCO credit from the current tax year (add lines 3 and 4)</li> <li>Unused CAPCO credit carryforward from the previous tax years</li> <li>Amount of unused CAPCO credit carryforward transferred from affiliates (enter amount from line 29 if applicable; otherwise enter 0)</li> <li>Total CAPCO credit carryforward available from the previous tax years (add lines 6 and 7)</li> <li>Total CAPCO credit available before recapture (add lines 5 and 8)</li> <li>Recapture of CAPCO credit (enter amount from line 26 if applicable; otherwise enter 0)</li> </ul>	• 5		
<ul> <li>7 Amount of unused CAPCO credit carryforward transferred from affiliates (enter amount from line 29 if applicable; otherwise enter 0)</li> <li>8 Total CAPCO credit carryforward available from the previous tax years (add lines 6 and 7)</li> <li>9 Total CAPCO credit available before recapture (add lines 5 and 8)</li> <li>0 Recapture of CAPCO credit (enter amount from line 26 if applicable; otherwise enter 0)</li> </ul>	<del></del>		
<ul> <li>8 Total CAPCO credit carryforward available from the previous tax years (add lines 6 and 7)</li> <li>9 Total CAPCO credit available before recapture (add lines 5 and 8)</li></ul>	• 6		
<ul> <li>Total CAPCO credit available before recapture (add lines 5 and 8)</li> <li>Recapture of CAPCO credit (enter amount from line 26 if applicable; otherwise enter 0)</li> </ul>	— <del>— •</del>		
	— —		
1 Net CAPCO credit available for the current tax year (subtract line 10 from line 9)	• 11		
art 2 – Computation of CAPCO credit used and carried forward			
2 Tax (see instructions)			
3 Tax credits claimed before the CAPCO credit (see instructions) • 13			
4 Tax after application of all other credits (subtract line 13 from line 12) • 14			
5 Minimum tax (see instructions)			
6 Limitation on CAPCO credit to be used this period (subtract line 15			
from line 14)		T	
7 CAPCO credit to be used in the current tax year (see instructions)			
8 Total unused CAPCO credit carryforward available (subtract line 17 from line 11)	• 18		
9 Amount of unused CAPCO credit carryforward transferred to affiliates (enter amount from line 30			
if applicable; otherwise enter 0)	— —		
0 Unused CAPCO credit to be carried forward to the next tax year (subtract line 19 from line 18)	• 20		
art 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  B Total credit allocated by the Superintendent of Financial Services  C S O Accumulated available for the current tax year  P D Accumulated available for the current tax year	in :	for the	E d credit available current tax year nn B x column C)
CAPCO CREIT 1 191,127 00 0.1	152,902 00	0	
0.1	.52,502 00		
0.1			
0.1			
1 Total allocated CAPCO credit available for the current tax year (add column E amounts; enter here on line 1)	and		

Part 4 – Computation of CAPO	CO credit recapt	ure				
<ul> <li>22 100% recapture of CAPCO credit</li> <li>23 85% recapture of CAPCO credit</li> <li>24 70% recapture of CAPCO credit</li> <li>25 100% recapture of CAPCO credit</li> <li>26 Total recapture of CAPCO credit to</li> </ul>	it for failure to mee it for failure to mee dit if CAPCO certifi	t requirements of T t requirements of T cate is revoked (se	ax Law section 1 <sup>-</sup> ax Law section 1 <sup>-</sup> ax Law section 1 <sup>-</sup> ae <i>instructions)</i>	1(c)(1)(E 1(c)(1)(	3) • 23 C) • 24 • 25	
Part 5 - Allocated CAPCO cre	dit transferred t	o affiliates for th	ne current tax y	ear (se	ee instructio	ons)
A	В	С	D		E	F
Description of CAPCO (Attach additional sheets if necessary)	Transferee corporation name	EIN of transferee	Unused credit al by the Superinte of Financial Se transferred affiliates	endent rvices	% of credit available for the current tax year	Allocated credit transferred to affiliates for the current tax year (column D x column E)
27 Total allocated CAPCO credit to enter here and on line 2)			•			
Part 6 - Allocated CAPCO cre	dit transferred f	rom affiliates fo	r the current ta	x year	(see instru	actions)
A  Description of CAPCO (Attach additional sheets if necessary)	B Transferor corporation name	C EIN of transferor	Unused credit al by the Superinte of Financial Se transferred fr affiliates	endent rvices	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 to amounts; enter here and on line			• .		• 28	
Part 7 – CAPCO credit carryfo						nstructions)
A Description of CAPCO (Attach additional sheets if necessary		B nsferor ation name	C EIN of transferor	4	<b>D</b> ate of er or sale	E Credit carryforward transferred <b>from</b> affiliates
29 Total CAPCO credit carryforwa	ard transferred fron	<b>n</b> affiliates for the c	eurrent tax year <i>(ac</i>	dd colum	n E	
amounts; enter here and on line Part 8 – CAPCO credit carryfo	,					ructions)
A Description of CAPCO (Attach additional sheets if necessary	Tra	B nsferee ation name	C EIN of transferee	Da	D ate of er or sale	E Credit carryforward transferred to affiliates
30 Total CAPCO credit carryforw amounts: enter here and on line			•		E • 30	



Department of Taxation and Finance

### Claim for Retaliatory Tax Credits Tax Law - Sections 1511(c) and 1511(i)

**CT-33-R** 

All filers must enter tax period: ending 12-31-2023

				beginning	01-01-2		ending	12-31-2023	
Leg	al name of corporation				Er	nployer id	lentification r	number	
	CTEF33M					0021	90210		
File	this form with Form CT-33, CT-33-NL, or CT-3	33-A;	but send documentation to	address un	der <i>Reta</i>	liatory <sub>I</sub>	orints.		
Par	1 – Computation of section 1511(c) retaliatory	tax c	redit for insurance corporat	ions organiz	ed or do	miciled	in New Yo	rk State (see in	nstr.)
For	tax years before 2021, attach separate computat	ion.	<b>A</b> 2021	2	<b>B</b> 022			<b>C</b> 2023	
1	Tax less credits (except for section 1511(c) retaliatory tax credit)	1	130,549 00		98	902 00		132,395	5 00
2	Section 1511(c) retaliatory tax credit								
	claimed in 2021 and 2022	2	1,282 00		1,:	290 00			
	Balance (subtract line 2 from line 1)	3							
4	90% of retaliatory taxes paid in 2023 on								
	2021 premiums and income								
_	(line 4 may not exceed line 3, column A)	4	0 00						
Э	90% of retaliatory taxes paid in 2023 on								
	2022 premiums and income (line 5 may not exceed line 3, column B)		• 5		0	057 00			
6	90% of retaliatory taxes paid in 2023 on 2023				۷,	057 00			
0	(line 6 may not exceed line 1, column C)	•				• 6		1 005	7 00
7	Total section 1511(c) retaliatory tax credit clai							1,827	00
Par	t 2 – Computation of section 1511(i) retaliate (relating to assessments imposed unc						miciled in		tate
For	tax years before 2021, attach separate computat	ion.	<b>A</b> 2021	2	<b>B</b> 022			<b>C</b> 2023	
8	Amount of assessment paid under	_							
_	section 2807-t	8				-++			+-
9	Tax less credits (except for section 1511(i)								
40	retaliatory tax credit)	9							
10	Section 1511(i) retaliatory credit claimed	40							
44	in 2021 and 2022	10				$\rightarrow$			
	Balance (subtract line 10 from line 9)	11				$\longrightarrow$			
12	90% of retaliatory taxes paid to other states in 2023 because of 2021 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		23 herause of 2022						
10	2807-t assessments (may not exceed lesser of line								
14	90% of retaliatory taxes paid to other states in		,	2807-t asse	ssments				Т
	(may not exceed lesser of line 8, column C, or lin								
15	Total section 1511(i) retaliatory tax credit clair								+
			) (	<i>~,</i>					
Par	t 3 – Computation of total retaliatory tax cre (sections 1511(c) and 1511(i))	edits	claimed and amount to b	e credited a	is an ov	erpayn	nent and/	or refunded	
16	Total retaliatory tax credits claimed this year (	add I	ines 7 and 15)			• 16			
17	Retaliatory tax credits from line 16 used to red								
18	Balance of retaliatory tax credits (subtract line								Т
19	Amount of retaliatory tax credits to be credited								
	Amount of retaliatory tax credits to be refunde					• 20			$\top$

See instructions on page 2.



## Depreciation Adjustment Schedule

**CT-399** 

Tax Law - Articles 9-A and 33

Legal name of corporation	Employer identification number
CTEF33M	002190210

Part 1 -	- Compu	ıtati	on of New Yo	rk	State depreci	ati	on modificatio	ns	s when com	puting N	lew York State	e ta	axable income	_
List only	deprecia	ble p		qui	ires or is entitled		a depreciation r							
Section	A – ACR	S/M	ACRS propert	<b>y</b> (	attach separate s	hee	ets if necessary, dis	pl	aying this infori	mation form	natted as below;	see	instructions)	_
							ch item of property co							_
Item							Propert	ty						_
Α							·	_						_
В														_
C														_
D														_
E														_
F														_
G														_
														_
i i														_
 J														_
K														_
L														_
M														_
N														_
0														_
P														_
Q														_
<b>A</b> Item	B Date place in service (mm-dd-)	се	C Cost or other basis (see instructions	:)	Accumulated federal ACRS/MACRS depreciation (see instructions	;	E Federal ACRS/MACRS depreciation deductio (see instructions)	n	F Method of figuring NYS depreciation (see instructions)	G Life or rate (see instr.)	H Accumulated NYS depreciation (see instructions	.)	Allowable NYS depreciation (see instructions)	
Α			(000		(0000	<u> </u>	(66661.4161.61.6)		(000	(000 1110111)	(000		(6006	-
В														_
C														_
D														_
E														_
 F														_
G														_
H														_
ı														_
J														_
K														_
L														_
M														_
N														_
0														_
P														_
Q														_
Amounts	from list, if any	,												_
1 Totals														-
	ction A	1												

			IRC section 168( w; see instructions)	k)(2) for federal s	pecial depred	ciation (a	ttach separate shee	ts if necessary,
A - Desc	ription of proper	ty (identify each item	of property here; for each	ch item of property comp	olete columns B tl	rough I on	the corresponding lines	below)
Item				Property				
Α								
В								
С								
D								
E								
F								
G								
Н								
I								
J								
K								
L								
M			_	T			T	-
A Item	B Date placed in service (mm-dd-yy)	C Cost or other basis (see instructions)	Accumulated federal depreciation (see instructions)	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)	Allowable NYS depreciation
Α		(	(**************************************	(**************************************	,	(	(11111111111111111111111111111111111111	
В								
С								
D								
E								
F								
G								
Н								
I								
J								
K								
L								
M								
Amounts attached	s from I list, if any							
2 Tota								
S	Section B 2							
3 Add li	nes 1 and 2							
in colu	umns C,							
D, E,	H, and I							
	nstr) 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 income and the total of column I as a deduction from federal income 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 a	ndjustments (attach separ	rate	sheets if necessary, displa	ayin	g this information formatted as	s below; see instructions)
specia	ıl depreciation de	duction allowed under IRC	) se	ection 168(k) for qualifie	ed p	otal federal depreciation de property under IRC section State taxable income in pri	duction, including a federal 168(k)(2), and the total or and current years.
	ederal depreciati		n th	e New York State depre	ecia	ation deduction, subtract co	olumn D from column C
	New York State d		ırge	er than the federal depre	ecia	ation deduction, subtract co	olumn C from column D
						oose of property for which the	
A - Desci	ription of property (	identify each item of property here	e; fo	r each item of property comple	ete c	olumns B through F on the corresp	oonding lines below)
Item				Property			
Α	Property	One					
В	Property	Two					
С							
D							
Е							
F							
G							
Н							
Α	В	С		D		E	F
Item	Date placed in service (mm-dd-yy)	Total federal depreciation deduction taken (see instructions)		Total New York State depreciation taken (see instructions)		Adjustment (if C is larger than D, column C - column D; see instructions)	Adjustment (if D is larger than C, column D - column C; see instructions)
Α	02 - 01 - 19	232,485	00	37,893	00		
В	03 - 01 - 20	8,680		64,189			
С				,			
D							
Е							
F							
G							
Н							
Amounts	from						
attached	list, if any						
4 Total	excess federal of	depreciation deductions ov	er	New York State			
de	preciation deduc	tions (add column E amounts	s) .		4		
<b>5</b> Total	excess New York S	State depreciation deductions	ove	r federal depreciation dedu	uctic	ons (add column F amounts) 5	
Dort 2	Cummon of	adiuatmenta ta Naw V	- ul	Ctata tayahla inaar		Α	В
		adjustments to New Y			me	Federal	New York State
6 Ente	r amount from lin	e 3, column E			6		
7 Ente	r amount from lin	e 3, column I			7		
8 Ente	r amount from lin	e 4			8		
9 Ente	r amount from lin	e 5			9		
<b>10</b> Add	amounts in colun	nn A and column B			10		
lf you file	Form: F	nter the amount from line	<u> </u>	0 column A on Form		Enter the amount from lir	ne 10, column B, on Form
If you file							ie 10, column B, on Form
		T-225, Schedule A T-225-A, Schedule A				CT-225, Schedule B	
		T-225-A, Gonedule A T-225-A/B, Schedule A					
CT-3-S.	C	T-34-SH, line 2				CT-34-SH, line 4	
		T-33, line 70					
CT-33-/	λ/B C	T-33-A, line 73 T-33-A/B, line 73				∪1-33-A, line δ∠ CT-33-A/R line 82	
J 1 -00-7	ν <sub>2</sub> Ο	1 00-7 (D, III 0 1 0			• • • •	51 30-7 v D, III C 02	



#### **CT-33-M**

Department of Taxation and Finance

# Insurance Corporation MTA Surcharge Return Tax Law - Article 33, Section 1505-a

	Amended return	All filers i	nust e	enter tax perio	od: beginning	01-01-20	23	ending <b></b>	12-31-2023
Γ	Employer identification number (EIN)	File number	Busin	ess telephone nun	nber				f you claim an
	002190210	LL 4	( 5	18 ) 555-262	26				overpayment, mark an <b>X</b> in the box
$\Box$	Legal name of corporation			-	Trade name/DB/	A			
	CTEF33M								
Ī	Mailing address				State or country of	of incorporation			
-	Care of (c/o)				New Yo	rk			
Ī	Number and street or PO Box				Date of incorpora	tion	Foreign c	orporations:	late began business in NYS
	33M WA Harriman Campus				11-01-1	982			
1	City U.S. state/Canadian province	ZIP/Postal co	de	Country (if not Ur			For office	e use only	
	Albany	12227							
	you need to update your address or phone information.  Inline. See <i>Business information</i> in Form CT-1.		oration	tax, or other	tax types, you ca	ın do so	1		
If T	you do business, employ capital, own or lease propert ransportation District (MCTD) (the counties of New Yor Putnam, Rockland, Suffolk, and Westchester), you must	k, Bronx, King	s, Que	ens, Richmond	, Dutchess, Nassa				
	lowever, you must disclaim liability for the MTA surchar								
	Pay amount shown on line 22. Make payabl	<u> </u>						Payme	ent enclosed
<b>4</b>	Attach your payment here. Detach all check	stubs. (See	instru	ctions for deta	ils.)		Α		292 00
Cor	nputation of MCTD allocation percentag	e					•		
	horized non-life insurance corporations M		tion p	ercentage (	see instructions)				
1a	New York State direct premiums (total amount	nts from							
	Form CT-33-NL, lines 34 and 35 and enter her	re)		1a					
1b	MCTD premiums included on line 1a			1b					
	MCTD allocation percentage (divide line 1b b						2		%
	insurance corporations and unauthorized insur								
	Net New York State premiums (from Form C								
	CT-33-A, line 40, column E)			3a					
3b					2.	653,364 00			
4				_			4		%
5							5		%
	New York State wages (from Form CT-33, line		,						
	line 44, column E)			6a					
6b									
7				_		•	7		%
8							8		%
	MCTD allocation percentage (divide line 8 by						9		%
	mputation of MTA surcharge				,				
10	Net New York State franchise tax (from Form CT-3:	3-NL. line 7: Fc	orm CT-	33 and Form C	T-33-A filers, see in	structions) •	10		
11						,			
	multiply line 10 by line 9)						11		
12							12		
13									
14							14		
5a	, 15b, 16	,							
17							17		
8a							_		
8b	· · · · · · · · · · · · · · · · · · ·						18b		
8c	,						18c		
19							19		
20							20		
21	Late filing and late payment penalties (see i								
	Ralance due (add lines 18c through 21 and en						22		

Con	putati	on	of MTA surcharge (continued; see in	struc	ctions)										
23a	•		nent (if line 14 is less than line 17, subtract lir			see ins	structio	ons)			23a				
		-	f overpayment previously credited to 202												
23c			of overpayment available (see instructions)			,									+
24			f overpayment to be credited to New Yor												
25			f overpayment to be credited to next yea								25				+
26			f overpayment to be credited to next year f overpayment to be refunded <i>(subtract lir</i>			•				_	26				_
			f MTA surcharge retaliatory tax credit to							_					+
27											_				+-
28 Com	nutati	on	nd claimed (add lines 26 and 27)for refund of MTA surcharge retal	iato	ry tay cro	dit (se	a inct	tructio		•	20				
					A	ait (30	<u>с пізі</u> В		C			D		Е	
For t	-		efore 2018, attach separate computat		2018		201	19	2020			2021		2022	<u>!</u>
29			narge payable (see instructions)	29											
30	MTA s	urc	narge retaliatory tax credits previously												
	allo	ved	(see instructions)	30											
31	Balan	ce (	subtract line 30 from line 29;												
	if les	s th	an zero, enter 0)	31											
32	Ninety	ре	rcent (.9) of retaliatory taxes paid this												
	yea	r att	ributable to the 2018 MTA surcharge												
	(may	not	exceed line 31, column A; see instructions)	32					_						
33	Ninety	ре	rcent (.9) of retaliatory taxes paid this ye	ar at	tributable										
	to th	e 20	119 MTA surcharge (may not exceed line 31, col	umn l	B; see instr.)	33					_				
34	Ninety	ре	rcent (.9) of retaliatory taxes paid this ye	ar at	tributable to	the 20	)20								
	MTA	\ su	rcharge (may not exceed line 31, column C;	see i	instructions)			34	4						
35	Ninety	ре	rcent (.9) of retaliatory taxes paid this ye	ar at	tributable to	the 20	)21 N	1TA s	urcharge						
			t exceed line 31, column D; see instructions).							35					
36	Ninety	ре	rcent (.9) of retaliatory taxes paid this ye	ar at	tributable to	the 20	)22 N	1TA s	urcharge						
	(may	/ no	t exceed line 31, column E; see instructions).										36		
37			surcharge retaliatory tax credits												
	allo	ved	to date (see instructions)	37											
38	Total o	red	its (add lines 32 through 36; enter here and c	n lin	e 27)					38					
Con	ıpositi	on	of prepayments claimed on line 1	<b>7</b> (se	ee instructio	ns)			Date pa	id			Am	ount	
39			y first installment from Form CT-300 (see		,			39	03-15-20	23				3,20	00 00
40a	Secon	d ir	stallment from Form CT-400				[	40a	06-15-20	23				1,60	00 00
40b	Third i	nst	allment from Form CT-400				[	40b	09-15-20	23				1,60	00 00
40c	Fourth	ins	tallment from Form CT-400				[	40c	12-15-20	23				1,60	00 00
41	Payme	ent	with extension request, from Form CT-5,	line	10, or Forn	n CT-5.	3, line	e 13			41				
42		•	nent credited from prior years (see instruc	,							42				
43			39 through 42								43				
44			nent credited from Form CT-33-NL, CT-33								44				_
45	lotal p	rep	ayments (add lines 43 and 44; enter here ar	nd on	line 17)						45				
	d – paı		Yes X No Designee's name (print) Bill Smith								10	_ ` _ `		e number 2626	
	esignee instruction	•	Designee's email address										1		
			billsmith@taxesdoneright.com	-4	4 46 6	-+		ام ماندد					PIN	12345	
Certi	Ticatio		certify that this return and any attachmented name of authorized person		re to the be ature of author			owied	<u> </u>	tru cial t		orrect, a	na c	ompiete.	1
Auth	orized	FIII	Jane Doe	Sign	alure or autrior	izeu pers	OH		Oili		ille eside	nt			
pe	rson	Em	ail address of authorized person						Telephone number			D	ate		
		E:	janedoe@taxesdoneright.com				He		518 ) 555-26	26	ı	Drona'		-15-2024	
	aid	⊢irn	n's name (or yours if self-employed) TAXES DONE RIGHT				Firm's EIN Preparer's PTIN or SSN 112233445			N 01 22N					
1	preparer use  Signature of individual preparing this return  Address  City  Aldress  Aldress  Aldress  Aldress  Aldress  Aldress				City			State		ZIP code					
only Email address of individual preparing this return   315 RETURN PARKWAY Albany NY 12:					12227										
	instr.)		hillsmith@taxesdoneright.com				₩		78912			. 3040   D		L-15-2024	

See instructions for where to file.

# Test 12

Begins on next page

**Return to Test Chart** 

Department of Taxation and Finance

#### CT-33-C Captive Insurance Company Franchise Tax Return

All filers must enter tax period: ending beginning | 12-31-2023 Amended return 01-01-2023 Employer identification number (EIN) If you claim an overpayment, mark 518 ) 555-2626 LL 7 002190244 an X in the box Trade name/DBA Legal name of corporation CTEF33C Mailing address State or country of incorporation Care of (c/o) New York Number and street or PO Box Date of incorporation Foreign corporations: date began business in NYS 12-05-2007 33C WA Harriman Campus City U.S. state/Canadian province ZIP/Postal code Country (if not United States) For office use only Albany NY NAICS business code number (from NYS Pub 910) If you need to update your address or phone information for corporation tax, or other tax types, you can do so 524210 NYS principal business activity online. See Business information in Form CT-1. Insurance Agencies and Brokerages Consolidated • X Federal return was filed on (mark an X in one): 1120-L 1120-PC • Payment enclosed 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.) 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 × 0.004 1 2 \$20,000,001-\$40,000,000 of gross direct premiums ...... 20,000,000 00 × 0.003 2  $20.000.000|00| \times 0.002$ **3** \$40,000,001-\$60,000,000 of gross direct premiums .....• 3 4 Excess of \$60,000,000 of gross direct premiums........  $30,040,798 | 00 | \times 0.00075$ 4 Tax on New York State reinsurance premiums (see instr.) **5** First \$20,000,000 of reinsurance premiums ........ 20,000,000 00 × 0.00225 5 **6** \$20,000,001-\$40,000,000 of reinsurance premiums .....•  $20,000,000|00| \times 0.0015$ 6 7 \$40,000,001-\$60,000,000 of reinsurance premiums .......  $13,711,069 00 \times 0.0005$ 7 8 8 Excess of \$60,000,000 of reinsurance premiums........ Computation of tax 9 Tax due based upon premiums (add lines 1 through 8) 10 5,000 00 10 Minimum tax..... 11 12a 12b 13 Total prepayments from line 27..... 14 Balance (see instructions) Additional amount (see instructions) 15b 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 19 Balance due (add lines 15c through 18 and enter here; enter the payment amount on line A above) ........ 19 Amount of overpayment to be credited to next period ..... 21 20,000 00 

Composition of prepayments on line 14 (see instructions)

					Date pa	id	Amount
23	Manda	atory first installment from Form CT-300 (see	instructions)	23	03-15-20		90.000 00
24a		nd installment from Form CT-400	,		06-15-20	023	90.000 00
24b		installment from Form CT-400			09-15-2	023	90.000 00
24c		n installment from Form CT-400			12-15-2		90.000 00
25		ent with extension request (from Form CT-5, lin			12 10 2	020	00,000 00
26		ayment credited from prior years (see instructions)				26	25,000 00
27	-	prepayments (add lines 23 through 26; enter here				27	20,000 00
Thir	d – pai	Tes Es 140 Bill Offiliat					signee's phone number 18 ) 555-2525
	instruction						PIN 12345
Certi	ficatio	n: I certify that this return and any attachmen	ts are to the best of my kno	wledge and	l belief tru	ıe, cor	rect, and complete.
Auth	orized	Printed name of authorized person Jane Doe	Signature of authorized person		Official Pre	title esident	
pe	rson	Email address of authorized person janedoe@ctef33c.com			e number 555-2626	;	Date 04-15-2024
· -	aid	Firm's name (or yours if self-employed) Taxes Done Right	Fir	rm's EIN 12345678	39	Pi	reparer's PTIN or SSN 987654321
ι	parer Ise	Signature of individual preparing this return Ad	ddress 315 Return Parkway		City Albany		State ZIP code NY 12227
l	nly instr.)	Email address of individual preparing this return billsmith@taxesdoneright.com	Pre	parer's NYTPR 45678912	RIN or	Excl. c	ode Date 04-10-2024

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

See instructions for where to file.

# Test 13 Begins on next page

**Return to Test Chart** 



#### **CT-33-NL**

Department of Taxation and Finance

## Non-Life Insurance Corporation Franchise Tax Return

Tax Law - Article 33

	TUX EU	A LIGIO OU	All filers mu	st enter tax	period:	
Amended return Final return			beginning	01-01-202	endir	ng 12-31-2023
Employer identification number (EIN)	File number	Business telephone number	r			If you claim an
002190209	LL 3	( 518 ) 555-2527				overpayment, mark an <b>X</b> in the box
Legal name of corporation	LL U	( 310 ) 000 2021	Trade name/DB/	Α		
CTEF33NL						
Mailing address			State or country of	of incorporation		
Care of (c/o)			NE.	W YORK		
Number and street or PO Box			Date of incorpora		Foreign corporat	tions: date began business in N
33NL WA Harriman Campus			11-15-	2002		
City U.S. state/Canadian provi	nce ZIP/Postal cod	le Country (if not United		2002	For office use o	nly
Albany NY	12227					
·		ate your address	or phone in	formation		
		, or other tax type				
NYS Principal business activity	corporation tax	online. See <i>Busin</i>				
Insurance Agencies and Brokerages		Form CT-1.		20011 111		
Metropolitan transportation business to	(DATA	5	11.1			
<ul><li>A. Pay amount shown on line 15. Make pa</li><li>Attach your payment here. Detach all cl</li></ul>	heck stubs. <i>(See</i>	ork State Corporat instructions for details	ion lax .)		A	Payment enclosed 7,178 00
<b>B.</b> Federal return filed: (mark an <b>X</b> in one box	x)					
Form 1120-L • Form 1120-PC	C • X C	consolidated basis	• 🗌	Other:		•
Have you been audited by the Internal I If Yes, list years:	Revenue Service	e in the past 5 years	?			Yes • No •
Enter primary corporation name and EIN	Name				EIN	
(if a member of an affiliated federal group):	CTEF33N	NL, INC			00219	90209
Enter parent corporation name and EIN	Name				EIN	
(if more than 50% owned by another corporation):	CTEF33N	NL12, INC			11134	15678
. Did you include a disregarded entity in th	is return? <i>(mark a</i>	an <b>X</b> in the appropriate	box)			Yes No 2
If Yes, enter the name and EIN below.	If more than one	, attach list with nan	nes and EIN:	s.		
	Legal name of disregarde	ed 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.* 

Totals from attached sheet.....

Com	putation of tax							
1	Accident and health insurance premiums from	line 34 (see instr.)		× 0.0175	5 • 1			
2	Other non-life insurance company premiums from			× 0.02	• 2			
3	Total tax on premiums (add lines 1 and 2)							$\blacksquare$
4	Minimum tax						250	00
5	Tax due before credits (line 3 or line 4 amount						200	
6	Tax credits (enter amount from line 47)	- ·						F
7	Tax due (subtract line 6 from line 5)							
•	Tax add (bubliablime o nom into o)							
8a								
8b								
9								
10	Total prepayments from line 46				• 10			
11a	Balance (see instructions)				• 11a			
11b	Additional amount (see instructions)							_
	Total before penalties and interest (see instru				<del>-</del>			
	Estimated tax penalty (see instructions; mark							_
13	Interest on late payment (see instructions)							
14	Late filing and late payment penalties (see in							_
15	Balance due (add lines 11c through 14 and en							
16a								_
	Amount of overpayment previously credited							
	Balance of overpayment available (see instru				<del>-</del>			_
	Amount of overpayment to be credited to ne	,						_
18	Balance of overpayment (subtract line 17 from	-						_
19	Amount of overpayment to be credited to Fo							_
20	Refund of overpayment (subtract line 19 from							_
	Refund of overpayment (subtract line 19 from Refund of tax credits (see instructions)				1			_
21b								$\overline{}$
		-			1			%
	Issuer's allocation percentage (from line 38) Reinsurance allocation percentage (from line							%
						and (and instrum		/0
SCIII	edule A – Allocation of reinsurance pr attach separate sheet if necessar		NS (	Samilot De u	eteriiii	ieu (see msirud	cuons,	
	A	В		С		D		
	Name of ceding company	Reinsurance premiums		Reinsurance		einsurance premi		
		received		allocation % (see instr.)		cated to New York <i>(column B × column</i>		
	CEDING 1	1,419,45	7 00	57.00		•		
	CEDING 2	4,205,83		76.00				
	CEDING 3	2,900,20		100.00				
		,,						
			$\top$					
			+					
			+					
			+					
			+					
		1	1					

Sche	edule B – Computation of reinsurance allocation percentage (see instruc	tions,	)		
25	New York taxable premiums (see instructions)		5,937	,860	00
26	New York ocean marine premiums (see instructions)		•	,361	
27	New York premiums for annuity contracts and insurance for the elderly (see instr.) • 27		137	,520 (	00
28	New York premiums on reinsurance assumed (see instructions)		6,905	735 (	00
29	Total New York gross premiums (add lines 25 through 28)				
30	New York premiums ceded that are included on line 29 (see instructions). • 30		1,984	,237	00
31	Total New York premiums (subtract line 30 from line 29)				
32	Total premiums (see instructions)		99,086	.880	00
33	Reinsurance allocation percentage (divide line 31 by line 32; enter here and on line 23).			_	%
34 35	Accident and health insurance premiums (enter here and in the first box on line 1)  Other non-life insurance premiums (enter here and in the first box on line 2)  edule D – Computation of issuer's allocation percentage (see instructions)			34 35	2,317,891 00 3,619,971 00
36	New York gross direct premiums			36	5,784,090 00
37	Total gross direct premiums			37	40,540,071 00
38	Issuer's allocation percentage (divide line 36 by line 37; enter here and on line 22)			38	%
Com	position of prepayments (see instructions)		·	·	
			Date pai	id	Amount
39	Mandatory first installment from Form CT-300 (see instructions)	39	03-15-202	23	39,760 00
40	Second installment from Form CT-400	40	06-15-202	23	19,880 00
41	Third installment from Form CT-400	41	09-15-20	23	19,880 00
		4.0			

**42** Fourth installment from Form CT-400.....

**45** Overpayment credited from Form CT-33-M Period

44 Overpayment credited from prior years (see instructions).....

46 Total prepayments (add lines 39 through 45; enter here and on line 10)

42

12-15-2023

44

45

46

19,879 00

Summary	of tax credits claimed against curre	nt year's f	ranchise tax	(see instructions; atta	ach applical	ble credit forms)	
Have you be	een convicted of an offense, or are you an	owner of an	entity convicte	ed of an offense, define	ed in		
New York S	tate Penal Law Article 200 or 496, or section	n 195.20? (	see Form CT-1;	mark an <b>X</b> in one box)		. Yes No	
Fire insuran	ce premiums tax credit						
	t claimed)		Form CT-6	33	• <u> </u>		
	F-R		Form CT-6	34	• <u> </u>		
	s.1•		Form CT-6	43	• <u> </u>		
	•		Form CT-6	51	• <u> </u>		
	•		Form CT-6	52	• <u> </u>		
	•		Form CT-6	62	• <u> </u>		
_	§8	6,386	Form DTF-	624	• <u> </u>		
	9 •		Form DTF-	630	•		
_	· · · · · · · · · · · · · · · · · · ·		Other credi	ts	• <u> </u>		
	11						
	1						
	2						
	4						
Form CT-60	ı6						
	7						
Form CT-61	1						
Form CT-61	1.1						
Form CT-61	1.2						
Form CT-61	2						
	3						
Form CT-63	•1						
47 Total tax	credits claimed above (enter here and on lin	e 6; see instr	uctions)		• 47		
48 Total tax	credits claimed above that are refund eligi	ble (see instr	uctions)		• 48		
Amended	return information						
If filing an a	mended return, mark an $m{x}$ in the box for an	y items that	apply and atta	ach documentation.			
<b>:</b> :! <b>f</b> !			_44 _1_4		_		
rinai ledera	I determination● ☐ If mark	kea, enter a	ate of determin	nation: •		_	
Federal retu	ırn filed: Form 1139 ● Amend	ded Form 11	20-L ●	Amended Form 1	120-PC ●		
Third - pa	rty Yes X No Designee's name (print)				Designe ( 518	ee's phone number )555-2626	
designe	Designee's email address				( 0.0		
(see instructio	/ Dilistriki @taxesdoriengrit.com					PIN 45678	
Certificatio	n: I certify that this return and any attachme					t, and complete.	
Authorized	Printed name of authorized person	Signature of	authorized person	Offic	ial title President		
person	Jane Doe Email address of authorized person			Telephone number		Date	
P 5. 00.1	janedoe@ctef33nl.com			(518 )555-262	6	04/15/2024	
Paid	Firm's name (or yours if self-employed)			Firm's EIN 987766555		arer's PTIN or SSN	
preparer	Taxes Done Right Signature of individual preparing this return	Address		987766555 City		654356677 tate ZIP code	$\dashv$
use		315 Return	Parkway	Albany		NY 12227	
only (see instr.)	Email address of individual preparing this return	<u> </u>		Preparer's NYTPRIN or	Excl. code		
(555 111511.)	billsmith@taxesdoneright.com			45678912		04/15/2024	

See instructions for where to file.



Department of Taxation and Finance

**CT-238** 

#### Claim for Rehabilitation of Historic **Properties Credit**

Tax I aw - Sections 210-B.26 and 1511(v)

	Tax Law - Sections 210-b.20 and 1311(y)		All filers must ent	er tax peri	oa:
		beginning	01-01-2023	ending	12-31-2023
Legal name of corporation		E	mployer identification	n number	(EIN)
CTEF33NL			00210209		

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)

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 forms as necessary; see instructions)

#### Schedule A - Certified historic structure information

Property	A Address of certified historic structure	<b>B</b> Project number	C Date of completion
1	111 Project Parkway, Albany, NY 12227	11719ABC1	2019-06-15
2	222 Project Parkway, Albany, NY 12227	22116XWZ2	2021-09-25
3			

#### Schedule B - Certified historic structure credit amounts

Property	Small project (see instructions)	A Qualified rehabilitation expenditures		<b>B</b> Multiply column A by	20% (0	.2)	C Small projects only: Multi column B by 150% (1.5) (see	ply instr.)	Allowable credit amount (see instructions)
1	X	17,503	00						•
2	X	7,223	00						•
3									
Total fro	m any additiona	al forms						•	
		•	1						
2 Reh	abilitation of his	toric properties credit fro	om	partnership(s) (fron	n line 2	4; 5	see instructions)	2	
3 Sub	total (add lines 1	and 2)						3	
<b>4</b> Unu	sed rehabilitatio	s tax years	4						
<b>5</b> Tota	5 Total rehabilitation of historic properties credit (add lines 3 and 4; New York S corporations, see instructions)								
6 Reh	abilitation of his	orporations, see instructions) •	6						
<b>7</b> Tota	ıl rehabilitation o	of historic properties cred	dit a	available (see instru	ctions).		•	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	
	Tax credits claimed before rehabilitation of historic properties credit (see instructions)		
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)		
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)	Part 3 - Computation of rehabilitation	on of historic properties credit	t recapture (see instructions)
---	--	----------------------------------	--------------------------------

	00	31. 4.31.37.73)
19 Federal recapture amount on New York property	• 19	31,271 00
20 Amount of federal credit on New York property originally allowed	• 20	67,240 00
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	9,086 00
23 New York recapture amount (multiply line 22 by line 21; enter here and on line 6)	• 23	

#### Part 4 – Partnership information (attach additional forms as necessary)

Name of partnership	Partnership's EIN	Project number	Credit amount allocated
Partner 1	164578435	22518XWZ4	3,192 00
Total from any additional forms			
24 Total credit amount allocated from partnership(s	(enter here and on line 2)	24	



#### **CT-33-M**

Department of Taxation and Finance

# Insurance Corporation MTA Surcharge Return Tax Law - Article 33, Section 1505-a

	Amended return	All filers n	nust er	nter tax pe	riod:	beginning	01-01-202	23	ending	12	-31-2023	
	Employer identification number (EIN)	File number	Busine	ss telephone r	number					If you c		
	002190209	LL 4	( 518	8 ) 555-2	2626						ment, mark the box	·
٦	Legal name of corporation					Trade name/DB	A					
	CTEF33NL											
	Mailing address					State or country	of incorporation					
	Care of (c/o)					New Y	ork					
	Number and street or PO Box					Date of incorpora	ation	Foreig	n corporations	: date beg	an business i	n NYS
	33M WA Harriman Campus					11-01-	1982					
	City U.S. state/Canadian province	ZIP/Postal cod	е	Country (if not	United	States)		For of	fice use only			
	Albany NY			1222	27							
9	If you need to update your address or phone information. See <i>Business information</i> in Form CT-1.	·										
I	If you do business, employ capital, own or lease property Transportation District (MCTD) (the counties of New Yorl Putnam, Rockland, Suffolk, and Westchester), you must However, you must disclaim liability for the MTA surchard	k, Bronx, Kings complete this ge on Form C1	s, Quee form. If -33-NL	ns, Richmo not, you do , Form CT-3	nd, Du not h 33, or	utchess, Nass ave to file this Form CT-33-A	au, Orange, form.		Davis	4	-1	
A	<ul> <li>Pay amount shown on line 22. Make payable</li> <li>Attach your payment here. Detach all check</li> </ul>								Payı	ment en		00
			IIISIIUC	נוטווט וטו מנ	talls.)	1		Α			806	UU
	mputation of MCTD allocation percentage		_									
	thorized non-life insurance corporations Mo		ion pe	ercentage	e (see	e instructions,	)					
1a	New York State direct premiums (total amoun											
	Form CT-33-NL, lines 34 and 35 and enter her	e)										
1b	MCTD premiums included on line 1a			1b								
2	2 MCTD allocation percentage (divide line 1b b							2				%
Life	insurance corporations and unauthorized insur	ance corpor	ations	MCTD allo	ocatio	on percentag	<b>je</b> (see instr.)					
3a	Net New York State premiums (from Form C)	T-33, line 37,	or									
	CT-33-A, line 40, column E)				_							
3b	MCTD premiums included on line 3a (see in	structions)		3b								
4	MCTD premium percentage (divide line 3b by	/ line 3a)						4				%
5	5 Weighted MCTD premium percentage (multi-	iply line 4 by i	nine)	<u></u>				5				%
6a	<ul> <li>New York State wages (from Form CT-33, line</li> </ul>	41, or CT-33	-A,									
	line 44, column E)			6a								
6b	MCTD wages included on line 6a (see instru	ctions)		6b								
7	7 MCTD wage percentage (divide line 6b by line	e 6a)					•	7				%
8	3 Total MCTD percentages (add lines 5 and 7) .							8				%
9	MCTD allocation percentage (divide line 8 by	ten; if line 4 o	r line 7	' is 0, see ii	nstruc	ctions)	•	9				%
Co	mputation of MTA surcharge											
10	Net New York State franchise tax (from Form CT-33	B-NL, line 7; For	m CT-3	3 and Form	CT-33	-A filers, see in	structions) •	10				
11	Allocated tax (Form CT-33-NL filers multiply line	e 10 by line 2,	Form	CT-33 and	Form	CT-33-A file	rs					
	multiply line 10 by line 9)							11				
12	2 MTA surcharge before MTA surcharge retali	atory tax cre	edit (m	ultiply line	11 by	17% (.17))	•	12				
13		-						13				
14												
15a	a, 15b, 16						_					
17								17				T
18a												T
18b	,											$\top$
180								-				
19								19				T
20												1
21												1
	Palance due (add lines 18c through 21 and ent							22				+

Con	nputati	on of MTA surcharge (continued; see in	struc	ctions)									
23a	•	ayment (if line 14 is less than line 17, subtract lin			see	instructi	ons)		23a				
23b	-	nt of overpayment previously credited to 202											
23c		e of overpayment available (see instructions,											
24													
25													
26													
27													
28		efund claimed (add lines 26 and 27)						_					
	nputati	on for refund of MTA surcharge retail	iato	rv tax cred	dit	see ins	tructio	ns)					
		s before 2018, attach separate computat		<b>A</b> 2018		<b>E</b>	3	<b>C</b> 2020		<b>D</b> 2021		<b>E</b> 2022	
29	MTA s	urcharge payable (see instructions)	29										
30		urcharge retaliatory tax credits previously											
		ved (see instructions)	30										
31		ce (subtract line 30 from line 29;											
		s than zero, enter <b>0</b> )	31										
32		percent (.9) of retaliatory taxes paid this	-										
-	-	attributable to the 2018 MTA surcharge											
	-	not exceed line 31, column A; see instructions)	32										
33		percent (.9) of retaliatory taxes paid this ye		tributable				7					
	•	e 2019 MTA surcharge (may not exceed line 31, co.			33								
34		percent (.9) of retaliatory taxes paid this ye		· -		2020			$\neg$				
	-	surcharge (may not exceed line 31, column C;					34	.					
35		percent (.9) of retaliatory taxes paid this ye											
	-	not exceed line 31, column D; see instructions)						-	5				
36		percent (.9) of retaliatory taxes paid this ye							-				
	-	not exceed line 31, column E; see instructions)						-			36		
37		1TA surcharge retaliatory tax credits											
		ved to date (see instructions)	37										
38		redits (add lines 32 through 36; enter here and o		e 27)					3				
Con	npositi	on of prepayments claimed on line 1	<b>7</b> (se	ee instruction	ns)			Date paid	'		Am	ount	
39	Manda	tory first installment from Form CT-300 (see	e inst	ructions)			39	03-15-2023	3			4,096	6 00
40a	Secon	d installment from Form CT-400					40a	06-15-2023	3			2,048	8 00
40b	Third i	nstallment from Form CT-400					40b	09-15-2023	3			2,048	8 00
40c	Fourth	installment from Form CT-400					40c	12-15-2023	3			2,048	8 00
41	Payme	ent with extension request, from Form CT-5	line	10, or Form	СТ	-5.3, lin	e 13 .		41				
42	Overp	ayment credited from prior years (see instruc	tions	)					42				
43		ies 39 through 42							43				
44	Overpa	ayment credited from Form CT-33-NL, CT-3	3, or	CT-33-A Per	riod				44				
45	Total p	repayments (add lines 43 and 44; enter here a	nd on	line 17)					45				
Thi	d – par	ty Yes X No Designee's name (print) Bill Smith							[			e number	
de	esignee	Designee's email address								518 )	555-2	2020	
	instruction	billsmith@taxesdoneright.com									PIN	12345	
Cert	ificatio	n: I certify that this return and any attachme	_				owled			correct, a	and c	omplete.	
Auth	orizod	Printed name of authorized person	Sign	ature of authoriz	zed	person		Officia		≥nt			
	Authorized person     Jane Doe     President       person     Email address of authorized person     Telephone number     Date												
		janedoe@taxesdoneright.com				( 518 ) 518-555-2626					0	4-15-2024	
F	aid	Firm's name (or yours if self-employed) TAXES DONE RIGHT				F	irm's EI 1	N 12233445		Preparer	's PTII	N or SSN	
1	parer		Addres	SS				City		State	<b>;</b>	ZIP code	
1	use only				turn	Parkway		Albany		NY		12227	
(	e instr.)	Email address of individual preparing this return billsmith@taxesdoneright.com				∐Pre		NYTPRIN or 78912	Exc	l. code   [		4-15-2024	

See instructions for where to file.

# Test 14

Begins on next page

**Return to Test Chart** 

CT-3



## **General Business Corporation Franchise Tax Return**

Tax Law - Article 9-A

**Caution:** This form must be used **only** for tax periods beginning on or after January 1, 2023. 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.

If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions)  Designee's enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.  Designee's phone number (518 ) 555-2525  Designee's email address johndoe@taxesdoneright.com  Printed name of authorized person johndoe@taxesdoneright.com  Primed name of authorized person johndoe@taxesdoneright.com  Paid Firm's name (or yours if self-employed) Taxes Done Right  Preparer's PTIN or SSN 987654123							st enter ta	. роло			
O02190321	inal retu	rn Amended return				beginning	01-01-2	023	ending <b>I</b>	12-31-	2023
D02190321	Employer ide	entification number (EIN)	File number	Business to	elephone number		If you clair	n an ov	erpayment		_
CTEF3M222  Walling address  Care of (olo)  New York  New York  Marketing  New York  Ne	002190	321	AA 4	( 518	) 555-1212						L
State or country of incorporation New York Number and street or PO Box 3M WA Harriman Campus  Date of incorporation On-01-2020  Date of incorporation On-01-2020  The state of country of incorporation On-01-2020  Date of incorporation On-01-2020  Foreign corporations: date began busines On-01-0200  The state Canadian province In John Date On-01-2020  Date of incorporation On-01-2020  For office use only  For office use only  Principal business activity in NYS Marketing  Tyou need to update your address or phone information for corporation tax, or other tax types, you can do so online.  Pay amount shown on Part 2, line 19c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)  Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box)  If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X  in the box (see instructions)  Do you 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.  To party Signee in instructions  Designee's phone number (518 ) 555-2525  PIN 123456789  President  Date President  Date President  Firm's Barne (or yours ill self-employed) Taxes Done Right  Firm's Barne (or yours ill self-employed) Taxes Done Right  Firm's Barne (or yours ill self-employed) Taxes Done Right  Firm's Barne (or yours ill self-employed) Taxes Done Right  Firm's Barne (or yours ill self-employed) Taxes Done Right  Firm's Barne (or yours ill self-employed) Taxes Done Right	egal name	of corporation	_	, ,		Trade name/DB	A				
New York   Date of incorporations   Care of (clo)   New York   Date of incorporations   Poreign corporations: date began busines   O1-01-2020     O1-01-2020   O1-2020     O1-01-2020     O1-01-2020   O1-01-2020   O1-01-2020     O1-01-2020     O1-01-2020     O1-01-2020     O1-01-2020     O1-01-2020     O1-01-2020     O1-01-2020     O1-01-2020     O1-01-2020     O1-01-2020     O1-01-2020     O1-01-2020     O1-01-2020     O1-01-2020     O1-01-2020     O1-01-2020     O1	CTEF3I	M222									
Altach your payment here. (Detach all check stubs; see instructions; mark an X in the appropriate box)  If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the appropriate box)  Do you have an interest in any partnerships? (mark an X in the appropriate box)  Do you have an interest in any partnerships? (mark an X in the appropriate box)  Do you have an interest in any partnerships? (mark an X in the appropriate box)  Designee's name (print)  Periodic use only  For office use only  For	Mailing addr	ess				State or country	of incorporation				
Altach your payment here. (Detach all check stubs; see instructions; mark an X in the appropriate box)  If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the appropriate box)  Do you have an interest in any partnerships? (mark an X in the appropriate box)  Do you have an interest in any partnerships? (mark an X in the appropriate box)  Do you have an interest in any partnerships? (mark an X in the appropriate box)  Designee's name (print)  Periodic use only  For office use only  For	Care of (c/o)					New York	(				
New York   NY   10001   NAICS business activity in NYS   NAICS business activity in NAICS b	, ,							Foreign	n corporations:	date began busir	ness in
U.S. state/Canadian province  ZIP/Postal code  Country (if not United States)  New York  NY  NAICS business activity in NYS  Marketing  For office use only  NAICS business activity in NYS  Marketing  For office use only  NAICS business activity in NYS  Marketing  For office use only  NAICS business activity in NYS  Marketing  For office use only  NAICS business activity in NYS  A pub 910)  State 10001  Payment enclosed  Attach your payment here. (Detach all check stubs; see instructions for details.)  Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box)  If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X  in the box (see instructions)  Do you 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.  If d – party seignee  sinstructions  Bill Smith Designee's name (print)  Busingme's phone number (518 ) 555-2625  Bill Smith Designee's mail address of authorized person John Doe  Email address of authorized person John Doe  Email address of authorized person John Doe Right  Firm's name (or yours if self-employed)  Firm's name (or yours if self-employed)  Firm's name (or yours if self-employed)  Taxes Done Right  Firm's 124456789  Preparer's PTIN or SSN  Taxes Done Right  Firm's 124456789  Preparer's PTIN or SSN	3M W/Δ	Harriman Campus				01 01 20	20		•		
New York NY 10001  Principal business activity in NYS  Marketing 541910  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.  Pay amount shown on Part 2, line 19c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)  Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box)  If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions)  Do you 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.  If and party lesignee instructions  Besignee's name (print)  Designee's name (print)  Besignee's email address johndoe@taxesdoneright.com  Pinted name of authorized person		<u>'</u>	ZIP/Postal code	e Cou	untry (if not United		20	For off	fice use only		
Marketing  fi you need to update your address or phone information for corporation tax, or other tax types, you can do so online.  Pay amount shown on Part 2, line 19c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)  Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box)  If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions)  Do you 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.  If a party lesignee see instructions  Pin and passingee's email address johndoe@taxesdoneright.com  Printed name of authorized person johndoe@taxesdoneright.com  Printed name of authorized person johndoe@taxesdoneright.com  Firm's name (or your if self-employed)  Firm's name (or your if self-employed)  Taxes Doon Right  Firm's name (or your if self-employed)  Taxes Doon Right  Firm's name (or your if self-employed)  Taxes Doon Right  Firm's name (or your if self-employed)  Taxes Doon Right  Firm's name (or your if self-employed)  Taxes Doon Right  Firm's name (or your if self-employed)  Taxes Doon Right  Firm's Line Torm NYS Pub 910)  Pagid Printed name of authorized person passing the pagid Taxes Doon Right  Firm's name (or your if self-employed)  Taxes Doon Right  Firm's name (or your if self-employed)  Taxes Doon Right  Firm's Line Torm NYS Pub 910)  Pagid Taxes Doon Right  Firm's name (or your if self-employed)  Taxes Doon Right  Firm's name (or your if self-employed)  Taxes Doon Right  Firm's name (or your if self-employed)  Taxes Doon Right  Firm's Line Torm NYS Pub 910  A 4.06  Attach your and not so online.  Pagid A 106  Attach your and not so online.  Pagid A 106  A 24,15-20;  Pagid A 106  P		·			may (m mot omico	<i>-</i> C.u.co)		1. 0. 0			
Marketing  f you need to update your address or phone information for corporation tax, or other tax types, you can do so online.  Pay amount shown on Part 2, line 19c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)  Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box)  If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X  in the box (see instructions)  D yes   No  If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.  If yes \[ \begin{align*} \text{No} \text{Designee's name (print)} \text{Bill Smith} \text{Bill Smith} \text{Designee's phone number (518) 555-2525} \text{Donotate (518) 555-2525} \text{Designee's email address johndoe@taxesdoneright.com}  Printed name of authorized person johndoe@taxesdoneright.com    Printed name of authorized person johndoe@taxesdoneright.com    Printed name (or yours if self-employed)		ATK	10001	T NAICS b	uninggo godo num	abor (from NVC D	h 040)	-			
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#### **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) eligible for the lower business income base tax rate, 0% capital 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate ..... 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business 4 6 A small business taxpayer eligible for the 0% capital base tax rate ...... 6 X If you marked this box, complete line 6a below and Section B, line 1. 117,500 00 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation Section B - New York State information (see instructions) 1 Number of New York State employees..... 20 2 Wages paid to New York State employees..... 1,000,000 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 ..... **5a** If you marked the line 5 box, use line 5a to report the applicable exception 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 ...... 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-REIT 1120 1120 consolidated • 1120F • or 1120-RIC 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 Date of determination Final federal NOL Capital loss determination • carrvback • 1120X carryback ... 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-3.3 • CT-3.4 • X CT-60 • 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. 6 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 ..... 7 Revoking a commonly owned group election (only applies in the first year you revoke the election) - If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box ......

23

24

#### 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) ...... New York receipts 1c Fixed dollar minimum tax (see instr) 1c 2 Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions) ...............● 3 Tax credits used (from Part 7, line 2; see instructions) 4 Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)..... 4 Penalties and interest 5 Estimated tax penalty (see instructions; if Form CT-222 is 5 6 Interest on late payment (see instructions) ...... 6 8 Total penalties and interest (add lines 5, 6, and 7) 8 Voluntary gifts/contributions 9 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1) 10 Total amount due (add lines 4, 8, and 9) 10 **Prepayments** 11 Mandatory first installment from Form CT-300 (see instructions) ...... 11 12 12 Second installment (from Form CT-400) ...... 13 13 Third installment (from Form CT-400) ..... **14** Fourth installment (from Form CT-400) 14 15 Payment with extension request (from Form CT-5, line 5)...... 15 **16** Overpayment credited from prior years (see instr.) Period 16 17 Overpayment credited from CT-3-M Period 17 18 Total prepayments (add lines 11 through 17; see instructions) 18 Payment due or overpayment to be credited/refunded (see instructions) 19a Underpayment • 19a **19b** Additional amount for 2024 MFI ......● **19b** 20c Overpayment • 20c 21 Amount of overpayment to be credited to next period ...... 21 22 Balance of overpayment available (subtract line 21 from line 20c) 22

23 Amount of overpayment to be credited to Form CT-3-M ......

24 Balance of overpayment to be refunded (subtract line 23 from line 22) .....

#### Part 3 – Computation of tax on business income base (see instructions)

	-		
1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions	s) • 1	150,094 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)		
9	Subtract line 8 from line 7		
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)		
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)		
14	Business apportionment factor (from Part 6, line 56)		
15	Apportioned business income after addback (multiply line 13 by line 14)		
16	Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)		
17	Subtract line 16 from line 15		
18	NOL deduction (from Form CT-3.4, line 6)		
19	Business income base (subtract line 18 from line 17)		
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)

			<b>A</b> Beginning of year	<b>B</b> End of year		<b>C</b> Average value		
1	Total assets from federal return	1	3,378,624 00	4,427,73	1 00			
2	Real property and marketable securities				•			
	included on line 1	2	535,000 00	535,00	0 00			
3	Subtract line 2 from line 1	3			•			
4	Real property and marketable securities							
	at fair market value	4	535,000 00	535,00	0 00			
5	Adjusted total assets (add lines 3 and 4)	5			•			
6	Total liabilities	6	1,302,527 00	1,686,41	7 00			
7	Total net assets (subtract line 6, column C, from	•	7					
8	Investment capital (from Part 5, line 19; if zero or less, enter 0)							
9	Business capital (subtract line 8 from line 7)	•	9					
10								
11	Total business capital (add lines 9 and 10)	•	11					
12	Business apportionment factor (from Part 6, lin	12						
13	Apportioned business capital (multiply line 11 by line 12)							
14				,				
15	Capital base tax (multiply line 13 by the appropriation CT-3-l; enter here and on Part 2, line 1b).		•		15			

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

		<b>A</b> Average fair market value	<b>B</b> Liabilities attributable t column A amount	0	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 <b>presumed</b> held for more than one year (from Form CT-3.1, Schedule E, line 3)	18			•	
19 Total investment capital for the current year ( and on Part 4, line 8. If zero or less, enter 0.)	Add column		•	19	

#### Addback of capital previously reported as investment capital

		Average fair market value as previously reported	Liabilities attributable to column A amount as previously reported	Net average value as previously reported (column A - column B)
20 Total of stocks previously presumed held for more than one year, but did <b>not</b> 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 <b>X</b> in this box only if you have <b>no receipts</b> required to be included in the		A – New York State	B – Everywhere
Section 210-A.2		A - New Tolk State	• Everywhere
1 Sales of tangible personal property	4		7,165,094 00
2 Sales of electricity			• 7,103,094 00
3 Net gains from sales of real property	3		•
	3		•
Section 210-A.3			
4 Rentals of real and tangible personal property	4		•
<b>5</b> 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 Sale, licensing, or granting access to digital products		etrumente (OEIe)	
		,	
8 To make this irrevocable election, mark an <b>X</b> in the box (see instructions)	)		
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			•
11 Interest from loans <b>not</b> secured by real property (QFI • □ )			•
12 Net gains from sales of loans <b>not</b> 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 ●			•
17 Interest from other states and their political subdivisions debt			•
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	13		•
sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		•
Section 210-A.5(a)(2)(D) (QFI • □)	21		•
	22		
<ul><li>22 Interest from corporate bonds</li></ul>			•
·	22		
licensed exchange			•
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			
30 Net gains and other income from other financial instruments	30		•

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

	A – New York State	<b>B</b> – Everywhere
Section 210-A.5(b)		•
31 Brokerage commissions • 31		
32 Margin interest earned on behalf of brokerage accounts		•
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		•
36 Fees for management or advisory services		•
37 Interest from an affiliated corporation • 37		•
Section 210-A.5(c)		•
38 Interest, fees, and penalties from credit cards		
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	0 00	
Section 210-A.6		
45 Receipts from railroad and trucking business		
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 6 53	7,038,804 00	7,038,804 00
Section 210-A.11		•
54 Discretionary adjustments 6		
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

	O or 496, or section 195.20? (see Form CT-1; n	ntity convicted of an offense, defined in New York State  mark an <b>X</b> in one box)
		reduce the tax due shown on Part 2, line 2, and attach the er is computed on each credit form and carried to this section
CT-37●	CT-607●	CT-651●
CT-40	CT-611●	CT-652●
CT-41	CT-611.1 ●	CT-654●
CT-43	CT-611.2●	CT-655●
CT-44	CT-612●	CT-656●
CT-46	CT-613●	CT-657●
CT-47	CT-631●	CT-658●
CT-236●	CT-633●	CT-660●
CT-238●	CT-634●	CT-661●
CT-239●	CT-635●	CT-662●
CT-241●	CT-636●	DTF-621●
CT-242●	CT-637●	DTF-622●
CT-246●	CT-638●	DTF-624●
CT-248●	CT-640●	DTF-630●
CT-249●	CT-641●	Other credits •
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●	
CT-606•	CT-650●	
2. Tatal tay and dita alaimad	labour (outschaus and an Dad O Kas O attach a	
	l above (enter here and on Part 2, line 3; attach a	
3 Total tax credits claimed	I that are refund eligible (see instructions)	
4a If you claimed the QEZE	E tax reduction credit and you had a 100% zo	one allocation factor, mark an <b>X</b> in the box
-	ee NY area tax elimination credit, and you ha	ad a 100% area allocation factor, mark an <b>X</b>
4c If you claimed the tax-fre	ee NY area excise tax on telecommunication	s credit and you had a 100% area allocation



## **Net Operating Loss Deduction (NOLD)**

Legal name of corporation				Employe	er identification	number (F	EIN)			
9	CTEF3M222				002190321					
Λtta	ach to Form CT-3 or CT-3-A; see Form CT	[-3 1_I hefore completing					002100021			
		. •								
A I	f you are making the election to waive ca						Election to waiv	е	ı	
	carryback in instructions)								•∣	
1	Multiply Form CT-3 or CT-3-A, Part 3, li									
	for the current year from the <i>Tax rate</i>	s schedule in Form CT-3-	I or C	Γ-3-A-I <i>(</i> se	ee instructions	s) •	1			
2	Enter the greater of the capital base tax									
	(from Form CT-3 or CT-3-A, Part 2, line 1b	or 1c)					2			
3	Subtract line 2 from line 1						3			
4	NOLD that is required to be utilized, if a									
	rate used for line 1; do not enter less than						4			
	mputation of net operating loss (NOL)	•								
	NOL carryforward from prior year's Form		. ● 58	1	25	,721 00				
5b	NOL carryforwards from <b>new</b> members									
	during the current tax year		. ● 5l	)						
NOI	L carryback (see instructions)									
	Loss year	C								
	A B	<ul> <li>Amount allowed to be carried back</li> </ul>								
	Beginning date Ending date	to be callied back								
	(mm-dd-yyyy) (mm-dd-yyyy)									
			-							
E-	Total NOL corn the set ( / / / / 2	unto)								
	Total NOL carryback (add column C amou			_			Ed			
5d	Subtotal (add lines 5a, 5b, and 5c)						5d			
5e	NOL carryforwards that have expired					-				
5f	NOL carryforwards unavailable for use Add lines 5e and 5f	•					Fa			
5g	Total NOLs available to be used in the o						5g 5			
5 6	NOL to be used in the current tax year				<i>a)</i>	•	5			
	not to be used in the current tax year nputation of NOL carryforward (see inst		. • 0							
	NOL incurred in the current tax year						7a			
7b										
	NOL carryforwards from members <b>who</b>						, 5			
. •	current tax year									
7d	Add lines 6 and 7c						7d			
	NOL available to be carried forward (sui									
						• 1				

## Schedule A – Apportioned business income or loss (must be completed for each tax period; see instructions).

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		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)			
2023-01-01	2023-12-31	74,380	00	12-31-22			
2022-01-01	2022-12-31	-25,721	00				
2021-01-01	2021-12-31	192,205	00	12-31-20			
2020-01-01	2020-12-31	-3,601	00				

**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>B</b> EIN	C NOL available at the beginning of this tax period	Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Subject to IRC §§ 381-384 or SRLY

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

<b>A</b> Name	B EIN	NOL available upon leaving the combined group	Former member's tax period in combined group		
		the combined group	Beginning date (mm-dd-yy)	<b>E</b> Ending date (mm-dd-yy)	





## **New York State Voluntary Contributions**

**CT-227** 

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

Legal name of corporation	Employer identification number (EIN)
CTEF3M222	002190321
Part 1 – Voluntary contributions (see instructions)	
Name of fund	
1 Return a Gift to Wildlife	• <b>1</b> 100
2 Breast Cancer Research	• 2
3 Prostate Cancer	• 3
4 9/11 Memorial	• 4
5 Volunteer Firefighting	• 5
6 Veterans Remembrance	
7 Women's Cancers Fund	
8 Veterans' Homes	• 8
9 Love Your Library Fund	• 9
10 Lupus Fund	• 10
11 Military Family Fund	• 11
12 ALS Research and Education	• 12
13 Home Delivered Meals for Seniors	
14 Leukemia, Lymphoma, and Myeloma Fund	
15 Retired and Rescued Thoroughbred Race Horse Aftercare	<u> </u>
16 Retired and Rescued Standardbred Race Horse Aftercare	<u> </u>
17 Gift for Lyme and Tick-Borne Diseases Education, Research, and Prevention	
18 Diabetes Research and Education Fund	• 18
Devid 0 Tabel	
Part 2 – Total	
1 Total (add Part 1, lines 1 through 18; see instructions)	1



**18 Underpayment** – If line 16 is less than or equal to line 11, subtract line 16 from line 11.

19 Overpayment - If line 11 is less than line 16,

Otherwise, go to line 19 (see instructions)......

subtract line 11 from line 16.....

Department of Taxation and Finance

**CT-222** 

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# **Underpayment of Estimated Tax By a Corporation**

Tax Law - Article 27, Section 1085 All filers must enter tax period: beginning 01-01-2023 12-31-2023 Tax return filed: ending 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 2023 corporation franchise, excise, or gross receipts tax after credits or enter the 2023 metropolitan transportation business tax (MTA surcharge) (if both, use separate forms) 1 3,500.00 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 2022 corporation franchise, excise, or gross receipts tax after credits or enter the 2022 MTA surcharge .. 3 3,500.00 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...... 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 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. В 10 Installment due dates (see instructions) ..... 03-15-2023 09-15-2023 12-15-2023 06-15-2023 875 770 770 770 11 Required installments (see instructions)..... 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 875 1645 2415 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..... 875 1645

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Pa	rt 4 – Computation of the underpayment	Α	В	С	D
	penalty (see instructions)	First	Second	Third	Fourth
20	Enter the date of payment or the 15th day of the				
	4th month after the end of the tax year,				
	whichever is earlier (mm-dd-yy) (see instructions)	04-15-2024	04-15-2024	04-15-2024	04-15-2024
	Number of days:				
21	From due date of installment to the date shown				
	on line 20				
22	On line 21 after 3/15/23 and before 4/1/23				
23	On line 21 after 3/31/23 and before 7/1/23				
24	On line 21 after 6/30/23 and before 10/1/23				
25	On line 21 after 9/30/23 and before 1/1/24				
26	On line 21 after 12/31/23 and before 4/1/24				
27	On line 21 after 3/31/24 and before 7/1/24				
28	On line 21 after 6/30/24 and before 10/1/24				
29	On line 21 after 9/30/24 and before 1/1/25				
30	On line 21 after 12/31/24 and before 3/15/25				
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)		•		
	Add line 41, columns A through D; enter here and or	•	•		
43	Multiply line 1 by 80% (.8)			43	
	Subtract line 11, column A from line 43				
45	Divide line 44 by three			1.0	

<sup>\*</sup> For applicable rates, access our website 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 business income, use the applicable tax base.

		<b>A –</b> 2020	<b>B –</b> 2021	<b>C</b> – 2022
46	Enter the period of 6 consecutive months for which the base period			
	percentage is to be computed:			
	• through •			
47	Enter the business income for the same 6 consecutive month period in			
	preceding periods			
48	Enter the total business income for the entire year in preceding periods $\dots ullet$		•	
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	e with Schedule A, line 52a.

Ent	er business income for the following:	Α	B – 1st 5 months	C - 1st 8 months	<b>D</b> – 1st 11 months
52a	Tax year beginning in 2020		•		
	Tax year beginning in 2021		•	•	
	Tax year beginning in 2022		•	•	
	Enter the total of the amounts that enter into the			•	
	computation of the business income base for				
	2023 for the months delineated in each column				
Ent	er business income for the following periods:		1st 6 months	1st 9 months	Entire year
	Tax year beginning in 2020		•	•	•
	Tax year beginning in 2021		•	•	•
	Tax year beginning in 2022		•	•	•
	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					
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 <b>not</b> a large corporation, enter .91 (91%).				
	Otherwise, enter 1				
73	Multiply line 71 by line 72				

Sch	Schedule A, Part 2 – Annualized income installment method						
-		Α	В		С		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 <b>not</b> 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						
Sch	nedule A, Part 3 – Required installment	<ul> <li>In completing Par</li> </ul>	rt 3, complete one c	olumn be	fore going	to the ne	ext column.
		Α	В		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	, 5						
89	Subtract line 88 from line 87. If zero or less, enter <b>0</b>						
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 <b>0</b> . In column D,						
	subtract line 93, column C from line 92, column C						
00	and enter the result						
	Add lines 90 and 91		I				
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						
Sch	nedule B - Line 9 exception (see instruct	ions)					
	2022 ENI or business income (as applicable) base		or business income base	e tax			
•	rate (as applicable)				94		
95	2022 capital base multiplied by 2023 capital tax rat			l	95		
96	Enter the amount from line 94 or 95 as applicable			ı	96		
97	2022 subsidiary capital base multiplied by 2023 su			l	97		
98	Any other taxes (see instructions)			ı	98		
99	Add lines 96, 97, and 98			l	99		
100					100		
	Recomputed tax (subtract line 100 from line 99); enter			ŀ	101		
				ı			



## **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, 2023. If you use it for any prior periods, the

еш	arn will <b>not</b> be processed and will	not be con	sidered time	ly illec	. As a result, pe	enalues and i	meresi m	ay be	incurred	1.	
	Amended return		All filers	must e	nter tax period:	beginning	01-01-20	23	ending	12-31-2	2023
	Employer identification number (EIN)		File number	Busine	ss telephone number					If you claim an overpayment, r	
	002190321		AA 4	( 51	8 ) 555-2626					an <b>X</b> in the box	
	Legal name of corporation					Trade name/DBA				,	
	CTEF3M222										
	Mailing address					State or country of	incorporation				
	Care of (c/o)					NY					
	Number and street or PO Box					Date of incorporati	on	Foreign	n corporations	: date began busin	ess in NYS
	3M WA Harriman Campus					01-01-202	20				
	City U.S. state/Ca	nadian province	ZIP/Postal co	de	Country (if not United	l States)		For off	ice use only		
	Albany NY		12227					]			
	If you need to update your addre	ss or phone	information	for co	rporation tax, c	r other tax ty	pes, you				
	can do so online. See Business	information	in Form CT-1	1.				]			
	this form with your Form CT-3 or	CT-3-A. Bef	ore completin	ng this	return, see For	m CT-3-M-I,					
Insi	tructions for Form CT-3-M.										
A	. Pay amount shown on line 12.	Make payak	ole to: New Y	ork S	tate Corporati	on Tax			Payr	ment enclosed	
_	Attach your payment here. Det		k stubs. <i>(See</i>	instru	ctions for details.	)		Α		1,13	30 32
	omputation of MTA surc	_									
18	New York State franchise tax (s	see instructior	ns)					1a			
1k	<ul> <li>Sum of fixed dollar minimum ta</li> </ul>	ixes for men	nbers subjec	t to th	e MTA surcharg	ge (see instruc	tions) •	1b			
1	Total New York State franchise	tax (add line	s 1a and 1b) .					1			
	MCTD apportionment percenta	•									%
	Apportioned franchise tax (mult							3			
4	MTA surcharge (multiply line 3 by	/ 30% (.30)) .						4			
•	5b, 6										
	Total prepayments from line 92										
	Underpayment (subtract line 7 from the first of the fi										
8k	<ul> <li>Additional amount for 2024 MF</li> </ul>	l (see instruc	tions)					8b			
	Total of lines 8a and 8b							-			
ç	Estimated tax penalty (see instri	uctions; mark	an <b>X</b> in the bo	x if Fo	rm CT-222 is atta	ached) <b>●</b> X	•				
10	Interest on late payment (see in	structions for	Form CT-3 or	CT-3-	A)						
	Late filing and late payment pe				,						
12	Palance due (add lines 8c throug	h 11 and ente	er here; <b>enter</b>	the pa	yment amount c	on line A abov	e)	12			
	Excess prepayments (subtract li		,								
	<ul> <li>Amount previously credited to 2</li> </ul>										
	Overpayment (subtract line 13b f										
	Amount of overpayment to be o										
	Amount of overpayment to be o		-		•	,	_				
16	Amount of overpayment to be r	efunded (se	e instructions)					16			
Sc	hedule A – Computatio	n of MC	TD appor	tion	ment perce	entage (se	ee instru	ction	15)		
		5. 1115	. – appoi		one poroc		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5.701		I	
				1				_		(	

Average value of property (see instructions)		<b>A</b> MCTD		<b>B</b> New York State	
17 Real estate owned (see instructions)	17	535,000	00	535,000	00
18 Real estate rented (see instructions)	18				
19 Inventories owned	19				
20 Tangible personal property owned (see instructions)	20				
21 Tangible personal property rented (see instructions)	21				
22 Total (add lines 17 through 21 in columns A and B)	22	535,000	00	535,000	00
23 MCTD property factor (divide line 22, column A, by line 22,	colun	nn B)		•	23

Rec	eipts from: (see instructions for lines 24 through 77)		<b>A</b> MCTD	<b>B</b> New York State	
Sect	ion 210-A.2				-
24	Sales of tangible personal property	24			
	Sales of electricity	25			
	Net gains from sales of real property	26			_
	ion 210-A.3				_
	Rentals of real and tangible personal property	27			
	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			
Sact	ion 210-A.4	29			-
		20			
	Sale, licensing, or granting access to digital products	30			_
31	tion 210-A.5(a)(1) — Fixed percentage method for qualified finance of this irrevocable election was made on Form CT-3 or CT-3-A, mark an X in the boundary of the control o	x (se	e Form CT-3-I or CT-3-A-I, Part	· -	_
	tion 210-A.5(a)(2) - Mark an X in each box that is applicable (see	Fori	m C1-3-1 or C1-3-A-1, Part 6	), line 8 instructions)	_
	ction 210-A.5(a)(2)(A)				
	Interest from loans secured by real property	32			_
	Net gains from sales of loans secured by real property	33			_
34	Interest from loans <b>not</b> secured by real property  (QFI)	34			
35	Net gains from sales of loans <b>not</b> secured by real property (QFI)	35			
Sec	ction 210-A.5(a)(2)(B) (QFI )				_
	Interest from federal debt	36			
37					
	Interest from NYS and its political subdivisions debt	38			Ī
	Net gains from federal, NYS, and NYS political subdivisions debt	39			-
	Interest from other states and their political subdivisions debt	40			-
	Net gains from other states and their political subdivisions debt	41			-
	etion 210-A.5(a)(2)(C) (QFI  )	71			-
	Interest from asset-backed securities and other government agency debt	42			
	Net gains from government agency debt or asset-backed securities	42			-
43		42			
44	sold through an exchange	43			_
	Net gains from all other asset-backed securities	44			_
	ction 210-A.5(a)(2)(D) (QFI)				
	Interest from corporate bonds	45			_
46	Net gains from corporate bonds sold through broker/dealer or				
	licensed exchange	46			_
	Net gains from other corporate bonds	47			_
	ction 210-A.5(a)(2)(E)				
48	Net interest from reverse repurchase and securities borrowing agreements	48			
Sec	ction 210-A.5(a)(2)(F)				
49	Net interest from federal funds	49			
Sec	ction 210-A.5(a)(2)(I) (QFI				
50	Net income from sales of physical commodities	50			
Sec	ction 210-A.5(a)(2)(J) (QFI )				
	Marked to market net gains	51			
	ction 210-A.5(a)(2)(H) (QFI				_
	210-A.5(a)(2)(G) (QFI  )				
52	Interest from other financial instruments	52			
	Net gains and other income from other financial instruments	53			_
	.,				

Receipts from: (continued)		A MCTD	<b>B</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			
58 Receipts from account maintenance fees			
59 Fees for management or advisory services			
60 Interest from an affiliated corporation	60		
Section 210-A.5(c)			
61 Interest, fees, and penalties from credit cards			
<b>62</b> Service charges and fees from credit cards			
63 Receipts from merchant discounts			
64 Receipts from credit card authorizations and settlement processing			
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 Global intangible low-taxed income	67		
Section 210-A.6.  68 Receipts from railroad and trucking business			
Section 210-A.6-a	68		
69 Receipts from the operation of vessels	69		
Section 210-A.7	69		
70 Receipts from air freight forwarding	70		
71 Receipts from other aviation services			
Section 210-A.8	/ 1		
72 Advertising in newspapers or periodicals	72		
73 Advertising on television or radio			
74 Advertising via other means			
Section 210-A.9			
<b>75</b> Transportation or transmission of gas through pipes	75		
Section 210-A.10	1.0		
76 Receipts from other services/activities not specified	76	7,038,804 00	7,038,804 00
Section 210-A.11		.,,000,001.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
77 Discretionary adjustments	77		
78 Total (add lines 24 through 77 in columns A and B)		•	
79 MCTD receipts factor (divide line 78, column A, by line 78, column B)			• 79
Payroll		A MCTD	<b>B</b> New York State
80 Wages and other compensation of employees except general executive officers	• 80	1,000,000 00	1,000,000 00
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 %
<b>83</b> MCTD apportionment percentage (Divide line 82 by three; if a factor is m			
Enter here and on line 2.)			● 83

Compos	ition of prepayments claimed	on line 7 (see instru	ctions)	Date pa	iid		Amount	
84 Manda	tory first installment from Form CT-300 (see	e instructions)	84					
85 Second	d installment from Form CT-400		85					
<b>86</b> Third in	nstallment from Form CT-400							$\perp$
87 Fourth	installment from Form CT-400		87					
88 Paymer	nt with extension request from Form CT-5, line	3 <b>88</b>						
89 Overpa	syment credited from prior years (see instruc	ctions)			89			
90 Add lin	es 84 through 89	<u></u>	<u></u>		• 90			
91 Overpa	syment credited from Form CT	Period			• 91			
92 Total p	repayments (add lines 90 and 91; enter here a	nd on line 7)			92			
Third – par designed (see instruction	Designee's email address	onts are to the best of my	knowlod	go and haliof	(	518 ) 5 P	Shone number 555-2525	
Authorized	Printed name of authorized person John Doe	Signature of authorized persor	1	Offic	cial title Presid	ent		
person	Email address of authorized person johndoe@taxesdoneright.com			Telephone numbe ( 518 ) 555-26		Da	04-15-2024	
Paid	Firm's name (or yours if self-employed) Taxes Done Right		Firm's E	IN 456987			PTIN or SSN 654123	
preparer	Signature of individual preparing this return	Address 315 Return Parkway		City Albany		State NY	ZIP code 12227	
only (see instr.)	Email address of individual preparing this return billsmith@taxesdoneright.com			s NYTPRIN or 678912	Exc	cl. code Da	ote 04-15-2024	

See instructions for where to file.



Department of Taxation and Finance

**CT-222** 

## **Underpayment of Estimated Tax** By a Corporation Tax Law - Article 27, Section 1085

All filers must enter tax period:

Тах	return filed: CT3M4M		beginning	01-01-2023	ending	12-31-2023
Leg	gal name of corporation		E	mployer identificati	on numbe	·r
	CTEF3M222			002190321		
Kea	ad the instructions, Form CT-222-I, befo	ore completing.				
Par	rt 1 – Annual payment					
1	Enter your 2023 corporation franchise, excise, or gre	oss receipts tax after cre	dits <b>or</b> enter the 2023 me	tropolitan		
	transportation business tax (MTA surcharge) (if bo	th, use separate forms)		1		1,050.00
2	Multiply line 1 by 91% (.91) or, if a large corporation	n, 100% (1.0). Large cor	porations enter this			
	amount on line 5 and skip lines 3 and 4			2		
3	Enter your 2022 corporation franchise, excise, or gro	ss receipts tax after cred	its <b>or</b> enter the 2022 MTA	surcharge 3		1,029.00
	Enter the amount from line 101; if not using the line					
	Annual payment. Enter the lesser of lines 2, 3, or 4	. Large corporations, en	ter the line 2 amount	5		
Par	rt 2 – Reasons for filing					
Mar	k an $m{X}$ in the boxes below that apply. If any bo	oxes are marked, you	must file Form CT-222	2 even if you do	not owe a	a penalty.
6	You are using the adjusted seasonal installment me	ethod (see instructions; co	mplete applicable parts of S	chedule A)		
_						
	You are using the annualized income installment m					●
8	You are <b>not</b> a large corporation and figure your est			-		×
•	short year, and your return must have shown a ta					
9	You are <b>not</b> a large corporation and figure your est				.ax	
	was paid the facts shown on your return for, and applicable to the current year (complete Schedule B			-		
	**					
Par	rt 3 - Computing the underpayment – fo	or lines 11 through 1	<ol><li>19, complete one co</li></ol>	lumn before go	ing to th	e next column.
		Α	В	С		D
10	Installment due dates (see instructions)	03-15-2023	06-15-2023	09-15-202	3	12-15-2023
11	Required installments (see instructions)	257	233	•	233	233
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.					
	Add lines 12 and 13				-	
15	In column B, enter line 18, column A amount.					
	In columns C and D, add amounts on		057		400	700
	lines 17 and 18 of the preceding column		257		490	723
16	In column A, enter the line 12 amount. For other					
	columns, subtract line 15 from line 14. If zero					
17	or less, enter <b>0</b>					
.,	from line 15. Otherwise, enter <b>0</b>		257		490	
18	Underpayment – If line 16 is less than or equal		251		700	
10	to line 11, subtract line 16 from line 11.					
	Otherwise, go to line 19 (see instructions)	257	233		233	233
19	Overpayment – If line 11 is less than line 16,	201	200		200	200
. •	subtract line 11 from line 16					

Pa	rt 4 – Computation of the underpayment	Α	В	С	D
	penalty (see instructions)	First	Second	Third	Fourth
20	Enter the date of payment or the 15th day of the				
	4th month after the end of the tax year,				
	whichever is earlier (mm-dd-yy) (see instructions)	04-15-2024	04-15-2024	04-15-2024	04-15-2024
	Number of days:				
21	From due date of installment to the date shown				
	on line 20				
22	On line 21 after 3/15/23 and before 4/1/23				
23	On line 21 after 3/31/23 and before 7/1/23				
24	On line 21 after 6/30/23 and before 10/1/23				
25	On line 21 after 9/30/23 and before 1/1/24				
26	On line 21 after 12/31/23 and before 4/1/24				
27	On line 21 after 3/31/24 and before 7/1/24				
28	On line 21 after 6/30/24 and before 10/1/24				
29	On line 21 after 9/30/24 and before 1/1/25				
30	On line 21 after 12/31/24 and before 3/15/25				
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		-1		
41	- 1 ) ( ) ( ) ( ) ( ) ( )		•	<b>1</b>	
	Add line 41, columns A through D; enter here and o	•	· ·		
43	Multiply line 1 by 80% (.8)				
44	,				
45	Divide line 44 by three			45	

<sup>\*</sup> For applicable rates, access our website 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 business income, use the applicable tax base.

		<b>A –</b> 2020	<b>B –</b> 2021	<b>C</b> – 2022
46	Enter the period of 6 consecutive months for which the base period			
	percentage is to be computed:			
	• through •			
47	Enter the business income for the same 6 consecutive month period in		•	
	preceding periods			
48	Enter the total business income 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	e with Schedule A, line 52a.

Ente	er business income for the following:	Α	B - 1st 5 months	C - 1st 8 months	<b>D</b> – 1st 11 months
52a	Tax year beginning in 2020		•	•	•
	Tax year beginning in 2021			•	•
	Tax year beginning in 2022		•	•	•
	Enter the total of the amounts that enter into the		•	•	•
•	computation of the business income base for				
	2023 for the months delineated in each column				
Ente	er business income for the following periods:		1st 6 months	1st 9 months	Entire year
	Tax year beginning in 2020		•	•	•
	Tax year beginning in 2021		•	•	•
	Tax year beginning in 2022		•	•	•
	Divide the amount in each column on line 52a by				
55	the amount in column D on line 54a				
56	Divide the amount in each column on line 52b by				
50	the amount in column D on line 54b				
57	Divide the amount in each column on line 52c by				
31	the amount in column D on line 54c				
58	Add lines 55 through 57				
	Divide line 58 by three				
	Divide line 53 by line 59				
	Figure the tax on the amount on line 60 using the			•	•
01	instructions for your corporation's return				
	(see instructions for MTA surcharge)				
62	Divide the amount in each of columns B and C on				
02	line 54a by the amount in column D on line 54a				
63	Divide the amount in each of columns B and C on				
00	line 54b by the amount in column D on line 54b				
64	Divide the amount in each of columns B and C on				
0-1	line 54c by the amount in column D on line 54c				
65	Add lines 62 through 64				
	Divide line 65 by three				
	Multiply the amounts in columns B and C of line 61				
0,	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)				
	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 <b>0</b> .				
72	If <b>not</b> a large corporation, enter .91 (91%).				
	Otherwise, enter 1.				
73	Multiply line 71 by line 72				

Scl	Schedule A, Part 2 – Annualized income installment method									
-		Α	В	С	D					
74	Annualized periods (see instructions)		1st • months	1st • mo	onths 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 <b>not</b> 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									
0-1	and also A. Baret O. Barrel and large tallers and									
SCI	nedule A, Part 3 – Required installment		_							
0.7	If anyly Calcadula A. Dant 4 an Dant 2 is assembleted anytan	Α	В	С	D					
01	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									
00	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 <b>0</b>									
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									
01	In column C, subtract line 89, column B from line 90,									
31	column B. If zero or less, enter <b>0</b> . 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									
				•						
Sch	nedule B – Line 9 exception (see instruct	ions)								
94	2022 ENI or business income (as applicable) base	multiplied by 2023 ENI	or business income bas	se tax						
	rate (as applicable)			94						
95	2022 capital base multiplied by 2023 capital tax rat	e		95						
96	Enter the amount from line 94 or 95 as applicable.									
97	2022 subsidiary capital base multiplied by 2023 su									
98	Any other taxes (see instructions)									
	Add lines 96, 97, and 98									
	2022 tax credits									
101	Recomputed tax (subtract line 100 from line 99); enter	here and on line 4		101						

# Test 15 Begins on next page

**Return to Test Chart** 

CT-3



Part 1 – General corporate information

Part 4 - Computation of tax on capital base

Part 2 - Computation of balance due or overpayment

Part 3 – Computation of tax on business income base

## **General Business Corporation Franchise Tax Return**

Tax Law - Article 9-A

**Caution:** This form must be used **only** for tax periods beginning on or after January 1, 2023. 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.

inal return	Amended return			beginning	01/01/202	3	ending	12/31/202
	fication number (EIN)	File number	Business telephone numb				<u> </u>	
00219021	1.4	AA1	(518)555-2626		If you claim mark an <b>X</b> i			
egal name of c		, , , ,	/	Trade name/DE		II tile bo	,,,	
CTEF37	•							
//ailing address	;			State or country	of incorporation			
Care of (c/o)				New York	•			
lumber and str	eet or PO Box			Date of incorpor		Foreign co	orporations: da	ate began business
	rriman Campus							<b>g</b>
ity	U.S. state/Canadian province	ZIP/Postal co	de Country (if not Unit	04/12/200	J9	For office	e use only	
•	·		do Country (11 110t Office	ou olulos)		l' or omee	o doc omy	
Albany	ess activity in NYS	12227	NAICS business code n	imbor (from NVC D	ub 040)	-		
•	•			umber (nom <b>n i s P</b> i	ub 910)			
	Loan brokers		522310			-		
	o update your address or phone informats information in Form CT-1.	ation for corpora	tion tax, or other tax typ	es, you can do	so online.			
			A MAN VARK CHAHA	Cornoration	Tay		Payme	nt enclosed
Attach yo	unt shown on Part 2, line 19c. Ma our payment here. (Detach all check	k stubs; see ins	structions for details.)			Α		
Attach you	our payment here. (Detach all chec subject to the metropolitan transp	k stubs; see insortation busin	etructions for details.) ness tax (MTA surch	arge)? (see i	nstructions;	A	B Yes	s ■ No
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Attach you s  Are you s  mark an  If you are  in the b	our payment here. (Detach all checksubject to the metropolitan transport in the appropriate box)ed disclaiming tax liability in New Yoox (see instructions)	ortation busin ork State bas	ness tax (MTA surch ed on Public Law 8	arge)? <i>(see ii</i>	nstructions;			<b>-</b>
Attach you s  mark an  If you are in the b  Do you h  If Yes,	bur payment here. (Detach all checksubject to the metropolitan transport X in the appropriate box)ed disclaiming tax liability in New Yoox (see instructions)	ortation busing ork State bas os? (mark an X)	ness tax (MTA surch ed on Public Law 8	arge)? <i>(see ii</i>	nstructions;			 s •
Attach you see mark and If you are in the bear Do you he If Yes, departy	bur payment here. (Detach all checksubject to the metropolitan transport X in the appropriate box)	ortation busing ork State bas os? (mark an X)	ness tax (MTA surch ed on Public Law 8	arge)? <i>(see ii</i>	nstructions;		D Yes	 s •
Attach you s  Mare you s  Mark an  If you are  in the b  Do you h  If Yes,  d - party  signee	bur payment here. (Detach all checksubject to the metropolitan transport X in the appropriate box)	ortation busing ork State bas os? (mark an X)	ness tax (MTA surch ed on Public Law 8	arge)? <i>(see ii</i>	nstructions;		D Yes	No one number -2525
Attach you so mark and If you are in the bull Do you hulf Yes, d - party signee instructions)	cur payment here. (Detach all checksubject to the metropolitan transport in the appropriate box)	ortation busing ortation busing ork State bas os? (mark an X Form CT-60 and (print)	estructions for details.) Hess tax (MTA surch Hed on Public Law 84  If in the appropriate bo He and attach it to your	arge)? <i>(see i</i> 6-272, mark	nstructions;	Des (51	D Yes	No nne number -2525
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Attach you are mark and If you are in the bull to be in the bull to be instructions)  fication:  orized rson	pur payment here. (Detach all checksubject to the metropolitan transport of the appropriate box)	ork State bas ors? (mark an X Form CT-60 and (print)	estructions for details.)  ess tax (MTA surch  ed on Public Law 8  fin the appropriate bo  and attach it to your	arge)? (see in	and belief tr	Des (51	D Yes signee's pho 8 ) 555 PIN rect, and	No nne number -2525
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Attach you se mark and If you are in the be Do you he If Yes, and party esignee instructions)  ification:  Paid Figure Said Figure Figure Said Figure Figure Said	pur payment here. (Detach all checksubject to the metropolitan transport of the appropriate box)	ork State bas ors? (mark an X Form CT-60 and (print)	ed on Public Law 8  in the appropriate boand attach it to your  re to the best of my ature of authorized perso	arge)? (see iii	and belief tr Official Shone number 3 ) 555-2626	Des (51 ue, cor I title Presiden	D Yes signee's pho 8 ) 555.  PIN rect, and nt Date 04/ reparer's P 987654 State	No one number 2525  12345  complete.  15/2024  FIN or SSN 123  ZIP code
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Part 5 – Computation of investment capital for the current tax year

Part 6 - Computation of business apportionment factor

Part 7 - Summary of tax credits claimed

#### 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) eligible for the lower business income base tax rate, 0% capital 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate ..... 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business 4 6 If you marked this box, complete line 6a below and Section B, line 1. 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation Section B - New York State information (see instructions) 200 1 Number of New York State employees ..... 2 Wages paid to New York State employees..... 3 Number of business establishments in New York State ...... 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 ..... **5a** If you marked the line 5 box, use line 5a to report the applicable exception 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 ...... 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-REIT 1120 1120 consolidated • 1120F • or 1120-RIC 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 Date of determination Final federal NOL Capital loss determination • carrvback • 1120X carryback ... 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-3.3 ● CT-3.4 ● X CT-3.1 • CT-60 • 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. 6 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 ..... 7 Revoking a commonly owned group election (only applies in the first year you revoke the election) - If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box ......

#### 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) ...... **1b** Capital base tax (from Part 4, line 15; see instructions) New York receipts 1c Fixed dollar minimum tax (see instr) • 1c 2 Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions) ...............● 3 Tax credits used (from Part 7, line 2; see instructions) 4 Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)..... 4 Penalties and interest 5 Estimated tax penalty (see instructions; if Form CT-222 is 5 attached, mark an **X** in the box) ...... 6 Interest on late payment (see instructions) ...... 6 Late filing and late payment penalties (see instructions) ............... 8 Total penalties and interest (add lines 5, 6, and 7) 8 Voluntary gifts/contributions 9 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1) 10 Total amount due (add lines 4, 8, and 9) ..... 10 **Prepayments** 11 Mandatory first installment from Form CT-300 (see instructions) ...... 11 2,500,000. 12 12 Second installment (from Form CT-400) ...... 2,500,000 13 13 Third installment (from Form CT-400) ..... 2.500.000 **14** Fourth installment (from Form CT-400) 14 2,500,000 15 Payment with extension request (from Form CT-5, line 5)...... 15 **16** Overpayment credited from prior years (see instr.) Period 16 17 Overpayment credited from CT-3-M Period 17 18 Total prepayments (add lines 11 through 17; see instructions) Payment due or overpayment to be credited/refunded (see instructions) 19a Underpayment • 19a **19b** Additional amount for 2024 MFI ......● **19b** 20c Overpayment • 20c 21 Amount of overpayment to be credited to next period ...... 21 22 Balance of overpayment available (subtract line 21 from line 20c) 22 23 Amount of overpayment to be credited to Form CT-3-M ...... 23 24 Balance of overpayment to be refunded (subtract line 23 from line 22) ..... 24 25 Unused tax credits to be refunded ...... 26 Unused tax credits applied to next period \_\_\_\_\_ 26

#### Part 3 – Computation of tax on business income base (see instructions)

	•			
1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions) •	1	30,10	0,100
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 <b>0</b> ; 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)

			<b>A</b> Beginning of year	<b>B</b> End of year	<b>C</b> Average value	
1	Total assets from federal return	1	5,120,120,120	6,135,135,13	35	
2	Real property and marketable securities included on line 1	2				
3	Subtract line 2 from line 1	3	5,120,120,120	6,135,135,13	35	
4	Real property and marketable securities at fair market value	4				
5	Adjusted total assets (add lines 3 and 4)	5	5,120,120,120	6,135,135,13	5	
6	Total liabilities	6	200,000,000	400,000,00	00	
7	Total net assets (subtract line 6, column C, from	line 5	5, column C)	•	7	
8	Investment capital (from Part 5, line 19; if zero o	r less	s, enter <b>0</b> )	•	8	
9	Business capital (subtract line 8 from line 7)			•	9	
10	Addback of capital previously reported as investmen	nt cap	pital (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, lin	ie 56)		•	12	
13 14	Apportioned business capital (multiply line 11 b	y line	9 12)	•	13	
15	Capital base tax (multiply line 13 by the appropriation CT-3-1; enter here and on Part 2, line 1b).		•		15	

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

		<b>A</b> Average fair market value	<b>B</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 <b>presumed</b> held for more than one year (from Form CT-3.1, Schedule E, line 3)	18				
<b>19</b> Total investment capital for the current year and on Part 4, line 8. If zero or less, enter <b>0</b> .)	•		·	19	

#### Addback of capital previously reported as investment capital

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

#### Part 6 – Computation of business apportionment factor (see instructions)

Mark an <b>X</b> in this box only if you have <b>no receipts</b> required to be included in the	den	ominator of the apportionn	nent factor (see instr.)
mant an X in and sox only in you have no receipte required to se included in the		A – New York State	<b>B</b> – Everywhere
Section 210-A.2			•
1 Sales of tangible personal property	1	2,000,000	2,000,000
2 Sales of electricity	2	2,000,000	•
3 Net gains from sales of real property	3		•
Section 210-A.3			•
4 Rentals of real and tangible personal property	4	700,000	700,000
<b>5</b> Royalties from patents, copyrights, trademarks, and similar intangible		700,000	•
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 financia	al in	struments (QFIs)	
8 To make this irrevocable election, mark an <b>X</b> in the box (see instructions)		,	8
• To make this inevocable election, mark an <b>X</b> in the box (see instructions)		•••••	
Section 210-A.5(a)(2) - Mark an X in each box that is applicable (see I	line 8	8 instructions)	
Section 210-A.5(a)(2)(A)			•
9 Interest from loans secured by real property	9	1,000,000	1,000,000
	10	1,000,000	• 1,000,000
	11		•
	12		•
Section 210-A.5(a)(2)(B) (QFI ● □ )			•
· · · · · · · · · · · · · · · · · · ·	13		
14			
	15		•
· · · · · · · · · · · · · · · · · · ·	16		•
·	17		•
· · · · · · · · · · · · · · · · · · ·	18		•
Section 210-A.5(a)(2)(C) (QFI ● □)			•
· · · · · · · · · · · · · · · · · · ·	19		
20 Net gains from government agency debt or asset-backed securities			•
	20		
	21		•
Section 210-A.5(a)(2)(D) (QFI ● □)			•
	22		
23 Net gains from corporate bonds sold through broker/dealer or			•
	23		
	24		•
Section 210-A.5(a)(2)(E)			•
	25		
Section 210-A.5(a)(2)(F)			•
	26		
Section 210-A.5(a)(2)(I) (QFI ● □)			•
	27		
Section 210-A.5(a)(2)(J) (QFI ● □ )	$\neg$		•
	28		
Section 210-A.5(a)(2)(H) (QFI ● □)			•
210-A.5(a)(2)(G) (QFI ● □)			
	29		
	30		•

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

		A - New York State	<b>B</b> – Everywhere
Section 210-A.5(b)		•	
31 Brokerage commissions	31	250,000,000	250,000,000
32 Margin interest earned on behalf of brokerage accounts	32	115,115,150	115,115,150
33 Fees for advisory services for underwriting or management of underwriting	33	225,500,500	225,500,500
34 Receipts from primary spread of selling concessions	34	2,125,125	2,125,125
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		-	
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	200,000	200,000
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

•		e, or are you an owner of an ction 195.20? (see Form CT-1	•		
		unt of each tax credit <b>used</b> to m. The amount of credit to er			
CT-37●	500,525	CT-607●		CT-651●	
CT-40		CT-611		CT-652●	
CT-41		CT-611.1•		CT-654●	
CT-43		CT-611.2●		CT-655●	
CT-44		CT-612●		CT-656●	
CT-46●		CT-613●		CT-657●	
CT-47		CT-631•		CT-658	
CT-236•		CT-633●		CT-660	
CT-238●	625,230	CT-634●		CT-661	
CT-239●		CT-635●		CT-662●	
CT-241●		CT-636●		DTF-621●	
CT-242●		CT-637●		DTF-622●	
CT-246●		CT-638●		DTF-624●	
CT-248●		CT-640●		DTF-630●	
CT-249●		CT-641●		Other credits •	
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•	809,617	CT-648●			
CT-605•		CT-649●			
CT-606•	30,000	CT-650●			
<ul><li>claimed)</li></ul>	claimed that are refun ne QEZE tax reduction ne tax-free NY area tax	nere and on Part 2, line 3; attach and eligible (see instructions) a credit and you had a 100% a elimination credit, and you	zone allocation fact	or, mark an $X$ in the box .	( • 4b
-		cise tax on telecommunication	•		

Department of Taxation and Finance



## **Net Operating Loss Deduction (NOLD)**

CT-3.4

Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.  A If you are making the election to waive carryback of the current-year NOL, mark an X in the box (see Election to waive carryback in instructions)  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) •  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 1 b or 1c) •  3 Subtract line 2 from line 1 • 3  4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero) •  Computation of net operating loss (NOL) to be used (see instructions)  5a NOL carryforward from prior year's Form CT-3.4 •  NOL carryforwards from new members who entered the group during the current tax year •  NOL carryback (see instructions)  C Amount allowed to be carried back (mm-dd-yyyy)  ELOSS year Amount allowed to be carried back (mm-dd-yyyy)  A Beginning date (mm-dd-yyyy)  C Amount allowed to be carried back (mm-dd-yyyy)  NOL carryforwards that have expired •  5d Subtotal (add lines 5a, 5b, and 5c) •  5d Subtotal (add lines 5a, 5b, and 5c) •  5f NOL carryforwards unavailable for use in the current tax year •  5f NOL to be used in the current tax year •  6 NOL to be used in the current tax year •  6 NOL to be used in the current tax year •  6 NOL to use used in the current tax year •  7a NOL tourred in the current tax year •  7a No Not NOLs available (add lines 5, 5f, and 7a) •  7b Net NOLs available (add lines 5, 5f, and 7a) •  7c Tourent in the current tax year •  7a Tour Not Not carryforward (see instructions)	(EIN)	entification number ( 0214		Legal name of corporation CTEF37					Lega	
1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the <i>Tax rates schedule</i> in Form CT-3-I or CT-3-A-I (see instructions) • 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) • 3 Subtract line 2 from line 1 • 3 A NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero) • 5a 6,000							.4-I before completing.	T-3-A; see Form CT-3.	tach to Form CT-3 or CT	Atta
for the current year from the Tax rates schedule in Form CT-3-I or CT-3-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 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero) • 4  Computation of net operating loss (NOL) to be used (see instructions)  5a NOL carryforwards from prior year's Form CT-3.4 • 5a	•	on to waive	Electio	•	,		-	•		<b>A</b> If
4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)  Computation of net operating loss (NOL) to be used (see instructions)  5a NOL carryforward from prior year's Form CT-3.4			2	s)	B-A-I <i>(see instructions)</i> .or the current tax year	or CT- m tax t	chedule in Form CT-3-I of the fixed dollar minimur	ar from the <i>Tax rates s</i> o the capital base tax or <i>CT-3-A, Part 2, line 1b or</i>	for the current year 2 Enter the greater of t (from Form CT-3 or C	2
Computation of net operating loss (NOL) to be used (see instructions)  5a NOL carryforward from prior year's Form CT-3.4			3							
Computation of net operating loss (NOL) to be used (see instructions)  5a NOL carryforward from prior year's Form CT-3.4			4				,		·	4
5a NOL carryforward from prior year's Form CT-3.4			4	•	•••••		,		·	Com
Sb NOL carryforwards from new members who entered the group during the current tax year				000	6.000			• '		
during the current tax year				,000	0,000				-	
Loss year  A B Beginning date (mm-dd-yyyy)  Final NOL carryback (add column C amounts)  Subtotal (add lines 5a, 5b, and 5c)  NOL carryforwards that have expired  NOL carryforwards unavailable for use in the current tax year  Total NOLs available to be used in the current tax year (subtract line 5g from line 5d)  NOL to be used in the current tax year  NOL incurred in the current tax year  NOL incurred in the current tax year  NOL savailable (add lines 5, 5f, and 7a)  NOL savailable (add lines 5, 5f, and 7a)  NOL savailable (add lines 5, 5f, and 7a)						• 5b			-	
A B Beginning date (mm-dd-yyyy)  Total NOL carryback (add column C amounts)  Subtotal (add lines 5a, 5b, and 5c)  NOL carryforwards that have expired  NOL carryforwards unavailable for use in the current tax year  Total NOLs available to be used in the current tax year (subtract line 5g from line 5d)  NOL to be used in the current tax year  NOL incurred in the current tax year  NOL incurred in the current tax year  Not NOLs available (add lines 5, 5f, and 7a)  Amount allowed to be carried back  Amount allowed to be carried back  Amount allowed to be carried back  Sc  Sc  Sc  Sc  Sc  Sc  Sc  Sc  Sc								uctions)	OL carryback (see instru	NOL
A Beginning date (mm-dd-yyyy)  Total NOL carryback (add column C amounts)							_	year	Loss	
Total NOL carryback (add column C amounts)								<b>B</b> Ending date	A Beginning date	
Subtotal (add lines 5a, 5b, and 5c)								•	•	
Subtotal (add lines 5a, 5b, and 5c)								•	•	
Subtotal (add lines 5a, 5b, and 5c)								•	•	
5e NOL carryforwards that have expired						• 5c	;)	(add column C amounts	Total NOL carryback	5c
5f NOL carryforwards unavailable for use in the current tax year			5d					a, 5b, and 5c)	Subtotal (add lines 5a,	5d
5g Add lines 5e and 5f										5e
5 Total NOLs available to be used in the current tax year (subtract line 5g from line 5d) 5  6 NOL to be used in the current tax year										5f
6 NOL to be used in the current tax year				1					•	_
Computation of NOL carryforward (see instructions)  7a NOL incurred in the current tax year			5	•	m line 5d)					
7a NOL incurred in the current tax year						• 6		-		
7b Net NOLs available (add lines 5, 5f, and 7a)			<b>-</b> -T							
7c NOL carryforwards from members <b>who left</b> the group during the			/ D	•••••	•••••					
current tax year						70			-	10
7d Add lines 6 and 7c			7d						•	7d
7 NOL available to be carried forward (subtract line 7d from 7b)			_	-						. •-

## Schedule A – Apportioned business income or loss (must be completed for each tax period; see instructions).

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	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)
01/01/2023-12/31/2023	30,100,100	
01/01/2022-12/31/2022	-6,000	
01/01/2021-12/31/2021	20,000	
01/01/2022012/31/2020	43,000	
01/01/2019-12/31/2019	21,000	
01/01/2018-12/31/2018	19,245	
01/01/2017-12/31/2017	2,000	
01/01/2016-12/31/2016	15,000	12/31/2015
01/01/2015-12/31/2015	-22,100	

**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>B</b> EIN	C NOL available at the beginning of this tax period	Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Subject to IRC §§ 381-384 or SRLY

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

A Name	B EIN	C NOL available upon leaving the combined group	Former member's tax period in combined group		
		and domestical group	Beginning date (mm-dd-yy)	<b>E</b> Ending date (mm-dd-yy)	



#### **Servicing Mortgages Credit**

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

All filers must enter tax period:

beginning	01/01/2023	ending	12/31/2023

Le	gal name of corporation E CTEF37	mployer iden 0021902		ion number (EIN)	
Αt	ach to Form CT-3 or CT-3-A.				
C	omputation of credit available for use (see instructions)				
1	Servicing mortgages credit (from your state of New York mortgage agency (SONYMA) letter)	•	1	500,525	
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 <b>0</b> ) •	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 mortgages 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

**CT-238** 

## **Claim for Rehabilitation of Historic Properties Credit**

2023	TN	Tax Law – Sections	s 210-B.26 and 1511(	(y)	All filers must er	nter tax per	riod:
				beginning	01/01/2023	ending	12/31/2023
Legal nan CTEF3	me of corporation 37				Employer identifica 002190214		1
Attach to	Form CT-3, CT	-3-A, CT-3-S, CT-33, CT-3	3-A, or CT-33-NL.				
All filers I	must complete	line A.					
	•	s credit as a corporation tha	at <b>earned</b> the credit (r	not as a corporate i	partner that receiv	/ed	
-	-	from a partnership)? (mark	•				• X No
	rporations		and appropriate	New York S corpo			
	•	ts 1 and 2 and if applicable	Dort 2	If Yes, complete P		uah 6).	
	If <i>Yes</i> , complete Parts 1 and 2, and if applicable, Part 3.  If <i>No</i> , and you are claiming this credit as a corporate partner,  If <i>No</i> , and you are claiming the complete Part 1 (lines						norate partner
		es 2 through 7), Parts 2 and		complete Part 1 (li			
	cable, Part 3.		,				
D = =4.4	04:6:1  -	!-4!4!\$-		-1:4 4 - / /			
		istoric structure info ed historic structure in		dit amounts (at	tach additional forms	as necessa	ry; see instructions)
		A mistoric structure in	Tormation		В		С
Property		Address of certified	historic structure		Project num	ber	Date of completion
1	37 WA Harrir	man Campus Albany NY 1222	7		NPSRHPC123	34	05/15/2020
2	46 Graffin Dr				NPSRHPC12	35	6/15/2019
3							
Schedu	le B – Certifie	ed historic structure c	redit amounts				
Property	Small project (see instructions)	A Qualified rehabilitation expenditures	B Multiply column A by 20		cts only: Multiply 50% (1.5) (see instr.)		<b>D</b> ole credit amount e instructions)
1		3,150,150				•	
2	X	200,000				•	
3						•	
Total fro	m any additiona	al forms			•		
1 Total	l of column D ar	mounts			• 1		
2 Reha	abilitation of his	toric properties credit from	partnership(s) (from li	ne 24; see instruction	os)• 2		
3 Subt	total <i>(add lines 1</i>	and 2)					
		on of historic properties cre	-	•			6.000
		of historic properties credit					
		toric properties credit reca					
		of historic properties credit					
		on of rehabilitation	of historic prope	rties credit use	ed or carried t	orward	(New York
		complete this section)				T	
		lits (see instructions)					
		before rehabilitation of his		•		-	1.310.142
		line 8				+	405 555
	•	structions)					100,000
		otract line 11 from line 10; if lin					
	-	Nr (see instructions)					
	•	act line 13 from line 7)					
		able for refund or overpayred (limited to the amount on lin				+	
IO CIEC	iir io ne tetutide	a (minica to the amount on ill	ie 15, entei nere and on	your manichise return	y		

17 Credit to be applied as an overpayment to next year's tax (subtract line 16 from line 15;

Part 3 – Computation of rehabilitation of historic properties credit recapture (see instructions)							
19 Federal recapture amount on New York property	19	150,500					
20 Amount of federal credit on New York property originally allowed	20	850,500					
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	400,000					

#### Part 4 – Partnership information (attach additional forms as necessary)

Name of partnership	Partnership's EIN	Project number	Credit amount allocated
			•
	•		•
	•		•
	•		•
Total from any additional forms			•
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**

**CT-604** 

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

			All filers mu	ust enter tax pe	0 0	01/01/2023	ending 12/31/2023
Legal name of corporation	l				En	nployer identificat	tion number (EIN)
CTEF37						002190214	
Name of empire zone(s)							
 File this form with your c	ornoration	franchice tay re	turn Form CT-3	CT-3-A CT-3	S CT-33 CT-33	LNI or CT-33-A	
Mark an X in the appro	-				-3, 01-33, 01-30	5-INL, OF C 1-33-7-	١.
Are you a clean energy	•		-	•			Yes ● No ● X
Are you a QEZE first certif							100 0
t owns or leases that is lo							Yes ● No ● X
			,	<u>,                                      </u>	<u> </u>		ion in the instructions)
Date of first certification			•		, ,		ion in the instructions)
including retention certifi							•
Schedule A – Emp	loymen	t test for QE	ZEs first c	ertified prid	or to April 1,	<b>2005</b> (see ins	structions)
Part 1 – EZ employn	nent – Co	omputation of th	e employment	number within	all EZs for the c	urrent tax year	and in the five-year base
period: Include employe	es within	all EZs even if y	ou are not cert	tified in all of th	nose zones (see i	nstructions).	
Current tax year emplo	yment nu	mber	March 31	June 30	September 30	December 31	Total
Number of full-time em	ployees w	vithin all EZs					
1 Current tax year en	nploymen	t number within	all EZs (do not	round; see instr	ructions)	1	
Base period employmen	t number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a Number in base year	r 1						
b Number in base year	r 2						
c Number in base year	r 3						
d Number in base year	r 4						
e Number in base yea	r 5						
f Total number of full-	time emp	loyees within al	EZs in the bas	se period			
2 Base period employ	ment nur	mber within all E	Zs (do not roun	d; see instructio	ns)	• 2	
3 Does the amount o							Yes No
Part 2 – New York St							
•							ase period (see instructions
Current tax year emplo			March 31	June 30	September 30	December 31	Total
						0 .	
Number of full-time em New York State and ou 4 Current tax year en		t number inside	New York Stat	te and outside	all EZs (do not ro	ouna) 🞳 🛂	
	nploymen	Tax year ending	New York Stat March 31	June 30	September 30		Total
New York State and ou  4 Current tax year en  Base period employmen	nploymen t number						Total
New York State and ou  4 Current tax year en  Base period employmen  a Number in base yea	nploymen t number r 1	Tax year ending					Total
New York State and ou  4 Current tax year en  Base period employmen  a Number in base yea  b Number in base yea	nploymen t number r 1 r 2	Tax year ending					Total
New York State and ou  4 Current tax year en  Base period employmen  a Number in base yea  b Number in base yea  c Number in base yea	nploymen t number r 1 r 2 r 3	Tax year ending					Total
New York State and ou  4 Current tax year en  Base period employmen  a Number in base yea  b Number in base yea  c Number in base yea  d Number in base yea	r 1 r 2 r 3	Tax year ending					Total
New York State and ou  4 Current tax year en  Base period employmen  a Number in base yea  b Number in base yea  c Number in base yea  d Number in base yea  e Number in base yea	r 1 r 2 r 3 r 4	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
New York State and ou  4 Current tax year en  Base period employmen  a Number in base yea  b Number in base yea  c Number in base yea  d Number in base yea	r 1 r 2 r 3 r 4 r 5 time emp	Tax year ending (mm-yy)	March 31 ew York State a	June 30	September 30  EZs in the base	December 31	Total

Test year	to	(mm-yy)	March 31	June 30	September 30	December	31	Total
Number of full-	time employees v	within the EZs						
7 Test vear e	mployment numb	er within the EZ	s in which vou	are certified (s	ee instructions)	•	7	
			<b>,</b>					
Schedule C	- Employme	nt increase f	actor (see in	structions)				
0 0	vear employmer	nt number within	the F7s in whi	ich vou are cor	tified (see instrue	.4:	0	
<b>8</b> Current tax								
				•	•	´ F	9	
9 Test year e		er within the EZ	s in which you	are certified (fr	om line 7)			
<ul><li>9 Test year e</li><li>0 Subtract lin</li></ul>	mployment numb	er within the EZ	's in which you	are certified (fi	om line 7)		9	
<ul><li>9 Test year e</li><li>0 Subtract lin</li><li>1 Divide line</li></ul>	mployment numb ne 9 from line 8	per within the EZ	s in which you  I places; if line 9 is z	are certified (fr	om line 7)eater than zero, ente	r <b>1.0</b> here)	9 10	

			<b>A</b> EZ	<b>B</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)			
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)

		putation of (	QEZE tax redu				nedule E;	•
20					penefit period factor (from table below)			
21			. ,					
		'						
24	QEZE tax	reduction credi	t (multiply line 20	by line 21 by line	e 22 by line 23)	•	24	
Pa	rt 2 – Appl	ication of QI	EZE tax reduc	tion credit (s	see instructions)			
	-					•	25	
26					it (if applying multiple credits on your			
			,					
			25			•	27	
28	Enter appr	•						
		-	als 1.0, enter <b>0</b> . I	f line 19 is less	than 1.0, see instructions			
		- Enter <b>250</b>			1: 1 050			
					n combined group by 250			
30	QEZE tax	reduction credi	t used (see instru	ictions)	* F		· · · · · · · · · · · · · · · · · · ·	h - 0575 t
		Benefit perio	d factor table*		* For taxpayers first certified prior to A reduction credit is generally availab	Apri le fo	1, 2005, t or up to 14	ne QEZE tax years for taxpayer
	Tax year of enefit period	Benefit period factor **	Tax year of benefit period	Benefit period factor **	that continue to qualify.			
De	1 - 10	1.0	13	0.4	**For an owner of a qualified investm investment project, the benefit period	ent	project or	a significant capital
	11	0.8	14	0.4	entire business tax benefit period.	Ju i	actor will b	e 1.0 during the
	12	0.6	15	0.0	Find the tax year of your business tax	( he	nefit nerio	d Enter the henefit
					period factor for that year (from Bene	fit p	eriod facto	or table) on line 20.
Sc	hedule F	<ul> <li>Related e</li> </ul>	entities					
			ny related busine structions to det		ach additional sheets if necessary.  tity is related.			
			Nar	ne			EIN	N
					I			
Sc	hedule G	– Valid bus	siness purpo	se for QF7	Es first certified prior to Augus	t 1	. 2002 (s	see instructions)
			po	<del>~=</del> =	o. oo oa piioi to / tagao	- 1	, (	
					iness purpose, mark an <b>X</b> in the box and			

This page was intentionally left blank. 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 mu	st enter tax per	riod: beginning	01/01/2023	ending 12/31/2023
Legal name of corporation				Er		ion number (EIN)
CTEF37					002190214	
Name of empire zone(s)				l		
Rensselaer						
File this form with your corporation	franchise tax re	turn Form CT-3	s, CT-3-A, CT-3	3-S, CT-33, CT-33	B-NL, or CT-33-A	١.
Date of first certification by Empir					of Eligibility,	00//0/00//
including retention certificates)						• 08/10/2011
Schedule H – Employmer	nt test for QI	ZEs first c	ertified on	or after April	<b>1, 2005</b> (see	instructions)
Part 1 – EZ employment – Coperiod: Include employees within						and in the four-year base
Current tax year employment nu	mber	March 31	June 30	September 30	December 31	Total
Number of full-time employees v		60	65	55	70	
31 Current tax year employmen		all EZs (do not	round; see insti		• 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	12/09	25	23	26	30	
b Number in base year 2	12/08	20	22	24	26	
c Number in base year 3	12/07		18	20	21	
d Number in base year 4						
e Total number of full-time emp	loyees within al	EZs in the bas	se period			
32 Base period employment nu	mber within all E	EZs (do not roun	d; see instructio	ons)	• 32	
		`		,		
33 Does the amount on line 31	exceed the am	ount on line 32	? (see instruction	ons)	33	Yes x No
Part 2 - New York State emp	oloyment – Co	mputation of th	ne employmen	t number in New	York State for t	he current tax year and in
the four-year base period (see inst	tructions)					
Current tax year employment nu	mber	March 31	June 30	September 30	December 31	Total
Number of full-time employees in	New York State	150	160	170	180	
34 Current tax year employmen	t number in Nev	v York State (de	o 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	12/09	65	66	67	68	
b Number in base year 2	12/08	56	57	58	59	
c Number in base year 3	12/07		51	52	53	
d Number in base year 4	12,01			1		-
e Total number of full-time emp	loyees in New \	ork State in the	e base period.			
35 Base period employment nu						
			,			
<b>36</b> Does the amount on line 34	exceed the amo	ount on line 35	? (see instruction	nne)	36	Yes X No

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

Test year <u>01/10</u> to <u>12/10</u> (mm-yy)	March 31	June 30	September 30	December 31	Total	
Number of full-time employees within the EZs	25	26	27	28		
37 Test year employment number within the EZs in which you are certified (see instructions)						

### 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)

			<b>A</b> EZ	<b>B</b> New York State
44	Average value of property (see instructions)	44	2,225,225	4,775,775
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)		2,250,250	8,150,150
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)			
49	Zone allocation factor (divide line 48 by two; carry result to four decimal places; enter here and on line 52)	49		

(continued)

		_		
Sc	hedule L – QEZE tax reduction credit (New York S corporations do not complete Sch	he	dule L; s	ee instructions)
Pai	t 1 – Computation of QEZE tax reduction credit			
50	Tax year of the business tax benefit period 12 ; benefit period factor (see instructions)	5	50	
	Employment increase factor (from line 43)		51	
	Zone allocation factor (from line 49)		52	
	Tax factor (see instructions)			
54	QEZE tax reduction credit (multiply line 50 by line 51 by line 52 by line 53)	5	54	
Paı	t 2 – Application of QEZE tax reduction credit (see instructions)	_		
55	Enter your franchise tax before credits (see instructions)	5	55	
56	Tax credits claimed before the QEZE tax reduction credit (if applying multiple credits on your franchise tax return, see instructions)	5	56	500.525
57	Subtract line 56 from line 55		57	
58	Enter appropriate tax:			
	Article 9-A – If line 49 equals 1.0, enter <b>0</b> . If line 49 is less than 1.0, see instructions			
	Article 33 – Enter <b>250</b>			
	Article 33 combined – Multiply number of taxable filers in combined group by 250	5	58	
59	Credit limitation (subtract line 58 from line 57)	5	59	
60	QEZE tax reduction credit used (see instructions)	6	30	

### 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



# Claim for QEZE Credit for Real Property Taxes CT-606 Tax Law - Article 1, Section 15

Note: You must file all pages (1 tether Section 1 (pages 1 through	hrough 8) with your and a section 2	our return. <b>All t</b> (pages 5 throug	axpayers mus Jh 8). Do not co	t complete the mplete both sec	information belo	and then complete
		All filers mus	st enter tax peri	od: beginning	01/01/2023	ending 12/31/2023
Legal name of corporation				E	mployer identificat	ion number (EIN)
CTEF37					002190214	•
Name of empire zone(s)						
Albany						
File this form with your corporation	on franchise tax	return Form C	T-3, CT-3-A, C	T-3-S, CT-33, C	T-33-NL, or CT-	33-A.
Mark an X in the appropriate b	ox when answe	ering Yes or N	o questions.			
Are you a clean energy enterpris	e (CEE)?					Yes ● No ● x
Are you a QEZE first certified between	en August 1, 2002	and March 31,	2005, that condu	ucts its operations	s on real property	
it owns or leases that is located in a	n empire zone (E	Z) and that is sul	bject to a BCA e	xecuted prior to J	lanuary 1, 2006? .	Yes ● No ● X
Section 1 - For QEZEs	first certific	ed prior to	April 1, 20	05 (see Impo	ortant informati	on in the instructions)
Date of first certification by Empi						The moderations,
including retention certificates)						•
Schedule A – Employmer	nt test for QE	ZEs first c	ertified pric	r to April 1.	<b>2005</b> (see ins	tructions)
Part 1 – EZ employment – C					· · · · · · · · · · · · · · · · · · ·	<u> </u>
period: Include employees within						and in the inverged base
Current tax year employment nu	•	March 31	June 30	•	December 31	Total
Number of full-time employees v						
Current tax year employmen		all F7s (do not	round: see instr	uctions)	• 1	
Base period employment number		March 31	June 30	<del></del>	December 31	Total
base period employment number	(mm-yy)	Waterior	ounc oo	Ocptomber 00	December of	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 emp	lovees within al	l EZs in the bas	se period			
2 Base period employment nu						
3 Does the amount on line 1 e	qual or exceed	the amount or	n line 2? (see in	structions)	3	Yes No
Part 2 - New York State emp						
outside all EZs (whether or not yo						
Current tax year employment nu		March 31	June 30	September 30	December 31	Total
Number of full-time employees i New York State and outside all I	-Zs					
4 Current tax year employmen		New York Stat	te and outside			
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 emp						
5 Base period employment nu	mber inside Ne	w York State ar	nd outside all E	Zs (do not round	) • 5	
6 Does the amount on line 4 e	qual or exceed	the amount or	n line 5? (see in	structions)	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-tir	ne employees v	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	
	Eligible real property taxes (see instructions)	16	
	QEZE credit for real property taxes (multiply line 14 by line 15 by line 16)		
	Recapture of QEZE credit for real property taxes (from Worksheet A on page 5 of instructions)		
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				

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

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)

<sup>\*\*</sup> 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.

Enter your franchise tax (see instructions)	22	
Tax credits claimed before the QEZE credit for real property taxes (if applying multiple credits on your	.	
franchise tax return, see instructions)	. • 23	
Subtract line 23 from line 22	24	
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 <b>250</b>		
Article 33 combined – Enter the sum of lines 4 and 12 from Form CT-33-A	25	
Credit limitation (subtract line 25 from line 24; if less than zero, enter 0)	. • 26	
QEZE credit for real property taxes to be used this period (see instructions)	. • 27	
Unused QEZE credit for real property taxes (subtract line 27 from line 21)	. • 28	
Amount of unused credit on line 28 to be refunded (see instructions)	• 29	
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	
the names and EINs of any related business entities. Attach additional sheets if necessary.  Related persons on page 1 of the instructions to determine if an entity is related.		
Name	EIN	
hedule G – Valid business purpose for QEZEs first certified prior to August	<b>1, 2002</b> (see inst	ructions,
hedule G – Valid business purpose for QEZEs first certified prior to August	· · · · · · · · · · · · · · · · · · ·	ructions

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.

an	d then complete <b>either</b> Section	1 (pages 1 throu	gh 3) <b>or</b> Section	n 2 (pages 5 thi	ough 8). Do not	complete both s	ections.		
			All filers mu	st enter tax per	iod: beginning	01/01/2023	ending	12/31/20	)23
Le	egal name of corporation			-		nployer identificat	on number	(EIN)	
	CTEF37					002190214			
•1	Name of empire zone(s): Indicate v	vhether each zone	e is a developme	nt zone (DZ) or i	nvestment zone (	IZ) (attach additiona	al sheets if ne	cessary).	
Ш	Albany								
File	e this form with your corporation	n franchise tax	return Form C1	Г-3, СТ-3-А, С <sup>Т</sup>	Г-3-S, СТ-33, С	T-33-NL, or CT-	33-A.		
	ate of first certification by Emp					• •		05/01/201	n
	including retention certificates)						•	03/01/201	
Ye	ear of the business tax benefit	period (see instr	uctions)						12
So	chedule H – Employmer	nt test for QI	ZEs first co	ertified on o	or after April	1, <b>2005</b> (see	instructio	ons)	
Pa	art 1 – EZ employment – Co	omputation of th	e employment	number within	all F7s for the o	urrent tax vear	and in the f	four-vear	hase
pe	riod: Include employees within	all EZs even if y	ou are not cert	ified in all of the	ose zones (see i	instructions).	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	our your	bucc
С	urrent tax year employment nu	mber	March 31	June 30	September 30	December 31		Total	
N	umber of full-time employees v	vithin all EZs	46	48	50	52			
	Current tax year employmen		all EZs (do not		ictions)			8	
$\overline{}$	ase period employment number	T	March 31	June 30	September 30			Total	
		(mm-yy)			•				
а	Number in base year 1	12/09	14	16	18	24			
b	Number in base year 2	12/08	16	18	20	22			
С	Number in base year 3	12/07		22	24	26			
d	Number in base year 4								
е	Total number of full-time emp	loyees within al	I EZs in the bas	se period					
32	Base period employment nui	mber within all E	Zs (do not roun	d; see instruction	ns)	• 32			
							_	_	
33	Does the amount on line 31	<b>exceed</b> the amo	ount on line 323	? (see instruction	ns)		Yes	< No	o 🔲
_									
	art 2 – New York State emp		mputation of th	ne employment	number inside	New York State	for the curr	rent tax y	ear
_	d in the four-year base period (				10				
-	urrent tax year employment nu		March 31	June 30	September 30			Total	
	umber of full-time employees in N		160	162	164	166			
$\overline{}$	Current tax year employmen	1	•	1		· ' '			
Ba	ase period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31		Total	
а	Number in base year 1	12/09	50	52	54	56			
b	Number in base year 2	12/08	48	51	53	58			
С	Number in base year 3	12/07		45	47	48			
d	Number in base year 4								
е	Total number of full-time emp	loyees in New Y	∕ork State in the	e base period					
35	Base period employment nu	mber in New Yo	rk State <i>(do not</i>	round)		• 35			
							_	_	
36	Does the amount on line 34	exceed the amo	ount on line 351	? (see instruction	ns)		Yes X	No	o 🔲

Sc	hedule 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.

<b>A</b> Employee's name	<b>B</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)
Aiden John	111222333	Albany QuiP	160,000	
Ethan Antony	222333444	Albany Quip	80,000	
Melissa Job	333444555	Albany Quip	38,000	
Total from column E of any additional	al sheet(s)			
41 Total eligible wages, health bene	efits, and retirement bene	fits (add column E amo	unts; see instructions) • 41	

(continued)

Sch	nedule L – Computation of credit for QEZEs certified in DZs (see instructions)		
42	Eligible wages, health benefits, and retirement benefits from line 41	42	
	25% (.25) factor	43	.25
	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	
	nedule M – Computation of QEZE credit for real property taxes for manufactutified only in an IZ (see instructions)	irers an	d QEZEs
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	
Sch	nedule N – QEZE credit for real property taxes		
49	QEZE credit from line 45 or line 48	49	
50			
51	Enter the greater of line 49 or line 50	51	
52	Eligible real property taxes (attach documentation)	52	40,000
	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●		
	Recapture of QEZE credit for real property taxes (see instructions)		
55	QEZE credit for real property taxes after recapture (subtract line 54 from line 53a or 53b; see instructions)	55	
Sch	nedule O – Application of QEZE credit for real property taxes (New York S corporations	do not coi	mplete Schedule O)
	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	1,935,372
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 <b>250</b>		
	Article 33 combined – Enter the sum of lines 4 and 12 from Form CT-33-A	59	
	Credit limitation (subtract line 59 from line 58; if less than zero, enter 0)		
	QEZE credit for real property taxes to be used this period (see instructions)		
	Unused QEZE credit for real property taxes (subtract line 61 from line 55)		
	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)

List the names and EINs of a	any related busines	s entiti	es. Attach ad	dditional	sheets if	necessary	/.		
See <i>Related persons</i> on pag	je 1 of the instruction	ons to o	determine if	an entity	s related	1. d.			
	Nam	е						EIN	
Schedule Q – Capital	investment am	ount	(complete	only Pai	t 1 or P	art 2; see	instru	ctions)	
Part 1 – Capital investm			` '					,	
Α	В		С			D		E	F
Address of property	Name of zo		Cost or oth			ly column C		centage of physical	Multiply column D
	(if applicabl	9)	attributable to c expansion, or re	ehabilitation	by	10% (0.1)	0	ccupancy and use (see instructions)	by column E
400 0 1 DIAH ANY 4000-			of property (see	instructions)	_				
122 Quip Pl Albany NY 12227	Albany		850,000		85	,000		100	85,000
									1
Total from column F of any a								- 65	
Total from column F of any a  65 Total (add column F amou								• 65	
65 Total (add column F amou	ints; enter here and o	n line 50	); see instructi	ions)					
•	ints; enter here and o	n line 50	); see instructi	ions)					
65 Total (add column F amou	ints; enter here and o	QEZE:	); see instructi	only in  Multiply			facture	ers (see instruction of the second of the se	G Multiply column D by the greater of column E or column
65 Total (add column F amou.  Part 2 – Capital investm	ent amount for (	QEZE:	c cost or other basis	only in  Multiply	IZs or f	or manuf	facture	Prs (see instruction of column C attributable to construction, rehabilitation, or expansion of the building (if 50% or	G Multiply column D by the greater of column E or column
65 Total (add column F amou.  Part 2 – Capital investm	ent amount for (	QEZE:	c cost or other basis	only in  Multiply	IZs or f	or manuf	facture	Prs (see instruction of column C attributable to construction, rehabilitation, or expansion of the building (if 50% or	G Multiply column D by the greater of column E or column
65 Total (add column F amou.  Part 2 – Capital investm	ent amount for (	QEZE:	c cost or other basis	only in  Multiply	IZs or f	or manuf	facture	Prs (see instruction of column C attributable to construction, rehabilitation, or expansion of the building (if 50% or	G Multiply column D by the greater of column E or column
65 Total (add column F amou.  Part 2 – Capital investm	ent amount for (	QEZE:	c cost or other basis	only in  Multiply	IZs or f	or manuf	facture	Prs (see instruction of column C attributable to construction, rehabilitation, or expansion of the building (if 50% or	G Multiply column D by the greater of column E or column

# 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

**Caution:** This form must be used **only** for tax periods beginning on or after January 1, 2023. 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.

inal retu	rn Amended return				beginning	01/01/2023	3	ending	12/3	31/2023
mployer ide	entification number (EIN)	File number	Business	telephone number		If you claim	an ove	rpavmen	nt.	
002190	215	AA 1	(518	555-2626		mark an <b>X</b> i				
egal name	of corporation				Trade name/DE	BA				
CTEF2	46									
ailing addr	ess				State or country	of incorporation				
are of (c/o)	)				New Y	ork				
umber and	street or PO Box				Date of incorpor	ation	Foreign	corporations	s: date begar	business i
246 WA	Harriman Campus				06/01/20	16				
ty	U.S. state/Canadian province	ZIP/Postal co	de Cor	untry (if not United	States)		For offic	e use only		
Albany	New York	12227								
	siness activity in NYS		NAICS b	ousiness code num	ber (from NYS Pt	ıb 910)	1			
Action n	picture and Video industry			512199						
	·	on for corn	tion toy ar		2 1/01/ 000 4-	aa anlina	1			
	d to update your address or phone informations information in Form CT-1.	on for corpora	ilion lax, or	outer tax types	s, you can do	so online.				
Attach Are yo mark	nount shown on Part 2, line 19c. Mak your payment here. (Detach all checks u subject to the metropolitan transport an <b>X</b> in the appropriate box)	stubs; see ins	structions t ness tax (	for details.) (MTA surcha	rge)? (see ii	nstructions;	A	В Ү	′es ∎	] No
Attach Are yo mark  If you a in the	your payment here. (Detach all check subject to the metropolitan transportant X in the appropriate box)	tation busir	ness tax (	for details.) MTA surcha	rge)? (see ii 272, mark a	nstructions;			′es ∎ ′es •	] No• [
Attach Are you a in the	your payment here. (Detach all checks usubject to the metropolitan transport an <b>X</b> in the appropriate box)	tation busir k State bas (mark an X	ness tax (ed on Pu	for details.)  MTA surchal  ublic Law 86-	rge)? (see ii 272, mark :	nstructions;				•
Attach Are yo mark  If you a in the Do you If Ye	your payment here. (Detach all checks usubject to the metropolitan transport an X in the appropriate box)	tation busir k State bas (mark an X	ness tax (ed on Pu	for details.)  MTA surchal  ublic Law 86-	rge)? (see ii 272, mark :	nstructions;	De	D Y	es ●	• 〔
Attach Are yo mark  If you a in the Do you If Ye d - par signed	your payment here. (Detach all checks usubject to the metropolitan transportan X in the appropriate box)	tation busir k State bas (mark an X	ness tax (ed on Pu	for details.)  MTA surchal  ublic Law 86-	rge)? (see ii 272, mark :	nstructions;	De	D Y	′es •	• 〔
Attach Are yo mark  If you a in the Do you If Ye d - par signed	your payment here. (Detach all checks usubject to the metropolitan transportan X in the appropriate box)	tation busir k State bas (mark an X	ness tax (ed on Pu	for details.)  MTA surchal  ublic Law 86-	rge)? (see ii 272, mark :	nstructions;	De	D Y	∕es • □	• [ (
Attach Are yo mark  If you a in the Do you If Ye d - pa signea	your payment here. (Detach all checks as usubject to the metropolitan transport an X in the appropriate box)	tation busir k State bas (mark an X orm CT-60	ed on Pu	for details.)  MTA surchal  sublic Law 86-  propriate box)  ch it to your r	rge)? (see ii 272, mark i	nstructions;	De   ( 5	D Y	res •	● (1) No mber 345
Attach Are yo mark  If you a in the Do you If Ye d - pa signeesinstruction	your payment here. (Detach all checks as usubject to the metropolitan transport an X in the appropriate box)	tation busin k State bas (mark an X orm CT-60 (print)	ness tax (ed on Pu  (in the apple and attack are to the	for details.)  MTA surchal  sublic Law 86-  propriate box)  ch it to your r	rge)? (see ii 272, mark i	nstructions;	De ( 5	D Y	res •	● (1) No mber 345
Attach Are yo mark  If you a in the Do you If Ye d - pa esignee instruction	your payment here. (Detach all checks as usubject to the metropolitan transport an X in the appropriate box)	tation busin k State bas (mark an X orm CT-60 (print)	ness tax (ed on Pu  (in the apple and attack are to the	for details.)  MTA surchal  sublic Law 86-  propriate box)  ch it to your r	272, mark a	and belief tr	De ( 5	D Y signee's p 118 )55	res ●	● (1) No mber 345
Attach Are yo mark  If you a in the Do you If Ye d - pa signee instructio  ficatio  orized	your payment here. (Detach all checks as usubject to the metropolitan transport an X in the appropriate box)	tation busin k State bas (mark an X orm CT-60 (print)	ness tax (ed on Pu  (in the apple and attack are to the	for details.)  MTA surchal  sublic Law 86-  propriate box)  ch it to your r	rge)? (see ii 272, mark a eturn.	an X  and belief tr	De (5	signee's pi18 )55	res ●	No nber 345
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Attach Are yo mark  If you a in the Do you If Ye d - pa signee instruction  ficatio  orized rson	your payment here. (Detach all checks as usubject to the metropolitan transport an X in the appropriate box)	tation busin k State bas (mark an X orm CT-60 (print)  achments a	ed on Pu  in the app and attace	for details.)  MTA surchal  sublic Law 86-  propriate box)  ch it to your r	rge)? (see ii 272, mark ii eturn.	and belief tr Officia Pre hone number 3 ) 555-2626	De ( 5	signee's pil8 )55 Prrect, ar	ohone nur 55-2626 IN 12 and comp te 4/15/202 PTIN or \$64123	No nber 345 blete.
Attach Are yo mark  If you a in the Do you If Ye d - pa esignee instructio  ficatio  orized	your payment here. (Detach all checks as usubject to the metropolitan transport an X in the appropriate box)	k State bas (mark an Xorm CT-60) (print)  Addres	ed on Pu	for details.)  MTA surchal  which is to your result	rge)? (see ii 272, mark :	an X  and belief tr  Officia Pre hone number 3 ) 555-2626	De ( 5	signee's p. 118 )55 Prrect, ar  Da 0. Preparer's 98765 State	ohone nur 55-2626 IN 12 nd comp te 4/15/202 PTIN or \$ 54123	No N
Attach Are yo mark  If you a in the Do you If Ye d - pa esignee instructio  ficatio  orized rson  aid parer	your payment here. (Detach all checks as usubject to the metropolitan transport an X in the appropriate box)	tation busin k State bas (mark an X orm CT-60 (print)  achments a	ed on Pu  in the app and attace	for details.)  MTA surchal  sublic Law 86-  propriate box)  th it to your r  best of my k horized person	rge)? (see ii 272, mark :	and belief tr Officia Pre hone number 3 ) 555-2626 37 City Albany	De ( 5	signee's pil8 )55 Prrect, ar	ohone nur 55-2626 IN 12 and comp te 4/15/202 PTIN or \$ 54123	No nber 345 blete.

#### **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) eligible for the lower business income base tax rate, 0% capital 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate ...... 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business 4 6 If you marked this box, complete line 6a below and Section B, line 1. 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation Section B - New York State information (see instructions) 1 Number of New York State employees..... 150 2 Wages paid to New York State employees..... 5.750.000 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 ..... **5a** If you marked the line 5 box, use line 5a to report the applicable exception 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 ...... 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-REIT 1120 1120 consolidated • 1120F • or 1120-RIC 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 Date of determination Final federal NOL Capital loss determination • carrvback • 1120X carryback ... 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-3.3 • X CT-3.4 • X CT-3.1 • CT-60 • 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. 6 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 ..... 7 Revoking a commonly owned group election (only applies in the first year you revoke the election) - If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box ......

#### 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) ...... New York receipts 1c Fixed dollar minimum tax (see instr) • 1c 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) 1,967,250 4 Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)..... 4 Penalties and interest 5 Estimated tax penalty (see instructions; if Form CT-222 is 5 attached, mark an **X** in the box) ...... 6 8 Total penalties and interest (add lines 5, 6, and 7) 8 Voluntary gifts/contributions 9 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1) 10 Total amount due (add lines 4, 8, and 9) ..... 10 **Prepayments** 11 Mandatory first installment from Form CT-300 (see instructions) ...... 11 6,000 12 12 Second installment (from Form CT-400) ...... 6.000 13 13 Third installment (from Form CT-400) ..... 6,000 **14** Fourth installment (from Form CT-400) 14 6,000 15 Payment with extension request (from Form CT-5, line 5)...... 15 5,000 16 Overpayment credited from prior years (see instr.) Period 12/31/2021 16 43,458 17 Overpayment credited from CT-3-M Period 17 18 Total prepayments (add lines 11 through 17; see instructions) 18 Payment due or overpayment to be credited/refunded (see instructions) 19a Underpayment ..... 19b Additional amount for 2024 MFI ..... 19b 20c Overpayment ..... 20c 21 Amount of overpayment to be credited to next period ...... 21 22 Balance of overpayment available (subtract line 21 from line 20c) 22 23 Amount of overpayment to be credited to Form CT-3-M ...... 23 24 Balance of overpayment to be refunded (subtract line 23 from line 22) ..... 24 25 Unused tax credits to be refunded ...... 26 Unused tax credits applied to next period \_\_\_\_\_ 26

### Part 3 – Computation of tax on business income base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions) •	1	85,750,000
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 <b>0</b> ; 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		
18	NOL deduction (from Form CT-3.4, line 6)	18	
19	Business income base (subtract line 18 from line 17)		
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)

		1			Т
		<b>A</b> Beginning of year	End	<b>B</b> of year	<b>C</b> Average value
1	Total assets from federal return	600,400,450	•	700,750,750	
2	Real property and marketable securities included on line 1	2			
3	Subtract line 2 from line 1	3			
4	Real property and marketable securities				
	at fair market value	4			
5	Adjusted total assets (add lines 3 and 4)	5			•
6	Total liabilities	40,000,000		45,000,000	
7	Total net assets (subtract line 6, column C, from lin	e 5, column C)		• <u>7</u>	
8	Investment capital (from Part 5, line 19; if zero or le	ess, enter <b>0</b> )		• 8	
9	Business capital (subtract line 8 from line 7)			• <u>9</u>	
10	Addback of capital previously reported as investment	capital (from Part 5, line 20, colu	mn C; if zero or less	, enter <b>0</b> ) • <b>10</b>	
11	Total business capital (add lines 9 and 10)			• <u>11</u>	
12	Business apportionment factor (from Part 6, line	56)		• 12	
13	Apportioned business capital (multiply line 11 by	line 12)		• 13	
14					
15	Capital base tax (multiply line 13 by the appropriate Form CT-3-1; enter here and on Part 2, line 1b)	•			

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

	<b>A</b> Average fair market value	<b>B</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 <b>presumed</b> held for more than one year (from Form CT-3.1, Schedule E, line 3)	18	•	
19 Total investment capital for the current year (A and on Part 4, line 8. If zero or less, enter 0.)	dd column C lines 16, 17, and 18;		

#### Addback of capital previously reported as investment capital

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

### Part 6 – Computation of business apportionment factor (see instructions)

Mark an <b>X</b> in this box only if you have <b>no receipts</b> required to be included in t	Γ	A – New York State	<b>B</b> – Everywhere
Ocation 040 A O		A - New fork State	• Everywhere
Section 210-A.2		4 500 500	05.405.450
1 Sales of tangible personal property		4,500,500	35,125,450
2 Sales of electricity			
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
<b>5</b> Royalties from patents, copyrights, trademarks, and similar intangible	_	40.050.050	]
personal property	5	13,250,250	25,250,250
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event		5 000 450	
Section 210-A.4	6	5,000,150	10,250,150
7 Sale, licensing, or granting access to digital products	7	4,125,150	22,500,550
Section 210-A.5(a)(1) – Fixed percentage method for qualified finan			22,300,330
		, ,	. 0
8 To make this irrevocable election, mark an <b>X</b> in the box (see instructions	5)		8
Section 210-A.5(a)(2) – Mark an $\boldsymbol{X}$ in each box that is applicable (se	e line a	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			•
11 Interest from loans <b>not</b> secured by real property (QFI • 🗍)			•
12 Net gains from sales of loans <b>not</b> secured by real property (QFI ● □ ) ●			•
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>B</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		<u> </u>	•	
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	3,120,120		4,400,450
50 Advertising on television or radio	50	3,150,150	•	4,500,200
51 Advertising via other means	51	1,100,200	•	2,200,300
Section 210-A.9		1,100,200	•	2,200,000
52 Transportation or transmission of gas through pipes	52			
Section 210-A.10			•	
53 Receipts from other services/activities not specified	53	150,150		300,250
Section 210-A.11		,	•	500,200
54 Discretionary adjustments	54			
Total receipts	04			
55 Add lines 1 through 54 in columns A and B	55			
	33		1 1 1	

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

CT-37•	•	m. The amount of credit to e		e shown on Part 2, line 2, each credit form and ca	
		CT-607		CT-651●	
CT-40●		CT-611		CT-652●	
CT-41•		CT-611.1•		CT-654●	20,000
CT-43		CT-611.2●		CT-655●	
CT-44		CT-612●		CT-656●	
CT-46		CT-613•		CT-657●	
CT-47●		CT-631•		CT-658●	
CT-236●		CT-633●		CT-660●	200,000
CT-238•		CT-634●		CT-661●	
CT-239●		CT-635●		CT-662●	
CT-241●		CT-636●		DTF-621●	
CT-242●		CT-637•		DTF-622●	
CT-246●	242,000	CT-638●		DTF-624●	
CT-248●	240,000	CT-640•		DTF-630●	
CT-249●		CT-641		Other credits •	
CT-250●		CT-642●	728,750		
CT-261●	536,500	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●			
CT-606●		CT-650●			





## 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.

### 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							
	Name	E	N If non-taxpayer, mark an <b>X</b>	end date				
Α	CTEF246	002190	)215	12/31/2014				
В		•						
С		•						
D		•						
E		•						
F		•						
G		•	•					
Н								
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)]
Α	9	850,500	850,500	10	85,050	85,050
В	•					
С	•	•				
D	•	•				
Е	•	•				
F	•					
G	•					
Н	•					
- 1	•					
J						
Totals attached	from ed sheet(s)					
1 Tot	als 1					

S	chedule B - Overall limitation on PNOLC subtraction (All filers must complete	ete	e 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	1	
	Multiply line 1 by your appropriate business income base tax rate for the current tax period from the Tax rates schedule in Form CT-3-I or CT-3-A-I (round the result up to the next highest whole dollar)	2	2	
	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	
	Subtract line 3 from line 2 (if zero or less, enter 0)	4	4	
_	enter 0; otherwise, divide line 4 by the same tax rate used for line 2)	5	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

	al name of corporation				Employ	er identificati	on number (E	IN)
С	TEF246					002190215		
Atta	ch to Form CT-3 or CT-3-A; see Form CT-	3.4-I before completing.						
Λ I4	you are making the election to waive carr	whack of the current vo	ar NOI	mark on <b>V</b> in the	hoy (see I	Election to we	aivo.	
A II	carryback in instructions)	•						•
	carryback in instructions)							
4	Multiply Form CT 2 or CT 2 A Port 2 lin	a 17 by your appropriat	ta buair	ana inaama haa	tov roto			
Т	Multiply Form CT-3 or CT-3-A, Part 3, lin for the current year from the <i>Tax rates</i>							
2	Enter the greater of the capital base tax					1		
2	(from Form CT-3 or CT-3-A, Part 2, line 1b					2		
3	Subtract line 2 from line 1					3		
-	NOLD that is required to be utilized, if av					3		
·	rate used for line 1; do not enter less than z	,				4		
Con	nputation of net operating loss (NOL) to	•						
	NOL carryforward from prior year's Form	· ·						
	NOL carryforwards from <b>new</b> members v							
	during the current tax year		● 5b					
NOL	carryback (see instructions)							
	Loss year	С						
	A B	Amount allowed						
	Beginning date Ending date	to be carried back						
	(mm-dd-yyyy) (mm-dd-yyyy)	<b>1</b>						
E o	Total NOL carryback (add column C amour	) http://	. Fo			1		
5c 5d	Subtotal (add lines 5a, 5b, and 5c)				•	5d		Т
5e	NOL carryforwards that have expired					Ju		
5f	NOL carryforwards unavailable for use in							
5g	Add lines 5e and 5f					5g		
5	Total NOLs available to be used in the cu					5		
6	NOL to be used in the current tax year		• 6					<u> </u>
Con	nputation of NOL carryforward (see instr							
7a	NOL incurred in the current tax year					7a		
7b	Net NOLs available (add lines 5, 5f, and 7a				•	7b		
7с	NOL carryforwards from members who I							
	current tax year			<u> </u>				
	Add lines 6 and 7c				•	7d		
7	NOL available to be carried forward (subt	ract line 7d from 7b)			•	7		

### Schedule A – Apportioned business income or loss (must be completed for each tax period; see instructions).

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	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)
2023-01-01 2023-12-31	28,132,531	
2022-01-01 2022-12-31	20,200,200	12/31/2021
2021-01-01 2021-12-31	-125,125,125	
2020-01-01 2020-12-31	200,225,200	
2019-01-01 2019-12-31	125,175,120	
2018-01-01 2018-12-31	200,250,350	
2017-01-01 2017-12-31	125,175,150	

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	Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Subject to IRC §§ 381-384 or SRLY

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

period up
E ng date -dd-yy)

**CT-246** 



# Claim for Empire State Commercial Production Credit

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

All filers must enter tax period:				
beginning 01/01/2023	ending	12/31/2023		
		on number (EIN)		
CTEF246	00219021	15		
Attach to Form CT-3, CT-3-A, or CT-3-S.				
Part 1 – Computation of commercial production credit available for use (see instruction	ns)			
1 Enter the amount of commercial production credit (see instructions)	• 1	200,500		
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	9,000		
5 Total commercial production credit available in the current tax year (add lines 3 and 4)	● 5			
Part 2 – Computation of commercial production credit used, refunded, and carried fo	orward (	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)				
8 Tax after application of all other credits (subtract line 7 from line 6)	_			
9 Fixed dollar minimum tax (see instructions)				
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 <b>0</b> )	• 10			
11 Commercial production credit to be used this year (see instructions)				
12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter <b>0</b>	_			
13 Subtract line 11 from line 5, if line 11 is greater than line 5, enter 0				
14 Amount available for carryforward (multiply line 12 by 50% (.5))				
15 Amount of commercial production credit available for refund (subtract line 14 from line 13)	_			
<b>16</b> Amount of commercial production credit available for refunded (limited to the amount on line 15;	• 15			
see instructions)	16			
•	• 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		
Partnership 1 111222333	•	25,000		
Partnership 2 222333444	•	7,500		
•	•			
Total from additional sheet(s), if any				
18 Total credit amount allocated from partnerships (enter here and on line 2)				
	10			
A If you are claiming this credit as a corporate partner, mark an <b>X</b> in the box				



# Claim for Empire State Film Production Credit

2025	Tax Law – Sections 24	4 and 210-B.20				
	All filers mu	st enter tax period:	beginning	01/01/2023	ending	12/31/2023
Legal name of corporation CTEF246				Employer identifica 002190215	tion number	(EIN)
	ctions for Form CT-248, befor -A, or CT-3-S. You must also		your certif	icate of tax cre	dit.	
	cation year, if applicable (from yo cation year, if applicable (from the					2021 2021
Part 1 – Computation of	film production credit availa	able for use (see	instruction	s for each line in	Part 1)	
1 Film production credit				1		200,000
2 Amount of line 1 available	for the current tax year	• 2				
3 Credit available from prior	years	• 3		15,000		
4 Film production credit from	n partnership(s) (from line 15)	• 4				
5 Total film production credi	t available in the current tax year	r		• 5		
<ul> <li>7 Tax credits claimed before</li> <li>8 Tax after application of all</li> <li>9 Fixed dollar minimum tax</li> <li>10 Limitation on film production line 9, enter 0)</li></ul>	e instructions)  e the film production credit (if none other credits (subtract line 7 from I (see instructions) on credit to be used this period (see used this year (see instructions) credit available for refund (subtracted you want to be refunded (subtracted you want to be structions)	e enter 0; see instructine 6) subtract line 9 from line 11 from line 5, limited to the amount e applied to next ye	ne 8; if line 8  on line 12; ar's tax (su	7 8 9 10 11 12 13 btract 14		242,000
Name of	partnership	Par	tnership's	EIN	Credit an	nount allocated
Partnership 1		11	1222333			13,000
Partnership 2		22	2333444			12,000
Total from additional form(s)	if any					
15 Total credit amount alloca	ted from partnership(s) for the cu	urrent year (enter he	ere and on lin	ne 4) 15		
Part 4 – Amount of credit	to be claimed in succeedir	ng tax years (see	line 2 instr	ructions)		
16 Amount of credit to be cla	imed for 2024 (see instructions)			16		
	imed for 2025 (see instructions)					
C If you are claiming this cre	edit as a corporate partner, mark	an <b>X</b> in the box				• X



**CT-261** 

# Claim for Empire State Film Post-Production Credit

Tax Law – Sections 31 and 210-B.32

	All filers must enter tax period:			_	
	beginning	01/01/2023	ending	12/31/2023	
Legal name of corporation CTEF246			identificatio	on number (EIN)	
Attach to Form CT-3, CT-3-A, or CT-3-S.			02190215		
	ilable for use				
Part 1 – Computation of post-production credit ava					
1a Enter the amount of post-production credit (see instructions)	*			42	25,500
<b>1b</b> Amount of line 1a available for the current tax year (see in				42	25,500
<b>1c</b> Post-production credit from prior years (see instructions)				6	60,000
2 Post-production credit from partnership(s) (from line 18; se					26,000
3 Add lines 1b, 1c, and 2 (New York S corporations see instruc	tions)		● 3		
4 Unused post-production credit carried over from the prev	ious tax year (see instruct	ions)	• 4		25,000
5 Total post-production credit available in the current tax ye	ear (add lines 3 and 4)		● 5		
Part 2 – Computation of post-production credit use complete this part)	ed, refunded, and car	ried forward	(New York	k S corporations of	do not
6 Tax due before credits (see instructions)			6		
7 Tax credits claimed before the post-production credit (if no				10'	2,000
8 Tax after application of all other credits (subtract line 7 from				402	2,000
9 Fixed dollar minimum tax (see instructions)					
10 Limitation on post-production credit to be used this period					
·	•		40		
is less than line 9, enter 0)					
11 Post-production credit to be used this year (see instruction					
12 Subtract line 11 from line 3; if line 11 is greater than line 3					
13 Subtract line 11 from line 5					
<b>14</b> Amount available for carryforward (multiply line 12 by 50% (					
<b>15</b> Amount of post-production credit available for refund (sub			• 15		
<b>16</b> Amount of post-production credit you want to be refunded	•				
see instructions)			• 16		
<b>17</b> Amount of refundable post-production credit you want to					
(subtract line 16 from line 15; see instructions)			• 17		
Part 3 – Partnership information (attach additional forn	ns as necessary; see ins	tructions)			
No. of outside	<b>D</b>	L. L. PIN			
Name of partnership		hip's EIN	•	Credit amount al	
Partnership 1	11122233		•	1	1,000
Partnership2	2223334	44		1	15,000
	Ĭ				
T ( ) ( ) ( ) ( )					
Total from additional form(s), if any					
18 Total credit amount allocated from partnerships for the cu	ırrent year <i>(enter here and</i>	on line 2)	● 18		
Part 4 – Amount of credit to be claimed in succeed	ing tax years				
19 Amount of credit to be claimed for 2024 (see instructions)			<b>a</b> 19		
20 Amount of credit to be claimed for 2025 (see instructions).					
To Amount of Grount to be claimed for 2020 (See Instructions)			🗸 💆		
A If you are claiming this credit as a corporate partner, mark	an <b>X</b> in the box				X



# Empire State Musical and Theatrical Production Credit Tax Law - Sections 24-a and 210-B.47

All filers must enter tax period: beginn	ing 01/01/2023		ending	12/31/2023
Legal name of corporation CTEF246			identificati	on number (EIN)
File this form with Form CT-3, CT-3-A, or CT-3-S.		0021	00210	
A Credit allocation year (from your certificate of tax credit)				2021
B Certificate number (from your certificate of tax credit)	•		ES	D2212345
<b>C</b> If you are claiming this credit as a corporate partner, mark an <b>X</b> in the box				• X
You must attach a copy of the certificate of tax credit issued by Empire State Deve	elopment (ESD).			
Schedule A – Computation of credit				
1 Empire State musical and theatrical production tax credit (see instructions)		• 1		700,750
Partnership information (see instructions)				
A Name of partnership	B Partnership's	EIN	Credi	C t amount allocated
Partnership 1	111222333			12,000
Partnership 2	222333444			16,000
Total from additional sheet(s), if any				
2 Total credit amount allocated from partnership(s) (add column C amounts)				
3 Total credit (add lines 1 and 2; New York S corporations, see instructions)  Schedule B – Computation of credit used, refunded, or credite			1	e next tax year
(New York S corporations: do not complete this schedule	<i>'</i>			
4 Tax due before credits (see instructions)				2,039,608
<ul> <li>5 Tax credits claimed before this credit (see instructions)</li> <li>6 Tax after application of credits (subtract line 5 from line 4)</li> </ul>				1,018,500
7 Tax limitation (see instructions)				-
8 Limitation on credit (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)				
9 Credit used for this tax year (enter the lesser of line 3 or line 8; enter here and on you				
10 Unused credit (subtract line 9 from line 3)		• 10		120,100
11 Amount of credit to be refunded (limited to the amount on line 10; enter here and on you		rn) • 11		
12 Amount of credit to be applied as an overpayment to next year's tax (subtract li enter here and on your franchise tax return)		• 12		



Department of Taxation and Finance

## **New York City Musical and Theatrical Production Tax Credit**

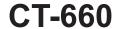
**Tax Law – Sections 24-c and 210-B(57)** 

All filers must enter tax period:

		beginning	01/01/2023	ending 12/31/2023
Legal name of corporation CTEF246			' '	identification number (EIN) 190215
File this form with your franchise tax ı	return.			
All filers <b>must</b> complete lines A through A Are you claiming this credit as a corporeceived a share of the credit from a part of the credit from a	oration that <b>earned</b> the			
C corporations  If Yes, complete lines B through D, and through C.  If No, and you are claiming this credit partner, complete lines B through D, and C.	as a corporate	B. If <i>No</i> , and you are	nes B through	D, and Schedules A ar credit as a corporate h D, and Schedule B.
Certificate information On lines B through D below, enter the informa	ation from your certificate	e of tax credit (see instru	ctions).	
Name and EIN of the business certified by Empire St  Name of certified business	ate Development (ESD) to par	ticipate in the New York City	musical and theatric	cal production tax credit progran
• CTEF246				002190215
C Completion date				12/31/2023 ESDNMTP2212345
Certificate number				
Schedule A – Computation of credi	it			
1 New York City musical and theatrical produced in the strict of the str		structions)		12,000
Schedule B – Partnership informat				
<b>A</b> Name of partnership	<b>B</b> Partnership's EIN	C Certificate r	number	D Credit amount allocated
Partnership 1	111222333	ESDNMTP2	2212223	5,000
Partnership 2	222333444	ESDNMTP2	2212224	3,000
Total from additional Form(s) CT-654, if any .  2 Total credit allocated from partnership(s)				

### 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	2,039,608
5	Tax credits claimed before this credit (if none, enter 0; see instructions)	5	1,747,250
6	Tax after application of credits (subtract line 5 from line 4)	6	
	Fixed dollar minimum tax (see instructions)		
	Credit limitation (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)		
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 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 the next year's tax (subtract line 11 from line 10; enter here and on your franchise tax return)	12	





## **Empire State Digital Gaming Media Production Credit**

Tax Law - Sections 45 and 210-B(55)

All filers must enter tax period:

	_		
	beginning	01/01/2023	ending 12/31/2023
Legal name of corporation		Employer id	dentification number (EIN)
CTEF246		0021	90215
File this form with your franchise tax return.			
All filers <b>must</b> complete lines A through D. <b>A</b> Are you claiming this credit as a corporation that <b>earned</b> t received a share of the credit from a partnership)? <i>(mark a)</i>	he credit (not as a corp n <b>X</b> in the appropriate bo	oorate partner t x; see instruction	that ns) ● Yes 区 No □
C corporations  If Yes, complete lines B through D, and Schedules A and B.  If No, and you are claiming this credit as a corporate partner, complete lines B through D, and Schedules A through C.	If No, and you are	nes B through I claiming this c	D, and Schedule A. credit as a corporate n D, and Schedules A
<b>Certificate information</b> On lines B through D below, enter the information from your certifica (see instructions).	te of tax credit issued by	Empire State De	evelopment (ESD)
<b>B</b> Name and EIN of the entity.			
Name of entity		EIN	
• CTEF246		00219	90215
C Certificate number		ESDN	YSD2300001
D Allocation year		2023	
Schedule A – Calculation of credit (see instructions)			
<ol> <li>Enter the credit amount listed on your certificate issued by ESD</li> <li>Enter the line 1 totals of all additional Forms CT-660</li> <li>Credit allocated from partnerships (partners in a partnership enter at Total credit before limitation (add lines 1, 2, and 3)</li> </ol>	amount from line 15)	2 3	140,000
Credit after limitation (New York S corporations see instructions; all or \$1,500,000)	others enter the lesser of line	e 4	

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

_		_	T T
6	Tax due before credits (see instructions)	6	2,039,608
7	Tax credits claimed before this credit (if none, enter 0; see instructions)	7	1,767,250
8	Tax after application of credits (subtract line 7 from line 6)	8	
9	Fixed dollar minimum tax (see instructions)	9	
10	Credit limitation (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 10 or line 5; 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 the next year's tax (subtract line 13 from line 12;		
	enter here and on your franchise tax return)	14	

### **Schedule C – Partnership information** (see instructions)

A	В	С	D
Name of partnership	Partnership's EIN	Certificate number	Credit amount allocated
Partnership 1	111222333	ESDNYSD2300002	20.000
raitheiship i	11122233		20,000
Partnership 2	222333444	ESDNYSD2300003	40,000
otal of column D amounts from additional F	Forms CT-660, if any	•	
5 Total credit allocated from partnership(s	) (add column D amounts; enter h	ere and on line 3) • 15	

# 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

**Caution:** This form must be used **only** for tax periods beginning on or after January 1, 2023. 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.

nal retu		Amended return			beginning	11/01/2023	<u> </u>	nding 📘 1	0/31/202	<u> </u>
mployer ide	entification nui	mber (EIN)	File number	Business telephone num	ber	If you claim	an overp	avment		_
002190216		AA 4	(518)555-2626	i	mark an <b>X</b> in the box			[		
Legal name of corporation				Trade name/DBA						
CTEF4	.4									
ailing addr	ess				State or country	of incorporation				
are of (c/o)					New York					
ımber and	street or PO I	Зох			Date of incorpor		Foreign corp	porations: dat	e began busine	ss i
14 Harri	man Camp	ous			05/01/201	3				
ty	•	U.S. state/Canadian province	ZIP/Postal c	ode Country (if not Uni	ted States)		For office u	ise only		_
lbany		NY	12227							
	iness activity		12221	NAICS business code r	umber (from NYS P	ub 910)	1			
Marketing 541910  If you need to update your address or phone information for corporation tax, or other tax types, you can do so online.										
you nee ee <i>Busin</i>	น เอ update less inform:	your address or phone informati ation in Form CT-1.	ion for corpor	auon tax, or other tax ty	pes, you can do	so online.				
										_
Are you	u subject an <b>X</b> in the	ment here. (Detach all check to the metropolitan transpo e appropriate box)	rtation busi	ness tax (MTA surch		nstructions;	<b>A</b>   	<b>B</b> Yes	■ N	
Are you mark If you a in the	u subject an <b>X</b> in the are disclai	to the metropolitan transpo	rtation busi	ness tax (MTA surch	6-272, mark	nstructions; an <b>X</b>		B Yes	<b>-</b>	
Are you mark  If you a in the	u subject an X in the are disclai be box (see	to the metropolitan transpo e appropriate box)iming tax liability in New Yor e instructions)	rtation busi rk State bases s? (mark an action CT-60)	ness tax (MTA surch	6-272, mark	nstructions; an <b>X</b>		D Yes	• N	
Are you  mark  If you a  in the  Do you  If Ye	u subject an X in the are discla e box (see have an s, enter the	to the metropolitan transpo	rtation busi rk State bases s? (mark an action CT-60)	ness tax (MTA surch	6-272, mark	nstructions; an <b>X</b>	Desig	D Yes	● N	-
Are you a in the Do you If Ye d - par signed	u subject an X in the are disclai e box (see have an s, enter th rty Yes Pesign	to the metropolitan transpo	rtation busi rk State bases s? (mark an action CT-60)	ness tax (MTA surch	6-272, mark	nstructions; an <b>X</b>		D Yes	● N	
Are you a in the Do you If Ye d - parsigness	u subject an X in the are disclare box (see a have an s, enter the ty Yes Design	to the metropolitan transpo	rtation busi rk State bases s? (mark an action CT-60)	ness tax (MTA surch	6-272, mark	nstructions; an <b>X</b>	Desig	D Yes	● N	-
Are you a in the Do you If Ye d — par signed natruction	are disclare box (see have an s, enter the part)  Ty  Ty  Ty  Ty  Ty  Ty  Design  bills	to the metropolitan transpo	rk State bas s? (mark an a Form CT-60	ness tax (MTA surch	6-272, mark 	an <b>X</b>	Desig ( 518	D Yes	● Note number 2525	0
Are you a in the Do you If Ye d — par signed natruction	u subject an X in the are disclai e box (see have an s, enter th ty Pes Design bills n: I certify	to the metropolitan transpo	rk State bases of the state of the state bases of the state bases of the state of t	ness tax (MTA surch	6-272, mark  ox) r return.	an <b>X</b>	Desig ( 518	D Yes	● Note number 2525	0
Are you mark  If you a in the  Do you If Ye  d — pai signed instruction	u subject an X in the are disclai e box (see have an s, enter th ty Pes Design bills n: I certify	to the metropolitan transpo	rk State bases of the state of the state bases of the state bases of the state of t	ness tax (MTA surch	6-272, mark  ox) r return.	an <b>X</b> and belief tr	Desig ( 518	D Yes	● Note number 2525	0
Are you mark  If you a in the  Do you If Ye  d — pai signed instruction  fication  orized	u subject an X in the are disclare box (see a have an s, enter th  Yes Design bills n: I certify Printed nar John Do Email addr	to the metropolitan transpo	rk State bases of the state of the state bases of the state bases of the state of t	ness tax (MTA surch	6-272, mark  (x)  r return.  / knowledge a	and belief tr Officia Pohone number	Desig ( 518	D Yes gnee's phore 3 )555-2 PIN ect, and c	Nue number 2525 12345 complete	0
Are you mark  If you a in the  Do you If Ye  d — pan signed instruction fication orized rson	are disclare box (see have an s, enter the part of the	to the metropolitan transpo	rk State bases of the state of the state bases of the state bases of the state of t	ness tax (MTA surch	6-272, mark  (x)  r return.  / knowledge a	an <b>X</b> and belief tr	Desig ( 518 ue, corre l title resident	D Yes gnee's phore 3 )555-2 PIN ect, and c	Nue number 2525 12345 complete	0
Are you mark  If you a in the  Do you If Ye  d - pai signed instruction fication orized rson	u subject an X in the are disclare box (see a have an s, enter th  Tty Yes Design bills  n: I certify Printed nar John Do Email addr johndoe( Firm's nam	to the metropolitan transpo	rk State bases of the state of the state bases of the state bases of the state of t	ness tax (MTA surch	6-272, mark  (x)  r return.  / knowledge a	and belief tr Officia Officia Pohone number 0 555-2626	Desig ( 518 ue, corre l title resident	D Yes pnee's phore 3 )555-2 PIN ect, and c	Nor SSN	0
Are you mark  If you a in the  Do you If Ye  d - pausignees instruction  fication  orized rson  aid parer	u subject an X in the are disclaide box (see a have an s, enter th ty Yes Design ns) Design Printed nar John Do Email addr johndoe( Firm's nam Taxes D	to the metropolitan transpo	rk State bases  S? (mark an angle of the community of the	ness tax (MTA surch sed on Public Law 8  X in the appropriate both and attach it to you hature of authorized personature of authorized personature of authorized personature.)	6-272, mark  ox)  r return.  / knowledge a on  Telep (518	and belief tr Officia Officia Pohone number 0 555-2626	Desig ( 518 ue, corre l title resident	parer's PTI 9876541 State	Nor SSN	0
Are you mark  If you a in the  Do you If Ye  d - paisignee instruction  fication  orized rson  aid	u subject an X in the are disclaide box (see a have an s, enter the bills  Printed nar John Dot Email addr johndoe( Firm's nam Taxes E Signature of	to the metropolitan transpo e appropriate box)  iming tax liability in New You e instructions)  interest in any partnerships ne name(s) and EIN(s) on F  x No Designee's name Bill Smith ee's email address mith@taxesdoneright.com  / that this return and any att ne of authorized person ee ess of authorized person @taxesdoneright.com @taxesdoneright.com e (or yours if self-employed) one Right	rk State bases  S? (mark an angle print)  tachments and Sign  Addre 315	ness tax (MTA surch	6-272, mark  ox)  r return.  / knowledge a on  Telep (518	and belief tr Officia Phone number 3 )555-2626 987 City Albany	Desig ( 518 ue, corre I title resident	D Yes page 's phore PIN ect, and c Date 04/15 parer's PTI 9876541	Nor SSN 23	O .

#### 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) eligible for the lower business income base tax rate, 0% capital 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate ..... 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business 4 6 A small business taxpayer eligible for the 0% capital base tax rate ..... 6 If you marked this box, complete line 6a below and Section B, line 1. 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation Section B - New York State information (see instructions) 200 1 Number of New York State employees..... 2 Wages paid to New York State employees..... 10,000,000 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 **5a** If you marked the line 5 box, use line 5a to report the applicable exception 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 ...... 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-REIT 1120 consolidated • 1120F • or 1120-RIC 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 Date of determination Final federal NOL Capital loss determination • carrvback • 1120X carryback ... 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-3.3 • 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. 6 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 ..... 7 Revoking a commonly owned group election (only applies in the first year you revoke the election) - If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box ......

#### 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) ...... New York receipts 1c Fixed dollar minimum tax (see instr) • 1c 2 Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions) .............● 3 Tax credits used (from Part 7, line 2; see instructions) 4 Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0) ...... 4 Penalties and interest 5 Estimated tax penalty (see instructions; if Form CT-222 is 5 attached, mark an **X** in the box) ...... 6 Interest on late payment (see instructions) ...... 6 Late filing and late payment penalties (see instructions) ............... 8 Total penalties and interest (add lines 5, 6, and 7) 8 Voluntary gifts/contributions 9 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1) ...... 10 Total amount due (add lines 4, 8, and 9) ..... 10 **Prepayments** 11 Mandatory first installment from Form CT-300 (see instructions) ...... 11 25,000 12 12 Second installment (from Form CT-400) ...... 25,000 13 13 Third installment (from Form CT-400) ..... 25.000 **14** Fourth installment (from Form CT-400) 14 25,000 15 Payment with extension request (from Form CT-5, line 5)...... 15 16 Overpayment credited from prior years (see instr.) Period10/31/2023 16 22,000 17 Overpayment credited from CT-3-M Period 17 18 Total prepayments (add lines 11 through 17; see instructions) 18 Payment due or overpayment to be credited/refunded (see instructions) 19a Underpayment ..... 19b Additional amount for 2024 MFI ..... • 19b 20c Overpayment ..... 20c 21 Amount of overpayment to be credited to next period ...... 21 22 Balance of overpayment available (subtract line 21 from line 20c) 22 23 Amount of overpayment to be credited to Form CT-3-M ...... 23 24 Balance of overpayment to be refunded (subtract line 23 from line 22) ..... 24 25 Unused tax credits to be refunded ...... 26 Unused tax credits applied to next period ...... 3,289,614

### Part 3 – Computation of tax on business income base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions) ●	1	90,000,000
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)		
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)		
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)		
14	Business apportionment factor (from Part 6, line 56)		
15	Apportioned business income after addback (multiply line 13 by line 14)		
10			
16	Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)		
17	Subtract line 16 from line 15		
18	NOL deduction (from Form CT-3.4, line 6)		
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>B</b> End of year		<b>C</b> Average value
1	Total assets from federal return●	1	500,000,000	550,000,00	0	
2	Real property and marketable securities included on line 1	2	12,525,125	13,550,55	0	
3	Subtract line 2 from line 1	3			•	
4	Real property and marketable securities at fair market value	4	12,525,125	13,550,55	0	
5	Adjusted total assets (add lines 3 and 4)	5			•	
6	Total liabilities	6	125,250,375	135,145,15	5	
7	Total net assets (subtract line 6, column C, from lin	ne 5, cc	olumn C)	•	7	
8	Investment capital (from Part 5, line 19; if zero or	less, er	nter <b>0</b> )	•	8	
9	Business capital (subtract line 8 from line 7)			•	9	
10	Addback of capital previously reported as investment	t 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 14	Apportioned business capital (multiply line 11 by	line 12	)	•	13	
15	Capital base tax (multiply line 13 by the appropriation 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)

			<b>B</b> lities attributable to blumn 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	950.850	250.000	700.850
18 Total of stocks <b>presumed</b> held for more than one year (from Form CT-3.1, Schedule E, line 3)	18	200,225	75,000	125,225
19 Total investment capital for the current year (A and on Part 4, line 8. If zero or less, enter 0.)	dd column C lines			

### Addback of capital previously reported as investment capital

		A Average fair market value as previously reported	1	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
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 $\boldsymbol{X}$ in this box only if you have <b>no receipts</b> required to be included in	Γ	A - New York State	<b>B</b> – Everywhere
Section 210-A.2		A - New Tolk State	• Everywhere
1 Sales of tangible personal property			•
2 Sales of electricity			•
3 Net gains from sales of real property	• 3		
Section 210-A.3			
4 Rentals of real and tangible personal property			
5 Royalties from patents, copyrights, trademarks, and similar intangible			
personal property	• 5	135,250,125	250,600,125
<b>6</b> Sales of rights for certain closed-circuit and cable TV transmissions			
of an event	• 6	295,700,350	695,450,440
Section 210-A.4			
7 Sale, licensing, or granting access to digital products		20,600,700	38,550,625
Section 210-A.5(a)(1) – Fixed percentage method for qualified fina	ncial in	struments (QFIs)	
8 To make this irrevocable election, mark an $\boldsymbol{X}$ in the box (see instruction	ns)		
Section 210-A.5(a)(2) - Mark an X in each box that is applicable (s	ee line i	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			•
11 Interest from loans <b>not</b> secured by real property (QFI • [ ] )			•
12 Net gains from sales of loans <b>not</b> secured by real property (QFI ● □)			•
Section 210-A.5(a)(2)(B) (QFI ●)	12		•
	. 42		
13 Interest from federal debt	• 13		
15 Interest from NYS and its political subdivisions debt	• 15		•
	_		•
<ul><li>16 Net gains from federal, NYS, and NYS political subdivisions debt</li><li>17 Interest from other states and their political subdivisions debt</li></ul>	_		•
18 Net gains from other states and their political subdivisions debt			•
	10		•
Section 210-A.5(a)(2)(C) (QFI •)	- 40		
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			•
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			•
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>B</b> – Everywhere
Section 210-A.5(b)			•
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts			
33 Fees for advisory services for underwriting or management of underwriting or	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	80,000,000	190,000,125
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 o	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			
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	10,640,625	24,750,550
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 Penal Law, Article 200		•	f an entity convicted of a		
Enter in the appropriate box be corresponding properly comple					
CT-37		CT-607●		CT-651●	
CT-40		CT-611		CT-652●	
CT-41		CT-611.1•		CT-654•	
CT-43		CT-611.2●		CT-655●	
CT-44	995,008	CT-612•		CT-656	
CT-46• 1,	457,949	CT-613•		CT-657	
CT-47		CT-631•		CT-658	
CT-236•		CT-633●		CT-660	
CT-238•		CT-634●		CT-661	
CT-239•		CT-635•		CT-662	
CT-241•		CT-636●		DTF-621●	
CT-242•		CT-637●		DTF-622●	
CT-246•		CT-638•		DTF-624●	
CT-248•		CT-640●		DTF-630●	
CT-249•		CT-641	23,060	Other credits •	
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•			
CT-606●		CT-650•			
<ul><li>3 Total tax credits claimed</li><li>4a If you claimed the QEZE</li><li>4b If you claimed the tax-free</li></ul>	that are refund e tax reduction cr	eligible <i>(see instructions</i> edit and you had a 10 imination credit, and y	0% zone allocation factorous de la 100% area allocation	or, mark an <i>X</i> in the box ocation factor, mark an <i>X</i>	X • 4b
•			cations credit and you na		



## **Investment and Other Exempt Income And Investment Capital**

Le	gal name of corporation	mployer identification nun	nber (EIN)
	TEF44	002190216	
Att	ach to Form CT-3 or CT-3-A		
Sc	hedule A – 40% safe harbor election (see instructions)		
1	If making the election to reduce your gross investment income and gross other exempt incom cross-article dividends) by 40% in lieu of direct or indirect attribution, mark an $\boldsymbol{X}$ in the box (	,	
Sc	hedule B – Other exempt income (see instructions)		
Par	t 1 – Gross exempt controlled foreign corporation (CFC) income, gross exempt unitary of	corporation dividends,	, and
	40% safe harbor reduction		
1a	95% of global intangible low-taxed income (GILTI) (see instructions)		
1b			
2	Gross exempt unitary corporation dividends (other than gross exempt cross-article dividends) (see in		
3	Add lines 1a, 1b, and 2 (if the safe harbor election is made, complete lines 4 and 5; otherwise, skip to Pa		
4	40% safe harbor reduction (if the safe harbor election is made, multiply line 3 by 40%; see instruction	ns) • 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)		
_	t 2 – Gross exempt cross-article dividends and deductions attributable to gross exempt cro		ee instructions)
6	Gross exempt cross-article dividends		
7	Interest deductions <b>directly</b> attributable to gross exempt cross-article dividends		
8	Interest deductions <b>indirectly</b> attributable to gross exempt cross-article dividends		
9	Total interest deductions attributable to gross exempt cross-article dividends (add lines 7 and 8)		
10	Exempt cross-article dividends (if line 9 is less than line 6, subtract line 9 from line 6; otherwise, enter a subtract line 9		
11	Excess interest deductions attributable to gross exempt cross-article dividends (if line 9 is more		
Dar	than line 6, subtract line 6 from line 9; otherwise, enter 0)		uctions)
	Interest deductions directly attributable to gross exempt GFC income on lines 1a and 1b		ictions)
13	Interest deductions <b>indirectly</b> attributable to gross exempt CFC income on lines 1a and 1b		
14	and the contract of the contra		
	t 4 – Deductions attributable to gross exempt unitary corporation dividends – only if the safe har		 (see instructions)
15			
16	Interest deductions <b>indirectly</b> attributable to gross exempt unitary corporation dividends		
17	Total interest deductions attributable to gross exempt unitary corporation dividends (add lines 15 and		
	t 5 – Total other exempt income and excess deductions attributable – only if the safe hard		 Э
18			
19	Interest deductions attributable to gross other exempt income (add lines 9, 14, and 17)		
	Other exempt income (if line 19 is less than line 18, subtract line 19 from line 18; otherwise, enter 0)		
	Excess interest deductions attributable to gross other exempt income (if line 19 is more than line		
	subtract line 18 from line 19; otherwise, enter <b>0</b> )	• 21	
Par	t 6 - Total other exempt income and excess deductions attributable - only if the safe hark	oor 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 <b>0</b> )	• 25	
Par	t 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 <b>not</b> 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	er 0) • 28	
29	Remaining FNI limitation (subtract line 28 from line 26: if zero or less, enter 0)	• 29 l	

Sc	hedule C – Investment income (see instructions)					
Par	t 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 <b>not</b> t					
	under the U.S. Constitution		3			
4	Limitation on gross investment income (enter the greater of line 2 or line				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 <b>actually</b>					
	held more than one year	6	12,125,250			
7	Net capital gains in excess of losses from investment capital					
	from stocks <b>actually</b> held more than one year	7	5,333,122			
8	Add lines 6 and 7			•	8	
	Gross investment income from stocks <b>actually</b> held more than one					
-	(enter the lesser of line 5 or line 8)				9	
10	Remaining balance of limitation on gross investment income (subtraction)					
	enter <b>0</b> )				10	
11	Dividend income from investment capital from stocks <b>presumed</b>					
	held more than one year	11	2,125,355			
12	Gross investment income from stocks <b>presumed</b> held more than on		7 7	T		
-	(enter the lesser of line 10 or line 11)	-			12	
13	Total gross investment income (add lines 3, 9, and 12)					
	Total groot invocation income (add invoc c, c, and 12)			_		
15 Par 16	40% safe harbor reduction (if the safe harbor election is made, multiply Investment income after safe harbor reduction (subtract line 14 from line 13; skip Pate 3 – Deductions attributable to investment capital or to gross investment Interest deductions directly attributable to investment capital or to gross investment income	art 3 b	elow and continue with Part 4)	•[	15	not made (see instructions)
17	Interest deductions <b>indirectly</b> attributable to investment capital or to gross investment income	17	600,000			
	Total interest deductions attributable to investment capital or to gross (add lines 16 and 17)				18 19	
	Excess interest deductions attributable to investment capital or to gr			•	13	
20	(if line 18 is more than line 13, subtract line 13 from line 18; otherwise, ent				20	
	(II lille 10 is more than lille 13, subtract lille 13 nom lille 10, otherwise, ent	(C/ <b>U</b> )			20	
Par	t 4 – Total investment income and excess deductions attributabl	Δ				
	Investment income (if the safe harbor election is made, enter the amount the		ine 15: if the safe harbor	Г		
	election is <b>not</b> made, enter the amount from line 19)		*		21	
22	Excess interest deductions attributable to investment capital or to gro					
	safe harbor election is made, enter <b>0</b> ; if the safe harbor election is not mad				22	
	date harbor distaller to made, effect of, it the sale harbor distaller to het mad	0, 011	tor the amount nom mic 20)			
Par	t 5 – ENI limitation on investment income					
23	Total investment income allowed after ENI limitation (enter the lesser of	of line	21 or Schedule B line 29)		23	
Sc	hedule D – Total investment and other exempt inco	me	and excess interest	d	educti	ions attributable
1	Total investment and other exempt income (add Schedule B, line 28 an	d Sch	nedule C. line 23 <sup>-</sup> enter here	Т		
•	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 ince				_	
_	gross other exempt income (add Schedule C, line 22, and either Schedule C)		· · · · · · · · · · · · · · · · · · ·			
	election is <b>not</b> made) or Schedule B, line 25 (if the safe harbor election is					
	Form CT-3 or CT-3-A Part 3 line 10: do not enter less than zero)		,, and on		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 ass	et		nber of shares d, if applicable	C - Date acquired
Α						
В						
С						
D						
Е						
F						
G						
Item	D Number of shares sold, if applicable	<b>E</b> Date sold	<b>F</b> Average FMV	<b>G</b> Liabilitie attributal		<b>H</b> Net average FMV
Α						
В						
С						
D						
Е						
F						
G						
Total	from additional sheet(s)					
Total	from partnerships					
<b>1</b> To	otal columns F, G, and H; on Form CT-3 or CT-3-A,					

#### 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 r	number	<b>B</b> – Number of shares acquired	C - Date acquired
Α		ABC Corp / 999999 / 99 / 9		35,000	03/15/2020
В	>	(YZ Corp / 121212 / 12 / 1		25,000	05/01/2021
С		•			
D					
Е					
F					
G					
Item	<b>D</b> Number of shares sold	<b>E</b> Date sold	<b>F</b> Average FMV	<b>G</b> Liabilities attributable	<b>H</b> Net average FMV
Α	1,500	03/15/2021	650,500	175,000	475,500
В	2,000	05/01/2022	300,350	75,000	225,350
С					
D					
Е					
F					
G					
Total	from additional sheet(s)				
Total	from partnerships				
<b>2</b> To	otal columns F, G, and H; on Form CT-3 or CT-3-A,				

## 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 F through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item		A – Name/CUSIP/CINS/lot n		<b>B –</b> Number of share acquired	s C	: - Date acquired		
Α	MLN CC	DRP / 000009 / 09 / 0			500		08/15/2021	
В								
С								
D								
E								
F								
G								
Item	<b>D</b> Number of shares sold	<b>E</b> Date sold	· ·		<b>G</b> Liabilities attributable		<b>H</b> Net average FMV	
Α			200,225		75,000	125,225		
В								
С								
D								
E								
F								
G								
Total	from additional sheet(s)							
	from partnerships							
<b>3</b> To	otal columns F, G, and H; e on Form CT-3 or CT-3-A,							
Part 4	- Total investment capi	tal						
	otal of all investment capit and 3 in columns F, G, and F			•				

## 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>B</b> – Number of share acquired	es C – Date acquir	C - Date acquired	
Α								
В								
С								
D								
Е								
F								
G								
Item	<b>D</b> Number of shares sold	<b>E</b> Date sold	F Average FMV, as previously reported	1	G abilities attributable, previously reported	H Net average FMV, as previously reporte		
Α							$\perp$	
В							$\perp$	
С							$\perp$	
D								
Е							$\perp$	
F							$\perp$	
G							$\perp$	
Total f	rom additional sheet(s)						$\perp$	
Total f	rom partnerships						$\perp$	
	otal columns F, G, and H; on Form CT-3 or CT-3-A,							

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

2	Prior year <b>presumed</b> gross investment income <b>after</b> 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 <b>prior year</b> return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was <b>not</b> made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the <b>prior year</b> 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 <b>presumed</b> 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 <b>prior</b> 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	



## Net Operating Loss Deduction (NOLD)

Leg	al name of corporation		Employer identification number (EIN)					
C	TEF44				C	02190216		
Atta	ch to Form CT-3 or CT-3-A; see Form CT-3.4-I be	efore completing.						
Λ I±	f you are making the election to waive carryback	of the current year	NOI	mark an <b>Y</b> in the ho	v (soo E	Election to w	aivo	
A 11	carryback in instructions)							•
	carryback in instructions;							
1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, b	v vour appropriate	huein	ess income hase tay	rate			
	for the current year from the <i>Tax rates schedu</i>					1		
2	Enter the greater of the capital base tax or the f							
_	(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)					2		
2	Subtract line 2 from line 1					3		
	NOLD that is required to be utilized, if available					3		
7	rate used for line 1; do not enter less than zero)	,				4		
Con	nputation of net operating loss (NOL) to be us					7		
	NOL carryforward from prior year's Form CT-3.4			700.	750			
	NOL carryforwards from <b>new</b> members who ent		Ju	700,	700			
O.D	during the current tax year		5b					
NOI	_ carryback (see instructions)	•						
		С						
	Loss year	Amount allowed						
	A B to Beginning date	be carried back						
	(mm-dd-yyyy) (mm-dd-yyyy)							
	•							
	•							
	•							
5c	Total NOL carryback (add column C amounts)		5c					
5d	Subtotal (add lines 5a, 5b, and 5c)					5d		
5e	NOL carryforwards that have expired		5e					
5f	NOL carryforwards unavailable for use in the cu	ırrent tax year •	5f					
5g	Add lines 5e and 5f				•	5g		
5	Total NOLs available to be used in the current to	ax year (subtract line	5g fro	om line 5d)		5		
6	NOL to be used in the current tax year		6					
	nputation of NOL carryforward (see instructions)							
7a	NOL incurred in the current tax year					7a		
	Net NOLs available (add lines 5, 5f, and 7a)					7b		
7с	NOL carryforwards from members who left the							
	current tax year		$\Box$					
	Add lines 6 and 7c				-	7d		
7	NOL available to be carried forward (subtract line	? 7d from 7b)				7		

## Schedule A – Apportioned business income or loss (must be completed for each tax period; see instructions).

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	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)
11/01/2023-10/31/2024	36,232,021	10/31/2023
11/01/2022-10/31/2023	-700,750	
11/01/2021-10/31/2022	350,000	
11/01/2020-10/31/2021	500,666	
11/01/2019-10/31/2020	250,125	
11/01/2018-10/31/2019	300,332	
11/01/2017-10/31/2018	257,549	
11/01/2016-10/31/2017	325,366	
11/01/2015-10/31/2016	125,122	

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>B</b> EIN	C NOL available at the beginning of this tax period	Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Subject to IRC §§ 381-384 or SRLY

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

<b>A</b> Name	B EIN	NOL available upon leaving the combined group	Former member's tax period in combined group			
		the combined group	Beginning date (mm-dd-yy)	<b>E</b> Ending date (mm-dd-yy)		



## **New York State Modifications**

Tax Law - Articles 9-A, 22, and 33

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.

#### 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)

	ı	Modification number	Amount			N	lodification number		Amount		
1a	•	<b>A</b> - 218	1,425,000	0	1i	•	A -	•		00	
1b	•	A -		0	1j	•	Α-	•		00	
1c	•	A -		0	1k	•	Α-	•		00	
1d	•	A -		0	11	•	Α-	•		00	
1e	•	A -		0	1m	•	Α-	•		00	
1f	•	A -		0	1n	•	Α-	•		00	
1g	•	A -		0	10	•	Α-	•		00	
1h	•	A -	• 0	0	1p	•	A -	•		00	
Tota	l fı	rom additio	nal Form(s) CT-225, if any				00				
<b>2</b> T	ota	al <i>(add lines</i>	1a through 1p and the total from	add	ditional Fo	orr	n(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)

	Modifica numbe		Amount				ľ	Modification number		Amount		
3a	● EA -		•	00	1	3i	•	EA -	•	00		
3b	● EA -			00		3j	•	EA -	•	00		
3c	● EA -			00		3k	•	EA -	•	00		
3d	● EA -			00		31	•	EA -	•	00		
3e	● EA -			00		3m	•	EA -	•	00		
3f	● EA -			00		3n	•	EA -	•	00		
3g	● EA -			00		30	•	EA -	•	00		
3h	● EA -			00		3р	•	EA -	•	00		
Total	Total from additional Form(s) CT-225, if any									00		
<b>4</b> To	4 Total (add lines 3a through 3p and the total from additional Form(s) CT-225									•	4	00
<b>5</b> To	Total additions (add lines 2 and 4; see instructions)											

#### 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			N	Modification number		Amount
6a	<b>S</b> - 501	5,750,000	00	6i	•	S-	•	00
6b	• S -	•	00	6j	•	S-	•	00
6c	• S -	•	00	6k	•	S-	•	00
6d	• S -	•	00	61	•	S-	•	00
6e	• S -	•	00	6m	•	S-	•	00
6f	• s -	•	00	6n	•	S-	•	00
6g	• s -	•	00	60	•	S-	•	00
6h	• S -	•	00	6р	•	S-	•	00
Total	from additio	nal Form(s) CT-225, if any						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	e ES -	•	00	8i	e ES -	•	00
8b	ES -		00	8j	es -	•	00
8c	e ES -		00	8k	• ES -		00
8d	ES -		00	81	es -	•	00
8e	ES -		00	8m	es -	•	00
8f	ES -		00	8n	es -	•	00
8g	ES -		00	80	es -	•	00
8h	e ES -		00	8p	• ES -		00
Tota	l from additio	nal Form(s) CT-225, if any		00			

**CT-44** 



## Claim for Investment Tax Credit for the Financial Services Industry

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: 10/31/2024 beginning | 11/01/2023 ending 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) Schedule A – Summary of tax credit(s) 1,900,500 1 2 2 Recapture of credit(s) (from line 6) 905.492 Net credit (see instructions) Schedule B - Recapture of ITC (see instructions) Attach additional sheets if necessary Percentage Total original ITC Description of Date Date Life Recaptured Unused life (column Ĕ property acquired property (months) ceased to (months) column D) allowed qualify Stolen 11/01/2021 10/31/2023 37 10 0.270270 3,350,325 905.492 Amounts from attached list..... 4 Recaptured ITC (add column H amounts) 5 Additional recapture (see instructions) 6 Recapture total (add lines 4 and 5; enter here and on line 2) Schedule C – Computation of credit used or carried forward (New York S corporations do not complete this section) 7 Tax before credits (see instructions) ...... 23.060 Subtract line 8 from line 7 ..... 10 10 Minimum tax (see instructions) ...... 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

14 Unused expired tax credits (see instructions)

15 Unused ITC and EIC available to be carried forward (subtract line 14 from line 13) ......



## **Claim for Investment Tax Credit**

egal nam CTEF4	form with Form CT-3, C		ons <b>210-B.1 and 2</b> 1 S.		r	All ile	ers must en	ter ta	x period:	
egal nam CTEF4	ne of corporation	T-3-A, or CT-3-9	3.		Ī	All ile	rs must en	ter ta	x period:	
egal nam CTEF4	ne of corporation				eginning	11/01	/2023		ending 10/31	/2024
CTEF4				- 50	-girining	11/0	Employer ide	ntifica	٥	72024
							' '		90216	
1 Inve	ry of tax credit(s)									
I IIIV	estment tax credit (from line 2	20)						. •	1	
2 Inve	estment tax credit on research	and development	(R&D) property at the	optio	onal rate	(from lin	e 21)	. •	2	
<b>≀a</b> Inve	estment tax credit for eligible	e farmers <i>(from lir</i>	ne 21a)					. • 2	2a	
3 Sub	ototal (add lines 1, 2, and 2a)								3	
<b>4</b> Em	ployment incentive credit (fr	rom line 28)						. •	4	
5 Unu	used investment tax credit o	or employment in	centive credit from							
	receding period (New York S									
6 Unu	used expired tax credits (see	instructions; New York	S corporations, enter 0) ●	6						
7 Sub	otract line 6 from line 5								7	
8 Tota	al (add lines 3, 4, and 7; New Y	ork S corporations	, see instructions)					. •	8	
9 Rec	capture of excess credit take	en in previous pe	riods (from line 32; New	/ York	S corporat	tions, se	e instructions)	•	9	
0 Net	investment tax credit(s) (se	ee instructions)						. • 1	10	
	4-41		-£			(A.L. )	· / · / · O · · · · ·			. ( . (1.2 (2 .
ompui	tation of investment tax	creatt usea, re	etunded, or carri	ea ro	orward	(New	York S corp	oratio	ns ao not comple	e this section
	due before credits (see insti			11						
<b>2</b> Tax	credits claimed before the in	vestment tax cred	dit (see instructions) •	12			1,018,068			
3 Sub	otract line 12 from line 11			13						
4 Fixe	ed dollar minimum tax <i>(see i</i>	instructions)		14						
5 Limit	tation on investment tax credit (subt	ract line 14 from line 13;	if less than zero, enter 0) •	15						
6 Inve	estment tax credit to be use	d this period (see	instructions)					. • 1	16	
<b>7</b> Սու	used investment tax credit (	subtract line 16 froi	m line 10)					. • 1	17	
a Inve	estment tax credit available	for refund (see in	structions)					. • 18	Ва	
you are	e a qualified new business o	or an eligible farm	ner, mark an <b>X</b> in the	e app	oropriate	box:				
<b>3b</b> Qua	alified new business $ullet$ .							18	Bb	
c Elig	jible farmer   ● <mark>x  </mark>							18	Вс	
d Am	ount of line 18a to be refund	ded (see instruction	ns)					. • 18	3d	100,000
e Am	ount of line 18a to be applie	ed as an overpay	ment to next year's	tax (	subtract l	line 18	d from			
lit	ne 18a; see instructions)							• 1	8e	3,055,439
9 Unu	used investment tax credit a	vailable to be ca	rried forward <i>(see in</i>	struci	tions)			. • 1	19	
. 1 1	.l. Al		I.E. O.T. 4	_						
	ile A – Investment tax c	•				-		,		
or eacn	property, complete column									
Item		cription of property items separately)		В	- Princip	oal use	of property	'	C - Date acquired (mm-dd-yy)	d <b>D</b> – Usef (years)
	·	iems separately)							(IIIII-uu-yy)	(years)
Α	Building				Man	ufactur	ing		5/1/2018	22
В	Farming					and Dpi			6/1/2019	24
Item	E - Investment credit base		estment credit	_			dit for resear	rch l	H - Investment cr	
		,	× standard rate; see ule 1 in Form CT-46-I)			•	nt property nal rate; see	/6	farmers on qual	,
		rate soned			•		Form CT-46-I)	,		L X 20/0 [U.
٨	15,125,250			•		1 1	361,273			
<u>А</u> В		•		•		1,	001,213			2 250 205
	16,250,325 from additional Forms CT-46 if	f any		•						3,250,065
	d column F amounts									
		20								
,	enter here and on line 1) I column G amounts <i>(enter t</i>		21							

### Schedule B - Eligibility for employment incentive credit (see example in Form CT-46-I, Schedules B and C-Examples)

	se with Schedule C, line 26, est succeeding year	<b>A</b> Year	B March 31	<b>C</b> June 30	D September 30	E December 31	<b>F</b> Total (B+C+D+E)	<b>G</b> Average	H* Percent %
22	Number of New York State employees in employment base year	2020	168	169	170	171			
23	Number of New York State employees in current tax year	2023	178	179	180	181		•	•
	se with Schedule C, line 27, econd 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	2019	169	170	171	172	•	•	
25	Number of New York State employees in current tax year	2023	179	180	181	182		•	

<sup>\*</sup>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	Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional ra	ate)	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	2021	40,000		•
27 Information for second succeeding year: use line 25, column H, to determine rate	2020	42,000		
28 Add column C amounts (enter here and on line	e 4)		28	

## Schedule D – Recapture of investment tax credit, including rehabilitation expenditures for retail enterprises and historic barns (Attach additional Forms CT-46 as necessary)

	A Description of property	B Date of acquisition or rehabilitation (mm-dd-yy)	Date property ceased to qualify (mm-dd-yy)	Life (months)	E Unused life (months)	Percentage (E ÷ D)	Total original investment tax credit allowed		H Recaptured investme tax credit (F × G)	∍nt
									•	_
29	Total recaptured investment tax	credit from ac	dditional Forms	CT-46 if	any			29		
30	Recaptured investment tax cre-	dit <i>(add column</i>	H amounts and	line 29)			●	30		
31	Additional recapture (see instruc	ctions)						31		
	Add lines 30 and 31 (enter here							32		

## Manufacturer's Real Property Tax Credit Tax Law - Section 210-B.43

**CT-641** 

All ilers must enter tax period:

		beginning	11/01/2023	end	ling	10/31/2024
Legal name of cor	rnoration		l F	Employer iden	tification n	umber (FIN)
CTEF44	poration				190216	uniber (Env)
File this form w	vith Form CT-3, CT-3-A, or CT-3-S.			002	100210	
	complete line A.					
	iming this credit as a corporation that <b>earned</b> the credit	t (not as a corpo	rate partner that	received		
	he credit from a partnership)? <i>(mark an <b>X</b> in the appropria</i>				Yes	• x No L
C corporat			corporations			
	plete Schedules A and B, and if applicable,	If Yes, compl	ete Schedule A	and if appl	licable, S	3chedule D.
Schedule D			u are claiming tl			
complete So	ou are claiming this credit as a corporate partner, chedule A (lines 4 through 7), Schedules B and C, cable, Schedule D.	complete Scl applicable, S	nedule A (lines 4 chedule D.	I, 5, and 6)	), Sched	ule C, and if
Schedule A	– Computation of credit					
	Α					В
Property	Physical address of the rea	al property			0	real property
	(see instructions)					aid for property in column A
1	1 JET WAY ALBANY, NY 12227					350,300
3						+
4						
5						
6						
7						
8						
9						
10						
11						
	│ / additional Forms CT-6					
	al property taxes (add column B amounts)					
-	rate					.20
	(multiply line 1 by line 2)					
4 Partner: E	nter your share of the credit from your partnership(s) (f	from line 14; see in	structions)	• 4		
	3 and 4 (New York S corporations, see instructions)					
-	of credit (from line 17; see instructions)					
7 Total credit	t computed for the current tax year (see instructions)			• 7		
Schedule B	B - Computation of credit used (New York S	corporations of	lo not complete	e this sch	edule)	
	efore credits (see instructions)					
	btract line 9 from line 8)					
	on					25 0
	ation (subtract line 11 from line 10; if line 11 is greater than lin					
	for the current tax year (enter the lesser of line 7 or line 12 he					

## **Schedule C – Partnership information** (see instructions)

Name of partnership	Partnership's EIN	Credit amount
Total from any additional Forms CT-641		
14 Total credit allocated from partnership(s) (enter here and on line 4)	14	1

## **Schedule D – Computation of credit recapture** (see instructions)

A Tax year credit allowed	<b>B</b> Credit originally allowed	C Reduced eligible real property taxes	<b>D</b> Tax credit rate	E Column C x column D	)	<b>F</b> Credit recapture (column B - column E)
2021	50,000	15,000	.20	3,000		47,000
			.20			
			.20			
			.20			
Total from any ad	lditional Forms CT-641					
15 Recaptured credit (add column F amounts)						
16 Partners: enter your share of credit recapture from your partnerships (see instructions)						
17 Total recaptur	17 Total recaptured credit (add lines 15 and 16; enter here and on line 6)					



## Life Sciences Research and Development Tax Credit Tax Law - Sections 43 and 210-B(52)

	All filers must enter tax period	: beginning	11/01/2023	en	ding 10/31/2024
File this form with	Form CT-3, CT-3-A, or CT-3-S.				
Legal name of corpora	ation			Employer ide	entification number (EIN)
CTEF44				00	2190216
All filers must con	nplete line A.				
A Are you claimi share of the cr	ing this credit as a corporation that <b>earned</b> the credit (nredit from a partnership)? (Mark an <b>X</b> in the appropriate bo	ot as a corpo x; see instruction	orate partner th	nat received	d a Yes ●x No □
C corporation	s	New York S	6 corporation	s	
If Yes, complete and D.	e lines B through E, and Schedules A, C (line 5),	If Yes, composition (line 5).	plete lines B th	nrough E, ai	nd Schedules A and C
Form CT-3-A f	ilers: Also complete Schedule B, if applicable.			g this credi	t as a corporate partner,
If <i>No</i> , and you complete Sche	are claiming this credit as a corporate partner, dules C and D.	complete So	chedule C.		
B Credit allocation	on year (from your certificate of tax credit)				
C Certificate nur	mber (from your certificate of tax credit)			•	ESDLSRC2212345
<b>D</b> Number of em	ployees (from your certificate of tax credit)				
in the appropr	e year of eligibility for which you are claiming the credit iate boxa copy of the certificate of tax credit issued by Empire S		1st	•	2nd • x 3rd •
Schedule A –	Computation of credit				
1 Life sciences i	research and development tax credit (see instructions)			• 1	200,000
sciences research Schedule C.	rs: If more than one member of a combined group who h and development tax credit as a qualified life scienc	es company	, complete Sch	nedule B. O	therwise, continue with
Schedule B –	Combined filer limitation for multiple life sclaims (see instructions)	sciences r	esearch an	nd develo	pment credit
Limitation on combined return	Amount of life sciences research and develor applied prior to this credit		dits		
	Name of member of combined group claiming the credit as a qualified life sciences company	Amount of	credit claimed		
Total amount from	n additional forms, if any				
\$500,000					
2 Unused credit	limitation (column A - column B; may not exceed \$500,000)			• 2	
3 Enter the less	er of line 1 or line 2			3	

### **Schedule C – Partnership information** (see instructions)

A Name of partnership	<b>B</b> Partnership's EIN	<b>C</b> Partnership's certificate number	D Credit amount allocated
Total from additional forms, if any		•	
4 Total credit amount allocated from partnerships (add column D a			
	,		
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)			2,476,017
8 Tax after application of credits (subtract line 7 from line 6)		8	
9 Fixed dollar minimum tax (see instructions)			
10 Limitation on credit (subtract line 9 from line 8; if line 9 is more than line 8, enter 0)	I		0
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	0
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**

**CT-649** 

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

All ilers must enter tax period:

			-						
		beginning	11/01/2023		ending	10/31/2024			
Legal name of corporation				Emplo	yer identifi	cation number (EIN)			
CTEF44					002190	216			
File this form with your franchise tax return.									
All filers <b>must</b> complete line A.									
A Are you claiming this credit as a corporation that received a share of the credit from a partnership)	earned the cre? (Mark an X in	edit (not as the appropri	a corporate p	artne s <i>tructi</i>	r that ions) Ye	es • x No			
C corporations			S corporatio						
If Yes, complete lines B and C, and Schedules A, and D.	В,		nplete line C a						
If No, and you are claiming this credit as a corpor partner, complete line B, Schedule A (lines 2 and and Schedules B and C.		If <i>No</i> , and you are claiming t partner, complete Schedule Schedule C.							
B Form CT-3 and CT-3-A filers: Complete Line B W Line B Worksheet, line 12, at least 0.6667 (66.67%)						es ● x No _			
If No, <b>stop</b> : you do not qualify for this credit.									
C Enter the name, EIN, and physical address of the	e farm.								
Business name				EIN					
CTEF44	To::			10.	00219021				
Number and street	City			Stat		IP code			
44 Harriman Campus	Air	any			NY	12227			
Schedule A – Computation of credit (compl	lete Schedules	C and D, a	s applicable, b	efore	completi	ng this schedule)			
1 Farm donations to food pantries credit from line 16				•	1	1,500			
2 Partner: Enter your share of the credit from your part	tnership(s) from	line 13		•	2				
3 Total credit (add lines 1 and 2; New York S corporations, s	ee instructions)			●	3				
Schedule B – Computation of credit used	,		ed as an ov	erpa	yment	to the next			
tax year (New York S corporations: do not complete	e this schedule	.)							
4 Tax due before credits (see instructions)					4	2,576,017			
5 Tax credits claimed before this credit (see instructions)					5	2,476,017			
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,	,			_	8	0			
9 Credit to be used this tax year (enter the lesser of line 3					9	0			
10 Unused tax credit available as a refund or as an over					10				
11 Tax credit to be refunded (limited to the amount on line 1					11				
12 Amount to be applied as an overpayment to next year on your franchise tax return)	•				12				

## Schedule C - Partnership information (see instructions)

A Name of partnership	<b>B</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	<b>D</b> EIN of eligible food pantry	<b>E</b> Fair market value of the qualified donation
08/01/2024	Albany NY	Food Pantry 1	111444555	2,000
09/01/2024	Malta NY	Food Pantry 2	4545454	2,000
10/01/2024	2,000			
Total of column				
<ul><li>14 Total of all</li><li>15 Multiply lin</li><li>16 Enter the le</li></ul>				

**CT-650** 

## Empire State Apprenticeship Tax Credit Tax Law - Section 210-B(49)

#### All filers must enter tax period:

		beginning	11/01/2023	enc	ding	10/31/2024
Legal name of corporation CTEF44				Employer ider 00219		number (EIN)
Attach to Form CT-3, CT-3-A, or CT-3-S. You must Department of Labor (NYS DOL).	also attach a copy	of the final certif	ficate of tax cre	edit issued l	by the I	New York State
All filers <b>must</b> complete line A.						
A Are you claiming this credit as a corporation the received a share of the credit from a partnership	at <b>earned</b> the credi p)? <i>(mark an <b>X</b> in the</i>	t (not as a corpo appropriate box;	rate partner th see instructions)	at 	Yes	• x No
C corporations		New York S co	orporations			
If Yes, complete lines B through H, and Schedu and C.	ıles A, B (line 3),	If Yes, complet (line 3).	e lines B throu	gh H and S	Schedul	es A and B
If <i>No</i> , and you are claiming this credit as a corp complete Schedules B and C.	orate partner,	If <i>No</i> , and you complete Sche	-	is credit as	a corp	orate partner,
Certificate information						
On lines B through H below, enter the information for	rom your final certi	ficate of tax cred	lit, Part A.			
<b>B</b> Enter the name and EIN of the business certified	by the NYS DOL to	participate in th			ship Ta	x Credit Program.
Name of certified business				EIN	0004000	16
• CTEF44			•		0021902	716
C Certificate number				•		OOLESAC2212345
<b>D</b> Allocation year						• 2023
E Total number of apprentices without a mentor						• 2
<b>F</b> Total number of apprentices <b>with</b> a mentor						
<b>G</b> Total number of disadvantaged youth <b>without</b> a	a mentor					• 1
<b>H</b> Total number of disadvantaged youth <b>with</b> a me	entor					• 4
Schedule A – Computation of credit						
1 Empire State apprenticeship tax credit (see instr	ructions)			• 1		30,000
Schedule B – Partnership information (	see instructions)					
<b>A</b> Name of partnership	<b>B</b> Partnership's	EIN	<b>C</b> Certificate numb	er	Credit a	<b>D</b> amount allocated
Total from additional forms, if any						
2 Total credit allocated from partnership(s) (add co	olumn D amounts)			• 2		

## 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.)

	(New York & corporations: Be not complete time concause.)		
4	Tax due before credits (see instructions)	4	
5	Tax credits claimed before this credit (see instructions)	5	2,476,017
6	Tax after application of credits (subtract line 5 from line 4)	6	
	Fixed dollar minimum tax (see instructions)		
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	





## **Grade Number 6 Heating Oil Conversion Credit**

Tax Law - Sections 47 and 210-B(58)

All filers must enter tax period:

	beginning	11/01/2023	ending	10/31/2024
Legal name of corporation CTEF44			dentification	number (EIN)
File this form with your franchise tax return.				
All filers <b>must</b> complete lines A through E. <b>A</b> Are you claiming this credit as a corporation that <b>earned</b> the received a share of the credit from a partnership)? (mark an				s 🗴 No 🗆
C corporations  If Yes, complete lines B through E, and Schedules A through C.  If No, and you are claiming this credit as a corporate partner, complete lines B through E, and Schedules B and C.	New York S corports of Yes, complete ling B.  If No, and you are partner, complete	nes B through claiming this c	redit as a	a corporate
Certificate information On lines B through E below, enter the information from your certificate Development Authority (NYSERDA) (see instructions).	sissued by the New Yor	rk State Energy l	Research	and
B Name and EIN of the facility certified by the NYSERDA.  Name of facility  CTEF44		Facility's E	IN 2190216	
C Facility's address  44 Harriman St, Albany NY 12227				
D Completion date  E Certificate number			31/2024 DGHOC221	2345
Schedule A – Computation of credit (see instructions)				
<ol> <li>Conversion costs certified by the NYSERDA from your certificate</li> <li>Multiply line 1 by 50% (0.5)</li></ol>		3 • 4		5,000
5 Total credit (add lines 3 and 4)		• 5		

A Name of partnership  Total from additional Forms CT-656, if any  6 Total credit allocated from partnership(s) (add column D am 7 Total credit (add lines 5 and 6; New York S corporations, see in  Schedule C – Computation of credit used, refur (New York S corporations: Do not comp		C Certificate number		D amount allocated
Total from additional Forms CT-656, if any  6 Total credit allocated from partnership(s) (add column D am 7 Total credit (add lines 5 and 6; New York S corporations, see in Schedule C – Computation of credit used, refur (New York S corporations: Do not comp				amount allocated
<ul> <li>Total credit allocated from partnership(s) (add column D am.</li> <li>Total credit (add lines 5 and 6; New York S corporations, see in</li> <li>Schedule C – Computation of credit used, refur (New York S corporations: Do not computation)</li> </ul>			•	
<ul> <li>Total credit allocated from partnership(s) (add column D am</li> <li>Total credit (add lines 5 and 6; New York S corporations, see in</li> <li>Schedule C – Computation of credit used, refur (New York S corporations: Do not comp</li> </ul>			•	
6 Total credit allocated from partnership(s) (add column D am 7 Total credit (add lines 5 and 6; New York S corporations, see in 6 Schedule C – Computation of credit used, refur (New York S corporations: Do not comp			•	
6 Total credit allocated from partnership(s) (add column D am 7 Total credit (add lines 5 and 6; New York S corporations, see in 6 Schedule C – Computation of credit used, refur (New York S corporations: Do not comp			•	
7 Total credit (add lines 5 and 6; New York S corporations, see in Schedule C – Computation of credit used, refur (New York S corporations: Do not comp				
Schedule C – Computation of credit used, refur (New York S corporations: Do not comp	ounts)		6	
(New York S corporations: Do not comp	structions)	•	7	
			nyment to the	e next tax year
8 Tax due before credits (see instructions)			8	
9 Tax credits claimed before this credit (if none, enter 0; see in	structions)		• 9	2,476,017
10 Tax after application of credits (subtract line 9 from line 8)				
11 Fixed dollar minimum tax (see instructions)				
12 Credit limitation (subtract line 11 from line 10; if line 11 is more			10	

13 Credit used for this tax year (enter the lesser of line 7 or line 12; enter here and on your franchise tax return) • 13

14 Unused tax credit available as a refund or as an overpayment (subtract line 13 from line 7)...... • 14

15 Amount of credit to be refunded (limited to the amount on line 14; enter here and on your franchise tax

16 Amount of credit to be applied as an overpayment to the next year's tax (subtract line 15 from line 14;



Department of Taxation and Finance

## Farm Employer Overtime Credit Tax Law – Sections 42-a and 210-B(58)

**CT-661** 

All lilers III	ust enter tax pent	Ju.	

		beginning	11/01/2023	ending	10/31/202	24
Submit this form with your franchise tax return	rn.					
Legal name of corporation				Employer ident	ification numb	per (EIN)
CTEF44				002190	216	
All filers <b>must</b> complete lines A and B.						
A Did you receive an advance payment during the	his tax year? (inclu	ıde on line 6,	see instruction	ns)	Yes ● x	No _
If you received an advance payment, enter the co	ertificate number:		A	AGMFEOC2300	001	
<b>B</b> Are you claiming this credit as a corporation the received a share of the credit from a partnersh					Yes ∙ x	No
C corporations  If Yes, complete lines C through F. Also, comp Schedules A, C and Forms CT-661-ATT.	olete	If Yes, com	S corporation plete lines C and Forms (	through F. A	lso, comple	ete
If <i>No</i> , and you are claiming this credit as a cor partner, complete Schedule A, lines 4 through Schedules B and C.	7. and		you are claimi mplete Sched 3.			
C Is your federal gross income from farming at lessources in excess of \$30,000 for the tax year?					Yes ● x	No [
If you marked an <b>X</b> in the <i>No</i> box on <i>line A</i> and	d an <b>X</b> in the <i>No</i> b	ox on <i>line</i> (	C, <b>Stop</b> : you o	do not qualify	for this cr	edit.
<b>D</b> Enter the name, employer identification number	er (EIN), and phys	sical addres	s of the farm.			
Business name				EIN		
CTEF44				00219021	6	
Number and street	City		1	State	ZIP code	
44 Harriman St, Albany NY 12227	Albany			NY	12227	
E Is more than 50% federal gross income from factoring (see instructions)					Yes ● X	No 🗆
F Enter the total number of unique farm employe	ees from all Forms	s CT-661-A	TT (see instruc	tions)	. •	2
					(	continued

## Schedule A – Eligible farm employee and overtime paid information and calculation of available credit for the current tax year (see instructions)

1	Enter the total of all column I amounts from Forms CT-661-ATT (see instructions)	1	
2	Overtime reimbursement rate (118%)	2	1.18
	Tax credit amount (multiply line 1 by line 2)	3	
	Partner: Enter your share of the credit from your partnership(s) from line 8, column D	4	
5	Total available credit (add lines 3 and 4; New York S corporations, see instructions)	5	
6	Advance payment(s) (see instructions)	6	250
7	Net credit (subtract line 6 from line 5, see instructions)	7	

## **Schedule B – Partnership information** (see instructions)

A Name of partnership	<b>B</b> Partnership's EIN	C Certificate number	<b>D</b> Credit amount allocated	<b>E</b> Advance payment
Total column D and E amounts from a				
8 Total credit allocated from partners enter the column D amount on line 4				

## Schedule C - Calculation of credit used, refunded, or credited as an overpayment to the next tax year

9	Tax due before credits (see instructions)	9	
	Tax credits claimed before this credit (see instructions)	10	2,476,017
11	Subtract line 10 from line 9	11	
12	Fixed dollar minimum tax (see instructions)	12	
13	Credit limitation (subtract line 12 from line 11; if zero or less, enter 0)	13	
14	Credit to be used this tax year (enter the lesser of line 7 or line 13 here and on your franchise tax return)•	14	
15	Unused tax credit available as a refund or as an overpayment (subtract line 14 from line 7)	15	
16	Tax credit to be refunded (limited to the amount on line 15; enter here and on your franchise tax return)●	16	
17	Amount to apply as an overpayment to next year's tax (subtract line 16 from line 15; enter here and		
	on your franchise tax return)	17	



Department of Taxation and Finance

## **CT-661-ATT**

## Eligible Farm Employee Information for the Farm Employer Overtime Credit

**Attachment to Form CT-661** 

Name(s) as shown on return	Identifying number as shown on return
CTEF44	002190216

Submit this form with Form CT-661. If you have more than one Form CT-661-ATT, enter the grand totals from all Forms CT-661-ATT on the last sheet, leaving the other total boxes empty. Enter the corresponding employee information in the tables below based on column C and C2 values. See the examples below and on page 2.

A Name of eligible farm employee (Last name, First name)	<b>B</b> Work location ZIP code	C Social Security/ ITIN	<b>D</b> Pay period(s)
Doe John	12180	123456789	4/3 - 6/10, 8/21 - 10/17
Doe John	12180	123456789	6/11 – 7/15
Doe John	12203	123456789	7/18 – 8/19

### **Overtime information** $\triangle$ Do not make any entries for overtime paid before 1/1/2024.

A Name of eligible farm employee (Last name, First name)	<b>B</b> Work location ZIP code	C Social Security/ ITIN	<b>D</b> Pay period(s)
Jennings, Peter	12227	111222333	1/1-3/30
Walters, Barbara	12227	222333444	4/1-6/30

Page 2 of 2 CT-661-ATT (2023)

Name(s) as shown on return	Identifying number as shown on return		

C2 Social Security/ITIN (same as column C on page 1)	E Eligible OT hours worked for year (Do not include hours before 1/1/24)	<b>F</b> Employee overtime rate	<b>G</b> Employee normal rate	H Eligible rate available for credit (Column F - Column G)	I Eligible OT pay per employee (Column E x Column H)
123456789	110	22.50	15	7.50	825
123456789	40	27.00	18	9.00	360
123456789	50	22.50	15	7.50	375

C2 Social Security/ITIN (same as column C on page 1)	E Eligible OT hours worked for year (Do not include hours before 1/1/24)	<b>F</b> Employee overtime rate	<b>G</b> Employee normal rate	H Eligible rate available for credit (column F - column G)	I Eligible OT pay per employee (column E x column H)
111222333	30	20	15		
222333444	35	22	16		
Total of all column I	amounts <i>(enter on line</i>	1, Form CT-661)			





## **New York State Voluntary Contributions**

**CT-227** 

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

Legal name of corporation		Emp	Employer identification number (EIN)		
CTEF44		002190216			
Pa	rt 1 – Voluntary contributions (see instructions)				
	Te 1 - Forumary contributions (see manucaons)				
	Name of fund				
1	Return a Gift to Wildlife	•	1		
2	Breast Cancer Research	•			
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		
12	ALS Research and Education	•	12		
13	Home Delivered Meals for Seniors	•	13		
14	Leukemia, Lymphoma, and Myeloma Fund	•	14		
15	Retired and Rescued Thoroughbred Race Horse Aftercare	•	15		
16	Retired and Rescued Standardbred Race Horse Aftercare	•	16		
17	Gift for Lyme and Tick-Borne Diseases Education, Research, and Prevention	•	17		
18	Diabetes Research and Education Fund	•	18	200	
Pa	rt 2 – Total				
1	Total (add Part 1, lines 1 through 18; see instructions)		1		
1	Total (add Part 1, lines 1 through 18; see instructions)		1		

# 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

**Caution:** This form must be used **only** for tax periods beginning on or after January 1, 2023. 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.

nal retur	rn 🔼	Amended return					beginning	01-01-202	3 6	ending	12-31-20	)23
mployer ide	entification nu	mber (EIN)	F	ïle number	Business to	elephone number		If you claim	an over	pavment.		_
00219				AA1	( 518	) 555-2626		mark an <b>X</b> i				<u>. L</u>
egal name o	of corporation						Trade name/DE	BA				
CTEF												
lailing addre	ess						State or country	of incorporation				
are of (c/o)							New Y		1			_
	street or PO						Date of incorpor		Foreign co	orporations: date	e began busines	s ir
	larriman C			710/0			05/01/	2002				_
ity		U.S. state/Canad	dian province	ZIP/Postal code	Cou	ntry (if not United	States)		For office	e use only		
Alban			VY	12227	II NATOO I				4			
•	iness activity					usiness code num	Der (from NYS P	ub 910)				
	Crop Farr					111900			-			
you need ee <i>Busin</i> e	d to update ess inform	your address or pho ation in Form CT-1.	one information	for corporation	on tax, or	other tax types	s, you can do	so online.				
Are you	u subject	ment here. (Detaction to the metropolita	an transporta	tion busine	ess tax (l	MTA surchar	0 , .	nstructions;	<b>A</b>	D Voc	■ Na	_
Are you a in the	u subject an X in the are discla box (see	to the metropolitate appropriate box).  iming tax liability a instructions)  interest in any pane name(s) and E	in New York artnerships? EIN(s) on For	State base (mark an X i m CT-60 a	ess tax (Note: 1.5 tax)  d on Puling the app	MTA surchar	272, mark	nstructions; an <b>X</b>		B Yes D Yes		(
Are you a lf you a in the Do you If Yes	u subject an X in the are discla be box (see have an s, enter the	to the metropolitate appropriate box).  iming tax liability a instructions)  interest in any pane name(s) and E	in New York	State base (mark an X i m CT-60 a	ess tax (Note: 1.5 tax)  d on Puling the app	MTA surchar	272, mark	nstructions; an <b>X</b>	Desi	D Yes	• No	(
Are you a in the Do you If Yes d - par signee	u subject an X in the are discla e box (see have an s, enter ti	to the metropolitate appropriate box).  iming tax liability a instructions)  interest in any particular name(s) and E  X  No  Des  Des  Des  Des  Rec's email address	in New York  artnerships?  EIN(s) on For  Bill Smith	State base (mark an X i m CT-60 a	ess tax (Note: 1.5 tax)  d on Puling the app	MTA surchar	272, mark	nstructions; an <b>X</b>	Desi	D Yes	• No	)
Are you a in the Do you If Yes d - par signee	u subject an X in the are discla e box (see have an s, enter ti	to the metropolitate appropriate box).  iming tax liability a instructions)  interest in any particular name(s) and E	in New York  artnerships?  EIN(s) on For  Bill Smith	State base (mark an X i m CT-60 a	ess tax (Note: 1.5 tax)  d on Puling the app	MTA surchar	272, mark	nstructions; an <b>X</b>	Desi	D Yes	• No	)
Are you mark of the second of	are disclate box (see have an s, enter tity Designs)  The contribution of the contribu	to the metropolitate appropriate box).  Iming tax liability a instructions)  Interest in any particle name(s) and Example 1 Des 2 Des 2 Des 3 Des 4 That this return a	in New York  artnerships? EIN(s) on For signee's name (p Bill Smith eright.com	State base (mark an X im CT-60 a	d on Pul	MTA surchar	272, mark	an <b>X</b>	Desi ( 5	D Yes	No N	)
Are you mark of the second of	are disclate box (see have an s, enter to personal person	to the metropolitate appropriate box).  iming tax liability instructions)  interest in any pane name(s) and Example address illusmith@taxesdone  that this return and the of authorized persone.	in New York  artnerships? EIN(s) on For signee's name (p Bill Smith eright.com	State base (mark an X im CT-60 a	d on Pul	MTA surchar	272, mark	an <b>X</b> and belief tr	Desi ( 5	D Yes signee's phon 18 ) 555 PIN rect, and c	No N	)
Are you mark of the second of	an X in the are disclate box (see have an s, enter the period of the per	to the metropolitate appropriate box).  iming tax liability instructions)  interest in any pane name(s) and Example address illusmith@taxesdone  that this return and the of authorized persone.	in New York  artnerships? EIN(s) on Foreignee's name (p Bill Smith  eright.com  and any attactor	State base (mark an X im CT-60 a	d on Pul	MTA surchar	272, mark eturn.	an <b>X</b> and belief tr	Desi ( 5	D Yes signee's phon 18 ) 555 PIN rect, and cont Date	No N	
Are you mark of the second of	an X in the are disclate box (see have an s, enter the period of the per	to the metropolital appropriate box).  iming tax liability a instructions)  interest in any particle name(s) and Example and Examp	in New York  artnerships? EIN(s) on Foreignee's name (p Bill Smith  eright.com  and any attactor	State base (mark an X im CT-60 a	d on Pul	MTA surchar	272, mark eturn.  Telep ( 51) Firm's EIN	and belief tr Official	Desi ( 5	D Yes signee's phon 18 ) 555 PIN rect, and cont Date 0 reparer's PTI	No N	
Are you mark of the state of th	are disclate box (see have an s, enter the position of the pos	to the metropolitate appropriate box).  iming tax liability instructions)  interest in any pane name(s) and E  X No Des  we's email address soillsmith@taxesdone  that this return and the of authorized persone  ess of authorized persone  ges of authorized pe	in New York  artnerships? EIN(s) on For signee's name (p Bill Smith eright.com and any attac	State base (mark an X im CT-60 a	d on Pul	MTA surchar	272, mark eturn.  Telep ( 51) Firm's EIN 123456	and belief tr Official	Desi ( 5	D Yes signee's phon 18 ) 555 PIN rect, and cont Date 0	No N	

#### 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) eligible for the lower business income base tax rate, 0% capital 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate ..... 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business 4 6 X If you marked this box, complete line 6a below and Section B, line 1. 400.000 00 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation **Section B – New York State information** (see instructions) 1 Number of New York State employees ..... 25 700,500 00 2 Wages paid to New York State employees..... 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 ..... **5a** If you marked the line 5 box, use line 5a to report the applicable exception 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 ...... 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-REIT 1120 1120 consolidated • 1120F • or 1120-RIC 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 Date of determination Final federal NOL Capital loss determination • carrvback • 1120X carryback ... 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-3.3 ● CT-3.4 ● X CT-3.2 • CT-60 • | CT-225 • | X | CT-227 • 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. 6 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 ...... 7 Revoking a commonly owned group election (only applies in the first year you revoke the election) - If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box ......

#### 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) ...... New York receipts 1c Fixed dollar minimum tax (see instr) • 1c Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions) ................● 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) ...... Penalties and interest 5 Estimated tax penalty (see instructions; if Form CT-222 is 5 attached, mark an **X** in the box) ...... 6 Interest on late payment (see instructions) ...... 6 8 Total penalties and interest (add lines 5, 6, and 7) 8 Voluntary gifts/contributions 9 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1) ...... 10 Total amount due (add lines 4, 8, and 9) ..... 10 **Prepayments** 11 Mandatory first installment from Form CT-300 (see instructions) ...... 11 600 00 12 12 Second installment (from Form CT-400) ...... 550 00 13 13 Third installment (from Form CT-400) ..... 550 00 **14** Fourth installment (from Form CT-400) 14 550 00 15 Payment with extension request (from Form CT-5, line 5)...... 15 **16** Overpayment credited from prior years (see instr.) Period 16 17 Overpayment credited from CT-3-M Period 17 18 Total prepayments (add lines 11 through 17; see instructions) Payment due or overpayment to be credited/refunded (see instructions) 19a Underpayment • 19a **19b** Additional amount for 2024 MFI ......● **19b** 20c Overpayment • 20c 21 Amount of overpayment to be credited to next period ...... 21 22 Balance of overpayment available (subtract line 21 from line 20c) 22 23 Amount of overpayment to be credited to Form CT-3-M ...... 23 24 Balance of overpayment to be refunded (subtract line 23 from line 22) ...... 24 25 Unused tax credits to be refunded ...... 26 Unused tax credits applied to next period \_\_\_\_\_ 26

#### Part 3 – Computation of tax on business income base (see instructions)

1 Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions) • 1 382,8 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	20 00
3 Add lines 1 and 2	33 00
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	
5 Subtract line 4 from line 3	
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 Entire net income (ENI) (subtract line 6 from line 5)	
8 Investment and other exempt income (from Form CT-3.1, Schedule D, line 1)	
9 Subtract line 8 from line 7	
10 Excess interest deductions attributable to investment income, investment capital, and other	$\Box$
exempt income (from Form CT-3.1, Schedule D, line 2)	
11 Business income (add lines 9 and 10)	
12 Addback of income previously reported as investment income (from Form CT-3.1, Schedule F,	
line 6; if zero, enter <b>0</b> ; see instructions)	
13 Business income after addback (add lines 11 and 12)	
14 Business apportionment factor (from Part 6, line 56)	
15 Apportioned business income after addback (multiply line 13 by line 14)	
16 Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)	
17 Subtract line 16 from line 15	
18 NOL deduction (from Form CT-3.4, line 6)	
19 Business income base (subtract line 18 from line 17)	
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)	

**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>B</b> End of year	<b>C</b> Average value
1	Total assets from federal return	2,250,450 00	2,700,000	000
2	Real property and marketable securities			
	included on line 1	2		
3	Subtract line 2 from line 1	3		•
4	Real property and marketable securities			
	at fair market value	1		
5	Adjusted total assets (add lines 3 and 4)	5		•
6	Total liabilities	832,500 00	922,523	3 00
7	Total net assets (subtract line 6, column C, from line	e 5, column C)		7
8	Investment capital (from Part 5, line 19; if zero or le	ess, enter <b>0</b> )		8
9	Business capital (subtract line 8 from line 7)			9
10	Addback of capital previously reported as investment of	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 8	56)		12
13	Apportioned business capital (multiply line 11 by I	ine 12)		13
14				
15	Capital base tax (multiply line 13 by the appropriate	e capital base tax rate from the t	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)

		<b>A</b> Average fair market value	<b>B</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 <b>presumed</b> held for more than one year (from Form CT-3.1, Schedule E, line 3)	18				
<b>19</b> Total investment capital for the current year and on Part 4, line 8. If zero or less, enter <b>0</b> .)	•		·	19	

#### Addback of capital previously reported as investment capital

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

#### Part 6 – Computation of business apportionment factor (see instructions)

Mark an $m{X}$ in this box only if you have <b>no receipts</b> required to be included in	the der	nominator of the apportionme	nt factor (see instr.) ●
		A - New York State	<b>B</b> – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	• 1	382,500 00	877,500 00
2 Sales of electricity		002,000 00	077,000 00
3 Net gains from sales of real property		•	
Section 210-A.3	-	•	
4 Rentals of real and tangible personal property	• 4		
5 Royalties from patents, copyrights, trademarks, and similar intangible			
	1 1		
personal property  6 Sales of rights for certain closed-circuit and cable TV transmissions	9		
of an event			
Section 210-A.4	• 6		
	_		
7 Sale, licensing, or granting access to digital products		estrume ante (OFIa)	
Section 210-A.5(a)(1) - Fixed percentage method for qualified final		, ,	
8 To make this irrevocable election, mark an <b>X</b> in the box (see instruction	ıs)		
Section 210-A.5(a)(2) – Mark an $X$ in each box that is applicable (s	ee line	8 instructions)	
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property		2,250 00	2,700 00
10 Net gains from sales of loans secured by real property			
11 Interest from loans <b>not</b> secured by real property (QFI •)			
12 Net gains from sales of loans <b>not</b> 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			
16 Net gains from federal, NYS, and NYS political subdivisions debt			
17 Interest from other states and their political subdivisions debt		9	
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	292,500 00	625,500 00
Section 210-A.5(a)(2)(J) (QFI ● □)	-	292,300 00	020,000 00
28 Marked to market net gains	• 28		
Section 210-A.5(a)(2)(H) (QFI ●)	20		
·			
210-A.5(a)(2)(G) (QFI ●) 29 Interest from other financial instruments	20		
30 Net gains and other income from other financial instruments	• 29 • 30	•	
THE TRUE GRADE AND CONFINENCIAL CONTROL OF THE HEALT OF THE HEALT OF THE STREET	- 30	1 11	

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

	A – New York State	<b>B</b> – Everywhere
Section 210-A.5(b)		
31 Brokerage commissions		
32 Margin interest earned on behalf of brokerage accounts	2	
33 Fees for advisory services for underwriting or management of underwriting • 33	3	
34 Receipts from primary spread of selling concessions	1	
35 Receipts from account maintenance fees	22,500 00	36,000 00
36 Fees for management or advisory services		
37 Interest from an affiliated corporation	,	
Section 210-A.5(c)		
38 Interest, fees, and penalties from credit cards	3	
39 Service charges and fees from credit cards	9	
40 Receipts from merchant discounts	)	
41 Receipts from credit card authorizations and settlement processing • 41		
42 Other credit card processing receipts	2	
Section 210-A.5(d)		
43 Receipts from certain services to investment companies	B	
Section 210-A.5-a		
44 Global intangible low-taxed income	0 00	
Section 210-A.6		
45 Receipts from railroad and trucking business	5	
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	3	
Section 210-A.8		
49 Advertising in newspapers or periodicals 49		
50 Advertising on television or radio	•	
51 Advertising via other means 51		
Section 210-A.9		
52 Transportation or transmission of gas through pipes 52	2	
Section 210-A.10		
53 Receipts from other services/activities not specified	36,000 00	118,103 00
Section 210-A.11		
54 Discretionary adjustments 54	ļ I	
Total receipts		
55 Add lines 1 through 54 in columns A and B	5	
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

CT-37●	iipiotoa olaliii ioii	n. The amount of credit to ente	shown on Part 2, line 2, a each credit form and carri	
		CT-607●	CT-651•	
CT-40		CT-611•	CT-652●	
CT-41		CT-611.1●	CT-654●	
CT-43●		CT-611.2●	CT-655●	
CT-44●		CT-612●	CT-656●	
CT-46●	11,165 00	CT-613●	CT-657●	
CT-47●		CT-631●	CT-658●	-1000
CT-236●		CT-633●	CT-660●	
CT-238●		CT-634●	CT-661●	
CT-239●		CT-635●	CT-662●	
CT-241●		CT-636●	DTF-621●	
CT-242●		CT-637●	DTF-622●	
CT-246●		CT-638●	DTF-624●	
CT-248●		CT-640●	DTF-630●	
CT-249●		CT-641●	Other credits •	
CT-250●		CT-642●		
CT-261●		CT-643●		
CT-501●		CT-644●		
CT-601●		CT-645●		
CT-602●		CT-646●		
CT-603●	- 552 00	CT-647●		
CT-604●		CT-648●		
CT-605●		CT-649●		
CT-606●		CT-650●		

Department of Taxation and Finance



# **Net Operating Loss Deduction (NOLD)**

CT-3.4

Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.  A If you are making the election to waive carryback of the current-year NOL, mark an X in the box (see Election to waive carryback in instructions)  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)  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 1 to 1 for 1)  3 Subtract line 2 from line 1  4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)  4 Computation of net operating loss (NOL) to be used (see instructions)  5a NOL carryforward from new members who entered the group during the current tax year  NOL carryback (see instructions)  C A Beginning date Ending date Ending date to be carried back (mm-dd-yyyy)  A Beginning date Ending date (mm-dd-yyyy)  5b NOL carryforwards that have expired  5c Total NOL carryforwards that have expired  5f NOL carryforwards share available for use in the current tax year (subtract line 5g from line 5d)  5 Total NOLs available to be used in the current tax year (subtract line 5g from line 5d)  5 NOL carryforwards used in the current tax year (subtract line 5g from line 5d)  5 NOL carryforwards from members who left the group during the current tax year (subtract line 5g from line 5d)  5 NOL carryforwards from members who left the group during the current tax year (subtract line 5g from line 5d)  7 Not NOL carryforwards from members who left the group during the current tax year (subtract line 5g from line 5d)  7 Not NOL carryforwards from members who left the group during the current tax year (subtract line 5g from line 5d)  7 Not Add lines 6 and 7c (see instructions)	1 -	al name of corporation						er identificatio	n number (E	EIN)
A if you are making the election to waive carryback of the current-year NOL, mark an X in the box (see Election to waive carryback in instructions)  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)    2 Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (trom Form CT-3 or CT-3-A, Part 2, line 1b or 1c)    3 Subtract line 2 from line 1    4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)    Computation of net operating loss (NOL) to be used (see instructions)  5a NOL carryforward from prior year's Form CT-3.4    5b NOL carryforwards from new members who entered the group during the current tax year    NOL carryback (see instructions)  C Amount allowed to be carried back (mm-dd-yyyy)  A B Beginning date (mm-dd-yyyy)  A D B B B B B B B B B B B B B B B B B B			7 0 4 1 h oforo occupations				00	2190210		
1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the <i>Tax rates schedule</i> in Form CT-3-I or CT-3-A-I (see instructions) • 1  2 Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form CT-3 ar CT-3-A, Part 2, line 1b or 1c) • 2  3 Subtract line 2 from line 1 • 3  4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero) • 4  Computation of net operating loss (NOL) to be used (see instructions)  5a NOL carryforward from prior year's Form CT-3.4 • 5a  5b NOL carryforwards from new members who entered the group during the current tax year • 5b  NOL carryforwards from new members who entered the group during the current tax year • 5c  5c Total NOL carrypback (add column C amounts) • 5c  5d Subtotal (add lines 5a, 5b, and 5c) • 5d  5 NOL carryforwards that have expired • 5f  5 NOL carryforwards unavailable for use in the current tax year • 5f  5 Total NOL savailable to be used in the current tax year • 5f  5 NOL to be used in the current tax year • 6  Computation of NOL carryforward (see instructions)  7 Not NOL savailable (add lines 5, 5f, and 7a) • 7c  7 A Add lines 6 and 7c • 7d	Alla	ch to Form C1-3 or C1-3-A; see Form C1	-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 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero) • 4  Computation of net operating loss (NOL) to be used (see instructions)  5a NOL carryforward from prior year's Form CT-3-4 • 5a  5b NOL carryforwards from new members who entered the group during the current tax year • 5b  NOL carryforwards (see instructions)  Coss year	A I	-	•					Election to wa	ive	
for the current year from the Tax rates schedule in Form CT-3-I or CT-3-A-I (see instructions)  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)  3 Subtract line 2 from line 1  4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero).  4 NOL carryforwards from prior year's Form CT-3.4  5 NOL carryforwards from new members who entered the group during the current tax year  NOL carryback (see instructions)  C Amount allowed to be carried back (imm-dd-yyyy)  Amount allowed to be carried back (imm-dd-yyyy)  Solution (imm-dd-yyyy)  Amount allowed to be carried back (imm-dd-yyyy)  Solution (imm-d		carryback in instructions)								•∟
for the current year from the Tax rates schedule in Form CT-3-I or CT-3-A-I (see instructions)  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)  3 Subtract line 2 from line 1  4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero).  4 NOL carryforwards from prior year's Form CT-3.4  5 NOL carryforwards from new members who entered the group during the current tax year  NOL carryback (see instructions)  C Amount allowed to be carried back (imm-dd-yyyy)  Amount allowed to be carried back (imm-dd-yyyy)  Solution (imm-dd-yyyy)  Amount allowed to be carried back (imm-dd-yyyy)  Solution (imm-d										
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-3-4, Part 2, line 1b or 1c)	1									
Subtract line 2 from line 1		-						1		
3 Subtract line 2 from line 1 4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)  Computation of net operating loss (NOL) to be used (see instructions)  5a NOL carryforwards from prior year's Form CT-3.4	2					-				
A NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)  Computation of net operating loss (NOL) to be used (see instructions)  5a NOL carryforwards from prior year's Form CT-3.4		(from Form CT-3 or CT-3-A, Part 2, line 1b	or 1c)				•	2		
rate used for line 1; do not enter less than zero)	3							3		
Computation of net operating loss (NOL) to be used (see instructions)  5a NOL carryforward from prior year's Form CT-3.4	4	NOLD that is required to be utilized, if a	vailable (divide line 3 by the	e same	: business	income base	tax			
5a NOL carryforward from prior year's Form CT-3.4			,				•	4		
Sb NOL carryforwards from new members who entered the group during the current tax year		· · · · · · · · · · · · · · · · · · ·		_						
during the current tax year				● 5	a					
NOL carryback (see instructions)    Loss year	5b		• .							
Loss year  A Beginning date (mm-dd-yyyy)  Find NOL carryforwards unavailable for use in the current tax year solution of NOL carryforward (see instructions)  NOL incurred in the current tax year  NOL carryforwards from members who left the group during the current tax year  A Beginning date (mm-dd-yyyyy)  Amount allowed to Amount allowed to be carried back  A mount allowed to be carried back  5c  Amount allowed to be carried back  A mount allowed to be carried back  5c  Sol  Sol  Sol  Sol  Sol  Sol  Sol  So				● 5	ַכ					
A Beginning date (mm-dd-yyyy)  Start Total NOL carryback (add column C amounts)  Start Total NOL carryback (add column C amounts)  NOL carryforwards that have expired  NOL carryforwards unavailable for use in the current tax year	NOI	. carryback (see instructions)								
A Beginning date (mm-dd-yyyy)  Total NOL carryforwards that have expired  So NOL carryforwards unavailable for use in the current tax year		Loss year	_							
Beginning date (mm-dd-yyyy)  Total NOL carryback (add column C amounts)  Subtotal (add lines 5a, 5b, and 5c)										
Total NOL carryback (add column C amounts)		Beginning date Ending date	to be carried back							
Subtotal (add lines 5a, 5b, and 5c)		(mm-dd-yyyy) (mm-dd-yyyy)								
Subtotal (add lines 5a, 5b, and 5c)										
Subtotal (add lines 5a, 5b, and 5c)										
Subtotal (add lines 5a, 5b, and 5c)								1		
5e NOL carryforwards that have expired	5c									
5f NOL carryforwards unavailable for use in the current tax year	5d						•	5d		
5g Add lines 5e and 5f • 5g   5 Total NOLs available to be used in the current tax year (subtract line 5g from line 5d) • 5   6 NOL to be used in the current tax year • 6   Computation of NOL carryforward (see instructions) • 7a   7a NoL incurred in the current tax year • 7a   7b Not NOLs available (add lines 5, 5f, and 7a) • 7b   7c NOL carryforwards from members who left the group during the current tax year • 7c   7d Add lines 6 and 7c • 7d	5e	The state of the s								
Total NOLs available to be used in the current tax year (subtract line 5g from line 5d)  6 NOL to be used in the current tax year	5f	•								
6 NOL to be used in the current tax year	5g							5g		
Computation of NOL carryforward (see instructions)  7a NOL incurred in the current tax year	5		-		from line 5	ōd)	•	5		
7a NOL incurred in the current tax year		-		●6	j					
7b Net NOLs available (add lines 5, 5f, and 7a)		•	*							
7c NOL carryforwards from members who left the group during the current tax year		-						_		
current tax year       7c         7d       Add lines 6 and 7c         7d       7d	7b						•	7b		
7d Add lines 6 and 7c	7с									
		-								
7 N() Lavailable to be carried forward (subtract line 7d from 7h)							-			$\longrightarrow$
The Edvander to be sufficient forward (Subtract line 10 Hoff 11)	7	NOL available to be carried forward (sub	otract line 7d from 7b)				•	7		

# Schedule A – Apportioned business income or loss (must be completed for each tax period; see instructions).

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	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)
01/01/2023-12/31/2023	155,590 00	
01/01/2022-12/31/2022	180,000 00	
01/01/2021-12/31/2021	1,012,613 00	
01/01/2020-12/31/2020	202,703 00	
01/01/2019-12/31/2019	90,090 00	
01/01/2018-12/31/2018	186,525 00	12/31/2017
01/01/2017-12/31/2017	-292,500 00	
01/01/2016-12/31/2016	121,635 00	

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)

	·		_	_	
<b>A</b> Name	B EIN	C NOL available at the beginning of this tax period	Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	Subject to IRC §§ 381-384 or SRLY

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

<b>A</b> Name	B EIN	C NOL available upon leaving the combined group	Former membrin combin	er's tax period ed group
		the combined group	Beginning date (mm-dd-yy)	<b>E</b> Ending date (mm-dd-yy)
_				





#### **New York State Modifications**

Tax Law - Articles 9-A, 22, and 33

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

#### 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.

#### 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 -	• 0	0 1i	• A -		00
1b	• A -	• 0	0 1j	• A -		00
1c	• A -	• 0	) 1k	• A -		00
1d	• A -	• 0	0 11	• A -		00
1e	• A -	• 0	0 1m	• A -		00
1f	• A -	• 0	0 1n	• A -		00
1g	• A -	• 0	0 1o	• A -		00
1h	• A -	• 0	0 1p	• A -		00
Total	from additio	nal Form(s) CT-225, if any				00
2 T-	4-1 / 110	4 - 41		( ) OT 00	5)	

#### 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	A	nount		
3a	● EA -	•	00	3i	● EA -	•	00		
3b	EA -	•	00	3j	● EA -	•	00		
3с	● EA -	•	00	3k	● EA -	•	00		
3d	● EA -	•	00	31	● EA -	•	00		
3e	● EA -	•	00	3m	● EA -	•	00		
3f	● EA -	•	00	3n	● EA -	•	00		
3g	● EA -	•	00	30	● EA -	•	00		
3h	● EA -	•	00	3р	● EA -	•	00		
Total	from additio	nal Form(s) CT-225, if	any				00		
<b>4</b> To	tal (add lines	3a through 3p and the tot	tal from add	ditional F	orm(s) CT-225	5)		4	0
<b>5</b> To	tal additions	(add lines 2 and 4; see in	nstructions)	)				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				N	Modification number		Amount		
6a	•	<b>S</b> - 220	•	31,883	00		6i	•	S-	•	0	)	
6b	•	S -	•		00		6j	•	S -	•	0	)	
6c	•	S -	•		00		6k	•	S -	•	0	)	
6d	•	S -	•		00		61	•	S -	•	0	)	
6e	•	S -	•		00		6m	•	S -	•	0	)	
6f	•	S -	•		00		6n	•	S -	•	0	)	
6g	•	S -	•		00		60	•	S -	•	0	)	
6h		S-	•		00		6р	•	S-	•	0	)	
Tota	l f	rom additic	nal	Form(s) CT-225, if any							0	)	
<b>7</b> T	ot	al (add lines	6a	through 6p and the total fro	om a	dditio	nal F	orr	n(s) CT-225	<u>,</u>		•	7

#### Part 2 - Corporation's share of certain subtractions from federal income from a partnership, estate, or trust

00

8 New York State subtractions (see instructions)

	Modification number	Amount			Modific numl		Amount		
8a	• ES -	•	00	8i	e ES -	•	00		
8b	• ES -	•	00	8j	e ES -	•	00		
8c	• ES -	•	00	8k	e ES -	•	00		
8d	• ES -	•	00	81	e ES -	•	00		
8e	• ES -	•	00	8m	e ES -	•	00		
8f	• ES -	•	00	8n	e ES -	•	00		
8g	• ES -	•	00	80	e ES -	•	00		
8h	• ES -	•	00	8р	e ES -	•	00		
Tota	I from additio	nal Form(s) CT-225, if any					00		
9 T	otal <i>(add lines</i>	8a through 8p and the total from	n additi	onal F	orm(s) C	T-225)	•	9	00
<b>10</b> T	otal subtraction	ons (add lines 7 and 9; see inst	ructions	s)			•	10	00



# Claim for Investment Tax Credit (Includes Employment Incentive Credit)

(morades Employment moentry	o orcait,					
Tax Law - Sections 210-B.1 and 2	10-B.2					
		All filer	s must enter ta	x period:		
3, CT-3-A, or CT-3-S.	beginning	01/0	01/2023	ending	12/31/2023	
			Employer identifica	ation number	ſ	
			0021903	218		

File this	form with Form CT-3, CT-3-	A, or CT-3-S.		beginning	01/01/2023		ending 12/3	1/2023
Legal nan	ne of corporation			•	Employer ide	entific	cation number	
CTE	F601				002	2190	0218	
Summa	ary of tax credit(s)							
1 Inv	estment tax credit (from line 20)					. •	1	
	estment tax credit on research and					- H	2	
	estment tax credit for eligible far					-	2a	
	btotal (add lines 1, 2, and 2a)					Г	3	
<b>4</b> Em	ployment incentive credit (from li	ne 28)				. •	4	
<b>5</b> Un	used investment tax credit or em	ployment incentive credit from	٦ 🗆					
p	preceding period (New York S corp	oorations, enter <b>0</b> )	•	5				
6 Un	used expired tax credits (see instru	ctions; New York S corporations, enter 0)	•	6				
<b>7</b> Sul	btract line 6 from line 5						7	
8 Tot	al (add lines 3, 4, and 7; New York S	S corporations, see instructions)				. •	8	
9 Re	capture of excess credit taken in	previous periods (from line 32; N	ew Yo	ork S corporations	s, see instructions,	•	9	
<b>10</b> Ne	t investment tax credit(s) (see ins	tructions)				. •	10	
0		ditd metded en een	! a al	former and (A)			· · · · · · · · · · · · · · · · · · ·	. (1.2 (2 )
	tation of investment tax cre				ew York S corp	orat	ions ao not complete	e this section)
	due before credits (see instruction			1				
	credits claimed before the invest					Ш		
	btract line 12 from line 11							
	ed dollar minimum tax <i>(see instru</i>			4				
	itation on investment tax credit (subtract lin			•				
	estment tax credit to be used thi	-				- 1	16	
	used investment tax credit <i>(subtr</i>					-	17	
	estment tax credit available for r					. •	18a	
	e a qualified new business or an							
	alified new business   ● □					- 1	18b	
-						- H	18c	
	nount of line 18a to be refunded					. •	18d	
	ount of line 18a to be applied as							
	ine 18a; see instructions)							
<b>19</b> Un	used investment tax credit availa	able to be carried forward (see	instr	uctions)		. •	19	
Schodi	ule A – Investment tax credi	it (Attach additional Forms CT	46 :	es necessari	· see instruction	nne.	)	
	n property, complete columns A t	•				,	•	
Item		on of property separately)		<b>B</b> – Principal	use of property		C – Date acquired (mm-dd-yy)	<b>D</b> – Useful (years)
Α	46 Harriman campus			Machir	nina		05/05/21	26
В	52 Harriman campus		Farmin			05/05/21	26	
Item	E – Investment credit base	F – Investment credit (column E × standard rate; see Rate schedule 1 in Form CT-46-I)	G	<ul> <li>Investment and develop (column E × o</li> </ul>	credit for resea ment property ptional rate; see I in Form CT-46-I)		H – Investment crec farmers on qualifie (see instructions) (column	dit for eligible ed property
Α	337,995 00	•					•	
В	337,995 00		•			•	•	

Itom			eparately)		<b>D</b> = 1 findipal use of property	,	(mm-dd-yy)	(years)
А	46 Harriman campus				Machining		05/05/21	26
В	52 Harriman campus				Farming		05/05/21	26
Item	E - Investment credit base		F – Investment credit (column E × standard rate; see Rate schedule 1 in Form CT-46-I)	(	3 – Investment credit for resea and development property (column E × optional rate; see Rate schedule 1 in Form CT-46-		H – Investment cred farmers on qualifie (see instructions) (column	d property
Α	337,995	00		•			•	
В	337,995	00		•			•	
Amounts	from additional Forms CT-46 if a	any		•			•	
<b>20</b> Add	d column F amounts							
(	enter here and on line 1)	20						
<b>21</b> Add	d column G amounts <i>(enter he</i>	re a	nd on line 2) <b>2</b> °	1				
<b>21a</b> Add	d column H amounts <i>(enter he</i>	re ai	nd on line 2a)			21a		

#### Schedule B - Eligibility for employment incentive credit (see example in Form CT-46-I, Schedules B and C-Examples)

	se with Schedule C, line 26, rst succeeding year	<b>A</b> Year	B March 31	<b>C</b> June 30	<b>D</b> September 30	E December 31	<b>F</b> Total (B+C+D+E)	<b>G</b> 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						•	•	•
	se with Schedule C, line 27, econd 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							•	

<sup>\*</sup>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)	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 Forms CT-46 as necessary)

A Description of property	B Date of acquisition or rehabilitation (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Total original investment tax credit allowe	ed	R	Recaptured investme tax credit (F × G)	ent
								•		
								•		
29 Total recaptured investment tax	x credit from ac	dditional Forms	s CT-46 if	<sup>:</sup> any			29			
30 Recaptured investment tax cre	dit (add column	H amounts and	line 29)				30			Г
31 Additional recapture (see instruc	ctions)						31			
32 Add lines 30 and 31 (enter here	and on line 9)					•	32			

**CT-601** 

# Claim for EZ Wage Tax Credit Including the ZEA Wage Tax Credit

Tax Law – Former Sections 210.19 and 1511(g)

#### All filers must enter tax period:

	beginning	01/01/202	3	ending	12/31/2023
Le	gal name of corporation Er	nployer ident	ification r	number	
	CTEF601	0021902	18		
•	lame of empire zone (EZ) or zone equivalent area (ZEA) (if multiple zones, complete Schedule C)	Date of zone	designati	on	
	Albany	03/15/20	)10		
File	this claim with your franchise tax return, Form CT-3, CT-3-A, CT-33, CT-33-A, or CT-33-N	L.			
Α	If you are claiming this credit as a corporate partner, mark an $m{X}$ in the box				• A
Sc	hedule A – Computation of the credit carried forward and available fo	or the cur	rent ta	ax yeaı	r
1	Wage tax credit carryforward from preceding tax year (see instructions)		1		3,600 00
2	Current year's tax (see instructions)	Г	2		
3	50% limitation (multiply line 2 by 50% (.5); if claiming a credit carryforward from more than one entity, see in	structions) •	3		
<u> </u>	hadula B. Camputation of avadit used and carried avar				
<b>3</b> 0	hedule B – Computation of credit used and carried over				
4	Current year's tax (see instructions)		4		
5	Enter other credits claimed before the wage tax credit (see instructions)	-	5		11,165 00
6	Net tax (subtract line 5 from line 4)		6		
7	Enter the appropriate minimum tax (see instructions)	Г	7		
8	Credit limitation (subtract line 7 from line 6)	- F	8		0
9	Credit limitation for current tax year (enter the lesser of line 3 or line 8)	-	9		
10	,		10		
11	Credit available as carryforward (subtract line 10 from line 1)	●[	11		
Sc	hedule C – Multiple zone information (attach additional sheets if necessary	<i>')</i>			
	Name of EZ or ZEA		Date	of zone	designation



#### Claim for EZ Investment Tax Credit and **EZ Employment Incentive Credit**

Tax Law - Sections 210-B.3 and 210-B.4

All filers must enter tax period: 01/01/2023 ending 12/31/2023 beginning Employer identification number (EIN) shown on page 1 of your tax return File this claim with your corporation franchise tax return, Form CT-3, CT-3-S, or CT-3-A. See 002190218 Legal name of corporation filing the franchise tax return 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 Name of empire zone (EZ) certificate. Albany A Mark an X in the box if you are claiming this credit as a corporate partner (see instructions) Schedule A Part 1 – Computation of EZ investment tax credit (EZ-ITC) 1 Unused EZ-ITC from preceding period..... 2,500 00 2 Recapture of EZ-ITCs taken in previous periods from line 19 (New York S corporations, see instructions) ...... 2 1,500 00 3 Net EZ-ITC or addback (see instructions) 3 Part 2 – Computation of EZ employment incentive credit (EZ-EIC) 4 Unused EZ-EIC from preceding period ...... 4 2,000 00 5 Recapture of EZ-EICs taken in previous periods from line 20 (New York S corporations, see instructions) .... • 5 2.552 00 6 6 Net EZ-EIC or addback (see instructions) Schedule B (New York S corporations do not complete this schedule) Part 1 - Computation of EZ-EIC and EZ-ITC used

		<b>A</b> EZ-EIC	<b>B</b> EZ-ITC
7 Franchise tax minus all credits claimed before the EZ-EIC (column A) or before the EZ-ITC (column B) (see instructions)	7	500 00	500 00
8 Enter in column B the fixed dollar minimum tax (from Form CT-3 or CT-3-A, Part 2, line 1c)	8		500 00
<b>9</b> Enter in column A the fixed dollar minimum tax (from Form CT-3 or CT-3-A, Part 2, line 1c)	9	500 0	
10 EZ credit limitation (column A: subtract line 9 from line 7; column B: subtract line 8 from line 7)	10	0 0	0 00
11 EZ credit used this period (column A: enter the lesser of line 6 or line 10, column A: column B: enter the lesser of line 3 or line 10, column B)	11	00	0 00
12 Total EZ-EIC and EZ-ITC used this period (add line 11, columns A and B; see in	$\vdash$		

#### Part 2 - Credits available for carryforward

13 Net EZ-ITC from line 3 (if line 3 is a negative number, enter 0 here and on line 15)	13	3	
14 EZ-ITC used from line 11, column B	• 14	1	
15 EZ-ITC available for carryforward (subtract line 14 from line 13)		5	
16 Net EZ-EIC from line 6 (if line 6 is a negative number, enter 0 here and on line 18)	16	6	
17 EZ-EIC used from line 11, column A	• 17	7	
18 EZ-EIC available for carryforward (subtract line 17 from line 16; see instructions)	• 18	3	

#### Schedule C – Computation of recapture of EZ-ITC and EZ-EIC (see instructions)

A Description of property	<b>B</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)		<b>H</b> Recaptured EZ-ITC (F x G)	Recaptured EZ-EIC (see instructions)
Machinery	05/01/2016	12/31/2021	100	16	16	9,375	00	1,500 00	2,552 00
Total of column I from	any addition	al Forms CT-	-603						
19 Recaptured EZ-	ITC (add cold	umn H amoun	ts; enter h	ere and or	line 2)		19		
20 Recaptured EZ-	EIC (add coll	umn I amount	s; enter he	ere and on	line 5)		20		



Department of Taxation and Finance

# **Employee Training Incentive Program Tax Credit**

Tax Law - Article 9-A, Section 210-B.50

All filers must enter tax period:

**CT-646** 

	All life	:15 11	ust enter tax p	eriou.				
	beginn	ing	01/01/2023		ending	12	/31/2023	
Le	gal name of corporation		E	mployer i		on num	ber (EIN)	
	CTEF601			002	190218			
	ach to Form CT-3, CT-3-A, or CT-3-S.							
You	u must attach a copy of the certificate of tax credit issued by Empire State Dev	elopi	ment (ESD).					
A	If you are claiming this credit as a corporate partner, mark an $\boldsymbol{\mathcal{X}}$ in the box							,
В	Employee Training Incentive Program (E-TIP) project number from the certific	ate o	of tax credit		● <u>E</u>	SDETI	P22123	
С	Enter the total number of employees included in this claim for credit					•	8	
D	Enter the total number of interns included in this claim for credit					•	5	
Sc	chedule A – Computation of credit							
1	E-TIP tax credit (see instructions)			. • 1			7,650	00
Sc	chedule B – Partnership information (see instructions)							
	<b>A</b> Name of partnership		<b>B</b> Partnership's E	IN	Cred		C unt allocated	d
								1
					<u> </u>			$\vdash$
								+
								+
								+
								T
								T
То	otal 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				
80	chedule C – Computation of credit used, refunded, or credite	h a	e an overna	vmoni	t to th	o no	vt tav vo	ar
50	(New York S corporations: Do not complete this schedule		s all overpa	ymem	. to th	e nez	AL LAN YO	aı
4	Tax due before credits (see instructions)			4				
	Tax credits claimed before this credit (see instructions)						11,165	5 00
	Tax after application of credits (subtract line 5 from line 4)						,	Ť
	Fixed dollar minimum tax (see instructions)							
	- man and an							
9								
	Unused tax credit available as a refund or as an overpayment (subtract line 9 fr							
	Amount of credit to be refunded (limited to the amount on line 10; enter here and on y							
	Amount of credit to be applied as an overpayment to next year's tax (subtract I							

Department of Taxation and Finance

## **COVID-19 Capital Costs Credit**

**CT-657** 

Tax Law – Sections 47 and 210-B.58

#### All filers must enter tax period:

		beginning	01/01/2023	ending	12/31/2023
Legal name of corporation CTEF601				r identification n 190218	umber (EIN)
File this form with your franchise tax re	eturn.				
All filers <b>must</b> complete line A.  A Are you claiming this credit as a corpo received a share of the credit from a p					•X No [
C corporations		New York S corp	orations		
If Yes, complete Schedules A, B and C	<b>)</b> .	If Yes, complete S	chedules A a	nd B.	
If <i>No</i> , and you are claiming this credit a partner, complete Schedules B and C.		If <i>No</i> , and you are partner, complete		credit as a	corporate
All	filers: Complete Sched	ule D, if applicable	).		
Schedule A – Computation of credit	t (see instructions)				
Enter the information from your certificate of ta	,	B below.			
,		A			B
		Certificate n			redit
		ESDCCC2212	2345		6,300 00
Total from any additional Forms CT-657					
1 COVID-19 capital costs credit (add column	B amounts)		• 1		
Schedule B – Partnership informati	on (see instructions)				
Α	В	C		01	D
Name of partnership	Partnership's EIN	Certificate r	number	Snare	of credit
Total from any additional Forms CT-657					
2 Total credit allocated from partnership(s)					
3 Total credit (add lines 1 and 2; New York S co					

# 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	
	Tax credits claimed before this credit (see instructions)		11,165 00
	Tax after application of credits (subtract line 5 from line 4)		
	Fixed dollar minimum tax (see instructions)		
	Credit limitation (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)		
9	Credit used for this tax year (enter the lesser of line 3 or line 8 here and on your franchise tax return)	9	
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 the next year's tax (subtract line 11 from line 10;		
	enter here and on your franchise tax return)	12	

#### **Schedule D – Recapture of credit** (see instructions)

	A Certificate number	<b>B</b> Amount of revoked credit
Total from any additional Forms CT-657		
13 Total (add column B amounts)	• 13	



Department of Taxation and Finance

**CT-658 Additional Restaurant Return-to-Work Credit** 

Tax Law - Section 210-B.56-a

#### All filers must enter tax period:

	-			
	beginning	01/01/2023	ending	12/31/2023
Legal name of corporation CTEF601		Employer id		number (EIN)
File this form with your franchise tax return.				
Recapture of additional restaurant return-to-work	credit (see instructions)			
A Revoked certificate number	Amount	<b>B</b> of credit previousl	y claimed	
ESDAARW2212345	1,000			
Total of column B from any additional Forms CT-658	●			
1 Total (add column B amounts)	1	_		_

## **DTF-686**

# Tax Shelter Reportable Transactions Attachment to New York State Return

	Tax Law - Article 1, Section	on 25(a)(1)			
		All fi	lers must er	nter tax per	iod:
		begir	nning 01/0	1/2023	ending 12/31/2023
lame(s) as sh	own on your return		Taxpayer ide tax return	ntification nun	nber shown on page 1 of you
CTEF601				002190218	
pouse's name	e (for personal income tax, if applicable)		Spouse's ide	ntification nur	nber <i>(if applicable)</i>
lailing addres	s (number and street or PO Box)				
	nman Campus				
ity, village, to	wn, or post office		State		ZIP code
Albany			NY		12227
axpayer's ema					
johndoe@	taxesdoneright.com				
_	ne type of federal reportable transaction			uctions, Forr	n DTF-686-I).
A. ● <u>X</u>	Listed transaction	D. ● X Loss tra	nsaction		
B. <b>●</b> X	Confidential transaction	E. ● Transac	tion with bri	ef assets h	nolding period
C. ● X	Transaction with contractual protection	F. ●X Transac	tion of inter	est	
Enter the	total number of IRS Form(s) 8886 that	are attached to this form			<b> 2</b> 3
Enter in t	he box(es) below the applicable code(s	) for each federal listed transaction b	eing report	ed (see ins	tructions).
01	• 05 • 14 • 15 •	17 • 19 • 20 •	25	30	• 37
Identify th	ne type of New York reportable transact	ions. Mark an <b>X</b> in the box(es) that a	pply (see in	structions).	
A. <b>●</b> X	New York listed transaction				
В. ●	New York confidential transaction				
C. ●	New York transaction with contractual	protection			
Enter the	total number of New York Form(s) DTF	-686-ATT that are attached to this fo	orm		• 5
laivor o	of the secrecy provisions of	the Tay Law for nurneses	of a co	neolida	tod disclosuro
	tructions)		. Ji a CU	<u></u>	
	rized officer of the above named corpor Article 9-A, section 211.8; and Article 3				
uthorized	Printed name of authorized officer John Doe	Signature of authorized officer		Official title President	
officer	Email address of authorized officer johndoe@taxesdoneright.com	'	Telephone nu ( 518 ) 555		Date 04/15/2024

# Test 19

Begins on next page

**Return to Test Chart** 



Department of Taxation and Finance

# **General Business Corporation Franchise Tax Return**

Tax Law - Article 9-A

**Caution:** This form must be used **only** for tax periods beginning on or after January 1, 2023. 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.

inal return	Amended return			beginning	01/01/2023	enc	ling 1	2/31/2023
Employer identific	ation number (EIN)	File number	Business telephone numb	er	If you claim	an overnav	ment	
002190219		AA1	(518)555-2626		mark an X i			
egal name of co	rporation			Trade name/DI	ВА			
CTEF47								
Nailing address				State or country	of incorporation			
Care of (c/o)				Maryland				
lumber and stree	et or PO Box			Date of incorpor	ration	Foreign corpo	rations: date	began business
17 WA Harri	man Campus			05/18/202	0			
ity	U.S. state/Canadian province	ZIP/Postal code	e Country (if not Unit	ed States)		For office use	only	
lbany	NY	12227						
incipal business	activity in NYS		NAICS business code n	umber (from NYS P	ub 910)	1		
arm Suppli	es Merchant Wholesalers		424910					
	update your address or phone informati information in Form CT-1.	ion for corporati	on tax, or other tax typ	oes, you can do	so online.			
Day amou	nt chaven on Dart 2 line 10c Mak	ra navahla ta	· May Vark Ctata					
Are you su	nt shown on Part 2, line 19c. Mak ir payment here. (Detach all check libject to the metropolitan transpo <b>X</b> in the appropriate box)	stubs; see inst	tructions for details.) ess tax (MTA surch	arge)? (see i	nstructions;	А В		enclosed No
Attach you Are you su mark an 2  If you are in the bo	Ir payment here. (Detach all check Ibject to the metropolitan transpo	rtation busine	ess tax (MTA surch	arge)? <i>(see i</i>	nstructions;	В	Yes	■ No
Attach you Are you su mark an 2  If you are in the bo	Ir payment here. (Detach all check libject to the metropolitan transpo	rtation busine rk State base	ess tax (MTA surched on Public Law 8)	6-272, mark	nstructions;	В	Yes	■ No
Attach you Are you so mark and If you are in the bo Do you ha If Yes, e d - party	Ir payment here. (Detach all check libject to the metropolitan transpoor in the appropriate box)	rtation busine rk State base s? (mark an X Form CT-60 a	ess tax (MTA surched on Public Law 8)	6-272, mark	nstructions;	B	Yes	No No No e number
Attach you Are you so mark and If you are in the bo Do you ha If Yes, e d - party signee	Ir payment here. (Detach all check libject to the metropolitan transpoor in the appropriate box)	rtation busine rk State base s? (mark an X Form CT-60 a	ess tax (MTA surched on Public Law 8)	6-272, mark	nstructions;	Designo	Yes  Yes	No No No e number
Attach you Are you so mark and If you are in the bo Do you ha If Yes, e d - party esignee instructions) fication: I	Ir payment here. (Detach all check libject to the metropolitan transpoor in the appropriate box)	rtation busine rk State base s? (mark an X Form CT-60 a e (print)	ess tax (MTA surch	6-272, markx)	an <b>X</b>	Designa (518	Yes  Yes  Yes  PIN	No  No  e number 525  12345
Attach you Are you su mark and If you are in the bo Do you ha If Yes, e d - party esignee instructions)  fication: I	Ir payment here. (Detach all check libject to the metropolitan transpoor in the appropriate box)	rtation busine rk State base s? (mark an X Form CT-60 a e (print)	ess tax (MTA surch	6-272, markx)	and belief tr	Designa (518	Yes  Yes  Yes  PIN	No  No  e number 525  12345
Attach you sumark and a lif you are in the book book book book book book book boo	ur payment here. (Detach all check ubject to the metropolitan transpoor in the appropriate box)	rtation busine rk State base s? (mark an X Form CT-60 a e (print)	ess tax (MTA surch	6-272, mark  x) return.	and belief tr	Designa (518	Yes  Yes  Yes  PIN	No No e number 525 12345 complete.
Attach you so mark and lif you are in the book of the	ubject to the metropolitan transponal in the appropriate box)	rtation busine rk State base s? (mark an X Form CT-60 a e (print)	ess tax (MTA surch	6-272, mark  x) return.	and belief true Official Preschone number 3 ) 555-2626	Designe (518  ue, correct title sident	Yes  Yes  Yes  PIN  Date	No No e number 525 12345 complete.
Attach you are in the book and attach you are in the book at a first and a first attached at a first attached at a first attached	ur payment here. (Detach all check ubject to the metropolitan transpox in the appropriate box)	rtation busine rk State base  s? (mark an X  Form CT-60 a  e (print)  tachments ar  Signat	ess tax (MTA surches on Public Law 8) in the appropriate bound attach it to your	arge)? (see i	and belief true Official Preschone number 3 ) 555-2626	Designe (518  Ue, correctitite esident	Yes  Yes  Yes  PIN  Date 04/15  arer's PTIN	No No e number 525 12345 complete.

#### **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) eligible for the lower business income base tax rate, 0% capital 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate ..... 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business 4 6 If you marked this box, complete line 6a below and Section B, line 1. 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation Section B - New York State information (see instructions) 25 1 Number of New York State employees..... 2 Wages paid to New York State employees..... 790,000 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 ..... **5a** If you marked the line 5 box, use line 5a to report the applicable exception 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 ...... 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-REIT 1120 consolidated • 1120F • or 1120-RIC 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 Date of determination Final federal NOL Capital loss 1120X determination • carrvback • carryback ... 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-3.3 • CT-3.4 • X CT-60 • 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. 6 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 ..... 7 Revoking a commonly owned group election (only applies in the first year you revoke the election) - If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box ......

#### 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) ...... New York receipts 1c Fixed dollar minimum tax (see instr) • 1c 2 Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions) .............● 3 Tax credits used (from Part 7, line 2; see instructions) 4 Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)..... 4 Penalties and interest 5 Estimated tax penalty (see instructions; if Form CT-222 is 5 attached, mark an **X** in the box) ...... 6 Late filing and late payment penalties (see instructions) ............... 8 Total penalties and interest (add lines 5, 6, and 7) 8 Voluntary gifts/contributions 9 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1) 10 Total amount due (add lines 4, 8, and 9) ..... 10 **Prepayments** 11 Mandatory first installment from Form CT-300 (see instructions) ...... 11 15,000 12 12 Second installment (from Form CT-400) ...... 15,000 13 13 Third installment (from Form CT-400) ..... 15,000 **14** Fourth installment (from Form CT-400) 14 15.000 15 Payment with extension request (from Form CT-5, line 5)...... 15 1,000 16 Overpayment credited from prior years (see instr.) Period 12/31/2022 16 780 17 Overpayment credited from CT-3-M Period 17 18 Total prepayments (add lines 11 through 17; see instructions) 18 Payment due or overpayment to be credited/refunded (see instructions) 19a Underpayment ..... 19b Additional amount for 2024 MFI ..... 19b 20c Overpayment ..... 20c 21 Amount of overpayment to be credited to next period ...... 21 22 Balance of overpayment available (subtract line 21 from line 20c) 22 23 Amount of overpayment to be credited to Form CT-3-M ...... 23 24 Balance of overpayment to be refunded (subtract line 23 from line 22) ..... 24 25 Unused tax credits to be refunded ...... 26 Unused tax credits applied to next period \_\_\_\_\_ 26

#### Part 3 – Computation of tax on business income base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions) ●	1	4,225,000
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)		
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)		
12	Addback of income previously reported as investment income (from Form CT-3.1, Schedule F,		
12	line 6; if zero, enter 0; see instructions)	12	
13	· · · · · · · · · · · · · · · · · · ·		
	Business income after addback (add lines 11 and 12)		
14	Business apportionment factor (from Part 6, line 56)		
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)		
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)

			<b>A</b> Beginning of year	<b>B</b> End of year		<b>C</b> Average value
1	Total assets from federal return	1	2,225,225	3,250,250	) •	
2	Real property and marketable securities included on line 1	2	500,000	500,000	•	
3	Subtract line 2 from line 1	3			•	
4	Real property and marketable securities at fair market value	4	500,000	500,000	)	
5	Adjusted total assets (add lines 3 and 4)	5			•	
6	Total liabilities	6	45,125	55,150	•	
7	Total net assets (subtract line 6, column C, from li	line 5, d	column C)	•	7	
8	Investment capital (from Part 5, line 19; if zero or	r less, e	enter <b>0</b> )	•	8	
9	Business capital (subtract line 8 from line 7)			•	9	
10	Addback of capital previously reported as investment			. ,	10	
11	Total business capital (add lines 9 and 10)			•	11	
12	Business apportionment factor (from Part 6, line	e 56)		•	12	
13 14	Apportioned business capital (multiply line 11 by	y line 1	2)	•	13	
15	Capital base tax (multiply line 13 by the appropriation 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)

	<b>A</b> Average fair market value	<b>B</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)			
17 Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)			
18 Total of stocks <b>presumed</b> held for more than one year (from Form CT-3.1, Schedule E, line 3)			
19 Total investment capital for the current year (Add and on Part 4, line 8. If zero or less, enter 0.)		·	

#### Addback of capital previously reported as investment capital

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

#### Part 6 – Computation of business apportionment factor (see instructions)

Mark an $\boldsymbol{\mathcal{X}}$ in this box only if you have <b>no receipts</b> required to be included in	the den	nominator of the apportionm	ent factor (see instr.) •
		A - New York State	<b>B</b> – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	• 1	1,175,175	2,225,250
2 Sales of electricity		.,,	
3 Net gains from sales of real property			
Section 210-A.3			
4 Rentals of real and tangible personal property	• 4		
5 Royalties from patents, copyrights, trademarks, and similar intangible			
personal property			
6 Sales of rights for certain closed-circuit and cable TV transmissions			
of an event	• 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 finar		struments (QFIs)	
8 To make this irrevocable election, mark an <b>X</b> in the box (see instruction		` '	8
Section 210-A.5(a)(2) – Mark an $X$ in each box that is applicable (see	ee line a	8 instructions)	
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	• 9		
<b>10</b> Net gains from sales of loans secured by real property			
11 Interest from loans <b>not</b> secured by real property (QFI • 🗍 )			
12 Net gains from sales of loans <b>not</b> secured by real property (QFI • □)			
Section 210-A.5(a)(2)(B) (QFI ● □)	<u> </u>		
13 Interest from federal debt	• 13		
14	13		
15 Interest from NYS and its political subdivisions debt	• 15		
16 Net gains from federal, NYS, and NYS political subdivisions debt			
17 Interest from other states and their political subdivisions debt			
18 Net gains from other states and their political subdivisions debt			
	10		
Section 210-A.5(a)(2)(C) (QFI ● □ )  19 Interest from asset-backed securities and other government agency debt	_ 10		
	• 19		
20 Net gains from government agency debt or asset-backed securities	20		
sold through an exchange			
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			
24 Net gains from other corporate bonds	• 24		
Section 210-A.5(a)(2)(E)			1
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>B</b> – Everywhere
Section 210-A.5(b)		•	
` '	31		
<del>_</del>	32	•	
	33	•	
34 Receipts from primary spread of selling concessions	34	1,150,150	1,150,150
	35	•	, ,
· · · · · · · · · · · · · · · · · · ·	36	•	
	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	2,650,650	2,650,650
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	100,000	100,000
Section 210-A.7		•	
47 Receipts from air freight forwarding	47	25,000	25,000
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	50,000	50,000
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			

aic	diation 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

CT-37●				e shown on Part 2, line 2, and attach th n each credit form and carried to this se
		CT-607●		CT-651•
CT-40		CT-611		CT-652•
CT-41●		CT-611.1•		CT-654•
CT-43●		CT-611.2●		CT-655•
CT-44●		CT-612•		CT-656•
CT-46●		CT-613•		CT-657•
CT-47●	5,600	CT-631		CT-658●
CT-236●		CT-633•		CT-660●
CT-238●		CT-634•		CT-661●
CT-239●		CT-635●	7,000	CT-662●
CT-241●		CT-636●		DTF-621●
CT-242●		CT-637●		DTF-622●
CT-246●		CT-638●	74,279	DTF-624●
CT-248●		CT-640●		DTF-630●
CT-249●		CT-641●		Other credits •
CT-250●		CT-642●		
CT-261●		CT-643●		
CT-501•	20,000	CT-644●	26,250	
CT-601•		CT-645●	-2,010	
CT-602●		CT-646●		
CT-603•		CT-647●		
CT-604•		CT-648●		
CT-605•		CT-649●		
CT-606•		CT-650●		



# Net Operating Loss Deduction (NOLD)

Leg	al name of corporation				Employ	er identificatio	n number (El	N)
	CTEF47				002	2190219		
Atta	ich to Form CT-3 or CT-3-A; see Form CT-3.4-I l	pefore completing.						
<b>Δ</b> Ι	f you are making the election to waive carryback	of the current-vear	· NOI	mark an <b>X</b> in the ho	nx (see F	Election to wai	VP	
	carryback in instructions)	•			•			• X
1	Multiply Form CT-3 or CT-3-A, Part 3, line 17,	by your appropriate	busin	ess income base tax	c rate			
•	for the current year from the <i>Tax rates sched</i>					1		
2	Enter the greater of the capital base tax or the					-		
_	(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)					2		
3	Subtract line 2 from line 1							
	NOLD that is required to be utilized, if available							
	rate used for line 1; do not enter less than zero)	•••••			•	4		
Cor	nputation of net operating loss (NOL) to be u							
	NOL carryforward from prior year's Form CT-3			5	,000			
5b	NOL carryforwards from <b>new</b> members who en	ntered the group						
	during the current tax year		• 5b					
NOI	L carryback (see instructions)							
	Loss year							
	Α Β	Amount allowed						
	Beginning date Ending date	o be carried back						
	(mm-dd-yyyy) (mm-dd-yyyy)							
	01/01/2024 12/31/2024	2,000	_					
			_					
_			+			1		
5c	Total NOL carryback (add column C amounts)							
5d	Subtotal (add lines 5a, 5b, and 5c)							
5e	NOL carryforwards that have expired							
5f	NOL carryforwards unavailable for use in the condition and seems and 5f	•				Fa		
5g 5	Total NOLs available to be used in the current							
6	NOL to be used in the current tax year	•				5		
	nputation of NOL carryforward (see instructions		• 0					
	NOL incurred in the current tax year					7a		Т
	Net NOLs available (add lines 5, 5f, and 7a)					<b>—</b>		
	NOL carryforwards from members <b>who left</b> the					7.5		
	current tax year		• 7c					
7d	Add lines 6 and 7c					7d		
	NOL available to be carried forward (subtract lin				-		_	
-	Joannati					1		

# Schedule A – Apportioned business income or loss (must be completed for each tax period; see instructions).

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	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)
01/01/2023-12/31/2023	3,509,547	12/31/2022
01/01/2022-12/31/2022	-7000	
01/01/2021-12/31/2021	23,000	

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	Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Subject to IRC §§ 381-384 or SRLY

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

A B C Former member's tax period				
Name	EIN	NOL available upon leaving the combined group	Former member's tax period in combined group	
			Beginning date (mm-dd-yy)	<b>E</b> Ending date (mm-dd-yy)

#### Claim for Farmers' School Tax Credit

Tax Law - Section 210-B.11

01/01/2023 All filers must enter tax period: beginning 12/31/2023 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) 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 Part 1 - Eligibility 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. **B** Were eligible school district property taxes paid on that property during the tax year? C Complete Worksheet A in the instructions. Is the amount shown on line 3 of Worksheet A less than \$300,000? ....... • Yes **D** Complete Worksheet B in the instructions (and Worksheet C, if applicable). Is the amount shown on 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) ..... 2 Corporate partners: Enter your share of acres of 3 Add lines 1 and 2..... 50 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 9 Corporations: Enter the eligible school taxes you 5,000 10 Corporate partners: Enter your share of eligible 11 Add lines 9 and 10...... 12 Multiply line 11 by line 8 ..... **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, **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%)) ... 16 Multiply line 12 by line 15 ..... 17 Subtract line 16 from line 12..... 17 600 **G** If you are claiming this credit as a corporate partner, mark an **X** in the box......

#### Part 2 – Computation of credit (continued)

20	Pacapture of farmers' school tay gradit (from line 22 column E)	20	0		
21	Recapture of farmers' school tax credit (from line 33, column E)				
22	Tax due before credits (see instructions)	22		_	•
	Enter any other credits applied before this credit for this tax			1	
23	period (see instructions)	23	46.250		
24	Net tax (subtract line 23 from line 22)	24			
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			
26	Farmers' school tax credit limitation (subtract line 25 from		3		
	line 24; if the result is negative, enter 0)	26			
27			•		
28	Unused credit (subtract line 27 from line 21)			28	8
29	Unused credit available to be refunded, credited as an overpayment, or carried forward				9
30	Unused credit to be refunded (see instructions)		,		0
31	Unused credit to be credited as an overpayment to next year's return				1
32	Unused credit to be carried forward (subtract lines 30 and 31 from line 2				

#### 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	<b>D</b> 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

CT-501

### Temporary Deferral Nonrefundable Payout Credit

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	20,000
2	Tax due before credits (see instructions)	2	
	Tax credits claimed before this credit (see instructions)		26,250
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 <b>plus</b> the amount from	Enter on line 5 the amount below						
Forms CT-183 and CT-184								
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.

## New York Youth Jobs Program Tax Credit Tax Law - Section 210-B.36 CT-635

		beginning 01/01/2023		ending	12/31/2023
Le	gal name of corporation		Er	nployer identific	cation number (EIN)
	CTEF47			0021902	119
	e this form with your franchise tax return. You must also submit a copy k State (NYS) Department of Labor.	y of the annua	l final certificate	of tax credit	issued by the New
	filers <b>must</b> complete line A.  Are you claiming this credit as a corporation that <b>earned</b> the credit (in a share of the credit from a partnership)? (mark an <b>X</b> in the appropriate <b>C corporations</b> 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.	corporations ete lines B throu	gh F and Sc	Yes ● x No hedule A. a corporate partner,	
В	Name of the business certified by the NYS Department of Labor to participate in the New York Youth Jobs Program		CTEF47		
	participate in the New York Touth 3005 Frogram	′	0.2		
С	Certified business's EIN			•	002190219
D	Number of certified youth employed full-time and included in this claim	im for credit			• 4
E	Number of certified youth employed part-time and included in this cla	aim for credit			• 2
F	Program year from the annual final certificate of tax credit				2023
Sc	hedule A – Credit for certified youths				
1	New York youth jobs program tax credit (see instructions)			• 1	7,000
	Partner: Enter your share of the credit from your partnership from lin				
3	Total credit (see instructions)			• 3	
Sc	chedule B – Calculation of tax credit used, refunded, year. New York S corporations: Do not co			ayment to	o the next tax
4	Tax due before credits (see instructions)			4	
	Tax credits claimed before this credit (see instructions)				51,850
	Subtract line 5 from line 4				
	Minimum tax (see instructions)				
	Credit limitation (subtract line 7 from line 6; if zero or less, enter 0)				
	Credit to be used this tax year (see instructions)				
	Tax credit to be refunded (limited to the amount on line 10; see instruction		*		
	Amount to be applied as an overpayment to next year's tax (subtract lin	,			
			,		

#### **Schedule C – Partnership information** (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
	•	
	•	
Total from additional forms, if any		
13 Total credit allocated from partnerships (enter here and on line 2)	• 13	

### **CT-638**

### START-UP NY Tax Elimination Credit Tax Law – Article 1, Section 40 and Article 9-A, Section 210-B.41

	beginning	01/01/2023	ending 12/31/2023
Legal name of corporation CTEF47		Employer identifica 002190219	ition number (EIN)
File this form with Form CT-3, CT-3-A, or CT-3-S.  All filers <b>must</b> complete line A.  A Are you claiming this credit as a corporation that <b>earned</b> the credit (r a share of the credit from a partnership)? (mark an X in the appropriate 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 corpo If Yes, complete lin If No, and you are of do not complete th York S Corporation	rations es B, C, and D a claiming this cred is form. Instead t Shareholders' Ir	
B Certificate number from Form DTF-74, Certificate of Eligibility, issued START-UP NY business (see instructions)		•	ESDSUEC2312345
C Are you certified by multiple sponsors? (mark an X in the appropriate both Enter the sponsor(s) name(s) below from Form DTF-74 (see instruction in Sponsor(s) name(s) name(s) description in Sponsor(s) name(s) name(s) name(s) name(s) name(s) name(s	ctions).		Yes • No X
D Year of START-UP NY business tax benefit period (enter a number for Schedule A – Allocation factor (see instructions)	rom 1 to 10; see instruc	ctions)	• 5
<ol> <li>Average value of property (see instructions)</li> <li>Property factor (divide line 1, column A, by line 1, column B; round the resthe fourth decimal place)</li> <li>Wages, salaries, and other compensation of employees (see instruct</li> <li>Wage factor (divide line 3, column A, by line 3, column B; round the result fourth decimal place)</li> <li>Total factors (add lines 2 and 4)</li> <li>Allocation factor (divide line 5 by two; round the result to the fourth decimal enter here and on line 24)</li> </ol>	1 ult to 2 ions)• 3 to the 4 5 al place;	A ee NY area 800,000 200,000	B New York State  1,000,000  2,500,000

Schedule B – New York S corporation business allocation factor	or (C corporations do not o	complete this schedule)
	A New York State	<b>B</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	
<b>9</b> 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; I complete this schedule)	New York S corporations of	do not
Part 1 – Corporations computing their own credit (see instructions)		
44 Enter your toy	- 44	
14 Enter your tax		
16 Tax factor		58,850
10 Tax Tactor	• 10	
Part 2 – Corporate partners (see instructions)		
17 Tax from your franchise tax return (see instructions)		
18 All other credits applied against your tax (see instructions)		
19 Tax factor before partnership allocation (see instructions)		
20 Your share of partnership income allocated to New York State (see instructions)		
21 Partners business income allocated to New York State		
22 Divide line 20 by line 21 (cannot exceed 1.0; round the result to the fourth decimal pl	/ace) • 22	·
23 Corporate partners tax factor (multiply line 19 by line 22; enter here and on line 25)		
Schedule D – Computation of credit		
24 Allocation factor (from line 6; corporate partners see instructions)	• 24	
25 Tax factor (from line 16 or line 23)		
26 Total credit (multiply line 24 by line 25)		
Schedule E – Computation of tax credit used, refunded, or cre	dited as an overpaym	ent to the next year
(New York S corporations do not complete this schedule)		
27 Tax due before credits (see instructions)		
28 Tax credits claimed before this credit (see instructions)		58,850
29 Subtract line 28 from line 27		
<b>30</b> If line 24 equals 1.0, enter <b>0</b> . If line 24 is less than 1.0, see instructions		
31 Credit limitation (subtract line 30 from line 29)		
32 Credit used this year (enter the lesser of line 26 or line 31, here and on your franchise	-	
33 Unused credit available as a refund or as an overpayment (subtract line 32 from		
<b>34</b> Amount of credit to be refunded (limited to the amount on line 33; enter here and on	*	
tax return)		
25 Amount of anodit to be applied as an average property and the party could be continued it	04 for an Union 00:	

35 Amount of credit to be applied as an overpayment to next year's tax (subtract line 34 from line 33;



### **Workers with Disabilities Tax Credit**

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

			beginning	01/01/2023	ending	12	2/31/2023
Legal name of corporation CTEF47					Employer identifica 002190219	tion nu	mber (EIN)
Attach to Form CT-3, CT-3-A, or (NYS) Department of Labor.	CT-3-S. You must also	o attach a copy	of the final Cer	tificate of Eligib	<i>ility</i> issued by th	ne Ne	w York State
All filers <b>must</b> complete line A.							
A Are you claiming this credit a received a share of the credit	is a corporation that <b>e</b> at from a partnership)?	arned the cred (mark an <b>X</b> in t	it (not as a corpo the appropriate i	orate partner th	at ctions)Ye	es •	x No
C corporations			New York S	corporations			
If Yes, complete lines B throu as applicable and Schedules			lete lines B thro e and Schedule	ough E, and Sch	nedul	es A and/or B,	
If <i>No</i> , and you are claiming the complete Schedules C, D, ar		te partner,		ou are claiming hedules C and	this credit as a E.	corpc	orate partner,
<b>B</b> Enter the name and EIN of the Credit Program.	ne business certified b	y the NYS Dep	partment of Labo	or to participate	in the Workers	with I	Disabilities Tax
Name of certified business					EIN		
• CTEF47				•	00219021	9	
C Enter the total number of qua	alified full-time employ	ees claimed fo	r this credit			•	4
<b>D</b> Enter the total number of qua	alified part-time emplo	yees claimed fo	or this credit			•	3
E Enter the allocation year (see	e instructions)					•	2023
Schedule A - Computation		ualified full-	time employ	rees (Do not i	include emplo	yees	shown in
	See instructions.)	С	D	E	F		
A Name of qualified employee	Qualified employee's Social Security number	Qualified employee's hire date	Qualified employee's termination date, if applicable	Qualified wage: paid (see instructions)	s Multiply column E	Ξ	Enter lesser of column F or 5,000
Ann Joseph	444555666	04/01/2021	10/1/2023	40,000			
Mary Pius	555666777	06/01/2021		45,000		$\perp$	
Leela Paul	666777888	09/01/2021		25,000		$\bot$	
Martin James	777888999	10/01/2021		30,000		$\perp$	
						+	
						+	
						+	
						+	
						+	
Total from additional sheet(s) if a	any						+
1 Credit for qualified full-time e					•		

Schedule B – Computation of credit for qualified part-time employees (Do not include employees shown in Schedule A on page 1. See instructions.)

<b>A</b> Name of qualified employee	B Qualified employee's Social Security number	<b>C</b> Qualified employee's hire date	Qualified employee's termination date, if applicable	E Qualified wages paid (see instructions)	со	<b>F</b> Iultiply Iumn E 0% (.10)	Enter lesse of column or 2,500
Annie George	111222333	03/01/2021	12/31/2023	15,000			
Ron Michel	222333444	04/01/2021		30,000	7		
Tony Thomas	333444555	05/01/2021		35,000			
otal from additional sheet(s)	) if any						
Credit for qualified part-tin							
•		,			<u> </u>		
Total credit for all qualified	d employees (add lines 1 a	nd 2)			•		
<u> </u>	·		rom line 16)		• 4		
Partner: Enter your share Unused credit carried ove	e of the credit from your p	artnership(s) (f	corporations, ent	er <b>0</b> )	• 5		1.500
Partner: Enter your share Unused credit carried ove Total credit (add lines 3, 4, a	e of the credit from your per from previous tax years	artnership(s) (f (New York S c	corporations, ent	er <b>0</b> )	• 5	complete i	1.500 this schedule
Partner: Enter your share Unused credit carried ove Total credit (add lines 3, 4, a	e of the credit from your per from previous tax years and 5; New York S corporation of credit used or e instructions)	artnership(s) (f (New York S cons, see instruct	corporations, ent	er <b>0</b> )k S corporations o	• 5 • 6 do not do	complete t	
Partner: Enter your share Unused credit carried ove Total credit (add lines 3, 4, a	e of the credit from your p or from previous tax years and 5; New York S corporation ion of credit used or the instructions)	artnership(s) (f (New York S cons, see instructors)	corporations, ent	er <b>0</b> )k S corporations o	• 5 do not do . 7 • 8	complete t	
Partner: Enter your share Unused credit carried ove Total credit (add lines 3, 4, a chedule D – Computat Tax due before credits (se Tax credits claimed before Net tax (subtract line 8 from	e of the credit from your per from previous tax years and 5; New York S corporation of credit used or the instructions)	artnership(s) (f (New York S c ons, see instruct carried forv	vorporations, ent	er <b>0</b> )k S corporations o	6 do not d	complete t	
Partner: Enter your share Unused credit carried ove Total credit (add lines 3, 4, a) Chedule D – Computati Tax due before credits (se Tax credits claimed before Net tax (subtract line 8 from D Fixed dollar minimum tax	e of the credit from your per from previous tax years and 5; New York S corporation of credit used or e instructions)	artnership(s) (f (New York S c ons, see instruct carried forv	vard (New Yorl	er <b>0</b> )k	• 5	complete t	
Partner: Enter your share Unused credit carried ove Total credit (add lines 3, 4, a) Chedule D – Computat Tax due before credits (se Tax credits claimed before Net tax (subtract line 8 from Fixed dollar minimum tax Credit limitation (subtract line	e of the credit from your par from previous tax years and 5; New York S corporation of credit used or the instructions)	artnership(s) (f (New York S cons, see instructors)  carried forw (is)	vard (New York	er <b>0</b> )k	• 5 do not do no	complete t	
Partner: Enter your share Unused credit carried ove Total credit (add lines 3, 4, a)  chedule D – Computat  Tax due before credits (se Tax credits claimed before Net tax (subtract line 8 from Fixed dollar minimum tax Credit limitation (subtract line Credit to be used this tax	e of the credit from your per from previous tax years and 5; New York S corporation of credit used or the instructions)	artnership(s) (f (New York S cons, see instructions)  carried forv  ess, enter 0)	vard (New York	er 0)k S corporations of	• 5 do not do no	complete i	
Partner: Enter your share Unused credit carried ove Total credit (add lines 3, 4, a)  chedule D – Computat  Tax due before credits (se Tax credits claimed before Net tax (subtract line 8 from D Fixed dollar minimum tax Credit limitation (subtract line Credit to be used this tax Unused credit (subtract line	e of the credit from your per from previous tax years and 5; New York S corporation of credit used or the instructions)	artnership(s) (f (New York S cons, see instruction carried forvers) (ss) (ess, enter 0)	vard (New York	er 0)k S corporations o	• 5 do not do no	complete t	
Partner: Enter your share Unused credit carried ove Total credit (add lines 3, 4, a) Chedule D – Computat Tax due before credits (se Tax credits claimed before Net tax (subtract line 8 from Fixed dollar minimum tax Credit limitation (subtract line Credit to be used this tax Unused credit (subtract line Unused expired tax credit	e of the credit from your per from previous tax years and 5; New York S corporation of credit used or the instructions)	artnership(s) (f (New York S c ons, see instruct carried forv as)  ess, enter 0)	vard (New York	k S corporations of	• 5 do not do no	complete t	
Partner: Enter your share Unused credit carried ove Total credit (add lines 3, 4, a) Chedule D – Computat Tax due before credits (se Tax credits claimed before Net tax (subtract line 8 from Fixed dollar minimum tax Credit limitation (subtract line Credit to be used this tax Unused credit (subtract line Unused expired tax credit	e of the credit from your per from previous tax years and 5; New York S corporation of credit used or the instructions)	artnership(s) (f (New York S c ons, see instruct carried forv as)  ess, enter 0)	vard (New York	k S corporations of	• 5 do not do no	complete t	
4 Partner: Enter your share 5 Unused credit carried ove 6 Total credit (add lines 3, 4, a)  chedule D – Computat  7 Tax due before credits (se 8 Tax credits claimed before 9 Net tax (subtract line 8 from 10 Fixed dollar minimum tax 11 Credit limitation (subtract line 12 Credit to be used this tax 13 Unused credit (subtract line 14 Unused expired tax credit 15 Amount of credit available	e of the credit from your per from previous tax years and 5; New York S corporation of credit used or the instructions)	artnership(s) (f (New York S cons, see instructions)  carried forv  ess, enter 0)	vard (New York	k S corporations of	• 5 do not do no	complete t	
4 Partner: Enter your share 5 Unused credit carried ove 6 Total credit (add lines 3, 4, a) 6 Chedule D – Computati 7 Tax due before credits (se 8 Tax credits claimed before 9 Net tax (subtract line 8 from 0 Fixed dollar minimum tax 1 Credit limitation (subtract line 2 Credit to be used this tax 3 Unused credit (subtract line 4 Unused expired tax credit 5 Amount of credit available	e of the credit from your per from previous tax years and 5; New York S corporation of credit used or the instructions)	artnership(s) (f (New York S cons, see instructions)  carried forv  ess, enter 0)	vard (New York	k S corporations of	• 5		

Name of partnership	Partnership's EIN		Credit amount allocated	1
Total from additional sheet(s) if any				
16 Credit allocated from partnerships		16		

### **CT-645**

### Recapture of START-UP NY Tax Benefits Tax Law - Article 1, Sections 39 and 39-a

_	All filers must enter tax period: beginning	01/01/2023	ending	12/31/2023
Leg		Employer identificat		(EIN)
(	CTEF47	002190219		
	ch to Form CT-3, CT-3-A, or CT-3-S.			
Α	Certificate number from Form DTF-74, Certificate of Eligibility, issued to the approved			
	START-UP NY business (see instructions)	•	ESDRSNT	2312345
ь	EIN of certified START-UP NY business		00219	0210
Ь	EIN OF CERTIFIED START-OF INT BUSINESS	♥[	00219	0219
Sch	nedule A – Proportional recovery of tax benefits (see instructions)			
		Beginning		Ending
С	Beginning and ending dates of the year subject to proportional recovery			12/31/2023
	gg , ,,,,	0.70.72020		
D	Year of START-UP NY business tax benefit period (enter a number from 1 to 10; see instruc	ctions)		• 7
Pro	portional recovery percentage (see instructions)			
	Benchmark number of net new jobs	• 1		10
	Number of net new jobs actually created			7
	Subtract line 2 from line 1			
	Proportional recovery percentage (divide line 3 by line 1; round to four decimal places)			
CT4	DT LID MV toy climination and if (as instructions)			
	RT-UP NY tax elimination credit (see instructions)			
	Credit claimed			2,500
	Proportional recovery percentage (from line 4)			
′	Recapture of credit (multiply line 5 by line 6)	• <u>1</u>		
STA	RT-UP NY telecommunication service excise tax credit (see instructions)			
8	Credit claimed	• 8		2,600
	Proportional recovery percentage (from line 4)			
10	Recapture of credit (multiply line 8 by line 9)	• <u>10</u>		
Met	ropolitan commuter transportation mobility tax (MCTMT) (see instructions)			
	MCTMT on payroll expenses previously excluded	• 11		
	Proportional recovery percentage (from line 4)			
	Recapture of MCTMT (multiply line 11 by line 12)			
	es and use tax (see instructions)			
	Credit or refund claimed			1,600
	Proportional recovery percentage (from line 4)			
16	Recapture of credit or refund of sales and use tax (multiply line 14 by line 15)	● 16		
Rea	l estate transfer tax (see instructions)			
17	Transfer tax exempted	• 17		
	Proportional recovery percentage (from line 4)			
	Recapture of transfer tax (multiply line 17 by line 18)			
Or	enization tay (Tay Law Article 0, former continued 190) and license and maintainers for a (T.	av Low Article C f	ormor coct	on 101) / in-t
	anization tax (Tax Law, Article 9, former section 180) and license and maintenance fees (Tax		ormer secti	on 181) (see instr.)
	License and/or maintenance fee			
	Proportional recovery percentage (from line 4)			
22	Recapture of fees (multiply line 20 by line 21)			
23	Total (add lines 7 10 13 16 19 and 22 enter here and on line 33)	• 23		

	24 START-UP NY tax elimination credit							
5 START-UP NY telecommunication se								
6 Organization tax (Tax Law former sec								
(Tax Law former section 181) previ			• 26					
7 MCTMT on payroll expenses previous	ısly excluded		• 27					
8 Sales and use tax credits or refunds								
9 Real estate transfer tax previously ex	xempted		• 29					
Wage exclusion claimed by employe								
1 Total recapture due to fraud (add lines	s 24 through 30; enter here and	on line 33)	• 31					
hedule C – Partnership informati	on (see instructions)							
Name of partnership	Partnership's EIN	Certificate number	Year of business tax benefit period	Share of recapture				
			1 1					

33 Enter the amount from line 23 or line 31
34 Enter the amount from line 32
35 Total recapture (add lines 33 and 34; see instructions)
36 3
37 3
38 3
39 3
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33 3
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36 3
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### **New York State Voluntary Contributions**

**CT-227** 

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

Legal name of corporation		Emp	oloyer identific	ation number (EIN)
CTEF47			002190219	
Pai	rt 1 – Voluntary contributions (see instructions)			
	Name of fund			
1	Return a Gift to Wildlife	•	1	200
2	Breast Cancer Research	•	2	
3	Prostate Cancer	•	3	
4	9/11 Memorial	•	4	100
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	
12	ALS Research and Education	•	12	
13	Home Delivered Meals for Seniors	•	13	
14	Leukemia, Lymphoma, and Myeloma Fund	•	14	
15	Retired and Rescued Thoroughbred Race Horse Aftercare	•	15	300
16	Retired and Rescued Standardbred Race Horse Aftercare	•	16	100
17	Gift for Lyme and Tick-Borne Diseases Education, Research, and Prevention	•	17	200
18	Diabetes Research and Education Fund	•	18	
Pa	rt 2 – Total			
1	Total (add Part 1, lines 1 through 18; see instructions)		1	

# Test 20

Begins on next page

**Return to Test Chart** 

Department of Taxation and Finance

CT-3



### **General Business Corporation Franchise Tax Return**

Tax Law - Article 9-A

**Caution:** This form must be used **only** for tax periods beginning on or after January 1, 2023. 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.

							All filers mu		•		
inal retu	rn 🛮	Amended return	n 📕				beginning	01/01/2023	в е	ending 1	2/31/2023
	entification nu			File number	Business t	elephone numbe		If you claim			
002190	1220			AA2	(518	) 555-2626	3	mark an <b>X</b>			
	of corporation					,	Trade name/DE				
CTEF43	3										
Mailing addr	ess						State or country	of incorporation			
Care of (c/o)	)						New York				
Number and	street or PO	Вох					Date of incorpor	ation	Foreign co	rporations: dat	te began busines
43 Harri	man Camr	ous					06/01/2006	3			
City		U.S. state/Cana	adian province	ZIP/Postal co	ode Cou	untry (if not United	1		For office	use only	
Albany		NY		12227							
	siness activity			12221	NAICS b	usiness code nur	mber (from NYS Pt	ıb 910)	1		
Commo	rcial bankiı	ad			52	2110					
		your address or pl	ana informati	on for corr	_		NO. VOUL COD 4-	aa anlina	1		
		ation in Form CT-1.				ouler tax type	ss, you can do	SO UTILITIE.			
Dayon							`	Tare		Pavmer	it enclosed
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#### **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) eligible for the lower business income base tax rate, 0% capital 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate ...... 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business 4 6 A small business taxpayer eligible for the 0% capital base tax rate ...... 6 If you marked this box, complete line 6a below and Section B, line 1. 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation **Section B – New York State information** (see instructions) 1 Number of New York State employees..... 100 2 Wages paid to New York State employees..... 6,750,000 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 ..... **5a** If you marked the line 5 box, use line 5a to report the applicable exception 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 ...... 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-REIT 1120 1120 consolidated • 1120F • or 1120-RIC 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 Date of determination Final federal NOL Capital loss determination • carrvback • 1120X carryback ... 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-60 ● | CT-225 ● | X | CT-227 ● 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. 6 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 ..... 7 Revoking a commonly owned group election (only applies in the first year you revoke the election) - If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box ......

#### 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) ...... New York receipts 1c Fixed dollar minimum tax (see instr) • 1c 2 Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions) ...............● 3 Tax credits used (from Part 7, line 2; see instructions) 4 Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)..... 4 Penalties and interest 5 Estimated tax penalty (see instructions; if Form CT-222 is 5 attached, mark an **X** in the box) ...... 6 Late filing and late payment penalties (see instructions) ............... 8 Total penalties and interest (add lines 5, 6, and 7) 8 Voluntary gifts/contributions 9 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1) 10 Total amount due (add lines 4, 8, and 9) ..... 10 **Prepayments** 11 Mandatory first installment from Form CT-300 (see instructions) ...... 11 500,000 12 12 Second installment (from Form CT-400) ...... 500.000 13 13 Third installment (from Form CT-400) ..... 500,000 **14** Fourth installment (from Form CT-400) 14 500,000 15 Payment with extension request (from Form CT-5, line 5)...... 15 **16** Overpayment credited from prior years (see instr.) Period 16 17 Overpayment credited from CT-3-M Period 17 18 Total prepayments (add lines 11 through 17; see instructions) Payment due or overpayment to be credited/refunded (see instructions) 19a Underpayment • 19a **19b** Additional amount for 2024 MFI ......● **19b** 20c Overpayment • 20c 21 Amount of overpayment to be credited to next period ...... 21 22 Balance of overpayment available (subtract line 21 from line 20c) 22 23 Amount of overpayment to be credited to Form CT-3-M ...... 23 24 Balance of overpayment to be refunded (subtract line 23 from line 22) ..... 24 25 Unused tax credits to be refunded ...... 26 Unused tax credits applied to next period \_\_\_\_\_ 26

#### Part 3 – Computation of tax on business income base (see instructions)

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**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)

			<b>A</b> Beginning of year	<b>B</b> End of year		<b>C</b> Average value
1	Total assets from federal return	1	2,250,250	2,750,750	•	
2	Real property and marketable securities included on line 1	2	45,000	70,000	•	
3	Subtract line 2 from line 1	3			•	
4	Real property and marketable securities at fair market value	4	65,000	80,000	)	
5	Adjusted total assets (add lines 3 and 4)	5				
6	Total liabilities	6	700,750	800,850	) •	
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 o	r les	s, enter <b>0</b> )		8	
9	Business capital (subtract line 8 from line 7)				9	
10	Addback of capital previously reported as investment			· ' ' '	10	
11	Total business capital (add lines 9 and 10)				11	
12	Business apportionment factor (from Part 6, lin	ne 56	)	•	12	
13 14	Apportioned business capital (multiply line 11 b	y line	9 12)	•	13	
15	Capital base tax (multiply line 13 by the appropriation CT-3-1; enter here and on Part 2, line 1b) .		•		15	

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

		<b>A</b> Average fair market value	<b>B</b> Liabilities attributable t column A amount	0	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 <b>presumed</b> held for more than one year (from Form CT-3.1, Schedule E, line 3)	18			•	
19 Total investment capital for the current year ( and on Part 4, line 8. If zero or less, enter 0.)	Add column		•	19	

#### Addback of capital previously reported as investment capital

		Average fair market value as previously reported	Liabilities attributable to column A amount as previously reported	Net average value as previously reported (column A - column B)
20 Total of stocks previously presumed held for more than one year, but did <b>not</b> 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)

		Γ	A - New York State	<b>B</b> – Everywhere
Sect	ion 210-A.2			•
	Sales of tangible personal property	1		
	Sales of electricity			
	Net gains from sales of real property			
	ion 210-A.3			•
	Rentals of real and tangible personal property	4		
	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		
Sect	ion 210-A.4			•
	Sale, licensing, or granting access to digital products	7		
Sect	ion 210-A.5(a)(1) - Fixed percentage method for qualified finance	cial in:	struments (QFIs)	
8	To make this irrevocable election, mark an $\boldsymbol{X}$ in the box (see instructions	)		
Sect	ion 210-A.5(a)(2) - Mark an X in each box that is applicable (see	e line 8	3 instructions)	
Sec	tion 210-A.5(a)(2)(A)			•
9	Interest from loans secured by real property	9	125,000,000	125,000,000
	Net gains from sales of loans secured by real property		3,125,125	3,125,125
11	Interest from loans <b>not</b> secured by real property (QFI •)	11		•
12	Net gains from sales of loans <b>not</b> secured by real property (QFI ● □ ) ●	12		•
Sec	tion 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		•
Sec	tion 210-A.5(a)(2)(C) (QFI ●)			
	Interest from asset-backed securities and other government agency debt •	19	9,000,000	9,000,000
20	Net gains from government agency debt or asset-backed securities			
	sold through an exchange			
21	Net gains from all other asset-backed securities	21		•
Sec	tion 210-A.5(a)(2)(D) (QFI ●)			
	Interest from corporate bonds	22		
23	Net gains from corporate bonds sold through broker/dealer or			
	licensed exchange			
	Net gains from other corporate bonds	24		
	tion 210-A.5(a)(2)(E)			
	Net interest from reverse repurchase and securities borrowing agreements •	25		
	tion 210-A.5(a)(2)(F)			
	Net interest from federal funds	26	11,000,000	11,000,000
	tion 210-A.5(a)(2)(I) (QFI ●)			
	Net income from sales of physical commodities	27		
	tion 210-A.5(a)(2)(J) (QFI ● □)			
	Marked to market net gains	28		
Sec	tion 210-A.5(a)(2)(H) (QFI ● □)			
	210-A.5(a)(2)(G) (QFI ●)			
	Interest from other financial instruments	-	5,000,000	5,000,000
30	Net gains and other income from other financial instruments	30		11

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

		A - New York State	<b>B</b> – Everywhere
Section 210-A.5(b)		•	
	31		
	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	•	
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	10,000,00
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			

#### 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

-		-	-	an offense, defined in Ne	
				e shown on Part 2, line 2, each credit form and car	
CT-37●		CT-607●	450,125	CT-651●	
CT-40●		CT-611		CT-652●	
CT-41●		CT-611.1●	226,640	CT-654●	
CT-43●	59,125	CT-611.2●		CT-655●	
CT-44●		CT-612●		CT-656●	
CT-46●		CT-613●		CT-657●	
CT-47●		CT-631●		CT-658●	
CT-236●		CT-633●		CT-660●	
CT-238●		CT-634●		CT-661●	
CT-239●		CT-635●		CT-662●	
CT-241●		CT-636●		DTF-621●	
CT-242●		CT-637●		DTF-622●	
CT-246●		CT-638●		DTF-624●	
CT-248●		CT-640●		DTF-630●	
CT-249●		CT-641●		Other credits •	
CT-250●		CT-642●			
CT-261●		CT-643●			
CT-501●		CT-644●			
CT-601•		CT-645●			
CT-602●	100,150	CT-646●			
CT-603●		CT-647●			
CT-604●	50,000	CT-648●			
CT-605●		CT-649•			
CT-606●		CT-650●			
<ul><li>claimed)</li></ul>	claimed that are refun e QEZE tax reduction e tax-free NY area tax	ι elimination credit, and y	0% zone allocation fact	tor, mark an <i>X</i> in the box	√ • 4b
-			•	nad a 100% area allocatio	

Department of Taxation and Finance

**CT-3.2** 



### **Subtraction Modification for Qualified Banks**

Le	gal name of corporation	Employer identification n	umber (EIN)
	CTEF43	002190220	
Atta	ach to Form CT-3 or CT-3-A		
Sc	hedule A – Modification used in the current tax year (use only one; see ins	tructions)	
1	Subtraction modification for qualified banks (enter amount from line 3; if line 3 is zero, enter amount line 14 or line 16; do not enter less than zero)		
	<b>:e:</b> All filers must complete Schedule B even if it is not applicable to you. If this is the case, ski in the rest of the form.	p to line 3 and enter <b>0</b> ,	then continue
Sc	hedule B – Computation of modification for a captive real estate investment t	trust (REIT) (§208.9	O(t)) (see instr.)
	ntify the captive REIT which you maintained as of April 1, 2014, and which you also ntained 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.)		
Sc	hedule C – Computation of modification for qualified residential loan portf	<b>olios</b> (§208.9(r)) <i>(s</i>	ee instructions)
4 5 6	Qualified residential loan portfolio assets (Form CT-3-A filers include assets for all qualifying memb see instructions)  Total assets (Form CT-3-A filers include assets for all qualifying members; see instructions)  Divide line 4 by line 5 (see instructions)  Form CT-3-A filers: Complete lines 7 through 10, as applicable.	• 4 • 5	
7 8 9	Enter average total assets of members that are thrifts and qualified community banks (see instructions).  Enter average total assets of all corporations included in the combined group (see instructions).  Divide line 7 by line 8 (see instructions).	) • 8	
	Entire net income (ENI) before this modification (multiply line 9 by the amount from Form CT-3-A, Part 3, line 5; see instructions)		
12	, , , , , , , , , , , , , , , , , , , ,	• 12	
	Amounts deducted per IRC sections 166 and 585 in the computation of federal taxable incom (FTI), less any amounts included in FTI as a result of the recovery of loans (see instructions,		
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	
Sc	hedule D – Computation of modification for community banks and small the	rifts (§208.9(s)) (se	e instructions)
	Total net interest income from qualifying loans (see instructions)  Form CT-3-A filers: enter the total number of all Schedules E attached to this form		24,473,596
16	Subtraction modification for community banks and small thrifts (multiply line 15 by 50% (.5); enter here and on line 1 above, if applicable)		

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.

Sc	hedule E – Computation of total net interest income f	ron	n qualifying loans			
	mplete this schedule to compute net interest income from qualifying lorm CT-3-A filers: Compute on a separate basis for each combined en			qual	ifying entity	-
1	Gross interest income from loans for the entity identified			1	95,000,000	-
2	Gross interest expense for the entity identified			2	38,150,150	
3	Average total value of loans owned during the tax year by the entity identified	3	2,650,625			
4	Average total assets during the tax year owned by the entity identified	4	3,125,120			
5	Loan factor (divide line 3 by line 4)			. 5	5	
6	Gross interest expense from loans (multiply line 2 by line 5)			6	5	
7	Net interest income from loans (subtract line 6 from line 1; if less than zero	, ente	er <b>0</b> on line 7 and on line 11) •	7		
8	Gross interest income from qualifying loans for the entity identified •	8	1,650,755			ĺ
9	Gross interest income from all loans for the entity identified (from line 1)	9	4.225.250			
10	Qualifying loan interest income factor (divide line 8 by line 9)			10		
11	Net interest income from qualifying loans for the entity identified (mult	tiply i	line 7 by line 10; enter on			
	Schedule D. line 15)			. 11	4	

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).



### Net Operating Loss Deduction (NOLD)

Leg	al name of corporation	·			Employ	er identificatio	on number (EIN)
	CTEF43					00219022	0
Atta	ch to Form CT-3 or CT-3-A; see Form CT-	3.4-I before completing.					
Λ If	you are making the election to waive cor	whook of the ourrent was	r NOI	mark on Vin the he	ov (000 F	Tootion to wo	ivo
A II	you are making the election to waive carryback in instructions)	-					
	carryback in instructions)						
	Maria E OTO OTO A DAGO	47.1					
1	Multiply Form CT-3 or CT-3-A, Part 3, lin						
_	for the current year from the <i>Tax rates</i>				-	1	2,954,942
2	Enter the greater of the capital base tax			-			
_	(from Form CT-3 or CT-3-A, Part 2, line 1b	*				2	20,000
3	Subtract line 2 from line 1					3	2,934,942
4	NOLD that is required to be utilized, if av	` •					40,404,050
•	rate used for line 1; do not enter less than a			•••••	•	4	40,481,959
	nputation of net operating loss (NOL) to		_				
	NOL carryforward from prior year's Form		• 5a	700	),150		
50	NOL carryforwards from <b>new</b> members v	• •					
NOI	during the current tax year		• 5b				
NOL	. carryback (see instructions)		_				
	Loss year	<b>C</b> Amount allowed					
	A B	to be carried back					
	Beginning date Ending date (mm-dd-yyyy) (mm-dd-yyyy)						
	(mm dd yyyy)		-				
		•	_				
			$\dashv$				
5c	Total NOL carryback (add column C amour	240)	. 50				
5d	Subtotal (add lines 5a, 5b, and 5c)					5d	700,150
5e	NOL carryforwards that have expired					Ju	700,130
5f	NOL carryforwards unavailable for use in						
5g	Add lines 5e and 5f	•				5g	
5	Total NOLs available to be used in the cu						700,150
6	NOL to be used in the current tax year				,150		100,100
	nputation of NOL carryforward (see instr			700	, 130		
	NOL incurred in the current tax year	•				7a	
7b							700,150
	NOL carryforwards from members <b>who</b> I					- ~	
-	current tax year		• 7c				
7d	Add lines 6 and 7c					7d	700,150
	NOL available to be carried forward (sub				-		,
	(000)					l	<b> </b>

### Schedule A – Apportioned business income or loss (must be completed for each tax period; see instructions).

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	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)
01/01/2023-12/31/2023	40,757,822	12-31-2022
01/01/2022-12/31/2022	700,150	
01/01/2021-12/31/2021	120,120	
01/01/2020-12/31/2020	225,225	
01/01/2019-12/31/2019	330,330	
01/01/2018-12/31/2018	440,440	
01/01/2017-12/31/2017	520,520	
01/01/2016-12/31/2016	630,630	12-31-2015
01/01/2015-12/31/2015	-725,725	

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>B</b> EIN	C NOL available at the beginning of this tax period	Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Subject to IRC §§ 381-384 or SRLY

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

<b>A</b> Name	B EIN	C NOL available upon leaving the combined group	Former member's tax period in combined group			
		the combined group	Beginning date (mm-dd-yy)	<b>E</b> Ending date (mm-dd-yy)		
_						



00



#### **New York State Modifications**

Tax Law - Articles 9-A, 22, and 33

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.

#### 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)

	ı	Modification number		Amount				N	Modification number		Amount	
1a	•	<b>A</b> - 508	•	300,000	00		1i	•	A -	•	00	כ
1b	•	<b>A</b> - 221	•		00		1j	•	A -	•	00	ו
1c	•	<b>A</b> - 211	•	, ,	00		1k	•	A -	•	00	)
1d	•	A -	•		00		11	•	A -	•	00	)
1e	•	A -	•		00		1m	•	A -	•	00	ו
1f	•	A -	•		00		1n	•	A -	•	00	ו
1g	•	A -	•		00		10	•	A -	•	00	ו
1h	•	A -	•		00		1p	•	A -	•	00	)
Total	fr	om additio	nal	Form(s) CT-225, if any							00	כ
<b>2</b> To	ota	al (add lines	1a	through 1p and the total fro	m a	dditio	nal Fo	orr	n(s) CT-225	5)		,

#### 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				I	Modificatio number	n	Amount		
3a	•	<b>EA</b> - 221	•	6,000	00		3i	•	EA -		00	)	
3b	•	EA -	•		00		3j	•	EA -		00		
3с	•	EA -			00		3k	•	EA -		00	)	
3d	•	EA -			00		31	•	EA -		00	)	
3е	•	EA -	•		00		3m	•	EA -		00	)	
3f	•	EA -	•		00		3n	•	EA -		00	)	
3g	•	EA -	•		00		30	•	EA -	•	00	)	
3h	•	EA -			00		3р	•	EA -	•	00	)	
Tota	l f	rom additio	nal Form	(s) CT-225, if any							0	)	
<b>4</b> T	ot	al (add lines	3a throug	h 3p and the total fro	om a	additio	onal F	or	m(s) CT-2	25 <u>)</u>		4	00
<b>5</b> T	ot	al additions	(add line	s 2 and 4; see instru	ctioi	ns)						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				N	lodification number		Amount		
6a	•	<b>S</b> - 218	•	200,000	00		6i	•	S-	•		0	
6b		S -	•		00		6j	•	S-	•		0	
6с		S -	•		00		6k	•	S -	•		0	
6d		S -	•		00		61	•	S -	•		0	
6e		S -	•		00		6m	•	S -	•		0	
6f		S -	•		00		6n	•	S -	•		0	
6g		S -	•		00		60	•	S -	•		0	
6h		S -	•		00		6р	•	S-	•	ď	0	
Total	f	rom additio	na	al Form(s) CT-225, if any.								0	
<b>7</b> To	ot	al (add lines	66	a through 6p and the total fro	om a	dditi	ional Fo	orr	n(s) CT-22	5 <u>)</u>		•	7

#### Part 2 - Corporation's share of certain subtractions from federal income from a partnership, estate, or trust

00

8 New York State subtractions (see instructions)

	Modification number	Amount				Modification number	1	Amount		
Ва	<b>ES</b> - 505	• 1	,500 00	i [	8i	• ES -	•	00	)	
3b	es -		00		8j	• ES -		00		
Вс	es -		00		8k	e ES -		00		
3d	es -		00		81	e ES -		00		
Ве	e ES -	•	00		8m	• ES -	•	00		
8f	e ES -	•	00		8n	• ES -	•	00		
3g	e ES -	•	00		80	• ES -	•	00		
3h	e ES -	•	00		8р	• ES -	•	00		
otal	from addit	onal Form(s) CT-225, if	any					0		
To	tal (add line	s 8a through 8p and the tot	tal from	additio	nal F	orm(s) CT-22	5)		9	
	•	tions (add lines 7 and 9; se					,		10	

Department of Taxation and Finance

# Claim for Special Additional Mortgage Recording Tax Credit Tax Law - Article 9, Section 187; Article 9-A, Section 210-B.9; and Article 33, Section 1511(e) All filers must ente

				beginning	01/01/2	023	ending 12/31/2023
Leg							ation number
느	CTEF43					00219	0220
	Form CT-43-I, Instructions for Form CT-43.						
Atta	ch this form to your franchise tax return.						
ΑI	f you are claiming this credit as a corporate partner,	mark an <b>X</b> ir	the box	<			
В	Enter the total number of properties included on this o	claim					• 2
Co	mputation of credit						
	a separate line for each property. If you need more	lines, attach	addition	nal sheets, as fo	rmatted l	pelow	(see instructions).
	A	В			C		D
	Property address	Date mor	tgage led	Amount of	f mortgage	e	Amount of special additional mortgage recording tax paid
		1			3 3		3 3 3 1
4	189 State St, Albany, NY 12222	03/01/2	023	1,	500,500		14,000
							,
28	31 Wolf Rd, Albany, NY 12205	04/05/2	2023	3,	425,425		15,125
Tot	al from additional sheets, if any						
	Total special additional mortgage recording tax paid						
	qualifies for the credit (add column D amounts)					1a	
1b	Special additional mortgage recording tax paid during	ng current ye	ear from	a flow			
	through entity that qualifies for the credit (see instr						
	Unused special additional mortgage recording tax c						30,000
3	Total available tax credit (add lines 1a, 1b, and 2)					3	
Co	mputation of special additional mortgage	recordin	g tax c	redit used a	nd avai	lable	e to be carried forward
4	Tax due before credits (see instructions)		4				
	Tax credits claimed before the special additional						
	mortgage recording tax credit (see instructions)		5		50,000		
6	Subtotal (subtract line 5 from line 4)		6	2	,854,181		
7	Minimum tax (see instructions)		7				
8	Limitation on credit used (subtract line 7 from line 6; if I	less					
	than zero, enter <b>0</b> )		8				
	Special additional mortgage recording tax credit use	•	•	,		9	
10	Unused special additional mortgage recording tax c (subtract line 9 from line 3)					40	
						10	
Re	fund or credit and carryforward of special	additiona	al mort	gage recordi	ng tax	cred	it (Article 9-A taxpayers only)
11	Amount of recording tax included on lines 1a and	1 1b for reco	ordina of	f residential			
• •	mortgages only (see instructions)		•			11	
12	Amount of special additional mortgage recording						
	(see instructions)					12	
	Balance to be refunded (enter the amount from line						
	Balance to be credited as an overpayment (subtra		m line 12	2; see instructions	s) •	$\overline{}$	
15	Amount of carryforward (subtract lines 13 and 14 from	nm line 10)				15	



### Claim for EZ Capital Tax Credit Tax Law - Articles 9-A and 33

beginning 01/01/202	ending 12/31/2023
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, See Form CT-602-I, <i>Instructions for Form CT-602</i> .	CT-33-A, or CT-33-NL.
<b>A</b> Mark an <b>X</b> 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	
<ul> <li>1 Tax from Form CT-3, Part 2, line 2; Form CT-3-A, Part 2, line 2; Form CT-33, lesser of line 10; Form CT-33-A, lesser of line 10 or line 14; or Form CT-33-NL, line 5</li> <li>2 Enter 50% (.5) of line 1</li> </ul>	• 1
Part 2 – Tax limitation	
3 Tax due before credits (see instructions)	3
4 Credits claimed before the EZ capital tax credit (see instructions)	• <b>4</b> 109,125
5 Balance of tax (subtract line 4 from line 3)	5
6 Minimum tax (see instructions)	
7 Credit limitation (subtract line 6 from line 5)	
Schedule B – Computation of EZ capital tax credit used and carried	forward
Unused EZ capital tax credit from previous periods	• 8 100,150
9 EZ capital tax credit used this year (enter the lesser of line 2, line 7, or line 8; transfer this a franchise tax return)	amount to your
10 EZ capital tax credit available for carryforward (subtract line 9 from line 8)	



### **CT-604-CP**

### Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit For Corporate Partners Tax Law – Article 1, Sections 15 and 16

	Tax Law – Article 1, Sections 15 and 16		beginning	01/01/2023	3	ending 12/31/2023			
Le	gal name of corporation					umber (EIN)			
C	TEF43	002190220							
Na	me of QEZE partnership		EIN of QE	ZE partner	ship				
F	artnership 1		11122	2333	.3				
	this form with your corporation franchise tax return Form CT-3, CT-3-A,	CT-3	3, CT-33-NL,	or CT-33-	A.				
	ach a copy of the retention certificate received from the partnership.								
	alified empire zone enterprise (QEZE) credit for real property								
	Enter your share of the QEZE credit for real property taxes obtained from					50,000			
	Enter your franchise tax (see instructions)				2				
	Tax credits claimed before the QEZE credit for real property taxes (see								
	Subtract line 3 from line 2				4				
5	Article 9-A filers: See instructions; Article 33 filers: Enter 250; Article								
	Multiply number of taxable filers in combined group by 250					20,000			
	Credit limitation (subtract line 5 from line 4; if zero or less, enter 0)								
	QEZE credit for real property taxes to be used this period (see instruction								
	Unused QEZE credit for real property taxes (subtract line 7 from line 1)								
	Amount of unused credit on line 8 to be refunded (see instructions)				9				
10	Amount of unused, nonrefunded credit on line 8 to be applied as an over				40				
	from line 8; see instructions)			•	10				
OF	ZE tax reduction credit computation								
	Enter the benefit period factor obtained from your partnership				11				
	Enter the employment increase factor obtained from your partnership								
	Enter the zone allocation factor obtained from your partnership								
	Compute your tax factor:				10				
17	A Tax from your franchise tax return (see instructions)	Α			-				
	B Your share of partnership income allocated to				_				
	New York State (see instructions)	В							
	C Partner's business income or other tax base (see instructions)	С			-				
	<b>D</b> 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)								
						<u> </u>			
QE	ZE tax reduction credit application								
16	Enter your franchise tax (see instructions)				16				
17	Tax credits claimed before the QEZE tax reduction credit (see instruction	s)		•	17				
18	Subtract line 17 from line 16								
19	Article 9-A filers – If line 13 equals 1.0, enter 0. If line 13 is less than 1	.0, s	ee instructions	3					
	Article 33 filers – Enter 250								
	Article 33 combined filers – Multiply number of taxable filers in combi	-							
	Limitation on credit used (subtract line 19 from line 18; if less than zero, ente								
21	21 QEZE tax reduction credit to be used this period (see instructions)								



**CT-607** 

### Claim for Excelsior Jobs Program **Tax Credit**

Tax Law - Sections 31, 210-B.31, and 1511(y)

	beginning 01/01/2023	endin	ng 12/31/2023	
Le	gal name of corporation Employer ide CTEF43	ntificat 00219	tion number (EIN) 90220	
File	this form with your franchise tax return. You must also attach a copy of the certificate(s) of tax credit issued by E	mpire (	State Development (ESD)	).
Α	Excelsior Jobs Program project number (see instructions)		● <b>A</b> ESD232134	4567
В	Year of eligibility (enter a number from 1 to 10; see instructions)		• B	5
В1	Green CHIPS projects only: indicate the phase from your certificate of tax credit issued by ESD (see instr.)	Phas	se 1 • Phase 2	×
С	Mark an <b>X</b> in the box if you are claiming this credit as a corporate partner (see instructions)		• C	
Sc	hedule A – Excelsior jobs tax credit component (see instructions)			
1	Excelsior jobs tax credit component (see instructions)	-	45,00	)0
2	Excelsior jobs tax credit component from partnerships (from line 33)	2		
3	Total excelsior jobs tax credit component (add lines 1 and 2; enter here and on line 16; New York			
	S corporations, see instructions)	3		
Sc	hedule B – Excelsior investment tax credit component (see instructions)			
4	Excelsior investment tax credit component (see instructions)	4	120,12	25
5	Excelsior investment tax credit component from partnerships (from line 33)	5		
6	Total excelsior investment tax credit component (add lines 4 and 5; enter here and on line 17; New York			
	S corporations, see instructions)	6		
Sc	hedule C – Excelsior research and development tax credit component (see instructions	;)		
7	Excelsior research and development tax credit component (see instructions)	7	95,000	)
8	Excelsior research and development tax credit component from partnerships (from line 33)	8		
9	Total excelsior research and development tax credit component (add lines 7 and 8; enter here and on			
	line 18; New York S corporations, see instructions)	9		
Sc	hedule D – Excelsior real property tax credit component (see instructions)			
10	Excelsior real property tax credit component (see instructions)	10	150,000	0
11	Excelsior real property tax credit component from partnerships (from line 33)	11		
12	Total excelsior real property tax credit component (add lines 10 and 11; enter here and on line 19;			
	New York S corporations, see instructions)	12		
_	hadde E. Earli's abild an armine to an abild accompany ( ) ( )			
	hedule E – Excelsior child care services tax credit component (see instructions)	T	40.006	
	Excelsior child care services tax credit component (see instructions)		40,000	
	Excelsior child care services tax credit component from partnerships (from line 33)	14		+
15	Total excelsior child care services tax credit component (add lines 13 and 14; enter here and on line 20;	1		
	New York S corporations, see instructions)	, 15		
Sc	hedule F - Credit summary (New York S corporations only complete this schedule if reporting a	recap	pture)	
16	Excelsior jobs tax credit component (from line 3)	16		
17	Excelsior investment tax credit component (from line 6)	17		
18	Excelsior research and development tax credit component (from line 9)	18		
19	Excelsior real property tax credit component (from line 12)	19		
20	Excelsior child care services tax credit component (from line 15)	20		
21	Subtotal (add lines 16 through 20)	21		
22	Recapture of credit taken in previous tax years (see instructions)	22		
23	Net excelsior jobs program tax credit (see instructions)	23	1	

instructions).... 33

Schedule G - Com the next year (New				unded, or credited as a	an overpayment	in
24 Tax due before cre	· · · · · · · · · · · · · · · · · · ·	·		• 24		
25 Tax credits claimed					209,275	
26 Subtract line 25 fro		<u> </u>	203,213			
27 Minimum tax (see i						
28 Credit limitation (su	,					
29 Excelsior jobs prog						
30 Unused excelsior j	obs program tax cred	it available for refund o	r as an overpayment			
	,					
31 Excelsior jobs prog						_
32 Excelsior jobs prog (subtract line 31 fr		ons)				
Partnership inform	ation (see instruction	ns; attach additional fo	rms if necessary, usin	ng 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	Excelsior child care services 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	Excelsior child care services 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	Excelsior child care services tax credit	
Name of partnership				Partnership's EIN		
	Excelsior jobs tax credit	Excelsior investment tax credit	Excelsior R & D tax credit	Excelsior real property tax credit	Excelsior child care services tax credit	_
Credits allocated to taxpayer	Excessor jobs tax credit	Excessor investment tax credit	Excelsion R & D tax credit		Excelsion chilling care services lax 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	Excelsior child care services 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	Excelsior child care services tax credit	
Name of partnership				Partnership's EIN		_
Credits allocated to taxpayer	Excelsior jobs tax credit	Excelsior investment tax credit	Excelsior R & D tax cred	Excelsior real property tax credit	Excelsior child care services tax credit	
Total from additional form(s) if any	Excelsior jobs tax credit	Excelsior investment tax credit	Excelsior R & D tax cred	dit Excelsior real property tax credit	Excelsior child care services tax credit	
33 Total credits allocated from partnership(s) (enter here and on lines 2, 5, 8, 11, and 14; see	Excelsior jobs tax credit	Excelsior investment tax credit	Excelsior R & D tax cred	dit   Excelsior real property tax credit	Excelsior child care services tax credit	



Department of Taxation and Finance

CT-611.1

### Claim for Brownfield Redevelopment Tax Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008 and Prior to July 1, 2015

Tax Law - Sections 21, 187-g, 210-B.17, and 1511(u)

All filers n	iust enter tax p	eriod: beginning	01/01/2023	ending 12	2/31/2023	
Legal name of corporation CTEF43		·	Employer	identification no 002190220	umber (EIN)	·
File this form with your franchise tax return. A sepa	arate Form C1	Γ-611.1 must be f	iled for each C	Certificate of	Completion	(COC).
Did the Department of Environmental Conservation (I Cleanup Program <b>on or after June 23, 2008</b> and <b>pri</b> d	DEC) accept th	is site into the Bro	wnfield	Ye:	s • X	No 🗌
If you answered Yes, and the site received a COC to claim the brownfield redevelopment tax credit.	<b>by</b> December	31, 2019, comple	te this form			
If you answered Yes, and the site receives a COC instead, use Form CT-611.2 to claim the credit.	after Decembe	er 31, 2019, do <b>no</b>	t complete this	s form;		
Note: See Exception: under Which form to use in t	he instructions	S.				
If you answered <i>No</i> , do <b>not</b> complete this form. If the site was accepted <b>on or after July 1, 2015</b> , to				use Form CT-6	611;	
For additional information, see Which form to use it	n the instruction	ons.				
Enter the date of execution of the Brownfield Cleanup for which you are claiming this credit					03/05/201	14
A Mark an <b>X</b> in the box if you are claiming this credit	as a corporate	e partner <i>(see instru</i>	uctions)		(	• A
Schedule A – Brownfield site identifying inform	ation					
Enter the following information as listed on the COC is	sued by the DE	C for the qualified	site (see instruc	ctions). Submi	t a copy of	the COC.
Site name		<u> </u>				
Brownfield Site 1						
Site location – municipality		Site location – cour	nty			
Troy		Rensselaer				
DEC region	Division of Env	vironmental Remedia	ation (DER) site r	number Date	COC was iss	sued
4		45655				
If applicable, enter the date the COC was transferred	pursuant to the	e transfer or sale o	of the			
qualified site. Submit a copy of the sale or transfer d	ocumentation t	to this form			04/15/201	19
Is the qualified site for which the COC was issued by t	he DEC locate	d in an environme	ental zone (EN-Z	Zone)? Ye	S •	No X
If Yes, enter the percent (as a decimal rounded to four p	laces) of the qu	ualified site located	I within an EN-Z	'one •		
Are there multiple taxpayers listed on the COC claimi	ng a credit for	the qualified site?		Ye	s •	No X
Mark an $\boldsymbol{X}$ in the box if you received notification from site is located in a Brownfield Opportunity Area. <b>Sub</b> n	•		•		• X	
Will the qualified site be used primarily for manufactur	ing activities?.			Ye:	s •	No x

Schedule B – Site preparation	n credit com	ponent (see	instructior	ıs)				
Descrip	tion of site prep	paration costs			Date o	<b>B</b> costs paid or inc (mm-dd-yy)	urred	C Costs
Fencing						11/15/2018	•	300,000
Demolition						03/01/2019	•	200,000
Electric wiring						05/01/2019	•	500,000
Total from additional form(s), if a								
1 Add column C amounts (corpo								
2 Applicable percentage rate (s							2	
3 Site preparation credit compo								
S corporations, see instruction							3	
Schedule C – On-site ground	water remed	liation credit	compo	nent (see	e instructions			
Description of	of groundwater	remediation cos	sts		Date o	<b>B</b> costs paid or inc <i>(mm-dd-yy)</i>	urred	C Costs
Groundwater remediation						06/01/2018		450,000
							•	
Total from additional form(s), if a	_ •							
4 Add column C amounts (cor								
<b>5</b> Applicable percentage rate	•	•					5	
6 On-site groundwater remedi		. ,		•		-		
New York S corporations, see						•	6	
Schedule D - Tangible proper	rty credit co	mponent (see	e instructi	ons)		D		
Description of qualified prope (list items separately; see instr.,	rty )	Principal use			Date placed in service (mm-dd-yy) (years			E Cost or other basis
Excavation Equipment		Site Prep			05/01/2018	15	•	400,125
							•	
							•	
Total from additional form(s), if a	ny							
7 Add column E amounts (cor)								
8 Applicable percentage rate	(see instruction	s)				•	8	
<b>9a</b> Tentative tangible property of								
<b>9b</b> Tangible property componer								4,350,000
9c Tangible property componer				•			9с	
<b>9d</b> Tangible property credit con see instructions)	•						9d	
Schedule E – Recapture of cr								
Recapture of tangible property c								(2)
_		C	D		F		1,400,07	
A Description of property	B Date property was placed in service (mm-dd-yy)	_	Life (months)	E Unused life (months)	Percentage (col E ÷ col D)	Tangible prop credit compor previously allo	nent	H Recaptured tangible property credit component (column F x column G)
							•	
							•	
							•	
Total from additional form(s), if a	ny							
10 Recaptured tangible propert	y credit comp	onent <i>(add col</i>	lumn H am	ounts)		•	10	
Recapture if COC is revoked (s	ee instructions)							
11a Net tangible property credit	component p	reviously allow	ved (see ii	nstructions	s)		11a	
11b Site preparation credit comp	onent previou	usly allowed					11b	
11c On-site groundwater remed	ation credit c	omponent pre	viously al	lowed			11c	
12 Enter line 10 amount or sum	of lines 11a	through 11c (e	enter here	and on lin	e 17; New Yor	rk		
S corporations, see instruction	ns)						12	

Cre	dit summary (New York S corporation	s do not complete this se	ction)						
13	Site preparation credit component (fr	om line 3)					13		
14	Tangible property credit component (from line 9d)								
15	On-site groundwater remediation component (from line 6)								
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		
Cor (N	nputation of brownfield redevelor lew York S corporations do not complete	ment tax credit used this section)	, refun	ıde	ed, or credited as an o	verp	payment in	the next year	
19	Tax due before credits (see instruction	s)					19		
20	Tax credits claimed before the brown	*					20	659,400	
21	Subtract line 20 from line 19	•		•	*		21		
22	Minimum tax (see instructions)						22		
23	Credit limitation (subtract line 22 from li	ne 21; if zero or less, enter	<b>0</b> )			•	23		
24	Brownfield redevelopment tax credit	to be used this tax year	(see ins	stru	ıctions)	•	24		
25	Unused brownfield redevelopment ta	x credit available for ref	und or	as	an overpayment (subtract	ct			
	line 24 from line 18)					•	25		
26	Brownfield redevelopment tax credit to	be refunded (limited to the	ne amou	ınt	on line 25; see instructions).	•	26		
27	Brownfield redevelopment tax credit t	o be credited as an over	paymer	nt	in the next tax year (subtr	act			
	line 26 from line 25; see instructions)					•	27		
Par	tnership information (see instruction	s: submit additional forms	s if nece	es	sarv using the same forma	at sho	own)		
	ne of partnership				● Partnershi				
	•	Site preparation costs		• -	I I I I I I I I I I I I I I I I I I I		Groundwater	remediation costs	
Cos	sts allocated to taxpayer				·-···3·-· F·-·F-···/				
	ne of partnership			Ш	Partnershi	p's Ell	N N		
	•	Site preparation costs		• -	Fangible property costs		Groundwater	remediation costs	
Cos	sts allocated to taxpayer								
	e of partnership				<ul><li>Partnershi</li></ul>	p's Ell	N		
		Site preparation costs		• -	Tangible property costs		Groundwater	remediation costs	
Cos	sts allocated to taxpayer								
Nam	ne of partnership				<ul><li>Partnershi</li></ul>	p's Ell	N		
		Site preparation costs		• -	Tangible property costs		Groundwater	remediation costs	
Cos	sts allocated to taxpayer								
	ne of partnership				<ul><li>Partnershi</li></ul>	p's Ell	N		
		Site preparation costs		•	Tangible property costs		Groundwater	remediation costs	
Cos	sts allocated to taxpayer								
Nam	e of partnership				<ul><li>Partnershi</li></ul>	p's Ell	N		
		Site preparation costs		-	Tangible property costs		Groundwater	remediation costs	
Cos	sts allocated to taxpayer								
Total	al from additional form(s) if any	Site preparation costs		•	Tangible property costs		Groundwater	remediation costs	
101		Site preparation costs		• -	Fangible property costs		● Groundwater	remediation costs	
28	Total costs allocated from	S.IS proparation 000to			.agsio proporty oddio		- Croandwater		
	partnership(s) (enter here and								
	include on lines 1, 4, and 7 as applicable)								
		1	1 1	ı I		1	1.1		

# Test 21

Begins on next page

**Return to Test Chart** 

Department of Taxation and Finance

CT-3



# **General Business Corporation Franchise Tax Return**

Tax Law - Article 9-A

**Caution:** This form must be used **only** for tax periods beginning on or after January 1, 2023. 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.

	ions, Form CT-3-I, before completing	return.	All file	rs must enter tax	period:
Final retui	rn Amended return		beginn	ing 01/01/202	3 ending 12/31/2023
Employer ide	entification number (EIN)	File number Bus	iness telephone number	If you claim	an overpayment,
0021902		AA 2 (5	18 ) 555-2626		n the boxx
Legal name	of corporation		Trade na	ame/DBA	
CTEF604					
Mailing addr	ress			country of incorporation	
Care of (c/o)	·		New		I <del>-</del>
	I street or PO Box			ncorporation	Foreign corporations: date began business in I
	Harriman Campus	ZID/Dootel and		-2002	For effice was only
City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)		For office use only
Albany Bringing bus	NY siness activity in NYS	12227	AICS business code number (from	NVC Bub 040)	
	er Manufacturing		334100	N13 Pub 910)	
	ed to update your address or phone information ess information in Form CT-1.	on for corporation ta	ax, or other tax types, you c	an do so online.	
Pav an	nount shown on Part 2, line 19c. Mak	e pavable to: <b>Ne</b>	ew York State Corpora	ation Tax	Payment enclosed
Attach	your payment here. (Detach all checks	stubs; see instructi	ons for details.)		A
Are voi	u subject to the metropolitan transpor	tation husiness t	tax (MTA surcharge)?	see instructions:	
•	are disclaiming tax liability in New Yor e box (see instructions)				• C
Do you	u have an interest in any partnerships es, enter the name(s) and EIN(s) on F	? (mark an <b>X</b> in th	e appropriate box)		
ird – paı	rty Yes X No Designee's name Bill Smith	(print)	attaci it to your return.		
		(1)	attaci it to your return.		Designee's phone number ( 518 )555-2525
_	Designee's email address	(	attaci i i to your retuin.		Designee's phone number ( 518 ) 555-2525 PIN 12345
e instruction	Designee's email address billsmith@taxesdoneright.com  n: I certify that this return and any att	achments are to	the best of my knowle		PIN 12345 ue, correct, and complete.
e instruction	Designee's email address billsmith@taxesdoneright.com  n: I certify that this return and any att Printed name of authorized person	achments are to	•	Officia	( 518 ) 555-2525   PIN   12345   ue, correct, and complete.
e instruction	Designee's email address billsmith@taxesdoneright.com  n: I certify that this return and any att Printed name of authorized person John Doe Email address of authorized person	achments are to	the best of my knowle	Officia Pres Telephone number	PIN 12345  ue, correct, and complete. title sident  Date
e instruction tification thorized erson Paid	Designee's email address billsmith@taxesdoneright.com  n: I certify that this return and any att Printed name of authorized person John Doe Email address of authorized person johndoe@taxesdoneright.com Firm's name (or yours if self-employed)	achments are to	the best of my knowle of authorized person	Officia Pres Telephone number ( 518 ) 555-2626 EIN	PIN 12345  ue, correct, and complete.  I title sident  Date 04/15/2024  Preparer's PTIN or SSN
e instruction tification thorized erson Paid eparer use	Designee's email address billsmith@taxesdoneright.com  n: I certify that this return and any att Printed name of authorized person John Doe Email address of authorized person johndoe@taxesdoneright.com	achments are to Signature of	the best of my knowle of authorized person	Officia Pres Telephone number ( 518 ) 555-2626	PIN 12345  ue, correct, and complete. title sident  Date 04/15/2024
thorized person Paid reparer use only	Designee's email address billsmith@taxesdoneright.com  n: I certify that this return and any att Printed name of authorized person John Doe Email address of authorized person johndoe@taxesdoneright.com Firm's name (or yours if self-employed) Taxes Done Right	achments are to Signature of	the best of my knowle of authorized person  Firm's 1234 n Parkway	Officia Pres Telephone number ( 518 ) 555-2626 EIN 156987	Preparer's PTIN or SSN 987654321 State ZIP code
thorized person  Paid reparer use only ee instr.)	Designee's email address billsmith@taxesdoneright.com  n: I certify that this return and any att Printed name of authorized person John Doe Email address of authorized person johndoe@taxesdoneright.com Firm's name (or yours if self-employed) Taxes Done Right Signature of individual preparing this return	achments are to Signature of	the best of my knowle of authorized person  Firm's 1234 n Parkway	Officia Pres Telephone number ( 518 ) 555-2626 EIN 156987 City Albany	( 518 ) 555-2525
thorized person  Paid reparer use only per instruction	Designee's email address billsmith@taxesdoneright.com  n: I certify that this return and any att  Printed name of authorized person John Doe Email address of authorized person johndoe@taxesdoneright.com  Firm's name (or yours if self-employed) Taxes Done Right Signature of individual preparing this return  Email address of individual preparing this return  billsmith@taxesdoneright.com	achments are to Signature of	the best of my knowle of authorized person  Firm's 1234 n Parkway	Officia Pres Telephone number ( 518 ) 555-2626 EIN 156987 City Albany	( 518 ) 555-2525
Paid reparer use only ee instruction tent of	Designee's email address billsmith@taxesdoneright.com  n: I certify that this return and any att Printed name of authorized person John Doe Email address of authorized person johndoe@taxesdoneright.com  Firm's name (or yours if self-employed) Taxes Done Right Signature of individual preparing this return billsmith@taxesdoneright.com  Email address of individual preparing this return billsmith@taxesdoneright.com	achments are to Signature of	the best of my knowle of authorized person    Firm's 1234   Prepare 4567	Officia Pres Telephone number ( 518 ) 555-2626 EIN 256987 City Albany r's NYTPRIN or	( 518 ) 555-2525

Part 7 - Summary of tax credits claimed

Part 3 – Computation of tax on business income base

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) eligible for the lower business income base tax rate, 0% capital 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate ..... 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business 4 6 A small business taxpayer eligible for the 0% capital base tax rate ...... 6 If you marked this box, complete line 6a below and Section B, line 1. 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation Section B - New York State information (see instructions) 60 1 Number of New York State employees..... 2 Wages paid to New York State employees..... 3.000.000 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 ..... **5a** If you marked the line 5 box, use line 5a to report the applicable exception 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 ...... 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-REIT 1120 consolidated • 1120F • or 1120-RIC 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 Date of determination Final federal NOL Capital loss determination • carrvback • 1120X carryback ... 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-3.3 • 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. 6 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 ..... 7 Revoking a commonly owned group election (only applies in the first year you revoke the election) - If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box ......

#### 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) ...... New York receipts 1c Fixed dollar minimum tax (see instr) 1c 2 Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions) .............● 3 Tax credits used (from Part 7, line 2; see instructions) 4 Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)..... 4 Penalties and interest 5 Estimated tax penalty (see instructions; if Form CT-222 is 5 attached, mark an **X** in the box) ...... 6 Interest on late payment (see instructions) ...... 6 Late filing and late payment penalties (see instructions) ............... 8 Total penalties and interest (add lines 5, 6, and 7) 8 Voluntary gifts/contributions 9 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1) 10 Total amount due (add lines 4, 8, and 9) ..... 10 **Prepayments** 11 Mandatory first installment from Form CT-300 (see instructions) ...... 11 20,000 12 12 Second installment (from Form CT-400) ...... 20,000 13 13 Third installment (from Form CT-400) ..... 20.000 **14** Fourth installment (from Form CT-400) 14 20,000 15 Payment with extension request (from Form CT-5, line 5)...... 15 **16** Overpayment credited from prior years (see instr.) Period 16 17 Overpayment credited from CT-3-M Period 17 18 Total prepayments (add lines 11 through 17; see instructions) Payment due or overpayment to be credited/refunded (see instructions) 19a Underpayment • 19a 20c Overpayment • 20c 21 Amount of overpayment to be credited to next period ...... 21 22 Balance of overpayment available (subtract line 21 from line 20c) 22 23 Amount of overpayment to be credited to Form CT-3-M ...... 23 24 Balance of overpayment to be refunded (subtract line 23 from line 22) ..... 24 25 Unused tax credits to be refunded ...... 26 Unused tax credits applied to next period \_\_\_\_\_ 26

## Part 3 – Computation of tax on business income base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions) ●	1	3,169,524
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)		
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)		
16	Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)		
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)		
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)

		<b>A</b> Beginning of year	<b>B</b> End of year	<b>C</b> Average value
1	Total assets from federal return	60,500,200	65,200,500	
2	Real property and marketable securities included on line 1	2		
3	Subtract line 2 from line 1	3		•
4	Real property and marketable securities at fair market value	4		
5	Adjusted total assets (add lines 3 and 4)	5		•
6	Total liabilities	9,000,000	10,000,000	
7	Total net assets (subtract line 6, column C, from lin	e 5, column C)	• <u>7</u>	
8	Investment capital (from Part 5, line 19; if zero or le	ess, enter <b>0</b> )	• 8	
9	Business capital (subtract line 8 from line 7)		• 9	
10	Addback of capital previously reported as investment of	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 14	Apportioned business capital (multiply line 11 by	line 12)	• 13	
15	Capital base tax (multiply line 13 by the appropriate Form CT-3-I; enter here and on Part 2, line 1b)	•	I	

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

		<b>A</b> Average fair market value	B Liabilities attributable to column A amount	,	<b>C</b> 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	4,250,250	1,500,500		
18 Total of stocks <b>presumed</b> held for more than one year (from Form CT-3.1, Schedule E, line 3)	18				
19 Total investment capital for the current year ( and on Part 4, line 8. If zero or less, enter 0.)				19	

### Addback of capital previously reported as investment capital

	Average fair market value as previously reported	Liabilities attributable to column A amount as previously reported	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)			

# Part 6 – Computation of business apportionment factor (see instructions)

Mark an <b>X</b> in this box only if you have <b>no receipts</b> required to be included in			
		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property		3,394,002	4,167,927
2 Sales of electricity			
3 Net gains from sales of real property	. ● 3		
Section 210-A.3			
4 Rentals of real and tangible personal property	. • 4	1,042,120	2,431,847
<b>5</b> Royalties from patents, copyrights, trademarks, and similar intangibl personal property			
6 Sales of rights for certain closed-circuit and cable TV transmissions	. • 3		•
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 final		struments (QFIs)	
8 To make this irrevocable election, mark an <b>X</b> in the box (see instruction)		, ,	8
-			
Section 210-A.5(a)(2) – Mark an $X$ in each box that is applicable (s	see iine 8	B Instructions)	
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property			
10 Net gains from sales of loans secured by real property			•
<b>11</b> Interest from loans <b>not</b> secured by real property (QFI • □)	. • 11		•
12 Net gains from sales of loans <b>not</b> 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		•	•
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			•
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 • □)	20		•
210-A.5(a)(2)(G) (QFI • □)			
29 Interest from other financial instruments	. • 29		
30 Net gains and other income from other financial instruments	. • 29		•
AND THE COURS AND COURT INCOME HOLD UNDER HUMBER AND HEAD HEAD COURT IN A COU	30	1 1	1

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

		A - New York State	<b>B</b> – Everywhere
Section 210-A.5(b)			
	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting • 3	33		
	34		
	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
• •	38		
39 Service charges and fees from credit cards	39		
	10		
41 Receipts from credit card authorizations and settlement processing • 4	11		
42 Other credit card processing receipts	12		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	13		
Section 210-A.5-a			
44 Global intangible low-taxed income	14	0 00	2,500,225
Section 210-A.6			
45 Receipts from railroad and trucking business	15		
Section 210-A.6-a			
46 Receipts from the operation of vessels	16		
Section 210-A.7			
47 Receipts from air freight forwarding	17		
	18		
Section 210-A.8			
49 Advertising in newspapers or periodicals	19		
50 Advertising on television or radio	50		
<b>-4 A.</b> 1 (1) - 1	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		
Calculation of husiness apportionment factor	-		

Jaic	culation 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)	

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

			e shown on Part 2, line 2, and each credit form and carried t	
CT-37●		CT-607●	CT-651●	
CT-40●		CT-611	CT-652●	
CT-41●		CT-611.1●	CT-654●	
CT-43●		CT-611.2●	CT-655●	
CT-44●		CT-612●	CT-656●	
CT-46●		CT-613●	CT-657●	
T-47●		CT-631●	CT-658●	
T-236●		CT-633●	CT-660•	
T-238●		CT-634●	CT-661	
T-239●		CT-635●	CT-662●	
T-241●		CT-636●	DTF-621●	
T-242●		CT-637●	DTF-622●	
T-246●		CT-638●	DTF-624●	
T-248●		CT-640●	DTF-630●	
T-249●		CT-641●	Other credits •	
T-250●		CT-642●		
T-261●		CT-643●		
T-501		CT-644●		
T-601•		CT-645●		
T-602●		CT-646●		
T-603•		CT-647●		
T-604	71,400 X	CT-648●		
T-605•		CT-649●		
CT-606•		CT-650●		



# **Investment and Other Exempt Income And Investment Capital**

`		mployer identification nu	mber (EIN)
	CTEF604	002190221	
Att	ach to Form CT-3 or CT-3-A		
Sc	hedule A – 40% safe harbor election (see instructions)		
1	If making the election to reduce your gross investment income and gross other exempt income cross-article dividends) by 40% in lieu of direct or indirect attribution, mark an <i>X</i> in the box (	` •	
Sc	hedule B – Other exempt income (see instructions)		
Par	t 1 – Gross exempt controlled foreign corporation (CFC) income, gross exempt unitary of	corporation dividends	s, and
	40% safe harbor reduction		
1a	95% of global intangible low-taxed income (GILTI) (see instructions)		
1b			
2	Gross exempt unitary corporation dividends (other than gross exempt cross-article dividends) (see in		
3	Add lines 1a, 1b, and 2 (if the safe harbor election is made, complete lines 4 and 5; otherwise, skip to Pa		
4	40% safe harbor reduction (if the safe harbor election is made, multiply line 3 by 40%; see instruction	ns) • 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)		
Par	t 2 – Gross exempt cross-article dividends and deductions attributable to gross exempt cro		see instructions)
6	Gross exempt cross-article dividends		
7	Interest deductions directly attributable to gross exempt cross-article dividends		
8	Interest deductions <b>indirectly</b> attributable to gross exempt cross-article dividends		
9	Total interest deductions attributable to gross exempt cross-article dividends (add lines 7 and 8)		
10	Exempt cross-article dividends (if line 9 is less than line 6, subtract line 9 from line 6; otherwise, enter	-	
11	Excess interest deductions attributable to gross exempt cross-article dividends (if line 9 is more		
Dar	than line 6, subtract line 6 from line 9; otherwise, enter 0)		rustiana)
	Interest deductions directly attributable to gross exempt CFC income on lines 1a and 1b		ructions)
13	Interest deductions <b>indirectly</b> attributable to gross exempt CFC income on lines 1a and 1b		
14	Total interest deductions attributable to gross exempt CFC income (add lines 12 and 13)		
	t 4 – Deductions attributable to gross exempt unitary corporation dividends – only if the safe har		(see instructions)
15			(dee mandendrie)
16	Interest deductions <b>indirectly</b> attributable to gross exempt unitary corporation dividends		
17	Total interest deductions attributable to gross exempt unitary corporation dividends (add lines 15 and		
	t 5 – Total other exempt income and excess deductions attributable – only if the safe hard		e
18			
19	Interest deductions attributable to gross other exempt income (add lines 9, 14, and 17)		
	Other exempt income (if line 19 is less than line 18, subtract line 19 from line 18; otherwise, enter <b>0</b> )		
	Excess interest deductions attributable to gross other exempt income (if line 19 is more than line		
	subtract line 18 from line 19; otherwise, enter <b>0</b> )		
Par	t 6 - Total other exempt income and excess deductions attributable - only if the safe hark	oor election is made	'
	Add lines 5 and 10		
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)		
	Excess interest deductions attributable to gross other exempt income (if line 23 is more than line		
	subtract line 22 from line 23; otherwise, enter <b>0</b> )	• 25	
Par	t 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 <b>not</b> 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	er 0) • 28	
29	Remaining FNI limitation (subtract line 28 from line 26: if zero or less, enter 0)	• 29	

Sc	hedule C - Investment income (see instructions)			
Par	t 1 – Limitation on gross investment income (see instructions)			
1	ENI (from Form CT-3 or CT-3-A, Part 3, line 7)	•	1	4,031,524
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 <b>not</b> 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 <b>actually</b>			
	held more than one year			
7	Net capital gains in excess of losses from investment capital			
	from stocks <b>actually</b> held more than one year			
8	Add lines 6 and 7	•	8	
	Gross investment income from stocks <b>actually</b> held more than one year <b>after</b> 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 les			
	enter <b>0</b> )		10	
11	Dividend income from investment capital from stocks <b>presumed</b>			
	held more than one year			
12	Gross investment income from stocks <b>presumed</b> held more than one year <b>after</b> limitation			
	(enter the lesser of line 10 or line 11)	•	12	
13	Total gross investment income (add lines 3, 9, and 12)			
Par	t 2 – 40% safe harbor reduction for gross investment income (see instructions)			
	40% safe harbor reduction (if the safe harbor election is made, multiply line 13 by 40%; see instructions	s) •	14	
15	Investment income after safe harbor reduction (subtract line 14 from line 13; skip Part 3 below and continue with Part 4	4) •	15	
Par	: 3 – Deductions attributable to investment capital or to gross investment income – only if the safe harb	or e	election is r	ot made (see instructions)
16	Interest deductions directly attributable to investment capital or to			
	gross investment income			
17	Interest deductions <b>indirectly</b> attributable to investment capital or			
	to gross investment income			
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	
Par	t 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 <b>not</b> 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	
_				
Par	t 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	
<u></u>	hadrila D. Tatal investment and other avenut income and avenue intere	-4	d a d a £	ana attuibutabla
30	hedule D – Total investment and other exempt income and excess intere		aeaucı	ons auribulable
1	Total investment and other exempt income (add Schedule B, line 28 and Schedule C, line 23; enter her			
	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 harbo	r		
	election is <b>not</b> 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 ass	et	<b>B</b> – Number of sacquired, if app	
Α					
В					
С					
D					
Е					
F					
G					
Item	D	_ E	F	G	Н
	Number of shares sold, if applicable	Date sold	Average FMV	Liabilities attributable	Net average FMV
Α					
В					
С					
D					
E					
F					
G					
Total	from additional sheet(s)				
Total	from partnerships				
<b>1</b> To	otal columns F, G, and H; $\epsilon$ on Form CT-3 or CT-3-A,				

#### 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	<b>B</b> – Number of share acquired	s C – Date acquired	
Α	Stocks S1	CUSIP31 LOT 1	185,000	02/01/2020	
В					
С					
D					
Е					
F					
G					
Item	<b>D</b> Number of shares sold	<b>E</b> Date sold	<b>F</b> Average FMV	<b>G</b> Liabilities attributable	<b>H</b> Net average FMV
Α			4,250,250	1,500,500	2,749,750
В					
С					
D					
E					
F					
G					
Total	from additional sheet(s)				
Total	from partnerships				
<b>2</b> To	otal columns F, G, and H; e on Form CT-3 or CT-3-A,				

# 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 F through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	-	t number	<b>B</b> – Number of sha acquired	ares	C - Date acquired			
Α								1
В								
С								
D								
Е								
F								
G								
Item	<b>D</b> Number of shares sold	<b>E</b> Date sold	<b>F</b> Average FMV		<b>G</b> Liabilities attributable		<b>H</b> Net average FMV	
Α								_
В								
С								
D								
Е								
F								
G								_
Total	from additional sheet(s)							_
	from partnerships							_
<b>3</b> To	otal columns F, G, and H; e on Form CT-3 or CT-3-A,			•		•		_
Part 4	– Total investment capi	tal						_
<b>4</b> To	otal of all investment capit and 3 in columns F, G, and F					•		_

# 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 r			A - Name/CUSIP/CINS/lot number			<b>B</b> – Number of share acquired	es C – Date acquired
Α									
В									
С									
D									
Е									
F									
G									
Item	<b>D</b> Number of shares sold	<b>E</b> Date sold	F Average FMV, as previously reported		G abilities attributable, previously reported	H Net average FMV, as previously reported			
Α									
В									
С									
D									
Е									
F									
G									
Total	from additional sheet(s)								
Total	from partnerships								
	otal columns F, G, and H; on Form CT-3 or CT-3-A,								

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

2	Prior year <b>presumed</b> gross investment income <b>after</b> 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 <b>prior year</b> return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was <b>not</b> made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the <b>prior year</b> 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 <b>presumed</b> 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 <b>prior</b> 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	



# **Net Operating Loss Deduction (NOLD)**

Leg	al name of corporation					Employ	er identification	number (EIN)	)
	CTEF604						002190221		
Atta	ch to Form CT-3 or CT-3-A; see Form CT-3	.4-I before completing.							
A II	you are making the election to waive carry						Election to waive	<b>;</b>	
	carryback in instructions)								<b>-</b>
1	Multiply Form CT-3 or CT-3-A, Part 3, line								
_	for the current year from the Tax rates s						1		
2	Enter the greater of the capital base tax o								
_	(from Form CT-3 or CT-3-A, Part 2, line 1b o						3		
3									
4	•								_
C	rate used for line 1; do not enter less than ze	•				•	4		
	nputation of net operating loss (NOL) to						-		
	NOL carryforward from prior year's Form NOL carryforwards from <b>new</b> members w		. • 5	1	500,7	/00	-		
อม	during the current tax year		. • 5I						
NOI	carryback (see instructions)		. • 31	,			J		
IVOL		•	_						
	Loss year	<b>C</b> Amount allowed							
	A B	to be carried back							
	Beginning date Ending date (mm-dd-yyyy) (mm-dd-yyyy)								
	•								
5с	Total NOL carryback (add column C amount	s)	. • 50						
5d	Subtotal (add lines 5a, 5b, and 5c)					•	5d		
5e	NOL carryforwards that have expired		. • 50	•					
5f	NOL carryforwards unavailable for use in	the current tax year	. • 5	f					
5g	Add lines 5e and 5f					•	5g		
5	Total NOLs available to be used in the cur	• '		rom line 5	d)	•	5		
6	NOL to be used in the current tax year		. • 6						
	nputation of NOL carryforward (see instruc								
	NOL incurred in the current tax year	7a		_					
7b	(======================================						7b		
7c	NOL carryforwards from members who le								
	current tax year								
	Add lines 6 and 7c								
1	NOL available to be carried forward (subtra	act line 7d from 7b)					7		

# Schedule A – Apportioned business income or loss (must be completed for each tax period; see instructions).

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	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)
01/01/2023-12/31/2023	1,965,312	12/31/2021
01/01/2022-12/31/2022	200,500	
01/01/2021-12/31/2021	-701,200	
01/01/2020-12/31/2020	6,499,071	
01/01/2019-12/31/2019	4,091,806	12/31/2018
01/01/2018-12/31/2018	-99,706	
01/01/2017-12/31/2017	1,708,931	
01/01/2016-12/31/2016	2,011,553	

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)

	·		_	_	
<b>A</b> Name	B EIN	C NOL available at the beginning of this tax period	Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	Subject to IRC §§ 381-384 or SRLY

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

er's tax period ed group	
E ng date -dd-yy)	





# Public Utility, Power Producer, and Pipeline Adjustments Tax Law - Article 9-A, Section 208.9(c-2) and (c-3)

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.

Other additions		
1 Federal depreciation deduction for transition property	1	54,250
2 Federal loss on the sale of transition property		112,250
3 New York gain on the sale of transition property		,
<b>4</b> Add lines 1, 2, and 3		
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		
8 Transition property basis adjustment carryover to gain transactions	• 8	
9 Transition property basis adjustment carryover to loss transactions	9	
New York State regulatory asset deduction		
1 Add lines 5 through 10	• 11	
Schedule B – Adjustments for qualified power producers and qualifie	ed pipeline corporati	ons
Other additions		
12 Federal depreciation deduction for transition property	• 12	
Other subtractions		
13 New York depreciation deduction for transition property	• 13	





# **New York State Modifications**

Tax Law - Articles 9-A, 22, and 33

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.

#### 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			Ν	lodification number		Amount			
1a	• A- 110	550,450	00	1i	•	A -	•		00		
1b	• A - 502	166,500	00	1j	•	A -	•		00		
1c	<b>A</b> - 505	145,050	00	1k	•	Α-	•		00		
1d	• A -		00	11	•	A -	•		00		
1e	• A -		00	1m	•	A -	•		00		
1f	• A -		00	1n	•	A -	•		00		
1g	• A -		00	10	•	A -	•		00		
1h	• A -		00	1p	•	Α-	•		00		
Total	Total from additional Form(s) CT-225, if any								00		
	Table with the same and the sam										

#### Part 2 - Corporation's share of certain additions to federal income from a partnership, estate, or trust

3 New York State additions (see instructions)

	N	Modification number	Amount				Modifica numb		Amount		
3a	•	EA -	•	00		3i	• EA -	•	00		
3b	•	EA -	•	00		3j	e EA -	•	00		
3с	•	EA -	•	00		3k	e EA -	•	00		
3d	•	EA -	•	00		31	e EA -	•	00		
3e	•	EA -	•	00		3m	e EA -	•	00		
3f	•	EA -	•	00		3n	e EA -	•	00		
3g	•	EA -	•	00		30	e EA -	•	00		
3h	•	EA -	•	00		3р	e EA -	•	00		
Total	fr	om additio	nal Form(s) CT-225, if a	ny					00		
<b>4</b> To	ota	al (add lines	3a through 3p and the tota	l from a	dditic	nal F	orm(s) C	T-225)	•	4	00
<b>5</b> To	ota	al additions	(add lines 2 and 4; see ins	truction	ıs)					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)

	I	Modification number	Am	ount		IV	lodification number	1	Amount		
6a	•	S-	•	00	6i	•	S-	•		00	
6b	•	S-	•	00	6j	•	S -	•		00	
6с	•	S -	•	00	6k	•	S -	•		00	
6d	•	S-	•	00	61	•	S -	•		00	
6e	•	S-	•	00	6m	•	S -	•		00	
6f	•	S-	•	00	6n	•	S -	•		00	
6g	•	S-	•	00	60	•	S -	•		00	
6h	•	S -	•	00	6р	•	S-	•		00	
Total	fı	rom additio	nal Form(s) C	Γ-225, if any						00	
<b>7</b> To	ota	al <i>(add lines</i>	6a through 6p a	nd the total from addi	tional F	orn	n(s) CT-22	25) .		●	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				N	Modification number		Amount			
8a	•	ES -	•	00		8i	•	ES -	•	0	0		
8b	•	ES -	•	00		8j	•	ES -	•	0	0		
8c	•	ES -	•	00		8k	•	ES -	•	0	0		
8d	•	ES -	•	00		81	•	ES -	•	0	0		
8e	•	ES -	•	00		8m	•	ES -	•	0	0		
8f	•	ES -	•	00		8n	•	ES -	•	0	0		
8g	•	ES -	•	00		80	•	ES -	•	0	0		
8h	•	ES -	•	00		8р	•	ES -	•	0	0		
Tota	l f	rom additio	nal Form(s) CT-225, if any							0	0		
9 T	ot	al (add lines	8a through 8p and the total fr	om a	dditio	onal F	orn	n(s) CT-225	)		•	9	00
<b>10</b> T	ot	al subtracti	ons (add lines 7 and 9; see in	struc	ctions	;)					• 1	10	00



Department of Taxation and Finance

# **Claim for QEZE Tax Reduction Credit**

**CT-604** 

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

Note: You must file all pages (1 through 7) with your return. All taxpayers must complete the information below and then complete either Section 1 (pages 1 through 3) or Section 2 (pages 5 through 7). Do not complete both sections. All filers must enter tax period: beginning 01/01/2023 Employer identification number (EIN) Legal name of corporation CTEF604 002190221 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. 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 ● 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, includina 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 Base period employment number Tax year ending March 31 June 30 September 30 December 31 Total (mm-yy) a Number in base year 1 Number in base year 2 Number in base year 3 d Number in base year 4 е Number in base vear 5 Total number of full-time employees within all EZs in the base period...... 3 Does the amount on line 1 equal or exceed the amount on line 2? (see instructions)...... 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) ...... Base period employment number Tax year ending March 31 June 30 September 30 December 31 Total (mm-yy) a Number in base year 1 b Number in base year 2 С Number in base vear 3 d Number in base year 4 е Number in base year 5 Total number of full-time employees inside New York State and outside all EZs in the base period ....... Base period employment number inside New York State and outside all EZs (do not round)............. 6 Does the amount on line 4 equal or exceed the amount on line 5? (see instructions)..... Yes

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)										
Schedule C – Employment increase factor (see instructions)										
8 Current tax year employment number within	8 Current tax year employment number within the EZs in which you are certified (see instructions) ● 8									
9 Test year employment number within the E2	s in which you	are certified (fro	om line 7)	9						
10 Subtract line 9 from line 8				10						
11 Divide line 10 by line 9 (carry result to four decima	I places; if line 9 is z	ero and line 8 is gre	ater than zero, ente	r 1.0 here) 11						
12 Divide line 10 by 100 (carry result to four decir	nal places)			12						
13 Employment increase factor (enter the greater	of line 11 or 12, l	but not more than	1.0; also enter on	line 21) 13						
, ,				,						
Schedule D – Zone allocation factor	(see instructio	ine)								
Schedule D - Zone anocation factor	SEE IIISII UUIIU	113)	1		Γ					
				<b>A</b> EZ	<b>B</b> New York State					

15

16

17

18

19

16 Wages and other compensation of employees, excluding general

17 EZ payroll factor (divide line 16, column A by line 16, column B; carry result

19 Zone allocation factor (divide line 18 by two; carry result to four decimal

to four decimal places) .....

executive officers (see instructions).....

places; enter here and on line 22) .....

(continued)

Pa	t 1 – Com <sub>l</sub>	outation of 0	QEZE tax red	uction credit	ork S corporations do not comp			, 000 111011 4011011	>)
20					enefit period factor (from table below)				
21			. ,						
23	Tax factor (	see instructions,	)			•	23		
24	QEZE tax r	eduction credi	t (multiply line 20	by line 21 by line	22 by line 23)	•	24		
Pa	t 2 – Appli	cation of QE	EZE tax reduc	ction credit (s	ee instructions)				
25	Enter your	franchise tax b	pefore credits (se	ee instructions) .		•	25		
26	Tax credits claimed before the QEZE tax reduction credit (if applying multiple credits on your								
	franchise t	ax return, see in	nstructions)			•	26		
27	Subtract lin	e 26 from line	25			•	27		
28	Enter appro	priate tax:							
	Article 9-A	- If line 19 equa	als 1.0, enter <b>0</b> .	If line 19 is less	than 1.0, see instructions				
	Article 33 -								
	Article 33 c	ombined – Mu	ıltiply number of	taxable filers in	n combined group by 250	•	28		
29	Credit limita	ation <i>(subtract li</i>	ine 28 from line 2	7)		•	29		Т
									$\top$
		Benefit perio	d factor table*	,	* For taxpayers first certified prio reduction credit is generally ava				ers
-	ax year of	Benefit period	Tax year of	Benefit period	that continue to qualify.	andbio it	or up to 1	i youro for taxpay	,,,
be	nefit period	factor **	benefit period	factor **	**For an owner of a qualified inve	estment	project or	a significant capi	tal
	1 - 10	1.0	13	0.4	investment project, the benefit	period f	actor will I	be 1.0 during the	
	11	8.0	14	0.2	entire business tax benefit per	od.			
	12	0.6	15	0.0	Find the tax year of your busines period factor for that year (from <i>b</i>	s tax be Benefit p	enefit perio period fact	od. Enter the bene or table) on line 2	fit 0.
		- Related e							
			ny related busine structions to def		ach additional sheets if necessary. tity is related.				
			Na	me			EI	N	
		Valid bus	singee nurne	see for OE7	Es first certified prior to Au	nuet 1	2002 (	see instructions	1
Sc	hedule G	– valid bus	silless purpo	Se IUI QEZ	LS IIISt Certified prior to Au	gust i	, 2002 (	see irisiruciioris	

This page was intentionally left blank. 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 mus	st enter tax per		01/01/2023	ending 12/31/2023				
Legal name of corporation				E	mployer identificat	ion number (EIN)				
CTEF604					002190221					
Name of empire zone(s)				·						
Albany										
ile 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 Empir		,								
including retention certificates)						• 02/01/2010				
Schedule H – Employmer	nt test for QE	ZEs first co	ertified on o	or after Apri	i <b>l 1, 2005</b> (see	instructions)				
Part 1 – EZ employment – Co										
period: Include employees within	all EZs even if y	ou are not cert	ified in all of th	ose zones (see	instructions).	and in the real year base				
Current tax year employment nu		March 31	June 30	· · · · · ·	December 31	Total				
Number of full-time employees w		60	60	70	70					
31 Current tax year employmen										
Base period employment number		March 31	June 30	1 '	December 31	Total				
Baco pened employment named	(mm-yy)	War on o	04110 00	Coptombor of	2000111201 01	lotai				
a Number in base year 1	12-09	18	17	16	18					
b Number in base year 2	12-08	16	15	14	16					
c Number in base year 3	12-07	14	13	12	14					
d Number in base year 4	12-06	12	11	10	12					
e Total number of full-time emp	loyees within all	EZs in the bas	se period							
32 Base period employment nui			<u> </u>							
		(0.0.1101100111	.,	,						
33 Does the amount on line 31	exceed the amo	ount on line 32	? (see instruction	ns)	33	Yes X No				
Part 2 - New York State emp	oloyment - Co	mputation of th	e employment	number in Nev	v York State for t	he current tax year and in				
the four-year base period (see inst		•	. ,			,				
Current tax year employment nu	mber	March 31	June 30	September 30	December 31	Total				
Number of full-time employees in I	New York State									
34 Current tax year employmen	t number in Nev	v York State (do	not round)		• 34					
Base period employment number	Tax year ending	March 31	June 30	September 30	December 31	Total				
	(mm-yy)									
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 emp	loyees in New Y	ork State in the	e base period							
35 Base period employment nui	mber in New Yo	rk State (do not	round)		• 35					
<del>-</del>										
<b>36</b> Does the amount on line 34	exceed the amo	ount on line 35	? (see instruction	าร)	36	Yes No x				

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

Test year01-09 to12-09 (mm-yy)	March 31	June 30	September 30	December 31	Total			
Number of full-time employees within the EZs	20	20	22	22				
37 Test year employment number within the EZs in which you are certified (see instructions)								

# 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)

			<b>A</b> EZ	<b>B</b> New York State
44	Average value of property (see instructions)	44	20,000,000	20,000,000
45	EZ property factor (divide line 44, column A by line 44, column B; carry result to four decimal places)	45		1.0000
46	Wages and other compensation of employees, excluding general executive officers (see instructions)		3,000,000	3,000,000
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)

					_
Sc	hedule L – QEZE tax reduction credit (New York S corporations do not complete Sch	nec	dule L; see ii	nstructions)	
Pai	t 1 – Computation of QEZE tax reduction credit				
50	Tax year of the business tax benefit period; benefit period factor (see instructions)	5	0		
	Employment increase factor (from line 43)		1		
	Zone allocation factor (from line 49)		2		
53	Tax factor (see instructions)	5	3		
54	QEZE tax reduction credit (multiply line 50 by line 51 by line 52 by line 53)	5	4		
Paı	t 2 – Application of QEZE tax reduction credit (see instructions)				
55	Enter your franchise tax before credits (see instructions)	5	55		_
56	Tax credits claimed before the QEZE tax reduction credit (if applying multiple credits on your franchise tax return, see instructions)	5	6		
57	Subtract line 56 from line 55				_
58	Enter appropriate tax:				
	Article 9-A – If line 49 equals 1.0, enter <b>0</b> . If line 49 is less than 1.0, see instructions				
	Article 33 – Enter <b>250</b>				
	Article 33 combined – Multiply number of taxable filers in combined group by 250	5	8		
59	Credit limitation (subtract line 58 from line 57)	5	9		
60	QEZE tax reduction credit used (see instructions)	6	0		
					_

## 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

# Recovery Tax Credit Tax Law – Sections 210-B.53 and 1511(dd)

#### All filers must enter tax period:

		beginning	01/01/2	2023	ending	12/31/2023	
Legal name of corporation CTEF604					entification r	number (EIN)	
File this form with your franchise tax i by the New York State Office of Addic				rtificate	of tax cr	redit issued	
All filers <b>must</b> complete line A. <b>A</b> Are you claiming this credit as a corporeceived a share of the credit from a part						s × No [	
C corporations  If Yes, complete lines B through D, ar B, and C.  If No, and you are claiming this credit partner, complete Schedules B and C	as a corporate	New York S corp. If Yes, complete list. B. If No, and you are partner, complete	nes B th	nrough [ ng this cr			ıd
Certificate information On lines B through D below, enter the informa	ation from your certificate	of tax credit.					
<b>B</b> Name and EIN of the business certified by	the NYS OASAS to partic	cipate in the Recovery	tax cred	dit progra	m.		
Name of certified business CTEF604				EIN 00219	00221		
C Certificate number			•	OASAR	TC221234	5	
<b>D</b> Number of eligible employees for which the	e recovery tax credit is be	ing claimed	•		4		
Schedule A – Computation of cred	it						
1 Recovery tax credit (see instructions)				• 1		6650	
Schedule B – Partnership informat	ion (see instructions)						
<b>A</b> Name of partnership	<b>B</b> Partnership's EIN	C Certificate r	number		Credit amo	<b>D</b> ount allocated	
Total from additional sheet(s), if any	<u></u>			•			
2 Total credit allocated from partnership(s)	'			2			
3 Total credit (add lines 1 and 2: New York S c	orporations, 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	
	Tax credits claimed before this credit (see instructions)		71.400
	Tax after application of credits (subtract line 5 from line 4)	-	0
7	Fixed dollar minimum tax (see instructions)	7	
8	Credit limitation (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)	8	0
9	Credit used for this tax year (enter the lesser of line 3 or line 8 here and on your franchise tax return)	9	0
10	Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	10	
11	Amount of credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	11	
12	Amount of credit to be applied as an overpayment to the next year's tax (subtract line 11 from line 10; enter here and on your franchise tax return)	12	



# 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	01/2023	」 ending <u>1</u>	2/31/2023
Na	ne as shown on return	Taynayer i	dentification numb	ner .
	TEF604	' '		)ei
		00219	90221	
ine	this form with corporate franchise tax return Form CT-3, CT-3-A, or CT-3-S, or with come tax return Form IT-201, IT-203, IT-204, or IT-205.			
C	k with an $X$ the tax year for which you are claiming the qualified emerging technology compar n this return: $1^{\text{st}} \bullet \square 2^{\text{nd}} \bullet X 3^{\text{rd}} \bullet \square$	ıy (QETC) e	mployment c	redit
Α	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		
Bu	siness name of the partnership, S corporation, estate, or trust	Taxpayer	identification num	ber
В	If you are claiming this credit as a corporate partner, mark an <b>X</b> in the box			•
	hedule A - Eligibility requirements (All the questions in Schedule A pertain to the tax ye	ear for which	you are claimii	ng the credit.)
	rt 1 – Location and sales (mark X in the appropriate boxes)			
	Is the company located in New York State?			No •
2	Are the total annual product sales of the company \$10,000,000 or less?		Yes ● [X	No ●
	ou answered <i>Yes</i> to questions 1 and 2, continue with Part 2. If you answered <i>No</i> to either quest QETC employment credit for the current tax year.	stion 1 or 2,	you do not q	ualify for
	t 2 – QETC business activities			
Res	search and development (R&D) activities (see instructions)			
	Does the company have R&D activities in New York State?		Yes X	No 🗌
·	If <i>No</i> , skip lines 4 through 7 and continue with question 8. If <i>Yes</i> , continue with line 4.			
4	Enter the amount of R&D funds	. • 4		1,050,700
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		4,436,122
6a	R&D funds percentage (divide line 4 by line 5; enter the result as a percentage)	. ● 6a		%
C L	Enter the most recently published average ratio (see instructions)	- Ch		0/
OD	Enter the most recently published average ratio (see instructions)	. ● <u>  0D  </u>		%
7	Does the percentage on line 6a equal or exceed the percentage on line 6b?		Yes x	No 🗌
	If you you are a OETC: continue with Port 2. If No continue with question 9			

8 Does the company develop or create products or services that are classified as emerging technologies? Yes \ No \ If Yes, enter in the box below a description of the company's emerging technology products or services, and continue with line • \ 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
If you answered No to lines 3 and 8 or lines 7 and 8, you cannot claim this credit.  9
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
services described on line 8 that were included on your federal return
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.  IDivide line 9 by line 10 (enter the result as a percentage)
11 Divide line 9 by line 10 (enter the result as a percentage)  12 Is the percentage on line 11 greater than 50%?
12 Is the percentage on line 11 greater than 50%?
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
technology products or services included on your federal return  14 Enter the total expenditures included on your federal return  15 Divide line 13 by line 14 (enter the result as a percentage)  16 Is the percentage on line 15 greater than 50%?  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
15 Divide line 13 by line 14 (enter the result as a percentage)
15 Divide line 13 by line 14 (enter the result as a percentage)
16 Is the percentage on line 15 greater than 50%?
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
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 70 70 70 70
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 voor
Constitution 15
Third year 45 45 45 —————————————————————————————
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)
( mondonomy)
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)

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.

Scl	hedule 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
Harry Prince	222333444		
William Princeton	333444555		
Kate william	444555666		
Megan Harry	555666777		

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

# Test 22

Begins on next page

**Return to Test Chart** 

Department of Taxation and Finance

CT-3



# **General Business Corporation Franchise Tax Return**

Tax Law - Article 9-A

**Caution:** This form must be used **only** for tax periods beginning on or after January 1, 2023. 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.

				•	III filers mu	ot criter tax	periou.		
inal return	Amended return X			b	eginning	01/01/2023	B en	ding	12/31/2023
	ification number (EIN)	File number	Business telephor		<u> </u>	If you claim			
002190	256	AA5	(518 )555	5-2626		mark an <b>X</b> i			
egal name of			,	-	Trade name/DB	4			
CTEF636									
//ailing addres	s				State or country	of incorporation			
Care of (c/o)					New York				
lumber and st	reet or PO Box			1	Date of incorpora	tion	Foreign corp	orations:	date began busines
636 WA H	ARRIMAN CAMPUS				01/01/2019				
City	U.S. state/Canadian provinc	e ZIP/Postal cod	de Country (if	not United S	States)		For office us	se only	
Albany	NY	12227							
Principal busin	ess activity in NYS		NAICS business	code numb	er (from NYS Pu	b 910)			
Other crop	o farming		11190	00					
	to update your address or phone infornes information in Form CT-1.	nation for corporat	ion tax, or other	tax types,	you can do	so online.			
Attach y	ount shown on Part 2, line 19c. Nour payment here. (Detach all che	ck stubs; see ins	tructions for de	tails.)			Α		
Are you  mark an	our payment here. (Detach all che subject to the metropolitan trans in <b>X</b> in the appropriate box)	ck stubs; see ins portation busin  York State base	ess tax (MTA	surcharg	ge)? (see in	structions;		<b>B</b> Ye	s No
Are you mark an  If you are in the	cour payment here. (Detach all che subject to the metropolitan trans in X in the appropriate box)	ck stubs; see ins portation busin  York State base  ips? (mark an X n Form CT-60 a ame (print)	ess tax (MTA ed on Public L	surcharg	ge)? (see in	structions;	Design	D Ye	s • No
Are you mark an  If you are in the  Do you h If Yes, rd – party esignee	subject to the metropolitan trans in <i>X</i> in the appropriate box)	ck stubs; see ins portation busin  York State base  ips? (mark an X n Form CT-60 a ame (print)	ess tax (MTA ed on Public L	surcharg	ge)? (see in	structions;		<b>D</b> Ye	s • No
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Attach you Mark an  If you are in the  Do you h If Yes, rd – party esignee e instructions, ification: horized	cour payment here. (Detach all che subject to the metropolitan trans in X in the appropriate box)	ck stubs; see ins portation busin  York State base ips? (mark an X n Form CT-60 a ame (print) ITH	ess tax (MTA ed on Public L in the appropriand attach it to	surcharg	ge)? (see in	structions;  an X  nd belief tr	Design ( 518	Yenee's ph	s • No
Are you mark and If you are in the Do you have entire the instructions, iffication:	cour payment here. (Detach all che subject to the metropolitan trans in X in the appropriate box)	ck stubs; see ins portation busin  York State base ips? (mark an X n Form CT-60 a ame (print) ITH	ess tax (MTA ed on Public L in the appropriand attach it to	surcharg	ge)? (see in	structions;  an X  nd belief tr Officia PRE:	Design ( 518	D Ye nee's ph 3 )555 PIN ct, and	s • No
Attach you mark and lif you are in the Do you had lif Yes, rd - party esignee to instructions, iffication: horized erson Eginal Faid	subject to the metropolitan trans in X in the appropriate box)	ck stubs; see ins portation busin  York State base ips? (mark an X n Form CT-60 a ame (print) ITH	ess tax (MTA ed on Public L in the appropriand attach it to	surcharg	ge)? (see in	structions;  an X  nd belief tr	Design ( 518	PIN Ct, and Date 04/parer's P	s • No one number -2525  1 12345  1 complete.  15/2024 TIN or SSN
Attach you mark an  If you are in the  Do you h If Yes, rd – party esignee e instructions, ification: horized erson  Paid eparer  S	cour payment here. (Detach all che subject to the metropolitan trans in X in the appropriate box)	ck stubs; see ins portation busin  York State base ips? (mark an X n Form CT-60 a ame (print) ITH  attachments an	ess tax (MTA ed on Public L in the appropria and attach it to	surcharg	ge)? (see in	structions;  an X  nd belief tr Officia PRE:	Design ( 518  Tue, corre I title SIDENT	PIN Ct, and Date 04/	s • No
Attach you mark and lif you are in the Do you had lif Yes, rd - party esignee to instructions, iffication:  horized erson paid eparer use	subject to the metropolitan trans in X in the appropriate box)	ck stubs; see ins portation busin  York State base ips? (mark an X in Form CT-60 and (print) ITH  attachments all Signa in Address 315 R	ess tax (MTA ed on Public L in the appropria and attach it to	surcharg	ge)? (see in	nd belief tr Officia PRE ione number )555-2626	Design ( 518  Tue, corre I title SIDENT  Prep 98	PIN Date 044/20 OF 165432 State NY	s • No one number -2525  I 12345 I complete.  15/2024 TIN or SSN 1 ZIP code 1222
Attach you mark and lif you are in the Do you had been been been been been been been bee	pour payment here. (Detach all che subject to the metropolitan trans in X in the appropriate box)	ck stubs; see ins portation busin  York State base ips? (mark an X in Form CT-60 and (print) ITH  attachments all Signa in Address 315 R	ess tax (MTA ed on Public L in the appropria and attach it to	surcharg	ge)? (see in	nd belief tr Officia PRE ione number )555-2626	Design ( 518  Tue, corre I title SIDENT  Pref 98	PIN Ct, and Date 04/Date 15/765432 State NY De Date Date 15/765432	s • No one number -2525  I 12345 I complete.  15/2024 TIN or SSN 1 ZIP code 1222

#### **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) eligible for the lower business income base tax rate, 0% capital 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base 3 X tax rate ..... 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business 4 6 A small business taxpayer eligible for the 0% capital base tax rate ...... 6 If you marked this box, complete line 6a below and Section B, line 1. 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation Section B - New York State information (see instructions) 1 Number of New York State employees..... 150 7.050.500 2 Wages paid to New York State employees..... 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 ..... **5a** If you marked the line 5 box, use line 5a to report the applicable exception 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 ...... 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-REIT 1120 1120 consolidated • 1120F • or 1120-RIC 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 Date of determination Final federal NOL Capital loss 1120X determination • carrvback • carryback ... 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-3.4 ● X CT-3.1 • | X CT-3.3 ● CT-60• CT-225 ● X | CT-227 ● 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. 6 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 ..... 7 Revoking a commonly owned group election (only applies in the first year you revoke the election) - If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box ......

#### 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) ...... New York receipts 1c Fixed dollar minimum tax (see instr) • 1c 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) 4 Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)..... 4 Penalties and interest 5 Estimated tax penalty (see instructions; if Form CT-222 is 5 attached, mark an **X** in the box) ...... 6 Interest on late payment (see instructions) ...... 6 Late filing and late payment penalties (see instructions) ............... 8 Total penalties and interest (add lines 5, 6, and 7) 8 Voluntary gifts/contributions 9 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1) ...... 10 Total amount due (add lines 4, 8, and 9) ..... 10 **Prepayments** 11 Mandatory first installment from Form CT-300 (see instructions) ...... 11 1000 12 12 Second installment (from Form CT-400) ...... 1000 13 13 Third installment (from Form CT-400) ..... 1000 **14** Fourth installment (from Form CT-400) 14 1000 15 Payment with extension request (from Form CT-5, line 5)...... 15 **16** Overpayment credited from prior years (see instr.) Period 16 17 Overpayment credited from CT-3-M Period 17 18 Total prepayments (add lines 11 through 17; see instructions) Payment due or overpayment to be credited/refunded (see instructions) 19a Underpayment • 19a **19b** Additional amount for 2023 MFI ......● **19b** 20c Overpayment • 20c 21 Amount of overpayment to be credited to next period ...... 21 22 Balance of overpayment available (subtract line 21 from line 20c) 22 23 Amount of overpayment to be credited to Form CT-3-M ...... 23 24 Balance of overpayment to be refunded (subtract line 23 from line 22) ..... 24 25 Unused tax credits to be refunded ...... 26 Unused tax credits applied to next period \_\_\_\_\_ 26

#### Part 3 – Computation of tax on business income base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions) •	1	4,000,000
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)		
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)		
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)		
17	Subtract line 16 from line 15		
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)

			<b>A</b> Beginning of year	<b>B</b> End of year	<b>C</b> Average value
1	Total assets from federal return	1	35,250,250	38,500,50	00
2	Real property and marketable securities included on line 1	2	3,100,100	3,100,100	
3	Subtract line 2 from line 1	3			•
4	Real property and marketable securities at fair market value	4	3,100,100	3,100,100	
5	Adjusted total assets (add lines 3 and 4)	5			•
6	Total liabilities	6	20,000,000	21,000,000	0 •
7	Total net assets (subtract line 6, column C, from l.	ine 5	, column C)	•	7
8	Investment capital (from Part 5, line 19; if zero or				
9	Business capital (subtract line 8 from line 7)			•	9
10	Addback of capital previously reported as investmen		•	,	
11	Total business capital (add lines 9 and 10)			•	11
12	Business apportionment factor (from Part 6, line				
13	Apportioned business capital (multiply line 11 by	y line	12)	•	13
14					
15	Capital base tax (multiply line 13 by the appropriation 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	Liabilities attributable to column A amount	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)	1,400,000	500,500	
17 Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)	<b>17</b> 3,150,150	2,125,125	
18 Total of stocks <b>presumed</b> held for more than one year (from Form CT-3.1, Schedule E, line 3)	18 25,000,000	13,000,000	
19 Total investment capital for the current year (A and on Part 4, line 8. If zero or less, enter 0.)			

#### Addback of capital previously reported as investment capital

value a		_	to column A amount as previously reported		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)	600,000		100.000	•	

#### Part 6 – Computation of business apportionment factor (see instructions)

Mark an <b>X</b> in this box only if you have <b>no receipts</b> required to be included in the	e den		T .
		A - New York State	<b>B</b> – Everywhere
Section 210-A.2			
Sales of tangible personal property	1	25,000,000	25,000,000
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		
<b>5</b> 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 finance		struments (QFIs)	
8 To make this irrevocable election, mark an <b>X</b> in the box (see instructions)		` '	8
To make this inevocable election, mark an <b>X</b> in the box (see instructions)			
Section 210-A.5(a)(2) – Mark an $\boldsymbol{X}$ in each box that is applicable (see	line 8	8 instructions)	
Section 210-A.5(a)(2)(A)			•
9 Interest from loans secured by real property	9	15.000	15,000
10 Net gains from sales of loans secured by real property	10	10,000	•
11 Interest from loans <b>not</b> secured by real property (QFI • \( \bigcap \))	11		•
12 Net gains from sales of loans <b>not</b> 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>B</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 •		•	
42 Other credit card processing receipts		•	
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		
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

Jaic	ulation 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)	

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

CT-37	eted claim form. The amount of credit to enter is	ce the tax due shown on Part 2, line 2, and attach computed on each credit form and carried to this s	
U1-U1	CT-607●	CT-651●	
CT-40	CT-611	CT-652●	
CT-41	CT-611.1•	CT-654●	
CT-43●	CT-611.2●	CT-655●	
CT-44●	CT-612●	CT-656●	
CT-46	CT-613●	CT-657●	
CT-47●	CT-631●	CT-658●	
CT-236●	CT-633●	CT-660●	
CT-238●	CT-634●	CT-661●	
CT-239●	CT-635●	CT-662●	
CT-241●	CT-636●	DTF-621●	
CT-242●	CT-637●	DTF-622●	
CT-246●	CT-638●	DTF-624●	
CT-248●	CT-640●	DTF-630●	
CT-249●	CT-641●	Other credits •	
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●		
CT-606●	CT-650●		



## **Investment and Other Exempt Income And Investment Capital**

Le	gal name of corporation	mployer identification nui	nber (EIN)
	TEF636	002190256	
Att	ach to Form CT-3 or CT-3-A		
Sc	hedule A – 40% safe harbor election (see instructions)		
1	If making the election to reduce your gross investment income and gross other exempt incom cross-article dividends) by 40% in lieu of direct or indirect attribution, mark an <b>X</b> in the box (	`	
Sc	hedule B – Other exempt income (see instructions)		
	t 1 – Gross exempt controlled foreign corporation (CFC) income, gross exempt unitary of	corporation dividends	, and
	40% safe harbor reduction		
1a	95% of global intangible low-taxed income (GILTI) (see instructions)	● 1a	
1b			
2	Gross exempt unitary corporation dividends (other than gross exempt cross-article dividends) (see in	nstr.) • 2	
3	Add lines 1a, 1b, and 2 (if the safe harbor election is made, complete lines 4 and 5; otherwise, skip to Pa	art 2) • 3	
4	40% safe harbor reduction (if the safe harbor election is made, multiply line 3 by 40%; see instruction	ns) • 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)		
Par	t 2 – Gross exempt cross-article dividends and deductions attributable to gross exempt cro		see instructions)
6	Gross exempt cross-article dividends		
7	Interest deductions directly attributable to gross exempt cross-article dividends		
8	Interest deductions <b>indirectly</b> attributable to gross exempt cross-article dividends		
9	Total interest deductions attributable to gross exempt cross-article dividends (add lines 7 and 8)		
10	Exempt cross-article dividends (if line 9 is less than line 6, subtract line 9 from line 6; otherwise, enter		
11	Excess interest deductions attributable to gross exempt cross-article dividends (if line 9 is more		
Dar	than line 6, subtract line 6 from line 9; otherwise, enter 0)		
	t 3 – Deductions attributable to gross exempt CFC income – only if the safe harbor election		uctions)
	Interest deductions <b>directly</b> 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)		
	t 4 – Deductions attributable to gross exempt unitary corporation dividends – only if the safe har		(see instructions)
15			(dee motraotions)
16	Interest deductions <b>indirectly</b> attributable to gross exempt unitary corporation dividends		
17	Total interest deductions attributable to gross exempt unitary corporation dividends (add lines 15 and		
	t 5 – Total other exempt income and excess deductions attributable – only if the safe hard		e
18			
19	Interest deductions attributable to gross other exempt income (add lines 9, 14, and 17)		
	Other exempt income (if line 19 is less than line 18, subtract line 19 from line 18; otherwise, enter <b>0</b> )		
	Excess interest deductions attributable to gross other exempt income (if line 19 is more than line	<u> </u>	
	subtract line 18 from line 19; otherwise, enter <b>0</b> )		
Par	t 6 - Total other exempt income and excess deductions attributable - only if the safe hark	oor election is made	
	Add lines 5 and 10		
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	
	Excess interest deductions attributable to gross other exempt income (if line 23 is more than line		
	subtract line 22 from line 23; otherwise, enter 0)	• 25	
Par	t 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 <b>not</b> made, enter the amount		
	from line 20; if the safe harbor election is made, enter the amount from line 24) ● 27		
	Total other exempt income allowed after ENI limitation (enter the lesser of line 26 or 27; if zero or less, enter		
29	Remaining FNI limitation (subtract line 28 from line 26: if zero or less, enter 0)	• 29	

Sc	hedule C - Investment income (see instructions)					
Par	t 1 – Limitation on gross investment income (see instructions)					
1	ENI (from Form CT-3 or CT-3-A, Part 3, line 7)			•	1	4,284,000
2	8% of ENI (multiply line 1 by 8% (.08); do not enter less than zero)			•	2	342.720
3	Gross investment income from investments generating income <b>not</b>					V 12,7 2V
	under the U.S. Constitution			•	3	500,000
4	Limitation on gross investment income (enter the greater of line 2 or line					500,000
5	Remaining limitation (subtract line 3 from line 4; if zero or less, enter 0)					0
6	Dividend income from investment capital from stocks <b>actually</b>					
	held more than one year	6				
7	Net capital gains in excess of losses from investment capital					
	from stocks <b>actually</b> held more than one year	7	900,000			
8	Add lines 6 and 7		1		8	900,000
9	Gross investment income from stocks <b>actually</b> held more than one					,
	(enter the lesser of line 5 or line 8)	-			9	
10	Remaining balance of limitation on gross investment income (subtract	ct line	9 from line 5; if zero or les	SS,		
	enter 0)			•	10	
11	Dividend income from investment capital from stocks <b>presumed</b>					
	held more than one year•		•			
12	Gross investment income from stocks <b>presumed</b> held more than or	-				
	(enter the lesser of line 10 or line 11)					
13	Total gross investment income (add lines 3, 9, and 12)			•	13	500,000
<ul><li>16</li><li>17</li><li>18</li><li>19</li></ul>	Interest deductions directly attributable to investment capital or to gross investment capital or to gross investment income  Interest deductions indirectly attributable to investment capital or to gross investment income  Total interest deductions attributable to investment capital or to gross (add lines 16 and 17)  Investment income (if line 18 is less than line 13, subtract line 18 from line Excess interest deductions attributable to investment capital or to gross (if line 18 is more than line 13, subtract line 18; otherwise, en	16 17 ss inv	estment income  otherwise, enter 0)	•	18	t made (see instructions)  0  500,000
Do	t 4 – Total investment income and excess deductions attributable	la.				
	Investment income (if the safe harbor election is made, enter the amount		line 15: if the cofe harbar			
- 1	election is <b>not</b> made, enter the amount from line 19)			_	21	500,000
22	Excess interest deductions attributable to investment capital or to gre			•	21	500,000
	safe harbor election is made, enter 0; if the safe harbor election is not made		•	) •	22	
	t 5 – ENI limitation on investment income					
23	Total investment income allowed after ENI limitation (enter the lesser	of line	e 21 or Schedule B, line 29	•	23	500,000
Sc	hedule D – Total investment and other exempt inco	mρ	and excess intere	et	deductio	ns attrihutahla
_	<u> </u>					
1	Total investment and other exempt income (add Schedule B, line 28 ar					500 000
•	and on Form CT-3 or CT-3-A, Part 3, line 8; do not enter less than zero)				1	500,000
2	Total excess interest deductions attributable to gross investment inc		-			
	gross other exempt income (add Schedule C, line 22, and either Sche			r		
	election is <b>not</b> made) or Schedule B, line 25 (if the safe harbor election is	made	e); enter nere and on			
	Form CT-3 or CT-3-A Part 3 line 10: do not enter less than zero)			-		

#### **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 ass	et	<b>B</b> – Number of shar acquired, if applicab	
Α	Investment capital				9/5/2023
В					
С					
D					
Е					
F					
G					
Item	<b>D</b> Number of shares	<b>E</b> Date sold	<b>F</b> Average FMV	<b>G</b> Liabilities	<b>H</b> Net average
	sold, if applicable			attributable	FMV
Α			1.400.000	500,500	
В			, ,		
С					
D					
Е					
F					
G					
Total	from additional sheet(s)				
Total	from partnerships				
<b>1</b> To	otal columns F, G, and H; on Form CT-3 or CT-3-A,				

#### 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 i	<b>B</b> – Number of share acquired	es C – Date acquired	
Α	Inves	stment stocks held		30,	,000 4/5/2020
В					
С					
D					
Е					
F					
G					
Item	<b>D</b> Number of shares sold	<b>E</b> Date sold	<b>F</b> Average FMV	<b>G</b> Liabilities attributable	<b>H</b> Net average FMV
Α	30,000	11/15/2022	3,150,150	2,125,125	
В					
С					
D					
Е					
F					
G					
Total	from additional sheet(s)				
Total	from partnerships				
<b>2</b> To	otal columns F, G, and H; $\epsilon$ on Form CT-3 or CT-3-A,			•	

#### 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 F 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>B –</b> Number of shar acquired			C - Date acquired
Α	Investment capital	presumed			25	5,000	02/02/2022
В							
С							
D							
Е							
F							
G							
Item	D	E	F		G		Н
	Number of shares sold	Date sold	Average FMV		Liabilities attributable		Net average FMV
	onaree cora				attributable		FIVIV
Α			25,000,000		13,000,000		
В							
С							
D							
E							
F							
G							
Total	from additional sheet(s)						
	from partnerships						
<b>3</b> To	otal columns F, G, and H; e						
	on Form CT-3 or CT-3-A,	Part 5, line 18 ● 3					
Part A	- Total investment capi	tal					
				•			
4 To	otal of all investment capit						
	and 3 in columns F, G, and F	7)● 4		Ш		Ш	

## 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		<b>B</b> – Number of share acquired	es	C - Date acquired			
Α	Stock add	back		4	1000	11/20/2022			
В									
С									
D									
Е									
F									
G									
Item	<b>D</b> Number of shares sold	<b>E</b> Date sold	<b>F</b> Average FMV, as previously reported	1	<b>G</b> abilities attributable, previously reported	a	H Net average FMV, as previously reported		
Α	4000	10/22/2022	600,000		100,000				
В									
С									
D									
E									
F									
G									
Total	from additional sheet(s)								
Total	from partnerships								
	otal columns F, G, and H; e on Form CT-3 or CT-3-A,								

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

2	Prior year <b>presumed</b> gross investment income <b>after</b> 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	700,000
3	If the safe harbor election was made on the <b>prior year</b> return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was <b>not</b> made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the <b>prior year</b> 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)	2	300,000
4	Prior year <b>presumed</b> 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	400,000
5	Maximum addback based on prior year limitations (enter the amount from prior year Form CT-3.1, Schedule C, line 12)	5	625.000
6	Addback of <b>prior</b> 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	400,000



## **Net Operating Loss Deduction (NOLD)**

Leg	gal name of corporation				Employe	er identification	number (EIN)	)
C	CTEF636	00	02190256					
Atta	ach to Form CT-3 or CT-3-A; see Form CT-3.4-I before	completing.						
Λ I-	f you are making the election to waive carryback of the	a current vea	r NOI	mark an <b>Y</b> in the h	ov (see E	loction to waiv	•	
A 1	carryback in instructions)							• X
	canyback in instructions/							
4	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by you	ır annronriate	huein	ass income hase to	ov rate			
•	for the current year from the <i>Tax rates schedule</i> in					1		
2	Enter the greater of the capital base tax or the fixed				1	-		
_	(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)					2		
3	Subtract line 2 from line 1					3		
	NOLD that is required to be utilized, if available (divid				- H			
	rate used for line 1; do not enter less than zero)	•			<b>I</b>	4		
Cor	mputation of net operating loss (NOL) to be used (							
	NOL carryforward from prior year's Form CT-3.4				5000			
	NOL carryforwards from <b>new</b> members who entered							
	during the current tax year		• 5b					
NOI	L carryback (see instructions)							
	Loss year	С						
	Amou	nt allowed						
	Beginning date Ending date	arried back						
	(mm-dd-yyyy) (mm-dd-yyyy)							
			_					
			_					
5c	Total NOL carryback (add column C amounts)					-1		
5d	Subtotal (add lines 5a, 5b, and 5c)					5d		
5e	NOL carryforwards that have expired							
5f -	NOL carryforwards unavailable for use in the current	•						
5g	Add lines 5e and 5f				ŀ	5g		
5	Total NOLs available to be used in the current tax ye			om line 5d)	•	5		
6 Car	NOL to be used in the current tax year		• 6					
	nputation of NOL carryforward (see instructions)  NOL incurred in the current tax year					70		
	Net NOLs available (add lines 5, 5f, and 7a)				- t	7a 7b		
	NOL carryforwards from members <b>who left</b> the grou				•	10	_	
, 0	current tax year		70					
7d	Add lines 6 and 7c		-			7d		
	NOL available to be carried forward (subtract line 7d fi				- 1	7		
-	The second of the second secon	···· / ···				•		

## Schedule A – Apportioned business income or loss (must be completed for each tax period; see instructions).

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	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)				
01/01/2023-12/31/2023	4,184,000					
01/01/2022-12/31/2022	-5,000					
01/01/2021-12/31/2021	400,975					
01/01/2020-12/31/2020	2,005,975					
01/01/2019-12/31/2019	219,484					

**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)

Α	В	С	D	Е	F
Name	EIN	NOL available at the beginning of this tax period	Beginning date of this tax period (mm-dd-yy)	Ending date of this tax period (mm-dd-yy)	Subject to IRC §§ 381-384 or SRLY

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

period up
E ng date -dd-yy)



00



#### **New York State Modifications**

Tax Law - Articles 9-A, 22, and 33

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

#### 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.

#### 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			N	Modification number		Amount
1a	• A - 207	150,000	00	1i	•	Α-	•	00
1b	• <b>A</b> - 218	140,000	00	1j	•	A -	•	00
1c	• A -	•	00	1k	•	A -	•	00
1d	• A -		00	11	•	Α-	•	00
1e	• A -	•	00	1m	•	A -	•	00
1f	• A -	•	00	1n	•	A -	•	00
1g	• A -	•	00	10	•	A -	•	00
1h	• A -	•	00	1p	•	A -	•	00
Tota	l from additio	nal Form(s) CT-225, if any						00
2 T	-4-1 / 111	4 - 41				( ) OT 005		

#### 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	Amo	punt		
3a	● EA -	• 00	3i	● EA -	•	00		
3b	● EA -	• 00	3j	● EA -	•	00		
3с	● EA -	• 00	3k	● EA -	•	00		
3d	● EA -	• 00	31	● EA -	•	00		
3e	● EA -	• 00	3m	● EA -	•	00		
3f	● EA -	• 00	3n	● EA -	•	00		
3g	● EA -	• 00	30	• EA -	•	00		
3h	● EA -	• 00	3р	● EA -	•	00		
Total	from additio	nal Form(s) CT-225, if any				00		
<b>4</b> To	otal <i>(add lines</i>	3a through 3p and the total from a	dditional F	orm(s) CT-225	5)		4	00
<b>5</b> To	otal additions	(add lines 2 and 4; see instruction	ns)				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)

	I		cation ober		Amount				ľ	Modification number		Amount		
6a	•	S-	219	•	6000	00		6i	•	S-	•	00	]	
6b	•	S-		•		00		6j	•	S-	•	00		
6с	•	S-		•		00		6k	•	S-	•	00		
6d	•	S-		•		00		61	•	S-	•	00		
6e	•	S-		•		00		6m	•	S-	•	00		
6f	•	S-		•		00		6n	•	S-	•	00		
6g	•	S-		•		00		60	•	S-	•	00		
6h	•	S-		•		00		6р	•	S-	•	00		
Total	fr	om a	additio	na	al Form(s) CT-225, if any							00		
<b>7</b> To	ota	al (ao	ld lines	68	a through 6p and the total fro	om a	dditio	onal F	ori	m(s) CT-225	)		7	

#### Part 2 - Corporation's share of certain subtractions from federal income from a partnership, estate, or trust

00

8 New York State subtractions (see instructions)

	Modification number	Amount			Modificatio number	n	Amount		
8a	• ES -	•	00	8i	• ES -	•	00		
8b	e ES -	•	00	8j	e ES -	•	00		
8c	e ES -	•	00	8k	e ES -	•	00		
8d	• ES -	•	00	81	e ES -	•	00		
8e	• ES -	•	00	8m	e ES -	•	00		
8f	• ES -	•	00	8n	e ES -	•	00		
8g	• ES -	•	00	80	e ES -	•	00		
8h	• ES -	•	00	8p	e ES -	•	00		
Tota	l from additio	nal Form(s) CT-225, if any					00		
		8a through 8p and the total fi						9	00
10 To	otal subtraction	ons (add lines 7 and 9; see ir	structio	ons)				10	00



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 - Sections 21, 187-g, 210-B.17, and 1511(u)

	All file	ers must enter ta	ax period:	beginning	01/01/2023	ending	12/31/2	023
Legal name of corporation					Employer identificati	on number	r (EIN)	
CTEF636					002190256			
File this form with your franchise tax return	. A separate Fo	orm CT-611.2 ı	must be file	d for eac	h Certificate of Co	mpletion	(COC).	
A Did the Department of Environmental Program (BCP) on or after July 1, 20	) <b>15</b> ?					Yes	X	No 🗆
A1 Did the DEC accept this site into the E December 31, 2017?							•	No x
A2 Did the DEC accept this site into the E site receive a COC after December (see Exception: under Which form to use	31, 2019 <b>and</b> e in the instruction	the site does n	not meet the	excepti	on	Yes		No 🗆
If you answered Yes to either question A,								
If you answered <i>No</i> to questions A , A1, and Form CT-611; if the site was accepted <b>on</b> c								
For complete information about the credit f	orm you shoul	d use, see Wh	ich form to	use in the	instructions.			
Part 1 – Brownfield site identifying	informatio	n (see instruc	ctions)					
All filers <b>must</b> complete this part.								
<b>B</b> Enter the date of execution of the Bro	wnfield Cleanu	up Agreement f	for the brow	∕nfield site	e for			
which you are claiming this credit						•		
C Enter the following information as list	ed on the COC	issued by the	DEC for th	e qualifie	d site. Submit a c	opy of th	ne COC.	
Site name		Site	te owner					
CTEF636 Site location – municipality			02190256 te location – c	ounty				
GREENFIELD			e location – c ARATOGA	Journey				
DEC region				emediatio	n (DER) site number	r Date C	OC was is	ssued
5		DEF	R12345			10/0	01/2023	
Name of certificate holder(s)		Address of	f certificate h	nolder(s)		EIN of cer	rtificate h or SSN	older(s)
CTEF636	636 WA HAR	RRIMAN CAMPU	JS ALBANY N	NY 12227		00219	0256	
<b>D</b> If applicable, enter the date the COC		•			•			
site. <b>Attach a copy</b> of the sale or trar	nsfer documen	tation to this fo	orm			•		
E Are there multiple taxpayers listed on	the COC clain	ning a credit fo	or the qualifi	ed site?		Yes		No X

ald alto identifying information (as a instructional (as ations))		
eld site identifying information (see instructions) (continued)		
site for which the COC was issued by the DEC located in an environmental zone	Yes ●	No X
ter the percent (as a decimal rounded to four places) of the qualified site located within one		
notification from the Department of State that the qualified site is located in a Brownfield Oring information and <b>attach</b> supporting documentation.	pportunity Area	(BOA),
nted BOA in which the project is located Department of State p	roject identification	on number
ed site be used primarily for manufacturing activities?	Yes ●	No X
site for which the COC was issued by the DEC developed as an affordable housing project nvironmental Conservation Law (ECL) section 27-1405?		No X
ter the percent (as a decimal rounded to four places) of the eligible costs included in the on of the tangible property credit component		
site for which the COC was issued by the DEC upside down? (for the definition of upside tions in the instructions)	Yes ● X	No 🗌
site for which the COC was issued by the DEC underutilized? (for the definition of e Definitions in the instructions)		No 🗌
ocated within a disadvantaged community as defined in section 27-1405 of the ECL?	Yes ∙ X	No
eing developed as a renewable energy facility site as defined in section 27-1405 of the ECL?	Yes ∙	No x
omputation and usage instructions		
ng this credit as a corporation that earned the credit (not as a corporate partner that receive credit from a partnership)?		No 🗌
ng er	this credit as a corporation that earned the credit (not as a corporate partner that receive edit from a partnership)?	

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.

share of	the credit from a partnership.						
Schedu	ule A – Site preparation credit c	component (see instructions)					
	Description of site	preparation costs		Date costs pa	<b>3</b> aid or incurred dd-yy)		<b>C</b> Costs
	Demolition			11/1/	2020	•	216,000
	Excavation			8/31	/2020	•	60,000
						•	
Total of	column C amounts from attached	list				•	
1 Add	column C amounts				• 1		
<b>2</b> App	licable percentage rate (from the CC	C issued for this qualified site. En	iter as a de	cimal rounded to	o		
fc	our places)				• 2	:	
	preparation credit component (Multi						
S	corporations see instructions.)				• 3		
Schedu	ıle B – On-site groundwater rer	mediation credit componer	<b>it</b> (see insi	tructions)			
	Description of groundw	ater remediation costs		Date costs pa	<b>3</b> aid or incurred dd-yy)	ı	<b>C</b> Costs
	Remediation			02/22/	/2022	•	82,000
						•	
						•	
Total of	column C amounts from attached	list				•	
4 Add	column C amounts				• 4		
5 Appl	icable percentage rate (from the COC	issued for this qualified site). Enter a	as a decimal	rounded to four	places • 5	;	
6 On-s	site groundwater remediation credit	component (Multiply line 4 by li	ne 5; enter	here and on line	e 20.		
Ne	ew York S corporations see instructions.	)			• 6	i 📗	
Schedu	ıle C – Tangible property credit	component (see instructions	:)			,	
_	A Description of qualified property	<b>B</b> Principal use	Date plac	C ced in service	<b>D</b> Life		<b>E</b> Cost or other basis
	recomplient of qualified property	- Timolpai dee	(mi	m-dd-yy)	(years)	1	Occide of other pacie
	Compost plant	Soil treatment	05	/06/2022	10		9000
	Water treatment	Water treatment	05	/10/2022	10		12,000
Total of	column E amounts from attached	list				1	
<b>7</b> Add	column E amounts				• 7	<u>'                                    </u>	
	licable percentage rate:						
Α	Percentage from COC issued (see	instructions)	. • A		0.1200		
Ente	er .0500 on each applicable line (se	e instructions)					
В	Qualified site is located in a BOA.		. • B				
С	Qualified site is to be used primaril	y for manufacturing activities .	. • C		0.0500		
D	Qualified site is developed as affor	dable housing	. • D				
Е	Qualified site is located within a dis	sadvantaged community	. • E		0.0500		
F	Qualified site is being developed as	a renewable energy facility	. • F				
Tota	I applicable percentage rate (add lin	nes A through F; may not exceed .	2400)		• 8		
9 Tent	ative tangible property component	(multiply line 7 by line 8)			• 9	)	
<b>10</b> Tang	gible property component limitation	for the qualified site (see instru	ıctions)		• 10		
<b>11</b> Tang	gible property component available	for use in the current tax year	(see instru	ıctions)	• 11		
<b>12</b> Tang	gible property credit component (en	ter the lesser of line 9 or line 11 h	ere and on	line 21;			
se	e instructions)				• 12	:	

#### Part 3 – Computation of credit or recapture (continued)

#### 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 propert credit componer previously allowe	it	H Recaptured tangible property credit component (column F x column G)
							•	
Total of column H amounts from	attached list							
13 Recaptured tangible property	credit compo	nent <i>(add colui</i>	mn H amo	unts)			13	
Recapture if COC is revoked (s	ee instructions)							
14 Net tangible property credit co	omponent pre	viously allowe	d (see ins	tructions).			14	
15 Site preparation credit compo	nent previous	ly allowed					15	
16 On-site groundwater remedia	tion credit cor	nponent previ	ously allo	wed			16	
17 Enter the amount from line 13	3 or the sum o	f lines 14 thro	ugh 16 <i>(e</i>	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			
Α				•	
В				•	
С				•	
D				•	
E				•	
F				•	
Item	C Site preparation credit component	D On-site groundwater remediation credit component	E Tangible property credit component	<b>F</b> Recapture of credit	
Α					
В					
С					
D					
Е					
F					
Total fron	n additional sheet(s)				
		•	•		
	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)		
<b>22</b> Subtotal (add lines 19, 20, and 21)		
23 Recapture of credit taken in previous tax years (add line 17 and line 18, column F)		
24 Net brownfield redevelopment credit (see instructions)		
25 Tax due before credits (see instructions)	25	
Schedule F – Computation of credit used, refunded, or credited as an overpayment in the 25. Tax due before credits (see instructions).		
27 Subtract line 26 from line 25		
28 Minimum tax (see instructions)		
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)		
31 Unused credit available for refund or as an overpayment (subtract line 30 from line 24)		
32 Amount of credit to be refunded (limited to the amount on line 31; see instructions)		
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 - Sections 37 and 210-B.39

**CT-636** 

2025	All filers must enter tax period:			
	beginning 01/01/2023 ending 12/31/2023			
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 <b>must</b> complete line A.				
A Are you claiming this credit as a corporation that <b>earned</b> the a share of the credit from a partnership)? (mark an X in the a	` ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '			
C corporations	New York S corporations			
If Yes, complete Schedule A, Schedules B, C, D, and/or E, applicable, and Schedules F and G.	, as 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 partn complete Schedules H, F and G.	er, If No, and you are claiming this credit as a corporate partner, complete Schedule H.			
Schedule A – Eligibility				
	8 (Taxes on Alcoholic Beverages)?			
Name of registered distributor	EIN of registered SLA license number of registered distributor			
CTEF636	002190256 516491			
C For the tax year, did you produce in New York State (for ea in the instructions):	ch question, mark an <b>X</b> in the appropriate box; see Eligibility			
60 million gallons or less of beer?				
If Yes, complete Schedule B.	Yes • No X			
60 million gallons or less of cider?				

If you answered *No* to **all** questions, **stop**. You do not qualify for this credit for this tax year.

If Yes, complete Schedule E.

#### Schedules B through F - Computation of credit

#### Schedule B - Credit for beer produced in New York State in this tax year (see instructions)

A  Beer production facility's physical address	<b>B</b> Total gallons of beer
, , , ,	(from Form(s) MT-456; see instructions)
	- Coo mondonono,
otal 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	
3 Credit for the first 500,000 gallons (multiply line 2 by .14; see instruction	s)•

and a countries game in extense of conjugate (and an administration of conjugate )						
A Beer production facility's physical address	B Total gallons of beer (from Form(s) MT-456; see instructions)					

Total of column B amounts from additional sheets, if any .....

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

- 6 Enter the lesser of line 5 or 15,000,000 (see instructions) ........ 6

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 n		٦
Cider production facility's physical address	B Total gallons of cider (from Form MT-456; see instructions)	
		_
		_
		_
Total of column B amounts from additional sheets, if any		
9 Add column B amounts		1
<b>10</b> Enter the lesser of line 9 or 500,000		
1 Credit for the <b>first</b> 500,000 gallons (multiply line 10 by .14; see instruction	ions) • 11	

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-456; see instructions)	
Total of column B amounts from additional sheets, if any			
12 Add column B amounts			
<b>13</b> Subtract 500,000 from line 12			
<b>14</b> Enter the lesser of line 13 or 15,000,000 (see instructions) <b>15</b> Credit for gallons in <b>excess</b> of 500,000 (multiply line 14 by .045)			
<b>16</b> Total credit for cider produced in New York State (add lines 11 a			

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	Total gallons of wine (from Form(s) MT-456; see instructions)
Total of column B amounts from additional sheets, if any	
17 Add column B amounts       1         18 Enter the lesser of line 17 or 500,000       1	
19 Credit for the first 500,000 gallons (multiply line 18 by .30; see instruc	etions) • 19

Part 2 - Credit for gallons in excess of 500,000 (attach additional	sheets	if necessary)	
A Wine production facility's physical address		B Total gallons of wine (from Form(s) MT-456; see instructions)	
Total of column B amounts from additional sheets, if any			
20 Add column B amounts			
21 Subtract 500,000 from line 20			
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 a	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)

27a Credit for the first 500,000 (multiply line 26 by 27; see instructions) •

Part 1 - Credit for the first 500,000 gallons (attach additional sheets if necessary) Total liters of liquor containing more than 2% but not more than 24% alcohol by volume (ABV) (from Form(s) MT-456; see instructions) C
Total liters of liquor containing
more than 24% ABV
(from Form(s) MT-456; Liquor production facility's physical address see instructions) MOONSHINE ALLEY ALBANY NY 12227 75,700 11,355 Total of columns B and C amounts from additional sheets, if any ......... 25 Total (add column B and C amounts) ...... 26 Enter the amount from line 5 of the Line 26 worksheet (see instructions) ..... 26 20,000 3,000 6.44 27 Credit rate for the first 500,000 gallons of liquor ...... 27 2.54

27a

Part 2 – Credit for gallons in excess of 500,000 (attach additional s	heets	if necessary)	
A Liquor production facility's physical address		B Total liters of liquor containing more than 2% but not more than 24% ABV (from Form(s) MT-456; see instructions)	Total liters of liquor containing more than 24% ABV (from Form(s) MT-456; see instructions)
Total of columns B and C amounts from additional sheets, if any			
28 Total (add column B and C amounts)	28		•
29 Enter the amount from line 6 of the Line 29 worksheet			
(see instructions)	29		•
30 Credit rate for gallons in excess of 500,000	30	.045	.045
31 Credit for gallons in excess of 500,000 (multiply line 29 by line 30)	31		•
32 Total credit for liquor produced in New York State (add			
lines 27a and 31, columns B and C)	32		•

New York S corporations: Include the amounts from line 32, columns B and C on the applicable lines 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, columns B and C)	33	70,120	
34	Partner: Enter your share of credit from your partnership (from line 45, column H)	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	
	Tax credits claimed before this credit	_	
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	2
43	Tax credit to be refunded (limited to the amount on line 42)	43	
44	Amount to be applied as an overpayment to next year's tax (subtract line 43 from line 42)	44	,

#### Schedule H - Partnership information (attach additional sheets if necessary)

If you were a partner in a partnership and received a share of the credit from that partnership, complete the following information (*list the name of each partnership and the EIN here; for each partnership, complete columns C through H on the corresponding lines below*).

Item			I	<b>A</b> Name of partnership					<b>B</b> Partnership's EIN
Α							•		
В							•		
С							•		
D							•		
Item	C Share of credit for beer production	Share of for cider pr		E Share of credit for wine production	1 (2	F Share of credit for liquor production containing more than 2% but not more than 24% ABV	Share of credit for liquor production containing more the 24% ABV	or n nan	H Total share of alcoholic beverage production credit (add columns C through G)
Α									
В									
С									
D									
Total fro	om additional sheet(	s)							
	•	•			•		•		•
	als of columns C th ditional sheets <i>(see</i>								
45	•	•			•		•		•

New York S corporations: Include the amount from line 45, columns C through G on the applicable lines of Form CT-34-SH.

All others: Enter the amount from line 45, column H on line 34.

Department of Taxation and Finance

#### **Farm Workforce Retention Credit**

**CT-647** 

Tax Law - Sections 42 and 210-B(51)

All ilers must enter tax period:

			<u> </u>		
		beginning	01/01/2023	ending	12/31/2023
Legal name of corporation				Employer identif	fication number (EIN)
CTEF636				00219025	56
File this form with your franchise tax return.			,		
All filers <b>must</b> complete line A.					
A Are you claiming this credit as a corporation that received a share of the credit from a partnership)					∕es • x No □
<b>C corporations</b> If Yes, complete lines B, C, D and E, and Schedu and D and if applicable, Form CT-647-ATT.	lles A, B,	If Yes, com	S corporation plete lines B, if applicable, I	C, D and E,	and Schedules A '-ATT.
If No, and you are claiming this credit as a corpor partner, complete Schedule A (lines 2 and 3), and Schedules B and C.			mplete Sched		as a corporate and 3) and
B Form CT-3 and CT-3-A filers, complete Worksheet B in the instructions. Is the amount sh Worksheet B at least 0.6667? (see instructions) If y not qualify for this credit.  C Enter the name, employer identification number (	own on line 1 ou marked a	2 of Worksh n <b>X</b> in the <i>No</i>	eet A or on line b box, <b>stop</b> : yo	e 14 of our	∕es <sup>● X</sup> No □
Business name			E	EIN	
CTEF636	-			002190256	
Number and street 636 WA HARRIMAN CAMPUS	City			State NY	ZIP code 12227
D Enter the total number of employees claimed for the sale of wine or cider? (see instructions)	this credit	more than 5	0% in income	from	10 ∕es • x No □
					(continued

Sc	<b>nequie A – Computation of credit</b> (complete Schedules C and L	), as applicable, before (	con	npleting this schedule)
1	Farm workforce retention credit from line 18		1	12,000
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	
	hedule B – Computation of credit used, refunded, or credit user (New York S corporations: do not complete this schedule.)	dited as an overpay	ym	ent to the next
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			9	
10	Unused tax credit available as a refund or as an overpayment (subtract line 9 fr	rom line 3) • 1	10	
11	Tax credit to be refunded (limited to the amount on line 10; enter here and on your fr	ranchise tax return) ● 1	11	
12	Amount to be applied as an overpayment to next year's tax (subtract line 11 from on your franchise tax return)		12	
Sc	hedule C – Partnership information (see instructions)			
	A	В		С
	Name of partnership	Partnership's EIN		Credit amount allocated
Tot	al column C amounts from additional sheets, if any			

Hours worked for

1,200

17

С

Social Security number of

Employee

#### Schedule D - Eligible farm employee information

**A** Name of eligible farm employee

		work location ZIP code	work location eligible farm employee ZIP code	
First name	Last name	(first 5 digits only)		
Harry	Charles	12227	543111111	10
•	Prince		54322222	
William	Timoc	12227	J4J2ZZZZZ	2(
Kate	William	12227	543333333	10
Megan	Harry	12227	54344444	2
Liz	Philip	12227	54355555	10
Andrew	Philip	12227	543666666	2
Ann	Philip	12227	543777777	1
George	William	12227	543888888	3
Charlotte	William	12227	54399999	11
Louis	William	12227	543123456	20

**17** Tax credit rate (1,200) ......

# Test 23

Begins on next page

**Return to Test Chart** 

# New York S Corporation Franchise Tax Return CT-3-S Tax Law - Articles 9-A and 22

All filers n					All filers mu	I filers must enter tax period:					
F	Final return (see instructions)	ended return			beginning	01/01/2023		ending 12/31/2023			
	Employer identification number (EIN)	File number	Busir	ness telephone nun	ber	If you claim					
	002190222	AA2	(51	8 ) 555-262	6			ooxL			
1	Legal name of corporation			•	Trade name/DI	ВА					
	CTEF3S										
	Mailing address				State or country	of incorporation					
	Care of (c/o)				New York						
	Number and street or PO Box				Date of incorpor	ration	Foreign	n corporations: date began business in NY			
	3 S WA HARRIMAN CAMPUS				01/01/201	9					
	City U.S. state/Canadian	province ZIP/Postal cod	de	Country (if not Ur	ited States)		For off	ice use only			
	Albany NY	12227									
	NAICS business code number (from NYS Pub 910)	f you need to updat	te you	ır address or	New York S ele	ection effective date					
	221118	phone information for									
	NYS principal business activity				, you can do						
L	Other electric power generation				ormation in Fo						
	Has the corporation revoked its election to be	treated as a New York	S corp	ooration?	Number of sha	areholders					
		iter effective date:			4						
Ą	Pay amount shown on Part 2, line 46	6. Make payable to:	New	York State	Corporation	Tax		Payment enclosed			
<u> </u>	Attach your payment here. Detach a	II check stubs. (See	instru	ctions for deta	ils.)		A	950			
C D E	Enter your business apportionment of Did the S corporation make an IRC so Did this entity have an interest in real Has there been a transfer or acquisit	section 338 or 453 o	election	on?v York State	during the las	t three years	s?				
G	If the IRS has completed an audit of a	any of your returns w	vithin	the last five y	ears, list years	s 20	20				
Н	If this return is for a New York S term used for the New York S short year			ion termination		ctions)		thod of accounting was			
I	Mark an <b>X</b> in the box if you are filing For	m CT-3-S as a result	of the	mandatory N	ew York S elec	tion of Tax La	w, Art	icle 22, section 660(i) ●			
J	If you are one of the following, mark	an <b>X</b> in one box:		QETC • X		Qualifie	ed Ne	w York manufacturer ●			
K	If you filed as a New York C corpora	tion in previous yea	ırs, er	nter the last y	ear filed as su	uch		• 2015			
L	Are you a residual interest holder in	a real estate mortg	age ir	nvestment co	nduit (REMIC	;)?		Yes • No • X			
M	Enter the amount, if any, of tax paid	from federal Form <sup>2</sup>	11205	S, line 23c			•[	20,000			
N	If you include the activities of a quali	fied subchapter S s	subsid	liary (QSSS),	partnership,	single mem	ber lir	mited liability			

company (SMLLC), or DISC in this return, or have other affiliated entities, mark an **X** in the box and attach Form CT-60 .....

0	If you are a foreign corporation of partnerships, mark an <b>X</b> in the					-
P	If you made a voluntary contributi	ion to any available fund	s, mark an <b>X</b> in the box	and attach Form C	:T-227	• X
Part	: 1 – Federal Form 1120S in	formation				
	ide the information for lines 1 to unt column. (Show any negative an				11205, 8	Schedule K, total
1	Ordinary business income or los	S			1	650,000
	Net rental real estate income or				2	40,000
3	Other net rental income or loss				3	20,000
4	Interest income				4	500
5	Ordinary dividends				5	
6	Royalties			•[	6	30,000
7	Net short-term capital gain or los	ss		•	7	
8	Net long-term capital gain or loss				8	
9	Net section 1231 gain or loss			•	9	
10				<u> </u>	10	2,500
11	Loans to shareholders (from fede					
	Beginning of tax year •		of tax year •			
12	Total assets (from federal Form 112			50,000		
40	Beginning of tax year •			50,000		
13	Loans from shareholders (from fe					
	Beginning of tax year	20,150 End	ortax year	10,150		
	ide the information for lines 14 w any negative amounts with a minus			your federal Forn	1 1120S,	Schedule M-2.
		A Accumulated adjustments account	B Shareholders' undistributed taxable income previously taxed	C Accumulated earn and profits	ings	D Other adjustments account
14	Balance at beginning of tax year		•	•	•	
15	Ordinary income from federal	•				
	Form 1120S, page 1, line 22	650,000				
16	Other additions	35,000			•	1,000
	Loss from federal Form 1120S,	•				·
	page 1, line 22					
18	Other reductions	•			•	
19	Combine lines 14 through 18	685,000	•		•	1,000
	Distributions	85,000	•	•	•	
21	Balance at end of tax year.	•	•	•		
	Subtract line 20 from line 19	600.000				1,000

Part	2 - Computation of tax (see instructions)								
	you been convicted of an offense, or are you an								Χ
	w York State Penal Law Article 200 or 496, or sec		195.20? (see Form C	T-1, mark an <b>X</b> in one box	)		. Yes L	No	
	nust enter an amount on line 22; if none, enter								
	New York receipts (from Part 3, line 55, column A (N								
	Fixed dollar minimum tax (see instructions)								
	Recapture of tax credits (see instructions)								
	Total tax after recapture of tax credits (add lines 2								
	Special additional mortgage recording tax credit								
27	Tax due after tax credits (subtract line 26 from line 2	25)				27			
First	installment of estimated tax for the next tax	k per	riod:						
	Enter amount from line 27					28			
29	If you filed a request for extension, enter amount	from	Form CT-5.4, line	2	• 2	29			
30	If you did not file Form CT-5.4 and line 28 is over	r \$1,0	000, enter 25% (0.2	5) of line 28.					
	Otherwise enter 0					30			
	Add line 28 and line 29 or 30				3	31			
Com	position of prepayments (see instructions):		Date paid	Amount					
32	Mandatory first installment	32	03/15/2023	25					
33	Second installment from Form CT-400	33	06/15/2023	25					
34	Third installment from Form CT-400	34	09/15/2023	25					
35	Fourth installment from Form CT-400	35	12/15/2023	25					
36	Payment with extension request from								
	Form CT-5.4	36							
37	Overpayment credited from prior years (see instru	ıction	s)						
38	Total prepayments (add lines 32 through 37)		_		• ;	38			
39	Balance (subtract line 38 from line 31; if line 38 is large	ger tha	an line 31, enter <b>0</b> )		;	39			
40	Estimated tax penalty (see instructions; mark an X in	n the	box if Form CT-222 is	attached) •	•	40			
41	Interest on late payment (see instructions)				•	41			
	Late filing and late payment penalties (see instruc					42			
	Balance (add lines 39 through 42)					43			
Volu	ntary gifts/contributions								
	Total voluntary gifts/contributions (from Form CT-2)	27, Pa	art 2, line 1)		[	44			
	Add lines 31, 40, 41, 42, and 44					45			
46	Balance due (If line 38 is less than line 45, subtract li	ne 38	from line 45 and ente	r here. This is the amount					
	due; enter your payment amount on line A on page	ge 1.)			1	46			
47	Overpayment (If line 38 is more than line 45, subtract	t line	45 from line 38 and er	nter here. This is the	Т				
	amount of your overpayment; see instructions.)				4	47			
48	Amount of overpayment to be credited to next pe					48			
	Refund of overpayment (subtract line 48 from line 4								
	Refund of unused special additional mortgage re				$\neg$				
	Amount of special additional mortgage recording		•	,	1				
	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 2.000.000 2,150,150 2 Sales of electricity ...... 2 3 Net gains from sales of real property ...... Section 210-A.3 300,000 400,000 **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 ...... Section 210-A.4 7 Sale, licensing, or granting access to digital products ...... 150.150 150,150 Section 210-A.5(a)(1) – Fixed percentage method for gualified financial instruments (QFIs) Section 210-A.5(a)(2) - Mark an X in each box that is applicable (see line 8 instructions) Section 210-A.5(a)(2)(A) 9 Interest from loans secured by real property ....... 10 Net gains from sales of loans secured by real property ....... 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 • | ) • Section 210-A.5(a)(2)(B) (QFI ● | ) 13 Interest from federal debt ...... 14 15 Interest from NYS and its political subdivisions debt ...... 15 16 Net gains from federal, NYS, and NYS political subdivisions debt ...... • 16 17 18 Net gains from other states and their political subdivisions debt ....... • Section 210-A.5(a)(2)(C) (QFI ● 19 Interest from asset-backed securities and other government agency debt • Net gains from government agency debt or asset-backed securities sold through an exchange ...... Section 210-A.5(a)(2)(D) (QFI ● \_\_\_) 22 Interest from corporate bonds ..... 23 Net gains from corporate bonds sold through broker/dealer or licensed exchange ...... Section 210-A.5(a)(2)(E) 25 Net interest from reverse repurchase and securities borrowing agreements • Section 210-A.5(a)(2)(F) 26 Net interest from federal funds ...... 26 Section 210-A.5(a)(2)(I) (QFI ● | ) 27 Net income from sales of physical commodities ....... Section 210-A.5(a)(2)(J) (QFI ● | ) 28 Marked to market net gains ...... Section 210-A.5(a)(2)(H) (QFI ● | ) 210-A.5(a)(2)(G) (QFI • | ) 29 Interest from other financial instruments ......

#### Part 3 – Computation of business apportionment factor (continued)

		A - New York State	<b>B</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	200,000	300,000
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		 
		56	

Page 6 of 6 CT-3-S (2023)

Amended return information												
If filing an amended return, mark an $m{X}$ in the box for any items that apply and attach documentation.												
Final federal determination • If marked, enter date of determination: •												
Third – par					Designee ( 518	gnee's phone number 3 ) 555-2525						
designee (see instruction	i Designee s cinali aggress						PIN	12345				
Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.												
	Printed name of authorized person	of authorized person Signature of authorized person			on Official title							
Authorized	John Doe	Presi										
person	Email address of authorized person johndoe@ctef3s.com		Telephone number (518) 555-1212		Date 03/15/2024							
Paid	Firm's name (or yours if self-employed) Taxes Done right		Firm's EIN 123456987			Preparer's PTIN or SSN 987654321						
preparer use	Signature of individual preparing this return	Address 315 Return Parkway	City Albany		,	Sta N		ZIP code 12227				
only	Email address of individual preparing this return		Preparer's NYTPRIN or E		cl. code	Date						
(see instr.)	billsmith@taxesdoneright.com		45678912				C	03/15/2024				

See instructions for where to file.



# **New York S Corporation Shareholders' Information Schedule**

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

Attac	th to Form CT-3	s-S			
Sch	edule A – Sh	are	holders' New York State modifications and credits (Enter the	tota	amount reported by
				eir pro	o rata snare of these
Dort			,		
Part	1 – Total Shar		• • • • • • • • • • • • • • • • • • • •		
			New York State franchise tax imposed under Article 9-A	. 1	
	Additions	1a	· ·		
			imposed by other taxing jurisdictions		
			Federal depreciation deduction from Form CT-399, if applicable		+
			Other additions (attach Form CT-225)		
S	ubtractions		Allowable New York depreciation from Form CT-399, if applicable		
	Other subtractions (attach Form CT-225)  Other items  6 Additions to itemized deductions		Other subtractions (attach Form CT-225)	_	
_					
	. ,		Subtractions from itemized deductions		
Part				e insti	ructions;
STAI	RT-UP NY tax	cre	dits (see instructions)		
8	START-UP NY b	ousir	ness certificate number 8		
9	Year of the STA	RT-l	JP NY business tax benefit period (enter the year number from 1 to 10)	• 9	
10	START-UP NY t	• 10			
11	Recapture of ST	• 11			
12	START-UP NY t	ах е	limination credit tax-free NY area allocation factor (Form CT-638)	• 12	
13	START-UP NY t	ах е	limination credit business allocation factor (Form CT-638)	• 13	
	START-UP NY t	ax e	elimination credit factors from partnership (for multiple partnerships attach sep	oa <u>rate</u>	statement; see instructions)
14	START-UP NY p	oartn	ership EIN	• 14	
15	START-UP NY b	ousir	ness certificate number (obtain number from your partnership) • 15		
16	Year of the STA	RT-l	JP NY business tax benefit period (enter the year number from 1 to 10;		
	obtain number f	rom	your partnership)	• 16	1
17			· · ·		
	partnership)			• 17	
		the New York S corporation on each line. Each shareholder must amounts on their personal income tax return.)  - Total shareholder modifications related to S corporation items (see in the composed of the corporation items)  1		• 18	1
			,		
			· · · · · · · · · · · · · · · · · · ·		
				• 21	
22	, ,		•		
			· · · · · · · · · · · · · · · · · · ·	• 22	
	. ,		,		
	EZ investment to	ax c	redit (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) ......

Part	2 - Total S corporation New York State credits and taxes on early dispositions (con	tinued)		-
Qua	lified 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 statem	nent; see ins	structions)	
31	QEZE partnership EIN	31		
	QEZE employment increase factor (obtain factor from your partnership)			
	QEZE zone allocation factor (obtain factor from your partnership)			
	QEZE benefit period factor (obtain factor from your partnership)	34		
	ners' school tax credit (see instructions)			_
	Total acres of qualified agricultural property			$\Box$
	Total amount of eligible school district property taxes paid			_
	Total acres of qualified agricultural property converted to nonqualified use			_
	Total acres of qualified conservation property	38		
	er credits (attach applicable forms)			_
	Recapture of alternative fuels credit (Form CT-40)			_
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			
40	project number reporting)			_
	Recapture of rehabilitation of historic properties credit (Form CT-238)			—
43 44	Clean heating fuel credit (Form CT-241)	43		
44	Empire State commercial production credit (Form CT-246)	45		
46	Empire State commercial production credit (r orm CT-246)			—
47	Empire State film production credit for the second year (Form CT-248)			—
48	Empire State film production credit for the third year (Form CT-248)			_
49	Long-term care insurance credit (Form CT-249)			_
50	Credit for purchase of an automated external defibrillator (Form CT-250)			_
51	Empire State film post-production credit for the current year (Form CT-261)			_
	Empire State film post-production credit for the second year (Form CT-261)			_
	Empire State film post-production credit for the third year (Form CT-261)			
	Excelsior jobs tax credit component (Form CT-607).			
	Excelsior investment tax credit component (Form CT-607)			
	Excelsior research and development tax credit component (Form CT-607)			
	Excelsior real property tax credit component (Form CT-607)			
57a	Excelsior child care services tax credit component (Form CT-607)	57a		
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		_
	Recapture of brownfield redevelopment tax credit (Form CT-611)			
	Brownfield redevelopment tax credit site preparation credit component (Form CT-611.1)			_
	Brownfield redevelopment tax credit tangible property credit component (Form CT-611.1)			_
	Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.1)			_
	Recapture of brownfield redevelopment tax credit (Form CT-611.1)			_
67	Brownfield redevelopment tax credit site preparation credit component (Form CT-611.2)			_
	Brownfield redevelopment tax credit tangible property credit component (Form CT-611.2)			_
69	Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.2)			_
	Recapture of brownfield redevelopment tax credit (Form CT-611.2)			_
71	Remediated brownfield credit for real property taxes (Form CT-612)			_
72	Recapture of remediated brownfield credit for real property taxes (Form CT-612)	72		_

#### Part 2 - Total S corporation New York State credits and taxes on early dispositions (continued) 73 Environmental remediation insurance credit (Form CT-613)..... 74 Recapture of environmental remediation insurance credit (Form CT-613)...... 75 Security officer training tax credit (attach Form CT-631)..... 75 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 77 (Form CT-633)..... 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 Taxicabs and livery service vehicles accessible to persons with disabilities credit (Form CT-236) .... ● 81 QETC employment credit (Form DTF-621) ..... 82 QETC capital tax credit (Form DTF-622) 83 83 Recapture of QETC capital tax credit (Form DTF-622) 85 Low-income housing credit (Form DTF-624) 85 Recapture of low-income housing credit (Form DTF-626)..... 86 Empire state jobs retention credit (Form CT-634)..... 87 87 Recapture of empire state jobs retention credit (Form CT-634) ...... 88 New York youth jobs program credit (Form CT-635) 89 Alcoholic beverage production credit for beer (Form CT-636)..... 90 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 containing more than 2%, but not more than 24% alcohol by volume (ABV) (Form CT-636) 93 93a Alcoholic beverage production credit for liquor containing more than 24% ABV (Form CT-636) ....... • 93a Recapture of alternative fuels and electric vehicle recharging property credit (Form CT-637)............ 96 97 Real property tax credit for manufacturers (Form CT-641)..... 98 Recapture of real property tax credit for manufacturers (Form CT-641)..... 98 99 Empire state musical and theatrical production credit (Form CT-642)...... 101 Workers with disabilities tax credit (Form CT-644) ...... 105 Farm donations to food pantries credit (Form CT-649; also see Form CT-34-SH-I regarding additional 106 Empire State apprenticeship tax credit (Form CT-650) ...... 107 Recovery tax credit (Form CT-651) ...... New York City musical and theatrical production tax credit (Form CT-654)...... 110 Recapture of restaurant return-to-work credit (Form CT-655) COVID-19 capital costs credit (Form CT-657) ...... Recapture of COVID-19 capital costs credit (Form CT-657)

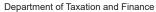
(complete Schedule B on the last page)

116	Farm employer overtime credit (Form CT-661)		116	
117	Child care creation and expansion credit (Form CT-662)	•	117	
118	Recapture of child care creation and expansion credit (Form CT-662)	•	118	
119	Other tax credits and recaptures (see instructions)	•	119	
	· · · · · · · · · · · · · · · · · · ·			

(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.

Λ		В		С	D	Е
For each shareholder,		_		_	_	Shareholder
						entity status
		(3311 01 1111)		or ownership		
						for individual
(attach leachd deficable N-1 for each shareholder)						F for estate or trust
					· ·	E for exempt
					4 for NYS nonresident	organization
1 SHAREHOLDER 1	•			•	•	•
			_			
7 TO ONICHE REGISTER WIT 14000	1	414141414		20		
2 SHAREHOLDER 2			-	•	•	•
			_			
110 FIR LINELTINGVILLE INT 10306	2	515151515		35		F
3 SHAREHOLDER 3	-	310101010		•	•	•
OTIV (TELTIOEDELT)			_			
1227 WAFLE AVE TONKENS INT 10703	3	616161616		25	] 3	ll E
4 SHAREHOLDER 4		0101010		•	•	•
	1 _					
919 FEEFAL BLVD LAKE FLACID NY 12940	4	717171717		20		ll E
5	7			20	•	•
	1 _					
	5					
6	3					
	1 _					
	6					
7	ast name, first name, middle initial on first line; or home address on second and third lines. ach federal Schedule K-1 for each shareholder)  SHAREHOLDER 1  19 OAK RD ROCHESTER NY 14603  HAREHOLDER 2  16 FIR LN ELTINGVILLE NY 10308  2 515151515  HAREHOLDER 3  17 MAPLE AVE YONKERS NY 10703  3 616161616  HAREHOLDER 4  1 PEEPAL BLVD LAKE PLACID NY 12946  6 6  7 7					
1	1 _					
	7	Identifying number (SSN or EIN)  Percentage of ownership ownership of ownership ownership of ownership ownershi				
8	- /		Percentage of ownership of ownership residency status (make only one entry) 1 for New York State 2 for New York City 3 for Yonkers 4 for NYS nonresident			
0	1					
	third lines.  1					
9	0					
3	_					
40	y					<u> </u>
10						
	40					
44	10					
11				7		
	11					



### 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.

Α	В	С	D	Е	F	G
Innovation hot spot name	Code	Business participation number	EIN of qualified entity located in the hot spot	Mark an <b>X</b> if this entity is subject to the MTA surcharge	Tax year being claimed (enter 1, 2, 3, 4, or 5)	Income or gain attributable to the hot spot
	•	•	•		•	
Hot Spot 1	H13	212	002190222	•	3	120,120
Hot Spot 2	H14	213	111222333	•	3	20,120
			•	•	•	
		•	•	•	•	
•	•		•	•	•	
•		•	•	•	•	
•		•	•	•	•	
		•	•	•	•	
				•	•	
			•	•	•	





#### **New York State Modifications**

Tax Law - Articles 9-A, 22, and 33

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.

#### 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			N	lodification number		Amount	
1a	• A - 109	3,500	00	1i	•	A -	•	0	0
1b	• <b>A</b> - 110	500	00	1j	•	A -	•	0	0
1c	• A -		00	1k	•	A -	•	0	0
1d	• A -	•	00	11	•	A -	•	0	0
1e	• A -	•	00	1m	•	A -	•	0	0
1f	• A -	•	00	1n	•	A -	•	0	0
1g	• A -	•	00	10	•	A -	•	0	0
1h	• A -	•	00	1p	•	A -	•	0	0
Total	from additio	nal Form(s) CT-225, if any .						C	00
2 To	4-1 /- dal 15	4 - 41				- (-) OT 005			

#### 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 - 211	150	00	3i	• EA -	•	00		
3b	● EA -	•	00	3j	• EA -	•	00		
3с	EA -	•	00	3k	● EA -	•	00		
3d	● EA -	•	00	31	● EA -	•	00		
3e	● EA -	•	00	3m	● EA -	•	00		
3f	• EA -	•	00	3n	• EA -	•	00		
3g	● EA -	•	00	30	● EA -	•	00		
3h	● EA -	•	00	3р	● EA -	•	00		
Total	from additio	nal Form(s) CT-225, if any					00		
<b>4</b> To	otal <i>(add lines</i>	3a through 3p and the total fro	от ас	dditional F	orm(s) CT-225	5)		4	
<b>5</b> To	tal additions	(add lines 2 and 4; see instru	ctions	s)				5	

#### Schedule B - Certain New York State subtractions from federal income

#### Part 1 - For certain subtractions from federal income that did not flow through from a partnership, estate, or trust

6 New York State subtractions (see instructions)

	I	Modification number		Amount				N	Modification number		Amount		
6a	•	<b>S</b> - 216	•	120,120	00		6i	•	S-	•	0	0	
6b	•	S-	•	•	00		6j	•	S-	•	0	0	
6с	•	S-	•		00		6k	•	S-	•	0	0	
6d	•	S-	•		00		61	•	S-	•	0	0	
6e	•	S-	•		00		6m	•	S-	•	0	0	
6f	•	S-	•		00		6n	•	S -	•	0	0	
6g	•	S-	•		00		60	•	S -	•	0	0	
6h	•	S-	•		00		6р	•	S-	•	0	0	
Total	fı	om additio	na	al Form(s) CT-225, if any .						T	0	0	
<b>7</b> To	ota	al <i>(add lines</i>	6	a through 6p and the total fro	т а	dditi	onal Fo	orr	n(s) CT-225	5)		•	7

#### Part 2 – Corporation's share of certain subtractions from federal income from a partnership, estate, or trust

00

8 New York State subtractions (see instructions)

	Modification number	Amount			Modificat numbe		Amount		
8a	<b>ES</b> - 216	20,120	00	8i	e ES -	•	00		
8b	<b>ES</b> - 217		I .	8j	e ES -	•	00		
8c	es -	•	00	8k	e ES -	•	00		
8d	e ES -	•	00	81	e ES -	•	00		
8e	e ES -	•	00	8m	e ES -	•	00		
8f	e ES -	•	00	8n	e ES -	•	00		
8g	e ES -	•	00	80	e ES -	•	00		
8h	e ES -	•	00	8p	e ES -	•	00		
otal	from additio	nal Form(s) CT-225, if any					00		
Тс	tal (add lines	8a through 8p and the total from	n additio	onal F	orm(s) CT-	225)		9	
) To	tal subtractio	ons (add lines 7 and 9: see inst	tructions	:)				10	



### **New York State Voluntary Contributions**

**CT-227** 

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

Leg	al name of corporation	Employer identification number (EIN)
Pa	rt 1 – Voluntary contributions (see instructions)	
	Name of fund	
1	Return a Gift to Wildlife	• <b>1</b> 100
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
12	ALS Research and Education	• 12
13	Home Delivered Meals for Seniors	• 13
14	Leukemia, Lymphoma, and Myeloma Fund	
15	Retired and Rescued Thoroughbred Race Horse Aftercare	
16	Retired and Rescued Standardbred Race Horse Aftercare	
17	Gift for Lyme and Tick-Borne Diseases Education, Research, and Prevention	• 17 100
18	Diabetes Research and Education Fund	● 18
Pa	rt 2 – Total	
1	Total (add Part 1, lines 1 through 18; see instructions)	1



### **Claim for Clean Heating Fuel Credit**

Tax Law - Section 210-B.25

ΑII	filers	must	enter	tax	period:
-----	--------	------	-------	-----	---------

	beginning 01/01/202	23 ending 12/31/2023
Legal name of corporation	Employer id	lentification 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)

A Purchase date	<b>B</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)	<b>D</b> Multiply column B by column C
04/15/2019	500,000	0.07	
06/14/2020	250,000	0.14	
08/17/2021	125,000	0.20	
	orms, if anytal column D amounts)		
2 Clean heating fue	el credits passed through from partnership(s) (fro g fuel credit available (add lines 1 and 2; S corpora	m line 13) • 2	
amount to Form (	CT-34-SH, New York S Corporation Shareholders' Infor	mation 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)	. L	4	
5	Tax credits claimed before the clean heating fuel credit (see instructions)	•	5	
6	Net tax (subtract line 5 from line 4)	. L	6	
7	Fixed dollar minimum tax (see instructions)	. L	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)	1	10	
11	Amount of line 10 to be refunded (see instructions)	1	11	
12	Amount to be credited as an overpayment to next year's tax (subtract line 11 from			
	line 10; see instructions)	1	12	

#### Part 3 - Partnership information (complete only if you entered an amount on line 2)

Name of partnership	Partnership's EIN	Credit amount allocated
Partnership 1	111222333	2,000
Partnership 2	222333444	2,500
Partnership 3	333444555	500
		•
		•
		•
		•
Total from additional forms, if any	•	
13 Total credit amount allocated from partnership(s) (enter here and o		

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

**CT-249** 



# Claim for Long-Term Care Insurance Credit

Tax Law – Article 9, Section 190; Article 9-A, Section 210-B.14; and Article 33, Section 1511(m)

All filers must enter tax period:

	beginning 01/01/2023	ending	12/31/2023
Legal name of corporation CTEF3S	E	imployer identification number	
012100		002190222	
File this form with Form(s) CT-183, CT-184, CT-186 CT-33-A, or CT-33-NL	, CT-186-E, CT-186-P, C	CT-3, CT-3-A, CT-3-	S, CT-33,
Computation of available long-term care insurar	nce credit (New York S co	orporations, see instru	ictions)
1 Qualified long-term care insurance premiums paid during the	-		40,000
<b>2</b> Multiply line 1 by 20% (.2)			
3 Long-term care insurance credit from partnership(s) (from line	· ·		
4 Unused long-term care insurance credit from preceding pe			300
5 Total available long-term care insurance credit (add lines 2,	•	• 5	
Computation of long-term care insurance credit			
6 Tax due before credits (see instructions)			
7 Enter other credits claimed before the long-term care insur			
credit (see instructions)			
8 Net tax (subtract line 7 from line 6)	- I		
9 Minimum tax limitation (see instructions)			
10 Long-term care insurance credit limitation (subtract line 9 from			
if line 9 is greater than line 8, enter 0)  Computation of long-term care insurance credit use		n/forword	
11 Long-term care insurance credit to be used for the current			
12 Long-term care insurance credit to be carried forward (subt	,		
Long-term care insurance credit to be carried forward (subt	ract line 11 from line 5)	V 12	
Partnership information (see the instructions for line 3;	attach additional sheets if ned	cessary)	
Name of partnership	Identifying number	Amoun	t of credit
Partnership 1	111222333		1,000
Partnership 2	222333444		625
Partnership 3	333444555		875



**CT-250** 

# Credit for Purchase of an Automated External Defibrillator Tax Law - Section 210-B.13, and Section 1511(I)

All filers must enter tax period:

	beginn	ing 01/01/2023		endir	
Legal name of corporation CTEF3S			Employer identif	121902	
File this form with Form CT-3, CT-3-A	л, СТ-3-S, СТ-33, СТ-33-	A, or CT-33-	NL.		
Part 1 – Computation of credit (	attach additional forms if	necessary; s	see instruct	ions	)
<b>A</b> Defibrillator name/model number	B Date purchased (mmddyyyy)	<b>C</b> Cost	<b>D</b> Maximu credit		E Credit (enter the lesser of column C or column D)
AED heart monitor/190701	05/15/2019	3,000	\$500		
ICD defibrillator/123456	09/15/2020	2,000	\$500		
WCD monitor/444123	11/15/2021	250	\$500		
			\$500		
			\$500		
2 Credit from partnerships (see instructions) 3 Total credit computed for the current tax yeart 2 – Computation of credit up	ear (add lines 1 and 2)		·····•	3	part)
1 Tax before credits (see instructions)				4	
5 Enter other tax credits used (see instruction	s)		•	5	
Net tax (subtract line 5 from line 4)				6	
7 Tax limitation - (enter appropriate tax): Article	9-A - enter the fixed dollar mi		Form CT-3		
or the designated agent's fixed dollar Article 33 - enter minimum tax of <b>250</b> Article 33 combined filers - multiply the r			/ 250	7	
or the designated agent's fixed dollar Article 33 - enter minimum tax of <b>250</b>	number of taxpayers in the cor	nbined group by			



**CT-605** 

# 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

						All	filers n	nust enter tax per	iod:	
						beg	inning	01/01/2023	ending	12/31/2023
Employer identification nu	ımber(s) shown o	on page 1 of your t	ax return							
0021902								nis claim with yo		
_egal name of corporatior	1							turn, Form CT-		
CTEF3S								h a copy of the		e of Eligibility
Name of empire zone (E	:Z)						and r	etention certifica	ate.	
ONONDAGA										
Mark an <b>X</b> in th	e box if you	are claiming	this cre	edit as	a corpora	ate partner	(see in	structions)		• A ×
Schedule A – Co	omputatio	n of EZ-ITC	and E	Z-EIC	:					
Part 1 – Computation	-									
1 Unused EZ-ITC			y Vork S	ornorot	iona: ontor (	2)		• 1	1	
2 Recapture of EZ	=									
3 Net EZ-ITC or a	•		,						_	
• Not EZ TTO of a	addaon (occ n	11011 40110110)								
Part 2 – Computatio	on of EZ-EIC	;								
4 Unused EZ-EIC	from precedi	ng period (Nev	v York S	corporat	ions: enter <b>(</b>	<b>)</b>		6	1	
5 Recapture of EZ									5	
6 Net EZ-EIC or a	ddback <i>(see i</i>	nstructions)							3	
Schedule B – Co	omputatio	n of recapt	ure of	EZ-IT	C and E	<b>Z-EIC</b> (see	e instru	uctions)		
Α	В	С	D	Е	F	G		Н		I
Description of property	Date acquired	Date property ceased to qualify	Life (months)		Percentage (E ÷ D)	EZ-ITC allowed		Recaptured EZ-IT( (F × G)	C R	ecaptured EZ-EIC
QUALIFIED	06/01/2016	12/31/2023	91	10	11	15,00	00			
						•	•		•	
							•			
							•		•	
							•	·	•	
Amounts from attacl	hed sheets									
7 Recaptured EZ-	ITC (add colui	mn H amounts: e	enter here	e and on	line 2)		7			

#### 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)

	Α	В
	EZ-EIC	EZ-ITC
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
<b>16</b> 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



**CT-611** 

# Claim for Brownfield Redevelopment Tax Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008 Sections 21, 187-g, 210-B.17 and 1511(u)

All filers must enter tax period:

		beginning			9 12/31/2023	
Legal name of corporation CTEF3S			Employer ider 002190		tion number (EIN)	
File this form with your franchise tax return. A sepa	arate Form CT-6	11 must be fi			e of Completion (C	COC).
Did the Department of Environmental Conservation (Did Cleanup Program <b>prior to June 23, 2008</b> ?					Yes ● x	No _
If you answered <i>Yes</i> , and the site received a COC brownfield redevelopment tax credit.	<b>by</b> December 31,	2017, comple	ete this form to clain	n the		
If you answered Yes, and the site received a COC instead, use Form CT-611.2 to claim the credit.	after December 3	1, 2017, do <b>n</b>	ot complete this for	rm;		
If you answered <i>No</i> , do <b>not</b> complete this form. If the Form CT-611.1; if the site was accepted <b>on or after</b>	e site was accepte July 1, 2015, use	ed <b>on or afte</b> Form CT-61	r <b>June 23, 2008</b> and 1.2 to claim the cred	d <b>pric</b> dit.	or to July 1, 2015,	use
Enter the date of execution of the Brownfield Cleanup for which you are claiming this credit				•	08/15/2017	
A Mark an X in the box if you are claiming this credit	as a corporate pa	rtner (see inst	ructions)		•	Α
Schedule A - Brownfield site identifying infor						
Enter the following information as listed on the COC iss	ued by the DEC fo	r the qualified	site (see instruction	1s). <b>S</b>	ubmit a copy of th	e COC
Site name						
Brown site field one						
Site location – municipality	Site	e location – cou	•			
Pompey		Onondag				
DEC region	Division of Environ	mental Remed	iation (DER) site num	ber •	Date COC was issue	ed
Pompey	A1234	5				
If applicable, enter the date the COC was transferred qualified site. <b>Submit a copy</b> of the sale or transfer do				•[	08/01/2016	
Is the qualified site for which the COC was issued by t	he DEC located ir	n an environm	iental zone (EN-Zoi	ne)?	Yes ● x	No
If Yes, enter the percent (as a decimal rounded to four	places) of the qual	ified site loca	ted within an EN-Zo	ne ●[	C	.4800
Schedule B – Site preparation credit component	<b>ent</b> (see instruction	ons)				
Description of site preparation of	costs		<b>B</b> Date costs paid or incomm-dd-yy)	urred	<b>C</b> Costs	
Demolition			01/01/2019		• 30	0,000
Excavation			05/01/2019		4	0,000
Total from additional form(s), if any					•	
1 Add column C amounts (corporate partners: see instr				1		
2 Applicable percentage rate (see instructions)				2		
3 Site preparation credit component (multiply line 1 by	ııne 2; enter here aı	na on line 13; N	iew York			
S corporations see instructions)				⊢ 3		

Schedule C - Tangible prop	erty creait a	:omponent (	(see instr	uctions)					
A Description of qualified prope (list items separately; see instr	erty	<b>B</b> Principal ւ	ıse	Date	c placed (mm-da	in service	Life (years; see in	str.)	<b>E</b> Cost or other basis
Buliding 1	,	Living			05/01/		25	•	100,000
Building 2		Office			06/01		15	•	150,000
								•	
Total from additional form(s), if a	any								
4 Add column E amounts (corp.	orate partners: s	see instructions)						4	
5 Applicable percentage rate (s	see instructions)						•	5	
6 Tangible property credit comp									
S corporations, see instruction								6	
Schedule D - On-site groun	dwater rem	ediation cre	dit com	ponent	(see ins	structions	;)		
Description	of groundwater	remediation cos	sts			Date costs   (mn	<b>B</b> paid or incur n-dd-yy)	red	<b>C</b> Costs
Ground purification						03/0	01/2017	•	35,000
Remediation						01/	15/2017	•	25,000
Total from additional form(s), if a									
7 Add column C amounts (corp								7	
8 Applicable percentage rate (s	,							8	
9 On-site groundwater remedia									
New York S corporations, see	instructions)		•••••		•••••		•	9	
Schedule E - Recapture of	credit taken	in previous	tax vea	rs (subn	nit addit	tional forn	ns if neces	sarv)	
Recapture of tangible property									uctions)
^	В	С	D	Е	_	<u> </u>			Н
Description of property	Date property	Date property	Life	Unused	Percen	itage Tar	ngible proper	ty	Recaptured
	was placed in service	ceased to qualify	(months)	life	(col E ÷ d	101 000	dit compone		
	(mm-dd-yy)			(months)	(001 L . (		dit compone		tangible property
	(	(mm-dd-yy)		(months)	(00/ L . (		viously allow		property credit component
	( 22 )))	(mm-dd-yy)		(months)	(00/ 2 - 0				property
Storage		(mm-dd-yy) 12/31/2022	66	(months)	,				property credit component
Storage	08/01/2017	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	66	, ,	,	prev	viously allow		property credit component (column F x column G)
Storage		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	66	, ,	,	prev	viously allow		property credit component (column F x column G)
Total from additional form(s), if a	08/01/2017 any	12/31/2022		10	0.1	515	200,000	ed •	property credit component (column F x column G)
Total from additional form(s), if a 10 Recaptured tangible proper	08/01/2017 anyty credit comp	12/31/2022 0nent (add colo		10	0.1	515	200,000	ed •	property credit component (column F x column G)
Total from additional form(s), if a  10 Recaptured tangible proper Recapture if COC is revoked (s	08/01/2017  anyty credit comprese instructions)	12/31/2022 onent (add cold	umn H am	10 	0.1	515	200,000	• • • • • • • • • • • • • • • • • • •	property credit component (column F x column G)
Total from additional form(s), if a  10 Recaptured tangible proper  Recapture if COC is revoked (s  11a Net tangible property credit	08/01/2017  any  ty credit compose instructions) component pi	12/31/2022  onent (add coloreviously allow	umn H am	10 ounts)	0.1	515	200,000	• • • • • • • • • • • • • • • • • • •	property credit component (column F x column G)
Total from additional form(s), if a  10 Recaptured tangible proper  Recapture if COC is revoked (s  11a Net tangible property credit  11b Site preparation credit com	08/01/2017  any  ty credit compose instructions) component proponent proponent previous	12/31/2022  onent (add coloreviously allowusly allowed	umn H am /ed (see ii	10  ounts)	0.1	515	200,000	• • • • • • • • • • • • • • • • • • •	property credit component (column F x column G)
Total from additional form(s), if a  10 Recaptured tangible proper  Recapture if COC is revoked (s  11a Net tangible property credit  11b Site preparation credit com  11c On-site groundwater remed	anyty credit component proponent proponent proponent control co	12/31/2022  onent (add coloreviously allowed component previously are previously allowed	umn H am ved (see ii	ounts)	0.1	515	200,000	• • • • • • • • • • • • • • • • • • •	property credit component (column F x column G)
Total from additional form(s), if a  10 Recaptured tangible proper Recapture if COC is revoked (s  11a Net tangible property credit  11b Site preparation credit com  11c On-site groundwater remed  12 Enter line 10 amount or sur	08/01/2017  any  ty credit component proponent previouliation credit component of the proposed for th	12/31/2022  inconent (add column const) allowed component previously allowed component previously 11c (e	umn H am  /ed (see ii  viously al	ounts) nstructions	0.1	515  w York	200,000	• 10 11a 11b 11c	property credit component (column F x column G)
Total from additional form(s), if a  10 Recaptured tangible proper  Recapture if COC is revoked (s  11a Net tangible property credit  11b Site preparation credit com  11c On-site groundwater remed  12 Enter line 10 amount or sur  S corporations, see instruction	08/01/2017  any	12/31/2022  inconent (add column colu	umn H am /ed (see ii viously al	ounts) nstructions lowed	0.1	515  w York	200,000	• • • • • • • • • • • • • • • • • • •	property credit component (column F x column G)
Total from additional form(s), if a  10 Recaptured tangible proper Recapture if COC is revoked (s  11a Net tangible property credit  11b Site preparation credit com  11c On-site groundwater remed  12 Enter line 10 amount or sur  S corporations, see instruction  Credit summary (New York S)	os/01/2017  any	12/31/2022  Tonent (add coloreviously allowed  Tomponent previously 11c (e	umn H am ved (see in viously al enter here	ounts)  nstructions lowed and on line	0.1	515  w York	200,000	10 11a 11b 11c 12	property credit component (column F x column G)
Total from additional form(s), if a  10 Recaptured tangible proper Recapture if COC is revoked (s  11a Net tangible property credit  11b Site preparation credit com  11c On-site groundwater remed  12 Enter line 10 amount or sur  S corporations, see instruction  Credit summary (New York S  13 Site preparation credit com	any	12/31/2022  conent (add coloreviously allowed component previously 11c (e component on the completion of the compl	umn H am ved (see in viously al	ounts) nstructions lowed and on line	0.1	515  w York	200,000	10 11a 11b 11c 12	property credit component (column F x column G)
Total from additional form(s), if a  10 Recaptured tangible proper Recapture if COC is revoked (s  11a Net tangible property credit  11b Site preparation credit com  11c On-site groundwater remed  12 Enter line 10 amount or sur  S corporations, see instruction  Credit summary (New York S  13 Site preparation credit com  14 Tangible property credit com	any	12/31/2022  onent (add coloreviously allowed omponent previously 11c (entertaine 3)	umn H am ved (see ii viously al enter here i	ounts) nstructions lowed and on line	0.1	515 Superior of the state of th	200,000	110 11a 11b 11c 12 13 14	property credit component (column F x column G)
Total from additional form(s), if a  10 Recaptured tangible proper Recapture if COC is revoked (s  11a Net tangible property credit  11b Site preparation credit com  11c On-site groundwater remed  12 Enter line 10 amount or sur  S corporations, see instruction  Credit summary (New York S  13 Site preparation credit com  14 Tangible property credit com  15 On-site groundwater remed	any	12/31/2022  conent (add coloreviously allowed component previously allowed component for allowed compo	umn H am  vied (see ii  viously al  inter here  te this se	ounts) nstructions lowed and on line	0.1	515  w York	200,000	10 11a 11b 11c 112 113 114 115	property credit component (column F x column G)
Total from additional form(s), if a  10 Recaptured tangible proper Recapture if COC is revoked (s  11a Net tangible property credit  11b Site preparation credit com  11c On-site groundwater remed  12 Enter line 10 amount or sur  S corporations, see instruction  Credit summary (New York S  13 Site preparation credit com  14 Tangible property credit com  15 On-site groundwater remed  16 Subtotal (add lines 13, 14, and	any	12/31/2022  Tonent (add coloreviously allowed  Through 11c (e  T	umn H am  ved (see ii  viously al  inter here  te this se	ounts) nstructions lowed and on line	0.1	515  w York	200,000	110 112 113 114 115 116	property credit component (column F x column G)
Total from additional form(s), if a  10 Recaptured tangible proper Recapture if COC is revoked (s  11a Net tangible property credit  11b Site preparation credit com  11c On-site groundwater remed  12 Enter line 10 amount or sur  S corporations, see instruction  Credit summary (New York S  13 Site preparation credit com  14 Tangible property credit com  15 On-site groundwater remed	os/01/2017  any	12/31/2022	wmn H am  viously al  enter here  te this se	ounts)  nstructions lowed and on line	0.1	515  w York	200,000	10 11a 11b 11c 112 113 114 115	property credit component (column F x column G)

Cor ye	nputation of brownfield rede ear (New York S corporations do n	velopment tax credit us not complete this section)	sed, refunded, or credited a	s an overpayment in the next
19	Tax due before credits (see instruc	ctions)		19
20	Tax credits claimed before the bro	ownfield redevelopment tax	credit (see instructions)	• 20
21	Subtract line 20 from line 19	·		21
22	Minimum tax (see instructions)			22
23				
24				
25	Unused brownfield redevelopmen			
	•			
26	Brownfield redevelopment tax cre			
27	Brownfield redevelopment tax cre	dit to be credited as an over	payment in the next tax year (sub	tract
	line 26 from line 25; see instructions).			
	tnership information (see instree of partnership	ructions; submit additional fo	orms if necessary using the same	<u> </u>
Cos	ets allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs
Nam	e of partnership		Partners	
Cos	sts allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs
Nam	e of partnership		<ul><li>Partners</li></ul>	hip's EIN
Cos	sts allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs
	e of partnership		● Partners	hip's EIN
		Site preparation costs	■ Tangible property costs	Groundwater remediation costs
Cos	sts allocated to taxpayer			
	e of partnership		● Partners	hip's EIN
		Site preparation costs	■ Tangible property costs	Groundwater remediation costs
Cos	ts allocated to taxpayer			
	e of partnership		• Partners	hip's EIN
		Site preparation costs	Tangible property costs	Groundwater remediation costs
Cor	sts allocated to taxpayer	II I		Signatural in initial and in the signature in the signatu
COS	ois anocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs
Tota	al from additional form(s) if any			
28	Total costs allocated from partnership(s) (enter here and include on lines 1, 4, and 7 as applicable)	Site preparation costs	● Tangible property costs	Groundwater remediation costs



**CT-612** 

### **Claim for Remediated Brownfield Credit** For Real Property Taxes 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 mus	st enter tax pe	riod: beginnin	ng 01/01/2023	ending	12/31/2023
Legal name of corporation				Employer iden	tificatio	on number (EIN)
CTEF3S				002190222	2	
Address of qualified brownfie	ld site CAMPUS ALBANY NY 122	27				
	anchise tax return. A sepa		T-612 must b	e filed for each <i>Certit</i>	ficate	of Completion (COC).
Enter the date of execut	tion of the Brownfield Clea	anup Agreer	nent (BCA) fo	or the brownfield site	,	
	ng this credit				•	05/15/2015
A Mark an X in the box	if you are claiming this cr	redit as a co	rporate partn	er (see instructions)		• A X
Schedule A - Brownfie	eld site identifying infor	mation (see	instructions)			
Enter the following informathe qualified site. <b>Attack</b>	mation as listed on the Conactor acopy of the COC.	OC issued b	y the Departi	ment of Environmen	tal Co	onservation (DEC) for
Site name						
Brownfield Site One						
Site location - municipality			Site location - o	county		
Altamont		r	Albany		1-1	
DEC region		Division of En CECRBC2		nediation (DER) site num	ber 🖣 I	
Albany						05/16/2015
located in a Brownfield (	ou received notification from the Opportunity Area				 	x
	late the COC was transfe copy of the sale or transfe				•	
					_	
Is the qualified site for w	hich the COC was issued	d by the DE0	C located ent	irely within	,	Vaa 🗆 Na 🗀
an environmental zone (	(EN-Zone)?					Yes • x No
Schedule B - Computa	tion of average number	of full-time	employees e	mployed by a devel	oper	and a lessee (see instr.,
March 31	June 30		nber 30	December 31		Total
70	40	10	_	110		
1 Average number of full	-time employees (if less than	25, no credit is	allowed; see ins	structions)•	1	
Schedule C - Computa	ation of remediated brow	wnfield cred	dit for real p	roperty taxes		
<u>.</u>	actor (see instructions)				2	
	xes (see instructions)				3	48,500
	ed site is located entirely within a				4	1.0
· · ·	l credit for real property taxe		,		5	
	ed brownfield credit for real <sub>l</sub>				6	
•	l credit for real property taxe			·	7	
	ed brownfield credit for real p	-			8	
	I credit for real property taxe				9	
	credit for real property taxe				10	
11 Total remediated brown	nfield credit for real property	taxes (add lin	es 9 and 10; Ne	w 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 1	• 111222333	2,000
Partnership 2	222333444	1,600
Partnership 3	333444555	1,40
	•	
tal from additional sheet(s) if any		
tal from additional sheet(s) if any Total credit amount allocated from partnership(s) <i>(enter he</i>		21



**CT-613** 

# **Claim for Environmental Remediation Insurance Credit**

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)

( )				7		1
All filers mus	st enter tax period	: beginning	01/01/2023	ending	12/31/2023	
Legal name of corporation			Employer i	dentification	on number (EIN)	
CTEF3S				002190	22	
File this form with your franchise tax return.						
Enter the date of execution of the Brownfield Cle	anun Aaraamar	ot (DCA) for	the property for	. Г		
which you are claiming this credit		, ,			05/15/2015	
A Mark an X in the box if you are claiming this co	redit as a corpo	rate partner	(see instructions	s)	•	<b>A</b> X
Brownfield site identifying information Enter the following information as listed on the C Environmental Conservation (DEC) for the qualifi of the certification form for the environmental rem	ed site (see ins	tructions). A	ttach a copy	of the Co	OC. Also <b>attach</b>	а сору
Site name						
Brownfield site 1						
Site location – municipality	Sit	e location – cou	ınty			
Altamont		Albany		. 6		
DEC region			liation (DER) site n	umber	Date COC was issue	d
Albany	CECE	RI221234			05/16/2015	
is located in a Brownfield Opportunity Area  Computation of available environmental reme						. • X
1 Qualified environmental remediation insurance pre	miums paid			. • 1	60	0,450
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 receive		-				
5 Subtotal (add lines 3 and 4; New York S corporations, s						
6 Recapture of credit (see instructions)				. • 6	(	3,000
7 Total environmental remediation insurance credit a			:)	. • 7		
Computation of environmental remediation in						
8 Tax due before credits (see instructions)						
<b>9</b> Enter other credits claimed before the environmental	remediation insu	rance credit (s	ee 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						
Computation of environmental remediation in next tax year	surance credit	t used, refu	nded, or credi	ted as a	an overpayment	in the
13 Environmental remediation insurance credit to be u	used for the curre	nt tax year (so	ee instructions)	. • 13		
14 Environmental remediation insurance credit availal	ole for refund or a	as an overpay	ment (subtract			
line 13 from line 7)				. • 14		
15 Environmental remediation insurance credit to be refun						
16 Environmental remediation insurance credit to be of	credited as an over	erpayment in	the next tax year	.		

(subtract line 15 from line 14; see instructions).

#### Partnership information (see instructions for line 4)

Name of partnership	Partnership's EIN	Amount of cr	redit
Partnership 1	111222333		3,000
Partnership 2	222333444		2,00
Partnership 3	333444555		5,00
	•		
	•		
	•		
	•		
	+		
	_		
	+		
al from attached sheet(s) if any  Total credit amount allocated from partnership(s) (enter he			



### **Economic Transformation and Facility** Redevelopment Program Tax Credit Tax Law - Sections 35, 210-B.35, and 1511(aa)

			d:		
	beginning	01/01/2023	ending	12/31/2023	
Legal name of corporation CTEF3S		Er	nployer identifi 002190	ication number (	(EIN)
File this form with your franchise tax return. You must also attach a Benefits issued by Empire State Development (ESD).	copy of the Ce	rtificate of Eligibility	and the <i>Pro</i>	eliminary Sc	hedule o
Mark an <b>X</b> in the appropriate box to indicate the tax year of the benefit period for which you are claiming the credit on this form:	1 st ●	2 <sup>nd</sup> ● 3 <sup>rd</sup> ●	X	4 <sup>th</sup> ●	5 <sup>th</sup> ●
Are you claiming this credit as a corporate partner? (mark an <b>X</b> in the	appropriate box	)		Yes ● X	No ●
Schedule A – Eligibility (see instructions)					
Part 1 – Qualified business					
1a Is the business a qualified new business? (see Definitions in instru	uctions)			Yes ●	No ●
<b>1b</b> Is the business at a closed facility located within the Metropolita but outside New York City that was previously owned by New facility? (see instructions)	York State and	d operated as a psy	chiatric		No ●
If you answered <i>Yes</i> to question 1a <b>or</b> 1b, continue with Pa	rt 2. If No to b	oth questions, stop	. You do no	ot qualify for	this cred
Part 2 – Computation of average number of net new jobs	(see instructio	ns)			
A B C Current tax year March 31 June 30 September 3	D December 3	E 1 Total			
Number of net new jobs 8 10 6	12	36			
2 Average number of net new jobs for the current tax year (see ins	structions)		• 2		9
3 Is the average number of net new jobs five or greater?				Yes ● X	No ●
Schedule B – Computation of credit component amo					
Part 1 – Jobs tax credit component – Complete the informathe economic transformation area (see instructions)		r each net new jol	created a	and mainta	ined in
A B C Employee's name Social Security number Date first employed (mmddyy)	of employmen		ges	Credit a (column E (0.06	x 6.85%
Mabel Sims 444555666 01/01/202	2 12/31/2022		35,000		
Cyrus James 555666777 02/01/202			45,000		
Lyra Jacob 666777888 05/01/202			50,000		
Hugo Fallon 777888999 01/01/202	23 12/31/202	3	85,000 94,000		
Darcy Joseph 888999111 02/01/202					

Jobs tax credit component from partnerships (from the Jobs tax credit column of line 35) ...... Total jobs tax credit component (add lines 4 and 5; S corporations see instructions) ......

#### Part 2 – Investment tax credit component (see instructions)

#### Qualified investment at a closed facility (see instructions)

A Description of property	B Date placed in service (mmddyy)	C Cost or other basis for federal income tax purposes		D Credit (column C x 10% (0.10))
Facility 1	05/05/2020	200,000		20,000
Facility 2	07/05/2021	150,000	)	15,000
			Ш	
Total of column D amounts from any additional Forms CT-	633			
7 Total (add column D amounts)			7	
8 Closed facility investment tax credit (enter the lesser of linguity you by ESD; see instructions)			8	

#### All other qualified investments (see instructions)

A Description of property	B Date placed in service (mmddyy)	C Cost or other basis for federal income tax purposes		D Credit (column C x 6% (0.06))
Facility 3	05/25/2021	800,000	+	48,000
Total of column D amounts from any additional Forms CT-			_	
9 Total (add column D amounts)		•	9	
10 Other qualified investments credit component limitation	(see instructions)		10	400000000
11 Other qualified investments credit component after limit	tation <i>(enter the less</i>	ser of line 9 or 10)	11	
<b>12</b> Add lines 8 and 11		•	12	
13 Investment tax credit component from partnerships (fro	m the Investment tax	credit column of line 35) •	13	
14 Total investment tax credit component (add lines 12 and			14	

#### Part 3 – Training tax credit component (see instructions)

A Employee's name	B Social Security number	C Description of training expense	D Date paid (mmddyy)	E Amount of expense	F Column E x 50% (0.5)	G Credit (enter the lesser of column F or 4000)	
Mabel Sims	444555666	Accounting class	06/15/2020	6,000			
Cyrus James	555666777	Computer training	03/20/2021	9,000			
Lyra Jacob	666777888	Tuition expenses	07/15/2021	15,000			
Total of column G amounts from any additional Forms CT-633							

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	Γ	Т

#### 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)
700,000	0.20	
250,000	0.20	
Total of column C from any additiona		

<sup>\* 1</sup>st year 50% (0.5); 2nd year 40% (0.4); 3rd year 30% (0.3); 4th year 20% (0.2); 5th year 10% (0.1)

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>B</b> Benefit period year rate **	C Credit amount (column A x column B)
300,000	0.10	
150,000	0.10	
Total of column C from any additional	l Forms CT-633	

<sup>\*\* 1</sup>st year 25% (0.25); 2nd year 20% (0.2); 3rd year 15% (0.15); 4th year 10% (0.1); 5th year 5% (0.05)

19	Real property tax credit component for property located outside a closed facility (add column C amounts) •	19	9	
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	1	
22	Total real property tax credit component (add lines 20 and 21; S corporations see instructions)	22	2	

Schedule C – Credit summary (S corporations see instructions)		
23 Total credit components (add lines 6, 14, 17, and 22)	23	
	24	10,000
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	
	Tax credits claimed before this credit (see instructions)		
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 Forms CT-633 if necessary using the same format shown) Name of partnership Partnership's EIN 111222333 Partnership 1 Jobs tax credit Investment tax credit Training tax credit Real property tax credit 7,000 8,000 Credits allocated to taxpayer 2,000 9,000 Name of partnership Partnership's EIN 222333444 Partnership 2 Jobs tax credit Investment tax credit Training tax credit Real property tax credit 5,000 2,000 2,500 Credits allocated to taxpayer 5,000 Name of partnership Partnership's EIN 333444555 Partnership 3 Real property tax credit Jobs tax credit Investment tax credit Training tax credit Credits allocated to taxpayer 3,000 4.000 3,500 6,000 Partnership's EIN Name of partnership Jobs tax credit Investment tax credit Training tax credit Real property tax credit Credits allocated to taxpayer Jobs tax credit Investment tax credit Training tax credit Real property tax credit Total from any additional Forms CT-633 ..... 35 Total credits allocated Jobs tax credit Investment tax credit Training tax credit Real property tax credit from partnership(s) (enter here and on lines 5, 13, 16, and 21; see instructions)... **35** 





# **Empire State Jobs Retention Program Credit**

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 01/01/2023 ending 12/31/2023 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). Year of eligibility (enter a number from 1 to 10; see instructions)..... **B** Mark an **X** in the box if you are claiming this credit as a corporate partner (see instructions)..... Schedule A - Computation of credit Empire State jobs retention program credit (see instructions)..... 1 525,525 2 Total Empire State jobs retention program credit (add lines 1 and 2; New York S corporations, 3 see instructions) ...... 4 4 Recapture of credit taken in previous tax years (see instructions)...... 55.000 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)..... Tax credits claimed before the Empire State jobs retention program credit (see instructions)................... 7 Subtract line 7 from line 6..... 8 Minimum tax (see instructions)..... 9 10 10 Credit limitation (subtract line 9 from line 8; if zero or less, enter 0) 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)..... Partnership information (see instructions; attach additional sheets if necessary, using the same format shown) Name of partnership Partnership's EIN Amount of credit 111222333 Partnership 1 76,000 222333444 Partnership 2 120,000 Partnership 3 29,225 Total from additional sheet(s), if any...\_\_\_\_\_

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



### **Alternative Fuels and Electric Vehicle** Recharging Property Credit Tax Law - Sections 187-b and 210-B.30

#### All filers must enter tax period:

Submit this form with your fran	chise tax return.	I	beginning 01/01/202	3 en	nding 12/31/2023
Legal name of corporation				Employer identific	cation number (EIN)
CTEF3S				002190	)22
A If you are claiming this cre	edit as a corporate partner	, mark an <b>X</b> ir	n the box		• X
Schedule A – Alternative i amounts (su	fuels vehicle refueling ubmit additional forms as r		ic vehicle recharç	ging property ir	nformation and credit
A Physical address of vehicle refueling or recharging property	B Total cost of vehicle refueling or recharging property (see instructions)	C Number of pumps or recharging stations	Column B ÷ column C × 50% (.5)	E Enter the lesser o column D or 5,000	F of Column C × column E
700 Washington Ave					
Albany, NY 12203	500,000	4	62,500	5,000	20,000
100 Waterman Ave Albany NY 12205	25,000	3	4,167	4,167	12,501
	.,				
Total of column F amounts fro					
1 Total of all column F amou	ınts			<u>1</u>	
Schedule B – Computatio	n of available credit fo	or the curre	ent tax year		
2 Credit computed for the co					
3 Credit amount from partne					3
4 Unused credit carried over	· · · · · · · · · · · · · · · · · · ·				1
<b>5</b> Total credit computed for t see instructions)	the current tax year <i>(add lir</i>				5
6 Recapture of credit taken					
7 Total available credit for th					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	
	Tax credits claimed before this credit (see instructions)		
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; submit additional forms 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)	<b>F</b> Original credit allowed	d	<b>G</b> Credit recapture (column E × column F)
2020	16	4			450,45	0	
Total of colu	umn G amounts	s from additional fo	orms, if any				
15 Recapti	ured credit (add	column G amounts)				15	
16 Partner	r in a partners	hip: enter your sha	are of the recaptur	e of the credit (see	instructions)	16	
17 Total re	captured credit	(add lines 15 and 16	6; enter here and on	line 6)		17	

#### **Schedule E – Partnership information** (see instructions; submit additional forms as necessary)

Name of partnership	Partnership's EIN	Credit amount allocated
Partnership 1	111222333	30,000
Partnership 2	222333444	65,000
Partnership 3	333444555	25,000
		,
Total from additional forms, if any		
18 Total credit amount allocated from partnership(s) (enter	here and on line 3)	3



**CT-640** 

# **START-UP NY Telecommunication Services Excise Tax Credit**

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

		All filers must enter t	tax period	: beginnir	ng 01/01/2023		endina	12/31/202	23
File this form with Form CT-				J	-				
Legal name of corporation CTEF3S					Employer iden 0021	tificati I 9022		(EIN)	
All filers must complete line  A Are you claiming this cre- a share of the credit from C corporations If Yes, complete lines B a If No, and you are claimin complete lines B and C a	dit as a corporation that a partnership) (mark an and C and Schedules A, ng this credit as a corpo	a <b>X</b> in the appropriate b , B, and C. prate partner,	New Yo If Yes, o If No, ar	structions) rk S corp omplete nd you ar	partner that red?  porations lines B and C are claiming this and C and Sch	ind S	Yes chedules t as a cor	A and B. oorate pa	No
B Certificate number from F START-UP NY business	Form DTF-74, Certificat (see instructions)	te of Eligibility, issued	d to the a	pproved		• E	SDSTSE22	212345	
C Year of START-UP NY bu									• 5
Schedule A – Allocation	factor (see instruction	ns)							
				Tax	A x-free NY area		New	<b>B</b> York Sta	ite
<ul><li>1 Average value of proper</li><li>2 Property factor (divide lin decimal places)</li></ul>	•	lumn B; carry result to	four	2	775,000			1,775	5,775
<ul> <li>Wages and other compete</li> <li>Wage factor (divide line 3 decimal places)</li> <li>Total factors (add lines 2 decimal places) Allocation factor (divide lines 2 decimal places)</li> </ul>	, column A by line 3, colum and 4)	nn B; carry result to fou	ır	3 4 5 6	1,025,029	5		2,12	5,125
Schedule B – Computat		o rour decimai piaces) .		-					·
<ul> <li>7 Telecommunication serv</li> <li>8 Telecommunication serv</li> <li>9 Total credit (add lines 7 at</li> </ul>	ices excise tax credit fro	om partnership(s) <i>(fr</i>	rom line 19	)	•			6:	5,000
Schedule C – Computa	tion of credit used (	New York S corpora	tions do r	ot compl	lete this part)				
16 Unused telecommunicat	re this credit (see instructions)	otions)  om line 10)  line 13 is more than line 9 or line 14; enter here  credit (subtract line 15	ne 12, ente e and on yo 5 from line	or <b>0</b> )	ise	12 13 14			
18 Amount of credit to be a		ent to next period (su	ubtract line	17 from li	● ine 16; enter	17			

#### 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
Partnership 1	111222333	ESDSTSE2212346	3	14,000
Partnership 2	222333444	ESDSTSE2212347	5	26,275
Partnership 3	333444555	ESDSTSE2212348	6	19,000
Total from additional sheet(s), if any  19 Total credit amount allocated from pa	arthershin(s) (enter here and on	line 8)		



### Hire a Veteran Credit Tax Law – Sections 210-B.29 and 1511(g-1)

#### All filers must enter tax period:

		beginning	01/01/2023	ending	12/	31/2023
Legal name of corporation			l F	Employer identification	on nur	mber (FINI)
CTEF3S				002190222	Jii iiui	liber (LIN)
File this form with your franchise tax return	1					
All filers <b>must</b> complete line A.	1.					
All filers <b>must</b> complete line A.  A Are you claiming this credit as a corpor	ration that <b>carned</b> th	o orodit (not an a corn	orata partnar tha	+		
received a share of the credit from a pa					s •[	x No
C corporations		New York S	corporations			
If Yes, complete lines B and C, and Sc			lete lines B and	C, and Schedul	es A	and B and
Schedule C (line 4 if applicable, and lin	•					
If No, and you are claiming this credit a complete Schedules C and D.	as a corporate partne	er, If <i>No</i> , and yo complete So	ou are claiming th hedule C.	nis credit as a c	orpo	rate partner,
					[	7
<b>B</b> Enter the total number of employees cl					●[	, , , , , , , , , , , , , , , , , , ,
C If you have the <b>required</b> Form DTF-75 (see Employee affidavit in the instruction)						• X
Schedule A – Computation of cre	edit for qualified	l veterans (see ins	tructions)			
Part 1 – Full-time positions						
A	В	С	D	E		F
Veteran's name	Social Security	Employment period	Wages paid	Multiply		Enter lesser
	number of qualified veteran	(see instructions)	(see instructions)	column D by 15% (.15	;)	of column E or 15,000
William Bruce	432432432	03/01/23-09/30/23	80,000	By 1070 (:10		01 10,000
Aiden John	321321321	01/01/23-12/31/23	125,000			
7 Hadii Goliii	021021021	01/01/20 12/01/20	120,000		1	
					$\top$	
					$\top$	
					$\Box$	
Total from any additional Forms CT-643 .						
1a Total credit for full-time positions (add	column F amounts)			•	1a	
Part 2 – Part-time positions						
<b>A</b> Veteran's name	<b>B</b> Social Security	C Employment period	<b>D</b> Wages paid	E Multiply		<b>F</b> Enter lesser
veterans name	number of qualified	(see instructions)	(see instructions)	Multiply column D		of column E
	veteran	, ,	,	by 15% (.15	;)	or 7,500
Tony Clark	234234234	01/01/23-05/23/23	35,000			
Barb Jo	123123123	01/01/23-12/31/23	50,000		4	
					$\perp \perp \perp$	
					$\perp \perp \perp$	
					$\perp \perp \perp$	
					$\perp \downarrow \downarrow$	
Total from any additional Forms CT-643 .						
<b>1b</b> Total credit for part-time positions (add					1b	
1 Total credit for qualified veterans (add	lines 1a and 1b)			. • 1		

	credit for qualified	a disabled vetera	ans (see instructi	ions)	
Part 1 – Full-time positions					
<b>A</b> Veteran's name	B Social Security number of qualified veteran	Employment period (see instructions)	<b>D</b> Wages paid (see instructions)	E Multiply column D by 20% (.20)	F Enter lesser of column E or 20,000
Barbara Walters	231231231	01/01/23-12/31/23	25,000		
David Muir	213213213	01/01/23-12/31/23	125,000		
Total from any additional Forms CT-6	43				
2a Total credit for full-time positions					
Part 2 – Part-time positions					
<b>A</b> Veteran's name	Social Security number of qualified veteran	Employment period (see instructions)	Wages paid (see instructions)	E Multiply column D by 20% (.20)	F Enter lesser of column E or 10,000
Robin Roberts	543543543	01/01/23-06/30/23	30,000		
Chris Wallace	345345345	05/01/23-12/31/23	115,000		
Total from any additional Forms CT-6					
<ul><li>2b Total credit for part-time positions</li><li>2 Total credit for qualified disabled v</li></ul>					2b
Z Total Gredit for qualified disabled to				a   2	
•	reterans (add iines za and	26)		• 2	
				• 2	
Schedule C – Partnership inf					amount allocated
Schedule C – Partnership inf	ormation (see instruc		Partnership's EIN		amount allocated
Schedule C – Partnership inf	ormation (see instruc				amount allocated
Schedule C – Partnership inf	ormation (see instruc				amount allocated
Schedule C – Partnership inf	ormation (see instruc				amount allocated
Schedule C – Partnership inf	ormation (see instruc				amount allocated
Schedule C – Partnership info	ormation (see instruc	ctions)	Partnership's EIN	Credit a	amount allocated
Schedule C – Partnership inf	ormation (see instruction of partnership	ctions)	Partnership's EIN	Credit a	amount allocated
Schedule C - Partnership info Name of Total from any additional Forms CT-6	ormation (see instruction of partnership)  43	ctions)	Partnership's EIN	Credit a	amount allocated
Schedule C - Partnership info Name of Total from any additional Forms CT-6 Total credit allocated from partners	ormation (see instruction for partnership)  43	ctions)	Partnership's EIN	Credit a	
Total from any additional Forms CT-6  Total credit allocated from partners  Unused credit carried over from pr  Total credit (add lines 1, 2, 3, and 4; lines 1, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3,	partnership  43shipsevious tax years	e instructions)	Partnership's EIN	Credit a	5,000
Total from any additional Forms CT-6 3 Total credit allocated from partners 4 Unused credit carried over from pr 5 Total credit (add lines 1, 2, 3, and 4; 1) Schedule D – Computation of C	partnership  43  ships evious tax years New York S corporations se	e instructions)	Partnership's EIN	Credit a	5,000
Total from any additional Forms CT-6 3 Total credit allocated from partners 4 Unused credit carried over from pr 5 Total credit (add lines 1, 2, 3, and 4; I) Schedule D – Computation of co	partnership  43 ships evious tax years New York S corporations se	e instructions)	Partnership's EIN	Credit a	5,000
Total from any additional Forms CT-6 3 Total credit allocated from partners 4 Unused credit carried over from pr 5 Total credit (add lines 1, 2, 3, and 4; lines) 6 Tax due before credits (see instruction) 7 Tax credits claimed before this cre	partnership  43	e instructions)	Partnership's EIN	Credit a  3 4 5  do not complete 6 7	5,000
Total from any additional Forms CT-6 3 Total credit allocated from partners 4 Unused credit carried over from pr 5 Total credit (add lines 1, 2, 3, and 4; I) Schedule D – Computation of C 6 Tax due before credits (see instruction of C) 7 Tax credits claimed before this cre 8 Net tax (subtract line 7 from line 6)	ormation (see instructions)  partnership  43	e instructions)	Partnership's EIN	Credit a	5,000
Total from any additional Forms CT-6 3 Total credit allocated from partners 4 Unused credit carried over from pr 5 Total credit (add lines 1, 2, 3, and 4; l  Schedule D – Computation of c 6 Tax due before credits (see instruction of the computation of the comp	ormation (see instructions)  43	e instructions)	Partnership's EIN	Credit a  Credit a  Credit a  Credit a  Credit a	5,000
Total from any additional Forms CT-6 3 Total credit allocated from partners 4 Unused credit carried over from pr 5 Total credit (add lines 1, 2, 3, and 4; l  Schedule D – Computation of C 6 Tax due before credits (see instructions) 7 Tax credits claimed before this cre 8 Net tax (subtract line 7 from line 6) 9 Minimum tax (see instructions) 10 Credit limitation (subtract line 9 from	ormation (see instructions)  43	e instructions)	Partnership's EIN	Credit a  0 3 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	5,000
Schedule C – Partnership info  Name of  Name of  Total from any additional Forms CT-6  Total credit allocated from partners  Unused credit carried over from pr  Total credit (add lines 1, 2, 3, and 4; I)  Schedule D – Computation of C  Tax due before credits (see instructions)  Tax credits claimed before this cre  Net tax (subtract line 7 from line 6)  Minimum tax (see instructions)	partnership  43  ships  evious tax years  vew York S corporations sectoredit used or carried  fons)  dit (see instructions)  line 8; if zero or less, enter er the lesser of line 5 or line	e instructions)  d forward (New Young)	Partnership's EIN	Credit a  Credit a  Credit a  Credit a  Credit a	5,000
Schedule C – Partnership info  Name of  Name of  Total from any additional Forms CT-6  Total credit allocated from partners  Unused credit carried over from pr  Total credit (add lines 1, 2, 3, and 4; I)  Schedule D – Computation of C  Tax due before credits (see instruction of C)  Tax credits claimed before this cre  Net tax (subtract line 7 from line 6)  Minimum tax (see instructions)  Minimum tax (see instructions)	partnership  43  Ships  Evious tax years  New York S corporations seconds  credit used or carried  fions)  dit (see instructions)  line 8; if zero or less, enter er the lesser of line 5 or line fine 5)  ructions)	e instructions)  d forward (New Your from 10 here and on your from 10 here and 00 here	Partnership's EIN	Credit a  Credit a  Credit a  Credit a  Credit a  Credit a	



# Workers with Disabilities Tax Credit Tax Law - Article 9-A, Section 210-B.48

#### All filers must enter tax period:

					<u></u>		
			beginning	01/01/2023	ending	12/3	31/2023
Legal name of corporation				En	nployer identificati	on nun	nber (EIN)
CTEF3S					00219022	)	
Attach to Form CT-3, CT-3-A, or (NYS) Department of Labor.	CT-3-S. You must also	attach a copy	of the final Cer	tificate of Eligibilit	/ issued by the	e Nev	v York State
All filers <b>must</b> complete line A.							
A Are you claiming this credit a received a share of the credit	s a corporation that <b>e</b> a from a partnership)?	arned the cred (mark an <b>X</b> in t	it (not as a corpo the appropriate i	orate partner that box; see instruction	ons)Ye	s •[	x No [
C corporations			New York S	corporations			
If Yes, complete lines B throu as applicable and Schedules	_	A and/or B,	If Yes, comp	lete lines B throug and Schedule C		edule	s A and/or B,
If <i>No</i> , and you are claiming the complete Schedules C, D, an	· ·	te partner,		ou are claiming thi hedules C and E.	s credit as a c	orpor	rate partner,
<b>B</b> Enter the name and EIN of th Credit Program.	e business certified by	y the NYS Dep	partment of Labo	r to participate in	the Workers v	vith D	isabilities Tax
Name of certified business				EII	N		
• CTEF3S				•	00219022		
0.5 ( ) ( ) ( ) ( )	re tene	1: 16					4
<b>C</b> Enter the total number of qua	unied iun-ume employ	ees claimed to	r this credit			●[	
<b>D</b> Enter the total number of qua	llified part-time employ	ees claimed fo	or this credit			•	3
E Enter the allocation year (see	instructions)					•	2022
		1161 1 6 11			<del> </del>		<del> </del>
Schedule A – Computation Schedule B. Schedule	on of credit for qu See instructions.)	ialified full-	time employ	ees (Do not ind	lude employ	ees	shown in
<b>A</b> Name of qualified employee	B Qualified employee's Social Security number	C Qualified employee's hire date	Qualified employee's termination date, if applicable	<b>E</b> Qualified wages paid (see instructions)	F Multiply column E by 15% (.15	5)	G Enter lesser of column F or 5,000
Aiden John	444555666	01/01/22		120,000			
Anthony John	666777888	06/01/22		60,000			
Amy Job	888999111	03/01/22	12/31/22	30,000			
		<u> </u>				Щ	
Total from additional sheet(s) if a	any						

Schedule B – Computation of credit for qualified part-time employees (Do not include employees shown in Schedule A on page 1. See instructions.)

qualified employee	B Qualified employee's Social Security number	<b>C</b> Qualified employee's hire date	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
Arthur James	121212121	05/02/22		48,000		
Hunter Jacob	212121212	09/01/22		45,000		
Joseph David	313131313	04/15/22	12/31/22	12,000		
otal from additional sheet(s) Credit for qualified part-tin						
Total credit for all qualified chedule C – Computa				•	3	
Partner: Enter your share Unused credit carried ove						
Total credit (add lines 3, 4,	and 5; New York S corporation	ons, see instruct	tions)	•	6	
	ion of credit used or	carried forv				
Tax due before credits (se	e this credit (see instruction	s)			7 8	his schedule
Tax due before credits (se Tax credits claimed before Net tax (subtract line 8 from Fixed dollar minimum tax Credit limitation (subtract line)	e this credit (see instruction line 7)(see instructions)	s) ess, enter <b>0</b> )		•	7 8 9 10	his schedule
Tax due before credits (see Tax credits claimed before Net tax (subtract line 8 from Fixed dollar minimum tax Credit limitation (subtract line Credit to be used this tax Unused credit (subtract line Unused expired tax credit	e this credit (see instruction line 7)	s)ess, enter <b>0</b> )	re and on your frar	nchise tax return)	7 8 9 10 11 12 13 14	his schedule
7 Tax due before credits (se 8 Tax credits claimed before 9 Net tax (subtract line 8 from 0 Fixed dollar minimum tax 1 Credit limitation (subtract line 2 Credit to be used this tax 3 Unused credit (subtract line 4 Unused expired tax credit 5 Amount of credit available 6 Chedule E – Partners	e this credit (see instruction line 7)	ess, enter <b>0</b> ) e 6 or line 11 her	re and on your frar	nchise tax return)	7 8 9 10 11 12 13 14	his schedule

Name of partnership		Partnership's EIN		Credit amount allocate	ed
Total from additional sheet(s) if any					
16 Credit allocated from partnerships			16		



# Employer-Provided Childcare Credit Tax Law - Sections 44, 210-B(53), and 1511(dd)

#### All filers must enter tax period:

			All lilers in	iust enter tax	period	4.	
			beginning	01/01/2023		ending	12/31/2023
Legal name of corporation					Employ	ver identificati	on number (EIN)
File this form with you	r franchise tax return.				<u> </u>	002190	, <u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>
All filers <b>must</b> comple							
A Are you claiming this	credit as a corporation the credit from a partnersh						s • X No [
C corporations			New York S	corporations	S		
If Yes, complete Sch Schedule D.	nedules A and C, and if a	applicable,	If Yes, compl Schedule D.	ete Schedule	A an	d if applic	able,
If <i>No</i> , and you are claiming this credit as a corporate partner, complete Schedules B and C, and if applicable,			If <i>No</i> , and you are claiming this credit as a corpora partner, complete Schedule B, and if applicable Schedule D.				
Schedule A – Compu	utation of credit						
Part 1 – Qualified child	Icare facility expenditu	res paid or in	curred (see ins	structions)			
	A Qualified childcare facili	ty's physical addre	ess				<b>B</b> ied childcare facility tures paid or incurre
CTEF3S Child care 1440	central AVE Albany NY 12	205					700,000
Total from additional forms	s, if any					. •	
,	unts)					1	
						2	5
3 Part 1 credit amount (m	nultiply line 1 by line 2)				● [_	3	
Part 2 – Qualified child	Icare resource and refe	erral expendit	ures paid or i	ncurred (see	instru	ctions)	
A Employee's first name	<b>B</b> Employee's last name	Employee's we Zip co (first 5 digit	de	<b>D</b> Employee's So Security num		res	E ualified childcare purce and referral spenditures paid or incurred
Aiden	John	12227		444555666			11,000
Anthony	John	12211		666777888			13,000
Amy	Job	12205		888999111			8,000
Total from additional forms	」 s, if any					. •	
,	unts)				•	4	
5 Credit rate						5	.2

<b>Part</b>	3 _	I im	itati	on
raii	.) —		11111111	

7 Total (add Line 3 and Line 6)	7	
8 Limitation	8	500,000
9 Allowable credit (enter the lesser of line 7 or line 8; enter here and on line 12; New York S corporations, see instr.)	9	

#### **Schedule B – Partnership information** (see instructions)

A Name of partnership	<b>B</b> Partnership's EIN		<b>C</b> Credit amount allocated	<b>D</b> Share of recapture
Total from additional forms if any				
Total from additional forms, if any				
11 Total recapture allocated from partnerships (enter this amount on line 31;  New York S corporations, see instructions)			1	

### 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.)

#### **Schedule D – Computation of credit recapture** (see instructions)

26	Federal recapture amount on New York property.	2	26	
27	Amount of federal credit on New York property originally allowed	2	27	
28	Divide line 26 by line 27 (carry result to four decimal places)	2	28	
29	Amount of New York credit originally allowed	2	29	
30	New York recapture amount (multiply line 29 by line 28)	3	30	
31	Share of recapture from partnerships (from line 11)	3	31	
32	Total recapture (add lines 30 and 31; enter here and on line 15; New York S corporations, see instructions) ●	3	32	



Department of Taxation and Finance

### **Restaurant Return-to-Work Credit**

**CT-655** 

Tax Law - Section 210-B.56

1 Total (add column B amounts) ......

#### All filers must enter tax period:

	beginning	01/01/2023	ending 12/31/2023
Legal name of corporation CTEF3S		' '	lentification number (EIN) 2190222
File this form with your franchise tax return.			
Recapture of restaurant return-to-work credit (see ins	structions)		
A Revoked certificate number	Amount	<b>B</b> t of credit previously	y claimed
ESDRRTW22123456	6,0	00	
Total of column B from any additional Forms CT-655			



Department of Taxation and Finance

**CT-662** 

# **Child Care Creation and Expansion Credit**

Tax Law – Sections 48, 210-B.59, and 1511 (ee)

All filers must enter tax period:

		beginning	01/01/2023		ending	12/31/2023
Legal name of corporation CTEF3S			' '	yer ident 002190		umber (EIN)
File this form with your franchise tax	return.					
All filers <b>must</b> complete line A. <b>A</b> Are you claiming this credit as a cor received a share of the credit from a						•x No
C corporations If Yes, complete lines B through F, a through C.	and Schedules A	New York S corp If Yes, complete li and B.		gh F, a	and Sch	nedules A
If <i>No</i> , and you are claiming this cred partner, complete lines B through F, and C.		If <i>No</i> , and you are partner, complete				
	All filers: Complete Scho	edule D, if applicable	<b>)</b> .			
Certificate information						
On lines B through F below, enter the inform Family Services (see instructions).	nation from the certificate c	of tax credit issued by t	he Office of C	Childre	n and	
B Name of certified entity	В •[	CTEF3S				
C Employer identification number (EIN)				C •	0021	90222
D Address	3 S WA HARRIMAN CAMPU	S Albany NY 12227				
E Service year				E •	202	3
F Certificate number				<b>F</b> •	CFSC	CCE2300001
Schedule A – Computation of cre	dit (see instructions)					
<ol> <li>Child care creation and expansion cred</li> <li>Enter the total of any additional Forms</li> <li>Total credit (add lines 1 and 2)</li> </ol>	CT-662		• 2			20,00
Schedule B – Partnership informa						
A Name of partnership	B Partnership's EIN	C Certificate	number		Share	<b>D</b> of credit
Total from any additional Forms CT-662		L				
4 Total credit allocated from partnership(s	s) (add column D amounts)		• 4			

## 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.)

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	Minimum tax (see instructions)	9	
	Credit limitation (subtract line 9 from line 8; if line 9 is more than line 8, enter 0)		
11	Credit used for this tax year (enter the lesser of line 5 or line 10 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 the next year's tax (subtract line 13 from line 12;		
	enter here and on your franchise tax return)	14	

#### **Schedule D – Recapture of credit** (see instructions)

	<b>A</b> Certificate number	<b>B</b> Amount of revoked credit
Total from any additional Forms CT-662		
15 Total (add column B amounts)	• 15	



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 U1/01/	2023	ending L12	2/31/2023
Nar	ne as shown on return	Тахраує	er identification numb	per
C	CTEF3S		002190222	
	this form with corporate franchise tax return Form CT-3, CT-3-A, or CT-3-S, or with come tax return Form IT-201, IT-203, IT-204, or IT-205.			
Ma	Tk with an $\boldsymbol{X}$ the tax year for which you are claiming the qualified emerging technology company n this return: $1^{\text{st}} \bullet \square  2^{\text{nd}} \bullet \square  3^{\text{rd}} \bullet \square$	(QETC)	employment c	redit
Α	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)	Α		
_		Taynaı	er identification num	her
Bu	siness name of the partnership, S corporation, estate, or trust	Тахрау	rei identification num	ibei
		•		
В	If you are claiming this credit as a corporate partner, mark an <b>X</b> in the box			
	in you are daining this create as a corporate partier, many and in the box			
<u></u>	hadula A. Eligibility requirements (All the most one in Oake data A most in the territory	£	l	4ll'4 \
<u>SC</u>	hedule A – Eligibility requirements (All the questions in Schedule A pertain to the tax year	for whic	n you are claimir	ng the credit.)
	rt 1 – Location and sales (mark X in the appropriate boxes)			
	Is the company located in New York State?			No ●
2	Are the total annual product sales of the company \$10,000,000 or less?		Yes ● X	No ●
If yo	ou answered Yes to questions 1 and 2, continue with Part 2. If you answered No to either questi	on 1 or $i$	2, you do not q	ualify for
а	QETC employment credit for the current tax year.			-
Pa	rt 2 – QETC business activities			
Res	search 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		130,000
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		3,000,000
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		%
_			V [1]	N .
1	Does the percentage on line 6a equal or exceed the percentage on line 6b?		Yes ∟X	No L

Primary products and services							
8 Does the company develop or of If <i>Yes</i> , enter in the box below	reate products a description	or services the of the compa	nat are classifi ny's emerging	ed as emerging technology pr	g technologies? oducts or services,	Yes and continue	No with line 9.
•							
If you answered <i>No</i> to lines 3 a	nd 8 or lines 7	and 8, you c	annot claim th	is credit.			
9 Enter the gross receipts or sale services described on line 8					. 0		
10 Enter from your federal return the		•					
If line 10 is zero, skip lines 11 If line 10 is greater than zero			line 13.				
11 Divide line 9 by line 10 (enter the	•				• 11		%
12 Is the percentage on line 11 great If Yes, continue with Part 3. If						Yes	No 🗔
13 Enter the total expenditures att		•		~ ~			
technology products or service	ces included o	n your federa	l return		• 13		
14 Enter the total expenditures inc	luded on your	federal returr	١		• 14		
15 Divide line 13 by line 14 (enter t	he result as a pe	ercentage)			• 15		%
16 Is the percentage on line 15 great If Yes, continue with Part 3. If						Yes	No
Part 3 – Computation of avera year and three-yeaı			employees	in New York	State for the cur	rent tax	
Current tax year	March 31	June 30	Sept. 30	Dec. 31	Total		
Number of full-time employees in New York State	50	52	54	56			
17 Average number of full-time em	ployees in Ne	w York State	for the curren	t 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	19	18	17	16			
Second year	16	15	14	13			
Third year	14	13	12	11			
Total number of full-time employees				-			
<b>18</b> Average number of full-time emperiod (see instructions)			,		• 18		
,							
<b>19</b> Percentage of employment for the result as a percentage; see in		•	,	•			%

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.

Sc	nedule 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
Aiden John	444555666		
7 IIdon domi	44400000		
Anthony John	666777888		
Amy Job	888999111		
Ann Job	999000111		

Schedule C – Computation of QET	C employment credit	
25 Enter the amount from page 1, line A (Fig.	duciaries: see instructions.)	
26 QETC employment credit computed for the	he current tax year (from Schedule B, line 24; see instr.) 26	
27 QETC employment credit (add lines 25 and	d 26; see instructions)	
Schedule D – Computation of QET	C employment credit limitation (Article 9-A only)	
28 Current year's tax (see instructions)	• 28	
29 Enter other credits used (see instructions)		
30 Net tax (subtract line 29 from line 28)	• 30	
31 Enter your fixed dollar minimum tax (see	instructions)	
32 Credit limitation. Subtract line 31 from line	e 30 (if less than zero, enter <b>0</b> )	
33 QETC employment credit to be used for t	the current tax year (see instructions)	
34 Unused QETC employment credit (subtra	act line 33 from line 27)	
35 Amount of unused credit on line 34 to be	refunded (see instructions)	
	be applied as an overpayment to the next year's see instructions)	



Department of Taxation and Finance

**DTF-622** 

### **Claim for QETC Capital Tax Credit**

Tax Law - Article 9-A, Section 210-B.8 and Article 22, Section 606(r)

All filers must enter tax period: beginning | 01/01/2023 12/31/2023 ending Name(s) as shown on return Taxpayer identification number CTEF3S 002190222 File this form with corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, or personal income tax return Form IT-201, IT-203, IT-204, or IT-205. Line A - Partner in a partnership, shareholder of a New York S corporation, or beneficiary of an estate or trust: enter your share of the qualified emerging technology company (QETC) • A capital tax credit (see instructions, Form DTF-622-I, for assistance) Taxpayer identification number Business name of partnership, S corporation, estate, or trust Schedule A – Computation of credit Part 1 - Computation of credit for qualified investments to be held four years (Attach additional sheets if necessary.) C Name of certified QETC EIN Amount of investment Date of investment 002190222 CTEF3S 06/15/2018 1 Amount of qualified investments (add column D amounts) 2 Credit percentage (10%) 2 10 3 Credit for qualified investments to be held four years (multiply line 1 by line 2; see instructions) .... 3 Part 2 - Computation of credit for qualified investments to be held nine years (Attach additional sheets if necessary.) Name of certified QETC EIN Date of investment Amount of investment 5 Credit percentage (20%) 5 20 6 Credit for qualified investments to be held nine years (multiply line 4 by line 5; see instructions) ... ● Schedule B – Limitations of QETC capital tax credit Part 1 – Fifty percent limitation 7 Tax from Form CT-3, CT-3-A, IT-201, IT-203, or IT-205 (see instructions)...... 8 Multiply line 7 by 50% (.5) \_\_\_\_\_\_\_ Part 2 - \$150,000/\$300,000 limitation A - Qualified investments **B** - Qualified investments to be held at least 4 years to be held at least 9 years 9 150,000 00 9 300,000 00 9 Limitation per section 210-B.8..... **10** Limitations per section 606(r) (see instructions)...... 10 10 11 QETC capital tax credit previously allowed, less any previous recapture ...... • 11 • 11 12 QETC capital tax credit still allowable (subtract • 12 line 11 from line 9 or line 10) ...... 12 **13** QETC capital tax credit allowable this year (see instructions) ..... 13 14 Total QETC capital tax credit available this year (add line 13, columns A and B)......

Pa	rt 3 – Credit limitation				
15	Tax due before credits (see instruc	tions)			
16	Enter other credits used (see instr	uctions)		• 16	
17	Net tax (subtract line 16 from line 15	j)			
18	Tax limitation (see instructions)			• 18	
19	Credit limitation (Subtract line 18 fro	om line 17. If line 18 is greater than line 17,	eı	nter <b>0</b> on line 19.) • <b>19</b>	
	hedule C – Recapture of c				
Pa	rt 1 – Recapture of credit for	qualified investments to be held	f	our years (Attach additio	nal sheets if necessary.)
	Α	В		С	D
	Гах year QETC capital tax credit	Amount of QETC capital tax credit		Recapture percentage	Recapture of credit
	originally allowed	originally allowed	1	(see instructions)	(column B × column C)
			$\downarrow$	%	
				%	
20	Recapture of credit for qualified in	nvestments to be held four years (add c	:ol	lumn D amounts) ● <b>20</b>	
_			_		
Ра	rt 2 – Recapture of credit for	qualified investments to be held	n		nal sheets if necessary.)
	Α	В		C	D
1	Γax year QETC capital tax credit	Amount of QETC capital tax credit		Recapture percentage	Recapture of credit
	originally allowed	originally allowed	$\downarrow$	(see instructions)	(column B × column C)
			$\downarrow$	%	
	D		$\perp$	%	
21		nvestments to be held nine years (add o		·	
22		20 and 21; enter here and on line 26 below			
	partnerships, and estates and trust	s, see instructions)	•••	• <u>22</u>	
Sc	hedule D – Computation o	f QETC capital tax credit and	С	arryover	
23	<u> </u>	ilable this year (enter line 14 amount)			
24	·	rom last year's Form DTF-622, line 30			
25	·	I lines 23 and 24)			
26		ax credit (see instructions)			
	1 2 1	,	_	J 20	
27	Net QETC capital tax credit (see i	nstructions)	<u></u>	• 27	
28		tions)			
29	QETC capital tax credit used this	year (see instructions)		• 29	
30	QETC capital tax credit available	for carryforward (subtract line 29 from line	e 2	27; see instructions) • 30	
			_		
Lin	e B - If you are claiming this credi	it as a corporate partner, mark an <b>X</b> in t	th	e box	

Department of Taxation and Finance

**CT-60** 



### **Affiliated Entity Information Schedule**

2023 😓	For period ended
	12/31/2023
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 - Qualified subchapter S subsidiary (QSSS) inclusion - Do not	Part 1 – Qualified subchapter S subsidiary (QSSS) inclusion – Do not enter the QSSS parent (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	04/01/2018	123123123	002190222					
QSSS CORP TWO 351 COLLEGE RD SCHENECTADY NY 12227	05/05/2018	321321321	002190222					

Part 2 – QS	SS electiv	e inclusion -	- Do <b>not</b> enter	the QSSS	parent	(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	05/05/2017	231231231	002190222
QSSS CORP FOUR 719 KIMBERLY LN TROY NY 12180	09/09/2018	322322322	002190222

Par	t 3 – 1120S shareholder information (see instructions)	
4	Amount of distributions as shown on federal Form 1120S, Schedule K, line 16d and/or 17c • 1	050 000
	Amount of distributions as shown on lederal Point 11203, Schedule K, line 10d and/or 17c	650,000
	Name and address of shareholder	Shareholder EIN or SSN(s)
SI	HAREHOLDER 1 719 OAK RD ROCHESTER NY 14603	414141414
Sŀ	HAREHOLDER 2 116 FIR LN ELTINGVILLE NY 10308	515151515
SI	HAREHOLDER 3 1227 MAPLE AVE YONKERS NY 10703	616161616
S	HAREHOLDER 4 919 PEEPAL BLVD LAKE PLACID NY 12946	717171717
	hedule B - Other related entities (see instructions)	
ar	t1	
2	If the activities of any of the following impact your federal return, mark an $\boldsymbol{X}$ for all that apply; attach federal return, mark an $\boldsymbol{X}$ for all that apply; attach federal return, mark an $\boldsymbol{X}$ for all that apply; attach federal return, mark an $\boldsymbol{X}$ for all that apply; attach federal return, mark an $\boldsymbol{X}$ for all that apply; attach federal return, mark an $\boldsymbol{X}$ for all that apply; attach federal return, mark an $\boldsymbol{X}$ for all that apply; attach federal return, mark an $\boldsymbol{X}$ for all that apply; attach federal return, mark an $\boldsymbol{X}$ for all that apply $\boldsymbol{X}$ for all that a	al Form 851 if applicable:
	QSSS • X Captive REIT or RIC • Combinable captive insurance company •	Partnership •
	Disregarded entity • Tax-exempt DISC • SMLLC •	
	Distribution of the state of th	
3		
4	If you filed a consolidated federal return, mark an $\boldsymbol{X}$ in the box and complete lines 4a through 4d	4
	Number of corporations included in federal consolidated group(s)	
	Consolidated federal taxable income (FTI) before net operating loss deduction (NOLD)	
	Consolidated FTI before NOLD of corporations in federal group(s), but not in New York combined group • 4c  FTI before NOLD of corporations not in federal group(s), but in New York combined group • 4d	
4u	Fit before NOLD of corporations not in lederal group(s), but in New York combined group	
Par	t 2	
	k an $\boldsymbol{X}$ 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 a	nother
	corporation or by the same interests	5 X
	Name of controlling entity EIN or SSN	
	● Entity 1 ● 111444777	
6	You or the same interests own or control, directly or indirectly, more than 50% of the voting power of the	
	another corporation	
	Name of corporation controlled	
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 1     222555888	
8	You are a member of an affiliated federal group	8
-	Name of primary corporation EIN	

Dart 2	Entitios	tavable	ac nartn	orchine	(500	instructions)
ran o	– Enunes	laxame	as Dallii	ersiios -	1300 1	แเงแนบแบบเงา

9	If you are a partner in a partnership, mark an <b>X</b> in the box and enter the required information below	9	X	
•	The you are a partition in a partitioning, mark an x in the box and enter the required information below	 	<u> </u>	_

Name and address of partnership		Separate accounting election		EIN of partnership	EIN or SSN of all tiered partners
		Mark an <b>X</b> in the box	Date		of partnership
Partnership 1 99 Outlook ave NY 12205		X		111222333	999888777
Partnership 2 7 Mill st Schenectady NY 12204	X			222333444	888777666
Partnership 3 11 Hill LN Albny NY 12227	х			333444555	777666555
,					

#### 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 <b>X</b> 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 <b>X</b> 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.

	Printed name of authorized person	on Official title							
Authorized	John Doe		President						
person	Email address of authorized person			Telephone n			Date		
-	johndoe@ctef3s.com			( 518 )555-2626			03/15/	03/15/2024	
Paid	Firm's name (or yours if self-employed)		Firm's	EIN		Prepa	rer's PTII	N or SSN	
preparer	Taxes done right		123	3456789		98	3765432	1	
1	Signature of individual preparing this document	Address		Ci	ity	S	tate	ZIP code	
use		315 Return Parkway		Alban	У	١	ΙY	12227	
only	Email address of individual preparing this document		Preparer'	s NYTPRIN	or	Excl. code	Date		
(see instr.)	billsmith@taxesdoneright		45678	3321	- 1		03/1	5/2024	

# Test 24

Begins on next page

**Return to Test Chart** 

# New York S Corporation Franchise Tax Return CT-3-S Tax Law - Articles 9-A and 22

All filers must enter tax period:

	Final return (see instructions)			beginning	12-25-2022	2	ending	12-31-	2023
	Employer identification number (EIN)	Employer identification number (EIN)   File number   Business telephone number				an ove	erpayment,		
	002190461 AA 1	(5	18 ) 555-2626		mark an <b>X</b> ii				
	Legal name of corporation								
	CT SW Developer Test CT-3S 52-53 Wk								
	Mailing address			State or country	of incorporation				
	Care of (c/o)			New Yo	ork				
	Number and street or PO Box			Date of incorpora		Foreign	corporations: d	ate began bu	siness in NYS
	5253 WA Harriman Campus			12/27/2	2016				
	City U.S. state/Canadian province ZIP/Postal of	ode	Country (if not United	1	-010	For offi	ce use only		
	Albany NY 12227								
	NAICS business code number (from NYS Pub 910)  If you need to update to upda	ate voi	ır address or	New York S ele	ction effective date	1			
	541910 phone information								
	NYS principal business activity		ner tax types, y	ou can do s	so online.				
	Marketing		Business inform						
	Has the corporation revoked its election to be treated as a New Yor	rk S corr	oration?	lumber of sha	reholders				
	Yes ● No ● X If Yes, enter effective date:	'		5					
Δ	Pay amount shown on Part 2, line 46. Make payable to	o. Now	Vork State Co		Гау		Payme	nt enclos	ed
4	Attach your payment here. Detach all check stubs. (Se					A			
/				,			T CO if o	muliaak	alo:
	u must attach a copy of the following: (1) federal For							ppiicar	oie;
4)	any applicable credit claim forms, (5) Form CT-225, i	ı appıı	cable, allu (6)	FOITH C1-2	21, II applic	cable.	•		
В	If you filed a return(s) other than federal Form 1120S,	enter tl	ne form number	r(s) here					
_	in you mod a retain (3) other than rederait of in 11200,	CIIICI II		1(3) 11010	•				
С	Enter your business apportionment factor (from Part 3,	line 56)							
Ŭ	Enter your business appointenment laster (nom runte,	1110 00)							
D	Did the S corporation make an IRC section 338 or 453	electio	nn?				Yes		No • X
_	Bid the e corporation make an interception occurry	· Olootii						. •	
Е	Did this entity have an interest in real property located	in Nev	/ York State du	ring the last	three years	:?	Yes	X	No •
_	Bid tille criticy have all interest in real property resulted		ron otato da	inig the last	anoo your			, • <u> </u>	
F	Has there been a transfer or acquisition of a controlling	a intere	st in this entity	during the I	ast three ve	ars?	Yes		No • X
•	The area seem a range of acquisition of a controlling	9 1111011	or in this oriting	admig are i	aor an oo ye	Jaio		, • <u> </u>	
G	If the IRS has completed an audit of any of your returns	within	the last five vea	rs list vears					
_	in the internal completed an addit of any of your rotains	***********	aro laot irro you	io, not your	·····				
Н	If this return is for a New York S termination year, marl	c an <b>X</b>	n the appropria	ate box to in	dicate whic	h met	hod of aco	counting	u was
	used for the New York S short year (see New York S							,	,
	adda for the New York & Ghort year (600 New York & C	orporat	,	ccounting r	′ [	D	aily pro ra	ta alloca	ation
			Hormana	looodining i			any pro ra	ia anooi	
ī	Mark an <b>X</b> in the box if you are filing Form CT-3-S as a resu	It of the	mandatory New	York S elect	ion of Tax I a	aw Arti	icle 22 sec	tion 660	)(i) 💂
٠	Walk all A in the box if you are filling from 01-0-0 as a rest	ii oi tiic	mandatory rvew	TOTA O CICOL	ion or tax Lo		1010 22, 300	11011 000	/(I) •
	If you are and of the following months on Vincence have		QETC •		Ovelifie	رما الما	Va ul. 100 a	64	
J	If you are one of the following, mark an $\boldsymbol{X}$ in one box:		QEIC •		Qualifie	ea ive	w York ma	nutactu	rer •
.,	K (1 ) V 1 O (1 )			CI I				_	
K	If you filed as a New York C corporation in previous ye	ars, er	ter the last yea	ir filed as su	ch			•	
									,
L	Are you a residual interest holder in a real estate mort	gage ir	vestment cond	uit (REMIC)	)?		Yes	• 🔲	No •
						Г			
M	Enter the amount, if any, of tax paid from federal Form	11208	, line 23c			•∟			
	<u> </u>								
N	If you include the activities of a qualified subchapter S company (SMLLC), or DISC in this return, or have of		, , ,	•	•			•	•

0	If you are a foreign corporation or partnerships, mark an <b>X</b> in the				-
Р	If you made a voluntary contributi	ion to any available funds	s, mark an <b>X</b> in the box a	and attach Form CT-227	•
Part	1 - Federal Form 1120S in	formation			
	ide the information for lines 1 to unt column. (Show any negative an				S, Schedule K, total
1	Ordinary business income or los	s		1	11,137,654 00
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				1,178,010 00
	Net short-term capital gain or los				
	Net long-term capital gain or loss				
	Net section 1231 gain or loss				
	Other income or loss				
11	Loans to shareholders (from fede				
4.0	Beginning of tax year •		of tax year •		
12	Total assets (from federal Form 112			2 2 4 2 4 2 7	
40	Beginning of tax year •			2,242,427	
13	Loans from shareholders (from fe		e L, line 19, columns b and of tax year   ●	1 a)	
	Beginning of tax year	Eliu (	on tax year ●		
	ide the information for lines 14 v any negative amounts with a minus			your federal Form 1120	S, Schedule M-2.
(0//0/	vany negative amounts with a minus	A	B	С	D
		Accumulated adjustments account	Shareholders' undistributed taxable income previously taxed	Accumulated earnings and profits	Other adjustments account
14	Balance at beginning of tax year		•		•
15	Ordinary income from federal Form 1120S, page 1, line 22	11,137,654			
16	Other additions	1,178,010			
17	Loss from federal Form 1120S, page 1, line 22				
18	Other reductions				•
19	Combine lines 14 through 18	12,315,664	•		
20	Distributions	12,315,664		•	
21	Balance at end of tax year. Subtract line 20 from line 19		•		

Part	<b>2 – Computation of tax</b> (see instructions)								
	you been convicted of an offense, or are you an								
	w York State Penal Law Article 200 or 496, or sec		195.20? (see Form	CT-1, mark an <b>X</b> in one box)			. Yes 👢	No	Χ
	must enter an amount on line 22; if none, ente								
	New York receipts (from Part 3, line 55, column A (N					00			
	Fixed dollar minimum tax (see instructions)								00
	Recapture of tax credits (see instructions)								
	Total tax after recapture of tax credits (add lines 2								00
	Special additional mortgage recording tax credit								
	Tax due after tax credits (subtract line 26 from line 2					27			00
	installment of estimated tax for the next tax	•							
	Enter amount from line 27					28			00
29	If you filed a request for extension, enter amount	from	Form CT-5.4, line	2	•	29		750	00
30	If you did not file Form CT-5.4 and line 28 is over	r \$1,0	000, enter 25% (0.	25) of line 28.					
	Otherwise enter 0					30			
31	Add line 28 and line 29 or 30					31			00
Com	position of prepayments (see instructions):		Date paid	Amount					
32	Mandatory first installment	32	03-15-2023	750 0	0				
33	Second installment from Form CT-400	33	06-15-2023	750 0	0				
34	Third installment from Form CT-400	34	09-15-2023	750 0	0				
35	Fourth installment from Form CT-400	35	12-15-2023	750 0	0				
36	Payment with extension request from								
	Form CT-5.4	36							
37	Overpayment credited from prior years (see instru	ıctions	s)	750 0	0				
38	Total prepayments (add lines 32 through 37)				•	38			00
39	Balance (subtract line 38 from line 31; if line 38 is large	ger tha	an line 31, enter <b>0</b> ) .		. [	39			
40	Estimated tax penalty (see instructions; mark an X in	n 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 instruc	tions)			•	42			
43	Balance (add lines 39 through 42)				. [	43			
Volu	ntary gifts/contributions								
44	Total voluntary gifts/contributions (from Form CT-2	27, Pa	art 2, line 1)		. [	44			
45	Add lines 31, 40, 41, 42, and 44				. [	45			00
46	Balance due (If line 38 is less than line 45, subtract li	ne 38	from line 45 and en	ter here. This is the amount					
	due; enter your payment amount on line A on pag	ge 1.)				46			
47	Overpayment (If line 38 is more than line 45, subtrac	t 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 pe	eriod	(see instructions)			48			
49	Refund of overpayment (subtract line 48 from line 4	7; see	e instructions)			49			
50	Refund of unused special additional mortgage re	cordi	ing tax credit <i>(see</i>	instructions)		50			
51	Amount of special additional mortgage recording	tax o	credit to be applied	d 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 ....... 2 Sales of electricity ...... 2 3 Net gains from sales of real property ...... Section 210-A.3 **5** Royalties from patents, copyrights, trademarks, and similar intangible personal property ...... 5 761,394 00 1,178,063 00 6 Sales of rights for certain closed-circuit and cable TV transmissions of an event ...... Section 210-A.4 7 Sale, licensing, or granting access to digital products ...... 3,531,284 00 2,147,360 00 Section 210-A.5(a)(1) – Fixed percentage method for gualified financial instruments (QFIs) Section 210-A.5(a)(2) - Mark an X in each box that is applicable (see line 8 instructions) Section 210-A.5(a)(2)(A) 9 Interest from loans secured by real property ....... 10 Net gains from sales of loans secured by real property ....... 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 • | ) • Section 210-A.5(a)(2)(B) (QFI ● | ) 13 Interest from federal debt ...... 14 15 Interest from NYS and its political subdivisions debt ...... 15 16 Net gains from federal, NYS, and NYS political subdivisions debt ...... • 16 17 18 Net gains from other states and their political subdivisions debt ....... • Section 210-A.5(a)(2)(C) (QFI ● 19 Interest from asset-backed securities and other government agency debt • Net gains from government agency debt or asset-backed securities sold through an exchange ...... Section 210-A.5(a)(2)(D) (QFI ● \_\_\_) 22 Interest from corporate bonds ..... 23 Net gains from corporate bonds sold through broker/dealer or licensed exchange ...... Section 210-A.5(a)(2)(E) 25 Net interest from reverse repurchase and securities borrowing agreements • Section 210-A.5(a)(2)(F) 26 Net interest from federal funds ...... 26 Section 210-A.5(a)(2)(I) (QFI ● | ) 27 Net income from sales of physical commodities ....... Section 210-A.5(a)(2)(J) (QFI ● | ) 28 Marked to market net gains ...... Section 210-A.5(a)(2)(H) (QFI ● | ) 210-A.5(a)(2)(G) (QFI • | ) 29 Interest from other financial instruments ......

#### Part 3 – Computation of business apportionment factor (continued)

		A - New York State	<b>B</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		•	
Section 210-A.8		•	
49 Advertising in newspapers or periodicals	• 49	1,600,330 00	2,595,965 00
50 Advertising on television or radio	● 50	3,728,820 00	6,194,611 00
51 Advertising via other means	● 51	671,225 00	929,291 00
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	00	00

#### Calculation of business apportionment factor

Page 6 of 6 CT-3-S (2023)

Amandad	vot information							
Amenaea	return information							
If filing an ar	mended return, mark an <b>X</b> in the box for ar	y items that apply and att	ach docum	nentation				
Final federal	determination • If marked, enter date o	f determination: •						
Third – pa						Designee ( 518	e's phon ) 555-2	ne number 2525
designee (see instructions)  Designee's email address billsmith@taxesdoneright.com  PIN 12345							12345	
Certificatio	n: I certify that this return and any attachm	ents are to the best of my	knowledge	e and be	lief true,	correct,	and o	complete.
Authorized	Printed name of authorized person John Doe	Signature of authorized persor	son Official title					
person	Email address of authorized person johndoe@taxesdoneright.com			mber ·2626	Date 03-15-2024			
Paid	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456789 City Albany				er's PTI 376541	N or SSN 23
preparer use	Signature of individual preparing this return	Address 315 Return Pkwy				Sta N		ZIP code 12227
only Email address of individual preparing this return Preparer's NYTPRIN or Excl. code Date							03-15-2024	

See instructions for where to file.



## **New York S Corporation Shareholders' Information Schedule**

Legal name of corporation	Employer identification number (EIN)
CTEFL 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 their pro rata share of these amounts on their personal income tax return.)

	am	our	nts on their personal income tax return.)		
Part 1 – T	otal shar	eho	older modifications related to S corporation items (see instructions)		
		1	New York State franchise tax imposed under Article 9-A	1	00
Addit	ions		New York taxes imposed under Articles 24-A and 24-B and income taxes		
			imposed by other taxing jurisdictions	1a	
		2	Federal depreciation deduction from Form CT-399, if applicable	2	
		3	Other additions (attach Form CT-225)	3	
			Allowable New York depreciation from Form CT-399, if applicable	4	
Subtra	ctions		Other subtractions (attach Form CT-225)	5	
Other	items		Additions to itemized deductions	6	
(attach exp			Subtractions from itemized deductions	7	
Part 2 – T	otal S co		ration New York State credits and taxes on early dispositions (see	instr	ructions:
	ttach appli				,
START-U	P NY tax	cre	dits (see instructions)		
-			ness certificate number 8		
<b>9</b> Year o	of the STAI	RT-l	JP NY business tax benefit period (enter the year number from 1 to 10)	9	
			ommunication services excise tax credit (Form CT-640)		
			Γ-UP NY tax benefits (Form CT-645)●		
			limination credit tax-free NY area allocation factor (Form CT-638)		·
			limination credit business allocation factor (Form CT-638)		<u> </u>
			elimination credit factors from partnership (for multiple partnerships attach sepa		
			nership EIN		
	-		ness certificate number (obtain number from your partnership) • 15		
			JP NY business tax benefit period (enter the year number from 1 to 10;		
			your partnership)	16	
			limination credit tax-free NY area allocation factor (obtain factor from your		
				17	
18 STAR	T-UP NY t	ах е	limination credit business allocation factor (obtain factor from your partnership) •	18	
			see instructions)		
19 Invest	tment tax o	redi	it and employment incentive credit (Form CT-46)	19	
			it on research and development property (Form CT-46)		
			it for eligible farmers on qualified property (Form CT-46)		
<b>22</b> Tax or	n early dis	oosi	tions – investment tax credit, retail enterprise tax credit,		
hist	oric barn c	redi	t, investment tax credit on research and development property, or investment		
tax	credit for f	inan	cial services industry (Form CT-44 or CT-46)	22	
			edits (see instructions)		· '
<b>23</b> EZ inv	vestment to	ах с	redit (Form CT-603)	23	
24					
25 Recap	otured tax	cred	lit – EZ investment tax credit or EZ investment tax credit for financial services		
				1 .	

industry (Form CT-603 or CT-605) .....

#### Part 2 - Total S corporation New York State credits and taxes on early dispositions (continued) Qualified empire zone enterprise (QEZE) tax credits (see instructions) QEZE real property tax credit allowed (Form CT-606) 27 QEZE tax reduction credit employment increase factor (Form CT-604)...... 28 QEZE tax reduction credit zone allocation factor (Form CT-604)..... 29 QEZE tax reduction credit benefit period factor (Form CT-604) QEZE tax reduction credit factors from partnership (for multiple partnerships attach separate statement; see instructions) 31 QEZE partnership EIN ..... 33 QEZE zone allocation factor (obtain factor from your partnership) 33 34 QEZE benefit period factor (obtain factor from your partnership) Farmers' school tax credit (see instructions) 35 Total acres of qualified agricultural property...... Total amount of eligible school district property taxes paid ...... 36 Total acres of qualified agricultural property converted to nonqualified use ...... 37 Total acres of qualified conservation property..... 38 Other credits (attach applicable forms) Recapture of alternative fuels credit (Form CT-40) 39 Credit for employment of persons with disabilities (Form CT-41) 40 Rehabilitation of historic properties credit (Form CT-238; also see Form CT-34-SH-I regarding 41 project number reporting) ...... Recapture of rehabilitation of historic properties credit (Form CT-238) 42 43 Clean heating fuel credit (Form CT-241) 43 44 Empire State commercial production credit (Form CT-246) 45 45 46 Empire State film production credit for the current year (Form CT-248)...... 46 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 52 Empire State film post-production credit for the third year (Form CT-261)...... 53 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 57a Excelsior child care services tax credit component (Form CT-607)..... 57a Recapture of excelsior jobs program tax credit (Form CT-607)...... 58 59 59 60 60 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 tangible property credit component (Form CT-611.1) .............● 64 64 Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.1) 65 66 66 67 67 68 68 Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.2) 69 Recapture of brownfield redevelopment tax credit (Form CT-611.2) 70 71

72 Recapture of remediated brownfield credit for real property taxes (Form CT-612) ......

#### Part 2 - Total S corporation New York State credits and taxes on early dispositions (continued) 73 Environmental remediation insurance credit (Form CT-613)..... 74 Recapture of environmental remediation insurance credit (Form CT-613)...... 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 77 (Form CT-633)..... 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 Taxicabs and livery service vehicles accessible to persons with disabilities credit (Form CT-236) .... ● 81 QETC employment credit (Form DTF-621) ..... 82 83 83 QETC capital tax credit (Form DTF-622) Recapture of QETC capital tax credit (Form DTF-622) 85 Low-income housing credit (Form DTF-624) 85 Recapture of low-income housing credit (Form DTF-626)..... 86 Empire state jobs retention credit (Form CT-634).... 87 87 Recapture of empire state jobs retention credit (Form CT-634) ...... 88 New York youth jobs program credit (Form CT-635) 89 Alcoholic beverage production credit for beer (Form CT-636)..... 90 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 containing more than 2%, but not more than 24% alcohol by volume (ABV) (Form CT-636) ...... 93 93a Alcoholic beverage production credit for liquor containing more than 24% ABV (Form CT-636) ....... • 93a Recapture of alternative fuels and electric vehicle recharging property credit (Form CT-637)............ 95 96 97 Real property tax credit for manufacturers (Form CT-641)..... 98 Recapture of real property tax credit for manufacturers (Form CT-641)..... 98 99 Empire state musical and theatrical production credit (Form CT-642)...... 101 Workers with disabilities tax credit (Form CT-644) ...... 105 Farm donations to food pantries credit (Form CT-649; also see Form CT-34-SH-I regarding additional 107 Recovery tax credit (Form CT-651) ...... New York City musical and theatrical production tax credit (Form CT-654)...... 110 Recapture of restaurant return-to-work credit (Form CT-655) COVID-19 capital costs credit (Form CT-657) ...... Recapture of COVID-19 capital costs credit (Form CT-657)

(complete Schedule B on the last page)

117 Child care creation and expansion credit (Form CT-662)	
118 Recapture of child care creation and expansion credit (Form CT-662)	140
	118
119 Other tax credits and recaptures (see instructions)	119
· · · · · · · · · · · · · · · · · · ·	

(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.

Identifying number (SSN or EIN)  555666777  333345555  444555666	30	e Shareholder residency status (make only one entry) 1 for New York State 2 for New York City 3 for Yonkers 4 for NYS nonresident	(make only one entry, I for individual F for estate or trust E for exempt
(SSN or EIN)  555666777  333345555	of ownersh	residency status (make only one entry) 1 for New York State 2 for New York City 3 for Yonkers 4 for NYS nonresident	entity status (make only one entry I for individual F for estate or trust E for exempt
555666777 333345555	30	(make only one entry)  1 for New York State  2 for New York City  3 for Yonkers  4 for NYS nonresident	(make only one entry I for individual F for estate or trust E for exempt
333345555	25	1 for New York State 2 for New York City 3 for Yonkers 4 for NYS nonresident	<ul><li>I for individual</li><li>F for estate or trust</li><li>E for exempt</li></ul>
333345555	25	3 for Yonkers 4 for NYS nonresident	E for exempt
333345555	25	4 for NYS nonresident	
333345555	25	1	organization
333345555	25	•	1
333345555	25	•	1
333345555	25	•	
		1	•
		1	
		1	
444555666	1	•	11 1
444555666	1		•
444555666	1 11		
<u>'</u>	10	1	1
	•	•	•
	,		
222333444	25		
	•	•	•
	-		
111222333	10	1	
	•	•	•
	,		
	•	•	•
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Department	of	Taxation	and	Finance
Department	OI	ιαλαιίστι	anu	I IIIaiic

NEW YORK STATE

## Affiliated Entity Information Schedule

**CT-60** 

Por period ended
2023-12-31

Legal name of corporation

CT ELF SW Developer Test CT-3S 52-53 Wk

Employer identification number (EIN)
002190461

CT ELF SW Developer Test CT-3S 52-53 Wk	00219	90461	
Attach to Form CT-3, CT-3-A, or CT-3-S.			
Schedule A – Federal S corporation information (see instruc	ctions)		
Part 1 - Qualified subchapter S subsidiary (QSSS) inclusion - Do not		S parent (see ins	tructions)
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
		1	
Part 2 – QSSS elective inclusion – Do not enter the QSSS parent (see in		T =	
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 A	mount of distributions as shown on federal Form 1120S, Schedule K, line 16d and/or 17c • 1	3,000 00
	Name and address of shareholder	Shareholder EIN or SSN(s)
	Shareholder 1, 84 Main St, Albany, NY 12227	555-66-6777
	Shareholder 2, 25 Elm St, Albany, NY 11223	333-34-4555
	Shareholder 3, 4189 State St, Albany, NY 12222	444-55-5666
	Shareholder 4, 281 Wolf Rd, Albany, NY 12205	222-33-3444
	Shareholder 5, 212 N. Main St, Syracuse, NY 13212	111-22-2333
sch	edule B - Other related entities (see instructions)	
art	1	
<b>2</b> If	the activities of any of the following impact your federal return, mark an <b>X</b> for all that apply; attach federal	Il Form 851 if applicable:
	SSS • Captive REIT or RIC • Combinable captive insurance company •	Partnership •
3	isregarded entity • Tax-exempt DISC • SMLLC •	
<b>4</b> If	you filed a consolidated federal return, mark an <b>X</b> in the box and complete lines 4a through 4d	• 4
ŧa N	umber of corporations included in federal consolidated group(s)	
	onsolidated federal taxable income (FTI) before net operating loss deduction (NOLD)	
lc C	onsolidated FTI before NOLD of corporations in federal group(s), but not in New York combined group • 4c	
ld F	TI before NOLD of corporations not in federal group(s), but in New York combined group • 4d	
art	2	
	an $\boldsymbol{X}$ in any box(es) that apply to you, and enter the appropriate name(s) and EIN(s).	
5 N	lore than 50% of the voting power of your capital stock is owned or controlled, directly or indirectly, by an	other
	corporation or by the same interests	<u>5</u>
	Name of controlling entity EIN or SSN	
•		
6 Y	ou or the same interests own or control, directly or indirectly, more than 50% of the voting power of the ca	
	another corporation	
	Name of corporation controlled EIN	
•		
/	here has been a transfer or acquisition of controlling interest in the entity during the last 3 years	
	Name of transferred or acquired corporation	
•	eu are a mamber of an offiliated federal group	
ŏΥ	ou are a member of an affiliated federal group	• <u>8</u>
	Name of primary corporation EIN	
•	I $lacksquare$	

If you a	re a partner in a partnership, mark an <b>X</b> i	n the box and	l ente	r th	e requi	red info	rma	ation be	low		• 9
	Name and address of partnership	m	Entity			separate accounting election				IN nership	EIN or SSN of tiered partner
					ark an <b>X</b> the box	I	Date				of partnershi
				1							
+ 1 _ SI	MLLCs and tax-exempt DISCs (see	instructions)									
	of income, gain, loss, deduction, credits,		SMLL	C	r a tay	-evemn	t DI	SC are	included	l in vour	
	York return, mark an <b>X</b> in the box and en										1
	Name and address of SMLLC or tax-exe					If the				SMLLC or	EIN or SSN
	Name and address of divided of tax-exe	inpt Dioc				tax-exe	empt	DISC		npt DISC	all tiered mem
						genera mark an					of SMLLC of tax-exempt Di
rtificatio	n: I certify that this document and any att	tachments are	e to th	e b	est of r	ny knov	vled	lge and	belief tru	Je, correc	ct, and comple
	Printed name of authorized person John Doe	tachments are				ny knov	U U U U U U U U U U U U U U U U U U U		belief tru		ct, and comple
thorized	Printed name of authorized person John Doe Email address of authorized person						elep	hone nun	Official title Presid		ute
rtification othorized person	Printed name of authorized person John Doe						elep 51	C	Official title Presid	ent Da	

315 Return Parkway

Address

City

Preparer's NYTPRIN 45678912

Albany

or

ZIP code

12227

03-15-2024

State

NY

Excl. code Date

Paid preparer

use

only

(see instr.)

Signature of individual preparing this document

Email address of individual preparing this document billsmith@taxesdoneright.com

# Test 25

Begins on next page

Return to Test Chart



# CT-183 Department of Taxation and Finance Transportation and Transmission Corporation Franchise Tax Return on Capital Stock

Tax Law - Article 9, Section 183

Employer identification number (EIN)	File number	Busin	ess telephone number	r			If you claim an
002190356	DD 7	( 5	18 ) 555-2626				overpayment, mark an <b>X</b> in the box
Legal name of corporation	ו טט	1 ( )	16 / 333-2020	Trade name/DBA			an X in the box
CTEF183M							
Mailing address				State or country of	incorporation		
Care of (c/o)				,	'		
Number and street or PO Box				NY Date of incorporation	on	Foreign corporat	ions: date began business in N
183 Harriman Campus				01-01-199			, and the second
City U.S. state/Canadian province	ZIP/Postal co	de	Country (if not United		92	For office use of	nlv
Albany NY	12227		,,	,			,
		data	our addraga	or phono infe	ormotion		
			our address o				
484100   TOF CO	יי אָטוּ מנוטוי נמ		other tax type: ne. See <i>Busin</i> e				
• •			n CT-1.	css iiiiOiiiiai			
General Freight Trucking							
ou do business, employ capital, own or lea	se property, o	or mai	-t-i#i :		olitan Com	muter	
sportation District? (mark an <b>X</b> in the appro							. Yes X No I
n the exception of non-local telephone comp	o <i>priate box)</i> If panies, every	Yes, y	you must file Fo	orm CT-183-N file Form CT-	A (see instru	uctions) also file Fo	rm CT-184.
the exception of non-local telephone comp	opriate box) If panies, every ble to: <b>New Y</b>	Yes, y taxpa York S	you must file Fo yer required to tate Corporati	orm CT-183-N file Form CT-	/ (see instru 183 must	also file Fo	rm CT-184.
the exception of non-local telephone comp Pay amount shown on line 11. Make paya Attach your payment here. Detach all che	opriate box) If panies, every ble to: <b>New Y</b> ck stubs. (See	Yes, y taxpa fork S instru	you must file For yer required to tate Corporati ctions for details.	orm CT-183-N file Form CT- ion Tax )	/ (see instru 183 must	uctions) also file Fo	rm CT-184.
the exception of non-local telephone comp Pay amount shown on line 11. Make paya Attach your payment here. Detach all che computation (see Form CT-183/184-I, In	ppriate box) If panies, every ble to: <b>New Y</b> ck stubs. (See enstructions fo	Yes, y taxpa fork S e instru	you must file For yer required to tate Corporati ctions for details. Is CT-183 and	orm CT-183-N file Form CT- fon Tax ) CT-184)	// (see instruction (see instruction)	also file Fo	rm CT-184.
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the exception of non-local telephone comp Pay amount shown on line 11. Make paya Attach your payment here. Detach all che- <b>computation</b> (see Form CT-183/184-I, In Tax on allocated issued capital stock from	ppriate box) If panies, every ble to: <b>New Y</b> ck stubs. (See nstructions for line 56	Yes, y taxpa fork S instru	you must file Fo yer required to tate Corporati ctions for details. ns CT-183 and	orm CT-183-N file Form CT- fon Tax ) CT-184)	183 must	also file Fo  A  1 2	rm CT-184. ayment enclosed 1,451 00
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Pay amount shown on line 11. Make paya Attach your payment here. Detach all cheronal computation (see Form CT-183/184-I, In Tax on allocated issued capital stock from Tax based on dividend rate, from line 75 on Minimum tax	panies, every ble to: New York stubs. (See Instructions for line 56	taxpa  fork S instru r Form  chever  s; other a line 7,	you must file Forger required to tate Corporations for details.  In CT-183 and an applies	file Form CT- fon Tax ) CT-184)	183 must	1 2 3 4 5 6 7 8 9 10 11	rm CT-184. eayment enclosed 1,451 00
Pay amount shown on line 11. Make paya Attach your payment here. Detach all cherocomputation (see Form CT-183/184-I, In Tax on allocated issued capital stock from Tax based on dividend rate, from line 75 on Minimum tax	panies, every ble to: New Y ck stubs. (See Instructions fo line 56 r line 78, which argest) the 4) instructions) r here; enter the tract line 6 from	taxpa  fork S instru r Form  cheven  s; other a payma	you must file Forger required to tate Corporations for details. In CT-183 and the corporations of the corporations of the corporations of the corporation of the corp	file Form CT- fon Tax  CT-184)  CT-184)  me A above)	183 must	1 2 3 4 5 6 7 8 9 10 11 12	rm CT-184. eayment enclosed 1,451 00
Pay amount shown on line 11. Make paya Attach your payment here. Detach all checomputation (see Form CT-183/184-I, In Tax on allocated issued capital stock from Tax based on dividend rate, from line 75 on Minimum tax	panies, every ble to: New Y ck stubs. (See Instructions fo line 56 Ine 78, which argest) Ine 7 from line 6 Instructions instructions in there; enter the tract line 6 from line 12)	taxpa  fork S instru r Form  cheven  s; other a payma	you must file Forger required to tate Corporations for details. In CT-183 and the corporations of the corporations of the corporations of the corporation of the corp	file Form CT- fon Tax ) CT-184)	183 must	1 2 3 4 5 6 7 8 9 10 11 12 13	rm CT-184. eayment enclosed 1,451 00
Pay amount shown on line 11. Make paya Attach your payment here. Detach all check computation (see Form CT-183/184-I, line Tax on allocated issued capital stock from Tax based on dividend rate, from line 75 on Minimum tax	ppriate box) If panies, every ble to: New York stubs. (See Instructions for line 56	taxpa fork S instru r Form chever chever s; other a line 7,	you must file Forger required to tate Corporations for details.  Ins CT-183 and the applies	file Form CT- fine Form CT- fon Tax  ) CT-184)  me A above)	183 must	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15	rm CT-184. eayment enclosed 1,451 00
Tax on allocated issued capital stock from Tax based on dividend rate, from line 75 o Minimum tax  Tax (amount from line 1, 2, or 3, whichever is lated tax credits (see instructions)  Total tax after credits (subtract line 5 from line 1)	pariate box) If panies, every ble to: New York stubs. (See astructions for line 56	taxpa  fork S  instru r Form  chever  s; other  a payman line 7;	you must file Forger required to tate Corporations for details. In SCT-183 and In Tapplies	file Form CT- fine Form CT- fon Tax ) CT-184)  cr- ne A above)	183 must	1 2 3 4 5 6 7 8 9 10 11 12 13 14	rm CT-184. eayment enclosed 1,451 00

Scl	hedule A – Allocation percentage (if no allocation is claimed, enter 1	1 <b>00</b> on I	ne 2	4 or 26; see instruction	s)	
	· · · · · · · · · · · · · · · · · · ·					or the year 2023
Par	t 1 – General transportation and transmission corporations			<b>A</b> New York State		<b>B</b> Everywhere
17	Accounts receivable	1	7	6,528,76	1 00	10,145,835 00
18	Shares of stock of other companies owned (attach list					
	showing corporate name, shares held, and actual value)	1	В			
19	Bonds, loans, and other securities, other than U.S. obligations	1	9			
20	Leaseholds	2	0			
21	Real estate owned	2	1			
22	All other assets (except cash and investments in U.S. obligations)	2	2	3,492,320	00	8,409,390 00
23	Total (add lines 17 through 22)	● 2	3		00	00
24	Allocation percentage (divide line 23, column A, by column B)	• 2	4		%	
Par	t 2 - Corporations operating vessels not exclusively engaged in foreign commerce (see instructions)			A New York State territorial waters		<b>B</b> Everywhere
25	Aggregate number of working days	2	5			
	Allocation percentage (divide line 25, column A, by column B)				%	
Scl	hedule B – Assets and liabilities (see instructions)					As of December 31, 2023
27					27	22,065,136 00
28	Total liabilities			<u> </u>	28	8,025,979 00
29					29	00
	Capital stock – preferred stock			F	30	
	Capital stock – common stock				31	630,000 00
	Paid-in capital in excess of par or stated value				32	175,550 00
	Retained earnings (appropriated or unappropriated)				33	181,004 00
	Add lines 28, 30, 31, 32, and 33				34	00
	Cost of treasury stock				35	
	Total liabilities and capital (subtract line 35 from line 34)				36	00
Scl	hedule C – Reconciliation of retained earnings (see instruction	ns)				
	<u> </u>	37		172,796 00		
		38		351,941 00		
	Other additions (explain)			001,011 00		
		39				
40	Total (add lines 37, 38, and 39)				40	00
41		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	00
45	Did this corporation purchase any of its capital stock during the year?  If Yes, attach a separate sheet showing number and kinds of share the shares, and purchase price of each share.		s ● sider	No ● X ration received for th	e iss	suances of

Schedule D - C	Computation of ta	ax base	d on the net value	of is	sued c	apital	stock	(see insti	ructio	ons)	
A Class of stock	B Number of shares as of Dec. 31, 2023	<b>C</b> Par value	D Amount paid in on each share	Sel	E lling price d	•	r	F Average selling price		<b>G</b> Net value (column B × column F	=)
Common	Dec. 31, 2023			'	iigii	LOV	<del>'                                    </del>	price			
Preferred									+		_
No-par-value	450		608 00		608 00	60	00		00		
-			000 00		608 00	60	00 8 Tatal		00		00
<b>46</b> Total	450	4			<u> </u>		iolai	net value	46		00
			r share of stock outstar		4-						
	•		0 per share		47			00			
			5)		48			00		<u> </u>	
, , ,	,	,,		- F					49 °	1	00
50 Total net value of issued capital stock (from line 46, column G) 50 00 51 Taxable base (multiply line 50 by line 24 or 26)											
<b>51</b> Taxable base (multiply line 50 by line 24 or 26)								00			
<b>52</b> Tax (multiply line 51 by .0015 (1½ mills))									52 <sup>4</sup>	1	00
53 Net worth from line 29								00			
<b>54</b> Taxable base	(multiply line 53 by li	ne 24 or 26	6)		54			00			
55 Tax (multiply li									00		
56 Tax on alloca	ited issued capital s	tock (amo	unt from line 49, 52, or	55, wh	ichever is	largest,					
enter here ar	nd on line 1)								56		00
L S F	ocal telephone co Schedule E. All oth Parts 1 and 2. Cor	mpanies er corpo poration	idend rate is 6% of with no more than prations except the s operating vessels	1 mill se op s in fo	ion acce erating reign co	ess line vessel	s in N s in fo	lew York : oreign co	State mme	e: do not complete erce complete	
	· ·	d on div	idends paid during	the ye							
A Class of stock	A B C D E  ass Value of stock Dividends Dividend Tax rate computation – If column D is 6% or more, multiply of on which paid rate each percent (including fractions of a percent) in column D							umn D onvert			
<b>57</b> Common						%	Enter	tax rate h	ere:		
59 Droforred	55.00	7 000 00	0.505.4	77 00		0/.	Entor	tay rata h	oro:		

	of stock	Value of stock on which dividends were paid (see instructions)		Dividends paid		rate (C ÷ B)	each percent (included by .000375 (3% of a	on — If column D is 6% or more, multiply ding fractions of a percent) in column D mill). When multiplying, do not convert amount in column D to a decimal.			
57	Common					%	Enter tax rate h	nere:			
	Preferred	55,867,286	00	3,525,477	00	%	Enter tax rate h	nere:			
	No-par-value					%	Enter tax rate h	nere:			
	Total	55,867,286									
Par	t 2 – Tax com	outation (see instructions)	)								
61	Par value con	nmon stock (from line 57,	colum	ın B)		61					
62	Taxable base	(multiply line 61 by line 24)				62					
63	Tax (multiply lin	ne 62 by line 57, column E)						63			
64	Par value pre	ferred stock (from line 58,	colun	nn B)		64	00				
65	Taxable base	(multiply line 64 by line 24)				65	00				
66	Tax (multiply lin	ne 65 by line 58, column E)						66 00			
67	Amount paid i	n on no-par-value stocks	s (froi	m line 59, column B)		67					
68	Taxable base	(multiply line 67 by line 24)				68					
69	Tax (multiply lin	ne 68 by line 59, column E)						69 •			
70	Total value of	stockholders' equity				70					
71	Capital subject	ct to tax on dividends (ad	d line	s 61, 64, and 67)		71					
72	Capital not pro	eviously taxed <i>(subtract li</i>	ne 71	from line 70)		72					
73	Taxable base	(multiply line 72 by line 24)				73					
74	Tax (multiply lin	ne 73 by .0015 (1½ mills)) .					•	74			
75	Tax on allocat	ed issued capital stock ι	using	dividend rates (add line	es 6	63, 66, 69, and 74	4; enter here				
	and on line 2)							75 00			

		В	ļ	С		D	
	Paid-in capital	Dividends paid	I	Dividend rate (B ÷ A)	multiply the perce column C by .00037	ent (including fr '5 (¾ of a mill).	ımn C is 6% or more, ractions of a percent) in . When multiplying, do r n column C to a decima
76 <b>•</b>				%	Enter tax rate he	ere:	
Part 4 –	Tax computation (see ins	structions)					
<b>77</b> Taxa	able base (multiply line 76, o	column A, by line 26)			•	77	
<b>78</b> Tax	(multiply line 77 by line 76, c	olumn D: enter here an	d on line	2)		78	
Schedu	ıle F – Composition o	f prepayments on	line 7	(see instructions)			
						Se	ction 183 amount
<b>79</b> Payı	ment with extension reque	est, from Form CT-5.	9, line 5			79	30,600
<b>80</b> Ove	rpayment credited from p	rior year				80	
<b>81</b> Ove	rpayment credited from F	orm CT-183-M				81	
<b>82</b> Tota	l prepayments (add lines 7	'9, 80, and 81; enter he	re and on	line 7)		82	
	u been convicted of an off	fense, or are you an	owner o	f an entity convicted.			
New Yorl	k State Penal Law Article  CT-41 ● CT-43		n 195.2	0? (see Form CT-1; me 01 • CT-611 •	ork an <b>X</b> in one box)  CT-611.1 ●		Yes No
New Yorl CT-40 ● [ CT-611.2	k State Penal Law Article  CT-41 ● CT-43	CT-249 • X	n 195.2 CT-5	0? (see Form CT-1; ma 01 • ☐ CT-611 • ☐ CT-637 • ☐ DTF	CT-611.1 ● Othe	er credits:	
New Yorl CT-40 ● CT-611.2 83 Tota Third – desig	CT-41 • CT-43  CT-612 • CT-612 • CT-612  I tax credits above that ar  CT-612 • CT-612 • CT-612  Designee's email addre	CT-249 • X  CT-613 • X CT-63  The refund eligible (see all Designee's name (print)  Bill Smith	n 195.2 CT-5	0? (see Form CT-1; ma 01 • ☐ CT-611 • ☐ CT-637 • ☐ DTF	CT-611.1 ● Othe	er credits:	• ee's phone number
New Yorl  CT-40 ●   CT-611.2  83 Tota  Third – desig  (see instru	CT-41 • CT-43  CT-612 • CT-612	CT-249 • X  CT-613 • X CT-63  The refund eligible (see all Designee's name (print) Bill Smith  CT-63  CT-649 • X	on 195.2d	0? (see Form CT-1; ma 01 • CT-611 • CT-637 • DTF	ctrk an <b>X</b> in one box)  CT-611.1 ●  -630 ●	er credits:	nee's phone number 3 ) 555-2628 PIN 98765
New Yorl  CT-40 ● [  CT-611.2  83 Tota  Third – desig (see instru	CT-41 • CT-43  CT-612 • CT-612	CT-249 • X  CT-613 • X CT-63  The refund eligible (see all Designee's name (print) Bill Smith  The sesses the sesses are sesses and any attachments.	CT-5  1 •	0? (see Form CT-1; ma 01 • CT-611 • CT-637 • DTF cons)	CT-611.1 ● CT-630 ● Othe	er credits:	nee's phone number 3 ) 555-2628 PIN 98765
New Yorl  CT-40 ● [  CT-611.2  83 Tota  Third – desig (see instru  Certifica	CT-41 • CT-43  CT-612 • CT-612	CT-249 • X  CT-613 • X CT-63  The refund eligible (see all Designee's name (print) Bill Smith  The sesses the sesses are sesses and any attachments.	CT-5  1 •	0? (see Form CT-1; ma 01 • CT-611 • CT-637 • DTF	CT-611.1 ● CT-630 ● Othe	B3  Design (518  of true, correctical title	nee's phone number 3 ) 555-2628 PIN 98765
New Yorl  CT-40 ●   CT-611.2  83 Tota  Third – desig (see instruction continuation	CT-41 • CT-43  CT-612 • CT-612	CT-249 • X  CT-613 • X CT-63  The refund eligible (see an increase in the control of the control	CT-5  1 •	0? (see Form CT-1; ma 01 • CT-611 • CT-637 • DTF cons)	owledge and belie	Basign (518)  Design (518)  of true, correctical title  President	nee's phone number b ) 555-2628  PIN 98765 ct, and complete.
New Yorl  CT-40 ●   CT-611.2  83 Tota  Third – desig  (see instruction of the control of the co	CT-41 • CT-43  CT-612 • CT-612	CT-249 • X  CT-613 • X CT-63  The refund eligible (see an increase in the control of the control	CT-5  1 •	0? (see Form CT-1; ma 01 • CT-611 • CT-637 • DTF cons)	CT-611.1 ● CT-630 ● Othe	Basign ( 518  Control of true, correctificial title  President per	nee's phone number 3 ) 555-2628 PIN 98765
New Yorl  CT-40 ● [  CT-611.2  83 Tota  Third – desig (see instru  Certifica  Authoriz	CT-41 • CT-43  CT-612 • CT-612	CT-249 • X  CT-613 • X CT-63  The refund eligible (see an increase in the control of the control	CT-5  1 •	0? (see Form CT-1; ma 01 • CT-611 • CT-611 • DTF cons)	CT-611.1 • CT-630 • Other	Basign ( 518  Design ( 518  of true, correctificial title President Der (627	nee's phone number 3 ) 555-2628  PIN 98765 ct, and complete.
New Yorl  CT-40 ●   CT-611.2  83 Tota  Third – desig (see instru  Certifica  Authoriz persor	CT-41 • CT-43  CT-41 • CT-43  CT-612 • CT-612 • CT-612  It ax credits above that are cutions  CT-612 • CT-612 • CT-612  It ax credits above that are cutions  The party yes X No Designee's email addres billsmith@tax attion: I certify that this return cut John Doe Email address of authorized John Doe Email address of authorized johndoe@cte  Firm's name (or yours if self-ear)	CT-249 • X  CT-613 • X CT-63  The refund eligible (see properties)  The person refund any attachment of the person refund any attachment of the person refund any attachment of the person refundation of the person refundation of the person remployed)	cn 195.20 CT-5  CT-5  instruction  ents are Signatu	0? (see Form CT-1; ma 01 • CT-611 • CT-611 • DTF cons)	CT-611.1 • CT-630 • Other	Design ( 518  President per 627  Prep	PIN 98765  ct, and complete.  Date 04-15-2024  parer's PTIN or SSN
New Yorl  CT-40 ●   CT-611.2  83 Tota  Third – desig (see instruction Certifical Authoriza persor)  Paid	CT-41 • CT-43  CT-41 • CT-43  CT-612 • CT-612  It tax credits above that ar  CT-612 • CT-612  It tax credits above that ar  CT-612 • CT-612  It tax credits above that ar  CT-612 • CT-612  It tax credits above that ar  CT-612 • CT-612  It tax credits above that ar  CT-612 • CT-612  It tax credits above that ar  CT-612 • CT-612  It tax credits above that ar  CT-612 • CT-612  CT-6	CT-249 • X  CT-613 • X CT-63  The refund eligible (see properties)  The person refund any attachment of the person refund any attachment of the person refund any attachment of the person refundation of the person refundation of the person remployed)	CT-5  1 •	0? (see Form CT-1; ma 01 • CT-611 • CT-611 • DTF cons)	owledge and belie	Basign ( 518  Design ( 518  of true, correct ficial title President per 627  Prep	PIN 98765 ct, and complete.

See instructions for where to file.



### Department of Taxation and Finance **Transportation and Transmission Corporation** MTA Surcharge Return

00

%

00

1 New York State franchise tax (from 2022 Form CT-183, line 6) 1 2 MCTD allocation percentage (from line 23 or 25) 2 3 Allocated tax (multiply line 1 by line 2) 5 4 MTA surcharge (multiply line 3 by 17% (.17) 4 5 Prepayments with Form CT-5.9, line 10 5 1,800 00 6 Overpayment (see instructions) Period 6	n an ent, mark
CTEF183M   CTEF183M   Trade name/DBA   CTEF183M   State or country of incorporation   CTEF183M   State or country of incorporation   NY   Number and street or PO Box   Date of incorporation   NY   Date of incorporation   NY   State or country of incorporation   State or country of incorporation   NY   State or country of incorporation   State or country of incorporation   NY   State or country of incorporation   State or country of incorporations   State or country of incorporation   O1-01-1992   For office use only   State or country of incorporation   O1-01-1992   For office use only   State or country of incorporation   O1-01-1992   For office use only   State	
Legal name of corporation  CTEF183M  Mailing address  Care of (c/o)  Number and street or PO Box  183 WA Harriman Campus  City  U.S. state/Canadian province  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 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.)  A Computation of MTA surcharge  1 New York State franchise tax (from 2022 Form CT-183, line 6)  2 MCTD allocation percentage (from line 23 or 25)  3 Allocated tax (multiply line 1 by line 2)  4 MTA surcharge (multiply line 3 by 17% (.17)  5 Prepayments with Form CT-5.9, line 10  6 Overpayment (see instructions)  Period  Foreign corporations  NY  Country (if not United States)  For office use only	
Mailing address Care of (c/o) Number and street or PO Box 183 WA Harriman Campus City U.S. state/Canadian province ZIP/Postal code 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 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.)  Computation of MTA surcharge 1 New York State franchise tax (from 2022 Form CT-183, line 6).  2 MCTD allocation percentage (from line 23 or 25).  3 Allocated tax (multiply line 1 by line 2).  4 MTA surcharge (multiply line 3 by 17% (.17).  5 Prepayments with Form CT-5.9, line 10.  6 Overpayment (see instructions)  Pateriod  State or country of incorporation NY  Date of incorporation O1-01-1992  For office use only  For office us	
Mailing address Care of (c/o) Number and street or PO Box 183 WA Harriman Campus City U.S. state/Canadian province ZIP/Postal code 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 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.)  Computation of MTA surcharge 1 New York State franchise tax (from 2022 Form CT-183, line 6).  2 MCTD allocation percentage (from line 23 or 25).  3 Allocated tax (multiply line 1 by line 2).  4 MTA surcharge (multiply line 3 by 17% (.17).  5 Prepayments with Form CT-5.9, line 10.  6 Overpayment (see instructions)  Pateriod  State or country of incorporation NY  Date of incorporation O1-01-1992  For office use only  For office us	
Number and street or PO Box  183 WA Harriman Campus  City  U.S. state/Canadian province  ZIP/Postal code  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.  For office use only  For office use only	
Number and street or PO Box  183 WA Harriman Campus  City  U.S. state/Canadian province  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 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.)  Computation of MTA surcharge  1 New York State franchise tax (from 2022 Form CT-183, line 6)  2 MCTD allocation percentage (from line 23 or 25)  3 Allocated tax (multiply line 1 by line 2)  4 MTA surcharge (multiply line 3 by 17% (.17)  5 Prepayments with Form CT-5.9, line 10  6 Overpayment (see instructions)  Period  Foreign corporations: date began b  101-01-1992  For office use only  For office	
City U.S. state/Canadian province ZIP/Postal code 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 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.)  Computation of MTA surcharge  1 New York State franchise tax (from 2022 Form CT-183, line 6)	usiness in NYS
City U.S. state/Canadian province ZIP/Postal code 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 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.)  Computation of MTA surcharge  1 New York State franchise tax (from 2022 Form CT-183, line 6)	
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 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.)  Computation of MTA surcharge  1 New York State franchise tax (from 2022 Form CT-183, line 6).  2 MCTD allocation percentage (from line 23 or 25).  3 Allocated tax (multiply line 1 by line 2).  4 MTA surcharge (multiply line 3 by 17% (.17).  5 Prepayments with Form CT-5.9, line 10.  6 Overpayment (see instructions)  Period  ↑ 1,800 00  6 Overpayment (see instructions)	
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 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.)  Computation of MTA surcharge  1 New York State franchise tax (from 2022 Form CT-183, line 6).  2 MCTD allocation percentage (from line 23 or 25).  3 Allocated tax (multiply line 1 by line 2).  4 MTA surcharge (multiply line 3 by 17% (.17).  5 Prepayments with Form CT-5.9, line 10.  6 Overpayment (see instructions)  Period  ↑ 1,800 00  6 Overpayment (see instructions)	
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.)  Computation of MTA surcharge  1 New York State franchise tax (from 2022 Form CT-183, line 6)	
Attach your payment here. Detach all check stubs. (See instructions for details.)  Computation of MTA surcharge  New York State franchise tax (from 2022 Form CT-183, line 6)  MCTD allocation percentage (from line 23 or 25)  Allocated tax (multiply line 1 by line 2)  MTA surcharge (multiply line 3 by 17% (.17)  Prepayments with Form CT-5.9, line 10  Overpayment (see instructions)  Period  A  1  1  2  4  5  1  1  1  1  1  1  1  1  1  1  1  1	
Computation of MTA surcharge         1 New York State franchise tax (from 2022 Form CT-183, line 6)       1         2 MCTD allocation percentage (from line 23 or 25)       2         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       1,800 00         6 Overpayment (see instructions)       Period       6	sed
1 New York State franchise tax (from 2022 Form CT-183, line 6)  2 MCTD allocation percentage (from line 23 or 25)  3 Allocated tax (multiply line 1 by line 2)  4 MTA surcharge (multiply line 3 by 17% (.17)  5 Prepayments with Form CT-5.9, line 10  6 Overpayment (see instructions)  Period  1  2  3  4  5 1,800 00  6 Overpayment (see instructions)	425 00
1 New York State franchise tax (from 2022 Form CT-183, line 6)  2 MCTD allocation percentage (from line 23 or 25)  3 Allocated tax (multiply line 1 by line 2)  4 MTA surcharge (multiply line 3 by 17% (.17)  5 Prepayments with Form CT-5.9, line 10  6 Overpayment (see instructions)  Period  1  2  3  4  5 1,800 00  6 Overpayment (see instructions)	
2 MCTD allocation percentage (from line 23 or 25).  3 Allocated tax (multiply line 1 by line 2).  4 MTA surcharge (multiply line 3 by 17% (.17).  5 Prepayments with Form CT-5.9, line 10.  6 Overpayment (see instructions) Period  6	25,675 00
3 Allocated tax (multiply line 1 by line 2)	%
4 MTA surcharge (multiply line 3 by 17% (.17).  5 Prepayments with Form CT-5.9, line 10.  6 Overpayment (see instructions)  Period  6 1,800 00  6 0	00
5 Prepayments with Form CT-5.9, line 10	00
6 Overpayment (see instructions) Period 6	00
7 Total prepayments (add lines 5 and 6)	00
8 Balance (if line 7 is less than line 4, subtract line 7 from line 4)	00
9 Interest on late payment (see instructions)	
10 Additional late charges (see instructions)	
11 Balance due (add lines 8, 9, and 10 and enter here; enter the payment amount on line A above)	00
12 Overpayment (if line 4 is less than line 7, subtract line 4 from line 7; see instructions)	
13 Amount of overpayment to be credited to New York State franchise tax (see instructions)	
14 Amount of overpayment to be credited to MTA surcharge for next period (see instructions)	
15 Amount of overpayment refunded (subtract lines 13 and 14 from line 12; see instructions)	
Schedule A – Computation of MCTD allocation percentage (see instructions)	
Part 1 – General transportation and transmission corporations (see instructions)  A MCTD New York St	ate
	38,711 00
17 Shares of stock of other companies owned (attach list showing	
corporate name, shares held, and actual value)	
18 Bonds, loans, and other securities, except U.S. obligations	
19 Leaseholds 19	
20 Real estate owned	
21 All other assets (except cash and investments in U.S. obligations)	

column B; enter here and on line 2) .....

23 MCTD allocation percentage (divide line 22, column A, by line 22,

Part 2 - Co	orporations operating vessels in MCT	D territorial waters		Α				В
(s	see instructions)	_		MCTD territorial water	ers	New Yo	ork Stat	e territorial waters
24 Aggrega	ate number of working days		24					
25 MCTD allocation percentage (divide line 24, column A, by line 24, column a enter here and on line 2)			25		%			
	Designee's name (print)				Ιn	)esiane	's nhon	e number
Third – par	Yes X No     Bill Smith				(	518	566-2	
designee (see instruction	i Designee s cinali aggress						PIN	98765
Certification	n: I certify that this return and any attachm	ents are to the best of r	my k	nowledge and belief tru	ie, c	orrect,	and c	complete.
Authorized	Printed name of authorized person John Doe	Signature of authorized pe	rson	Official P	title reside	ent		
person	Email address of authorized person johndoe183m.com			Telephone number ( 518 ) 555-2628			Date (	04-15-2024
Paid	Firm's name (or yours if self-employed) Taxes Done Right			Firm's EIN 121234345			er's PTI 989876	N or SSN 765
Signature of individual preparing this return Ad		Address 315 Return Parkwa	ay	City Albany		Sta N		ZIP code 12227
only (see instr.)	only see instr.)  Email address of individual preparing this return billsmith@taxesdoneright.com			Preparer's NYTPRIN or Excl. c		l. code	Date	04-15-2024

See instructions for where to file.

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# Claim for Long-Term Care Insurance Credit

Tax Law – Article 9, Section 190; Article 9-A, Section 210-B.14; and Article 33, Section 1511(m)

All filers must enter tax period:

	beginning	01-01-2023	ending	12-31-2023		
Legal name of corporation	beginning		rer identification num			
CTEF183M	002190356					
File this form with Form(s) CT-183, CT-184, CT-1 CT-33-A, or CT-33-NL	86, CT-186-E, C	<sup>-</sup> -186-P, CT-3	, CT-3-A, CT-	-3-S, CT-33,		
Computation of available long-term care insu	rance credit (New	York S corpo	rations, see in	structions)		
1 Qualified long-term care insurance premiums paid durir				22,352 00		
2 Multiply line 1 by 20% (.2)	•			00		
3 Long-term care insurance credit from partnership(s) (from				00		
4 Unused long-term care insurance credit from preceding	period		• 4	1,216 00		
5 Total available long-term care insurance credit (add lines	s 2, 3, and 4)		• 5	00		
Computation of long-term care insurance cree	dit limitati <u>on</u>					
6 Tax due before credits (see instructions)	6		00			
7 Enter other credits claimed before the long-term care in	surance					
credit (see instructions)	7					
8 Net tax (subtract line 7 from line 6)	8		00			
9 Minimum tax limitation (see instructions)	9		00			
10 Long-term care insurance credit limitation (subtract line 9	from line 8;					
if line 9 is greater than line 8, enter <b>0</b> )			00			
Computation of long-term care insurance credit						
11 Long-term care insurance credit to be used for the curre	• '	,		00		
12 Long-term care insurance credit to be carried forward (s	subtract line 11 from line	5)	• 12			
Partnership information (see the instructions for line	3; attach additional s	heets if necessa	ary)			
Name of partnership	Identifyir	ıg number	Amo	ount of credit		
Partnership 1	123456	789		1,081 00		
Partnership 2	123789	9456		1,082 00		
Partnership 3	789456	321		1,083 00		
Partnership 4	654987	321		1,080 00		
Partnership 5	654987	329		1,085 00		
Partnership 6	867530	)921		1,086 00		
Partnership 7	063019	9691		1,087 00		
Partnership 8	633994	1532		1,088 00		



## Claim for Environmental Remediation Insurance Credit

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)

01-01-2023 ending 12-31-2023 All filers must enter tax period: beginning 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 05-01-2012 which you are claiming this credit..... 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 Site location - county Syracuse Onondaga Division of Environmental Remediation (DER) site number Date COC was issued DEC region 123123456456 01-01-2015 Onondaga Mark an X in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area ..... Computation of available environmental remediation insurance credit 1 53,941 00 2 Multiply line 1 by 50% (.5) ...... 2 00 3 Enter line 2 amount or 30,000, whichever is less..... 00 4 Environmental remediation insurance credit received from a flow-through entity (see instructions)..... 4 5,072 00 5 Subtotal (add lines 3 and 4: New York S corporations, see instructions) 5 00 6 Recapture of credit (see instructions) 6 7,065 00 Total environmental remediation insurance credit available for use (see instructions)...... 7 00 Computation of environmental remediation insurance credit limitation Tax due before credits (see instructions) 8 00 Enter other credits claimed before the environmental remediation insurance credit (see instructions) ...... 9 00 10 Net tax (subtract line 9 from line 8) 10 00 00 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 00 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) ..... 00 14 Environmental remediation insurance credit available for refund or as an overpayment (subtract 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)....

#### Partnership information (see instructions for line 4)

Name of partnership		Partnership's EIN	Amount of credit
Partnership 1	•	123456789	631
Partnership 2	•	123789456	632
Partnership 3	•	789456321	633
Partnership 4	•	654987321	630
Partnership 5	•	654987329	635
Partnership 6	•	867530921	636
Partnership 7	•	063019691	637
Partnership 8	•	633994532	638
Tartherenip 0	•	000001002	000
	'		
·			
m attached sheet(s) if any			

# Test 26 Begins on next page

**Return to Test Chart** 



# CT-184 Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings

	Final Amended Tax Lav	w – Article 9	, Sect	ion 184			For cal	endar year 20	23
Е	Employer identification number (EIN)	File number	Busin	ess telephone numbe	r			If you claim an	
	002190357	EE 4	( 5	18 ) 555-2626				overpayment, mark an <b>X</b> in the box	Χ
Ī	egal name of corporation	_		•	Trade name/DBA			_	
	CTEF184								
N	Mailing address				State or country of inc	corporation			
	Care of (c/o)				NY				
١	Number and street or PO Box				Date of incorporation		Foreign corporations	: date began business in	NYS
	184 Harriman Campus				01/01/2008	3			
C	City U.S. state/Canadian province	ZIP/Postal co	de	Country (if not United	d States)		For office use only		
	Albany NY	12227							
١	NAICS business code number (from NYS Pub 910)	need to upo	date y	our address	or phone infor	mation			
					s, you can do				
1	IYS principal business activity				ess information				
	General Freight Trucking		Forn	n CT-1.					
ttac	ch a copy of your federal return. You must also f	ile Form CT-18	<b>83</b> , Trai	nsportation and T	ransmission Corp	oration Fr	anchise Tax Ret	urn on Capital Sto	ock.
- [5	the corporation organized under New York	State Transp	oortati	on Corporation	ıs Law?		Yes X	No	
	o you do business, employ capital, own or l	ease propert	v. or n	naintain an offi	ce in the				
N	letropolitan Commuter Transportation Distri	ct? If Yes, yo	u mus	t file Form CT-	184-M		Yes ■ X	No 🛮	
Н	ave you been audited by the IRS in the pas	t 5 years?	Yes		Yes, list years:				
A.	Pay amount shown on line 14. Make payal	ole to: New )	ork S	tate Corporat	ion Tax		Payr	ment enclosed	T
•	Attach your payment here. Detach all chec	k stubs. (See	instru	ctions for details.	.)		A		
ах	Computation (see Form CT-183/184	<i>I-I,</i> Instruction	ons fo	or Forms CT-	183 and CT-18	84)			
	Gross earnings from line 56						1		00
2	Tax rate						2	.003	75
3	Tax on gross earnings (multiply line 1 by line	2)					3		00
4	Tax on certain railroad dividends (from line					1	4		
5	Tax credits (see instructions)	*				i	5		00
6	Total tax (subtract line 5 from appropriate tax of					1	6		00
	(**************************************					_			
7a									
7b									
8									
_	Total prepayments from line 68						9		00
	Underpayment (subtract line 9 from line 6)					1			-
	Additional amount for 2024 MFI (see instruc					1			$\top$
	Increased balance due (add lines 10a and 10	,					10c		一
	Estimated tax penalty (see instructions; mark						11		$\top$
	Interest on late payment (see instructions)				, <u>—</u>		12		T
	Late filing and late payment penalties (see						13		$\vdash$
	Balance due (add lines 10c through 13 and ente						14		$\vdash$
	Excess prepayments (subtract line 6 from line								00
	Amount previously credited to 2024 MFI (s								
	Overpayment (subtract line 15b from line 15a)								00
	Overpayment to be credited to the next pe						16		
17							17		00
	Overpayment to be credited to Form CT-18						18		00
	Overpayment to be credited to Form C1-18  Overpayment to be refunded (subtract line 1)							17	00
	Refund of unused tax credits (see instruction					_			100
	Tax credits to be credited as an overpayment								+
50	Tax ordans to be ordanied as all overpaying		תו ומא	poliou (see 111811	40110113)		100		

Sc	hedule A – Mileage allocation – ˈ	Trai	nsportation over th	e ro	ad (see in	structions)		
						A - New Yo	rk State	<b>B</b> – Everywhere
20	Revenue miles				20		4,091,069	11,996,566
21	Allocation percentage (divide line 20, colun	nn A,	by column B, and express a	as a				
	percentage; enter on the appropriate line of	f Sch	edule D)		21		%	
Sc	hedule B – Corporations princip	ally	engaged in local t	eler	hone bus	siness		
	Total New York State gross operating rev						22	
	One hundred percent of separately charge		· · · · · · · · · · · · · · · · · · ·	100,	<i>3 111011 4 0 11 0 11 0 j</i>	,		
	and international telecommunication se	-	l l					
	for ultimate consumption			23				
24	Thirty percent of separately charged intra						-	
	(including interregional calling plan ser							
	for ultimate consumption		• <u>'</u>	24				
25	Subtotal (add lines 23 and 24)						25	
26	Total New York State gross operating rev				-			
	(subtract line 25 from line 22; enter here an	nd on	line 47)				26	
Sc	hedule C – Allocation of gross o	ner	ating revenue from	tel	egraph co	ornoration	S (see in	structions)
	Intrastate gross operating revenue – 100	•			<u> </u>	<u> </u>		
	ocation – Accounting rule method	)% O	Thew fork State receipts	· · · · · ·		• • • • • • • • • • • • • • • • • • • •	21	
	Interstate gross operating revenue alloca	ated :	to New York State	28				
	Foreign gross operating revenue allocate							
	Total allocated interstate and foreign group		_		and 29: attaci	h report		
	filed with New York State Public Service Col	-	- ·				30	
			,					
	clude only property used in connection		Α		Е	3		
wi	th interstate transmission, foreign insmission, or both		New York State		Every	where		
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							
25	rented (multiply the annual rent by eight)	34					_	
	Average value of intangible assets  Average value of extraterrestrial property	35		$\vdash$				
	Total (add lines 31 through 36)							
	Formula rule allocation percentage (divide		: 37 column A by column B	2)			38	%
	Interstate gross operating revenue	0 11110	× ×	,		38 (see instr.)		
	Foreign gross operating revenue		×			e 38 (see instr.)		
	Total allocated interstate and foreign grow	ss op	perating revenue (add line	s 39			41	
42	Total intrastate, interstate, and foreign gr	oss	operating revenue (add lii	nes 2	7 and 30, or			
	lines 27 and 41; enter here and on line 48)						42	
Sc	hedule D - Tax computation bas	sed	on gross earnings	fron	n busines	s in New '	York Sta	ate
	Gross receipts from business and other						43	19,423,489 00
Gro	oss receipts from transportation an							
4.4	Terroldina (and footmas)		Gross receipts		Allocation % fro			
	Trucking (see instructions)	_	11,695,670	00 ×	34	4.1020 <b>%</b>	44	00
	Cable television operators (see instruction	_					45 46	
	Tames to to the total operators (see mondellon	٠					70	

48	Telegr	New York gross operating revenue of a local telephone business subject to aph services from line 42transportation (see instructions)			47 48 49		
50	Railro	ad transportation (see instructions)			50		
		eipts from other sources					
51		I income from use of property within New York State (see instructions)			51		
52	Intere	st and dividends from New York State sources (see instructions)			52		
53	-	al gains from sale or exchange of property within New York State (see instru		•	53		
54	Capital	gains from sale or exchange of securities if the gains are allocated to New York State	e (see ins	structions) •	54		
55	Gross	receipts from all other sources within New York State (see instructions)			55		
56	Total (	pross earnings allocated to New York State (add lines 44 through 55; enter here an	d on line	1)	56		00
		E – Annual tax on dividends – If this is a railroad not operar another railroad, complete the following items for the caler					eased to
		of corporation to whom leased:			50		
		nt of capital stock on which dividends were paid		1	58		
		amount of dividends paid during the period covered by this return		1	59 60		
		nd rate percent, per annum (divide line 59 by line 58)		1	61		
		nt of dividends paid in excess of 4% (.04) dividend rate		1	62		
	IAX UI	n dividends (multiply line 61 by 4.5% (.045); enter here and on line 4)			02		
		F – Composition of prepayments (see instructions)		Date pa		Section 184	
		atory first installment from Form CT-300 due by 3/15/ <b>2023</b> (see instructions)	63	03-15-202			540 00
		d installment from Form CT-400	64a	06-15-202			540 00
		nstallment from Form CT-400	64b	09-15-202			540 00
		installment from Form CT-400		12-15-202	3		540 00
	-	ent with extension request, from Form CT-5.9, line 5					22122
		ayment credited from prior year (see instructions)					304 00
	-	ayment credited from Form CT-184-M Period					
Sum	mary	orepayments (add lines 63 through 67; enter here and on line 9)of credits claimed on line 5 against current year's franchise tated the form(s); see instructions for lines 5 and 69)				s) indicating t	he form(s)
Have	you be York St	een convicted of an offense, or are you an owner of an entity convicted of a ate Penal Law Article 200 or 496, or section 195.20? (see Form CT-1; mark a CT-41 • CT-43 • CT-249 • CT-501 • CT-501		one box)			No X
	11.2 •		_	_	credits: _	<del></del>	•
69	Total t	ax credits above that are refund eligible (see instructions)			69		00
Thir	d – pa	rty Yes X No Designee's name (print) Bill Smith			Desig (518	nee's phone num 8 ) 555-2626	nber
	signe	Designee's email address			( 310	3 / 333-2020	
,	instructio	5 Billottitati@taxeodottoright.com					8765
Certi	ficatio	n: I certify that this return and any attachments are to the best of my know	ledge a			ect, and comp	olete.
Auth	orized	Printed name of authorized person  John Doe  Signature of authorized person		Official	title resident		
	rson	Email address of authorized person		none number		Date	
		johndoe@ctelf183m.com	_	5) 555-2627	15	04-18-	
	aid	Firm's name (or yours if self-employed)  Taxes Done Right	's EIN 121234	345	Pre	parer's PTIN or S 989876765	Noon
1 -	parer Ise	Signature of individual preparing this return Address		City		State ZIF	code
0	nly	Salford Return Parkway  Email address of individual preparing this return  Prepa	rer's NY	Albany PRIN or	Excl. cod	NY 1.	2227
(see	instr.)		227959				5-2024

See instructions for where to file.



### 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 2023

	Employer identification number (EIN)	File number	Business	s telephone number				If you claim an
	002190357	EE 4	( 518	) 555-2626				overpayment, mark an <b>X</b> in the box
7	egal name of corporation		1 ( 0 : 0	, 000 2020	Trade name/DE	BA		
	CTEF184							
-	Aailing address				State or country	of incorporation		
١,	Care of (c/o)				NY			
<b>⊢</b>	Number and street or PO Box				Date of incorpor	ation	Foreign corpora	tions: date began business in NYS
	184 Harriman Campus				01/01/20	000		·
-	City U.S. state/Canadian province	ZIP/Postal cod	e Co	ountry (if not United		000	For office use of	only
	Albany NY	12227		,,	,			•
	f you need to update your address or phone information for Business information in Form CT-1.		ax, or othe	er tax types, you	can do so onlir	ne. See		
It	you do business, employ capital, own or lea	se property,	or main	itain an office	in the Metr	opolitan		
C	commuter Transportation District (MCTD), file	this form (se	ee instr	uctions for co	unties inclu	ıded in		
tl	ne MCTD). If not, you do not have to file this	form. Howev	er, you	must disclair	n liability fo	r the MTA		
s	urcharge on Form CT-184.							
Ą.	Pay amount shown on line 12. Make payable	le to: <b>New Y</b>	ork Sta	te Corporati	on Tax		_	Payment enclosed
7	Attach your payment here. Detach all check	Stubs. (See	Instruction	ons for details.	)		Α	
Co	nputation of MTA surcharge							
1	New York State franchise tax (from Form CT						1	11,331 00
2	MCTD allocation percentage (from line 18, 2	0, or 24, which	hever is	applicable)		•	2	%
3	Allocated tax (multiply line 1 by line 2)						3	00
4	MTA surcharge (multiply line 3 by 17% (.17)						4	00
5a 5b 6								
7	Total prepayments (from line 31)						7	00
8a	Underpayment (subtract line 7 from line 4)					_	8a	
8b	Additional amount for 2024 MFI (see instruc	tions)				•	8b	
8c	Increased balance due (add lines 8a and 8b)						8c	
9	Estimated tax penalty (see instructions; mark	an X in the bo	ox if Forn	n CT-222 is att	ached) 🕳 🔃	•	9	
10	Interest on late payment (see instructions)					•	10	
11	Late filing and late payment penalties (see						11	
12	Balance due (add lines 8c through 11 and ente					· .	12	
13a	Excess prepayments (subtract line 4 from line	7)				•	13a	
13b	Amount previously credited to 2024 MFI (see	ee instructions	;)			•	13b	
13c	Overpayment (subtract line 13b from line 13a)					•	13c	
14	Amount of overpayment to be credited to N	lew York Sta	te franc	hise tax <i>(see</i>	instructions)		14	
15	Amount of overpayment to be credited to M	ITA surcharg	ge for ne	ext tax period	(see instruc	tions)	15	
16	Amount of overpayment to be refunded (see	e instructions)					16	

Sch	edule	A – Computation of MCTD allocation percentage	(use	e 202	23 figures; see ir	stru	uctions)
Part		eneral transportation or transmission corporations ee instructions)			A MCTD		<b>B</b> New York State
17	Gener	ral transportation corporations: enter revenue miles or miles					
	of tran	sportation. Cable television operators: enter gross receipts					
	(see in	structions)	17		1,757	,408	4,091,069
18	MCTD	allocation percentage (divide line 17, column A,					
	by li	ne 17, column B; enter here and on line 2)	18			%	
Part		orporations operating vessels in MCTD territorial water ee instructions)	rs		A CTD 4- mit - i - l 4-		B NYS territorial waters
				IVI	CTD territorial wate	15	NYS territorial waters
40	Λ	and a south or of sounding a design	40				
19		gate number of working days	19				
20		allocation percentage (divide line 19, column A, ne 19, column B; enter here and on line 2)	20			0/	
						%	
Part	3 – 16	elegraph corporations and local telephone corporation ee instructions)	S		A		В
	(3)	ee insuucions)			MCTD		New York State
21	Gross	operating revenue from telegraph services (see instructions)	21				
22		operating revenue from <b>local</b> telephone services (see instructions)	22				
23	-	gross operating revenue from telegraph services and local					
		phone services (add lines 21 and 22, column A and column B)	23				
24		allocation percentage (divide line 23, column A,	24			0/	
	Dy III	ne 23, column B; enter here and on line 2)	24			%	
Con	nposi	tion of prepayments claimed on line 7 (see instruction	ons)				
					Date paid		Amount
25	Manda	atory first installment from Form CT-300 due by 3/15/2023 (see instr.	)	25	03-15-2023		225 00
26a		nd installment from Form CT-400	· —	6a	06-15-2023		225 00
26b		installment from Form CT-400		6b	09-15-2023		225 00
26c		n installment from Form CT-400		6c	12-15-2023		135 00
27		ent with extension request		27			10000
28	-	ayment credited from prior year (see instructions)				28	
29		nes 25 through 28			•	29	00
30	Overp	- Poriod				30	17 00
31	Total p	prepayments (add lines 29 and 30; enter here and on line 7)				31	00
	d – pa esigne					]	Designee's phone number (518) 555-2626
	instructio						PIN 65432
Certi	ficatio	n: I certify that this return and any attachments are to the best of	my ŀ	now	ledge and belief tr	ue, c	correct, and complete.
A 41	!	Printed name of authorized person Signature of authorized per	erson		Official		
1	orized rson	Jane Doe Email address of authorized person			Telephone number	esid	Date
PC	13011	janedoe@ctef184m.com			( 518 ) 555-2626		04-15-2024
Р	aid	Firm's name (or yours if self-employed) Taxes Done Right		Firm'	s EIN 654654321		Preparer's PTIN or SSN
	parer	Signature of individual preparing this return  Address	_		004004321 City		321321654 State ZIP code
1	ISE ISU	315 Return Park			Albany		NY 12227
	nly e instr.)	Email address of individual preparing this return billsmith@taxesdoneright.com		Prepa	rer's NYTPRIN or	Exc	03 Date 04-15-2024
	/	See instructions for wher	- 40	E:1 ~			03 04-15-2024

See instructions for where to file.



Department of Taxation and Finance

CT-611.1 **Claim for Brownfield Redevelopment** 

### **Tax Credit** For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008 and Prior to July 1, 2015

Tax Law - Sections 21, 187-g, 210-B.17, and 1511(u)

All filers m	iust enter tax p	eriod: beginning	01-01-2023	ending   12-31-20	023
Legal name of corporation		·	Employer ide	entification number (E	EIN)
CTEF184M			00219		
File this form with your franchise tax return. A sepa	rate Form C	Γ-611.1 must be fi	led for each <i>Ce</i>	rtificate of Comple	etion (COC).
Did the Department of Environmental Conservation (EC) Cleanup Program <b>on or after June 23, 2008</b> and <b>pri</b> ce	DEC) accept the or to July 1, 2	is site into the Bro	wnfield	Yes ●X	No 🗌
If you answered Yes, and the site received a COC to claim the brownfield redevelopment tax credit.	<b>by</b> December	31, 2019, complet	e this form		
If you answered Yes, and the site receives a COC instead, use Form CT-611.2 to claim the credit.	<b>after</b> Decemb	er 31, 2019, do <b>no</b>	t complete this for	orm;	
Note: See Exception: under Which form to use in t	he instructions	3.			
If you answered <i>No</i> , do <b>not</b> complete this form. If t if the site was accepted <b>on or after July 1, 2015</b> , t				e Form CT-611;	
For additional information, see Which form to use i	n the instruction	ons.			
Enter the date of execution of the Brownfield Cleanup for which you are claiming this credit					08-11-2015
A Mark an <b>X</b> in the box if you are claiming this credit	as a corporate	nartnor (see instru	untional		• A
Schedule A – Brownfield site identifying inform	-	e partifer (see instru	clions)		<del>•</del>
Enter the following information as listed on the COC is:		C for the qualified	site (see instruction	one) Submit a con	v of the COC
Site name	sucu by the bi	20 for the qualified	Site (See mondelle	msj. Odbillit a copj	y or the ooo.
Brownfield Site 1					
Site location – municipality		Site location – coun	ity		
Troy		Rensselaer			
DEC region	Division of En	vironmental Remedia	ation (DER) site nur	mber Date COC wa	as issued
4		45654		02-15	5-2020
If applicable, enter the date the COC was transferred qualified site. <b>Submit a copy</b> of the sale or transfer do	•				
Is the qualified site for which the COC was issued by t	he DEC locate	ed in an environme	ntal zone (EN-Zo	one)? Yes ●	No X
If Yes, enter the percent (as a decimal rounded to four p	laces) of the q	ualified site located	within an EN-Zor	ne •	
Are there multiple taxpayers listed on the COC claimin	ng a credit for	the qualified site?.		Yes •	No X
Mark an $\boldsymbol{X}$ in the box if you received notification from site is located in a Brownfield Opportunity Area. <b>Subn</b>			•	• X	
Will the qualified site be used primarily for manufactur	ing activities?.			Yes ●	No X

Schedule B – Site preparation	n credit com	ponent (see	instructior	1s)					
Descrip	tion of site prep	paration costs			Date	<b>B</b> costs paid or in <i>(mm-dd-yy)</i>	curred	C Costs	
Infrastructure						11-01-2017		19,80	00 00
Infrastructure						11-01-2017		16,93	34 00
Total from additional form(s), if a	_							•	
1 Add column C amounts (corpo									00
2 Applicable percentage rate (s							• 2	.12	225
3 Site preparation credit compo									
S corporations, see instruction							• 3		00
Schedule C – On-site ground	water remed	liation credit	compo	nent (see	e instructions				
Description (	of groundwater	remediation cos	sts		Date	<b>B</b> costs paid or in (mm-dd-yy)	curred		
Excavation						9-15-2017		22,40	00 80
Filtration						5-20-2019		18,00	00 00
									_
Total from additional form(s), if a							_	<u> </u>	_
4 Add column C amounts (cor			•						00
5 Applicable percentage rate							• 5		1225
6 On-site groundwater remedi		. ,		•					
New York S corporations, see							• 6		00
Schedule D – Tangible proper		mponent (se	e instructi	ons)	С		)	E	
Description of qualified prope (list items separately; see instr.	rty )	Principal ι		Date	e placed in se (mm-dd-yy)	rvice Li (years; s	fe ee instr.	Cost or other basis	
Excavation Equipment		Site Prepara			9-15-2017	1		28,80	
Decontamination Equipme	nt	Site Prepara	ation		5-20-2019	0	9	37,32	22 00
T + 15 + 199 + 15 + ( ) 15									+
Total from additional form(s), if a	_							,	
7 Add column E amounts (cor									00
8 Applicable percentage rate									1225
<ul><li>9a Tentative tangible property of</li><li>9b Tangible property component</li></ul>									00
<b>9c</b> Tangible property componer									00
<b>9d</b> Tangible property credit con				•			30		00
see instructions)							• 9d		00
Schedule E – Recapture of cr									00
Recapture of tangible property c								ions)	
A Description of property	B Date property was placed in service (mm-dd-yy)	С	D Life (months)	E Unused life (months)	F Percentage (col E ÷ col D)	G	perty onent	H Recaptured tangible	)
								•	
								•	
								•	
Total from additional form(s), if a	ny							•	
10 Recaptured tangible proper	ty credit comp	onent <i>(add col</i>	lumn H am	nounts)			• 10		
Recapture if COC is revoked (s	ee instructions)								
11a Net tangible property credit	component pr	reviously allow	ved (see i	nstruction	s)		• 11a	t	
11b Site preparation credit comp	onent previou	usly allowed					• 11b	1	
11c On-site groundwater remed	iation credit c	omponent pre	viously a	llowed			• 11c	;	
12 Enter line 10 amount or sun	า of lines 11a	through 11c (e	enter here	and on lin	e 17; New Yo	rk			
S corporations, see instruction	ons)						_ 12	<u>.</u>	

Cre	dit summary (New York S corporation	s do not complete this sed	ction)					
13	Site preparation credit component (fr	om line 3)					13	00
14	Tangible property credit component	from line 9d)					14	00
15	On-site groundwater remediation con	mponent (from line 6)					15	00
	Subtotal (add lines 13, 14, and 15)	• • •				$\vdash$	16	00
	Recapture of credit taken in previous					-	17	00
	Net brownfield redevelopment credit						18	00
						_		00
	nputation of brownfield redevelor lew York S corporations do not complete		retun	dea, or credite	d as an ovei	pa	ayment in the next year	
19	Tax due before credits (see instruction	s)					19	00
20	Tax credits claimed before the brown	field redevelopment tax	credit (	see instructions)			20	
21		•	•	,			21	00
22	Minimum tax (see instructions)						22	00
23						$\vdash$	23	00
	Brownfield redevelopment tax credit		,			$\vdash$	24	00
		_				1	24	00
25	Unused brownfield redevelopment ta				•	1	0.5	
	line 24 from line 18)					$\vdash$	25	
	Brownfield redevelopment tax credit to	•			,	•	26	
27	Brownfield redevelopment tax credit t		•	•	•			
	line 26 from line 25; see instructions)					• :	27	
Par	tnership information (see instruction	s: submit additional forms	if nece	ssarv using the s	ame format sh	ОИ	/n)	
	ne of partnership				Partnership's E		,	
- Tu	io or paranoromp				l dranoromp o E			
		0:4	1 4	Tibl			0	
_		Site preparation costs		Tangible property co	OSIS		Groundwater remediation costs	
	sts allocated to taxpayer			<u> </u>				
Nan	ne of partnership				Partnership's E	:IN		
		Site preparation costs		Tangible property co	osts	•	Groundwater remediation costs	
Cos	sts allocated to taxpayer							
Nan	ne of partnership	·			<ul><li>Partnership's E</li></ul>	IN		
	•	Site preparation costs		Tangible property co	osts	•	Groundwater remediation costs	П
Cos	sts allocated to taxpayer							
	ne of partnership				● Partnership's E	IN		
		Site preparation costs		Tangible property co	nete	•	Groundwater remediation costs	П
<u></u>		Oile preparation costs		langible property of	3313		Groundwater remediation costs	
	sts allocated to taxpayer				• Dortnorobin'o E	INI		
INAII	ie or partriersnip				<ul><li>Partnership's E</li></ul>	III		
	I.	I	1 1	N	1			
		Site preparation costs		Tangible property co	osts		Groundwater remediation costs	
Co	sts allocated to taxpayer							
Nan	ne of partnership				Partnership's E	IN		
		Site preparation costs		Tangible property co	osts	•	Groundwater remediation costs	
Cos	sts allocated to taxpayer							
	. ,	Site preparation costs		Tangible property co	osts	•	Groundwater remediation costs	+
Tot	al from additional form(s) if any							
101		Site preparation costs		Tangible property co	osts	•	Groundwater remediation costs	
28	Total costs allocated from	one proparation tools		Tangible property of			Croandwater remediation costs	
	partnership(s) (enter here and							
		1						1
	include on lines 1, 4, and 7 as applicable)							

# Test 27

**Return to Test Chart** 



# NEW STATE 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

F	inal return Amended return							For calendar y	ear 2023
Ī	Employer identification number (EIN)	File number	Busine	ss telephone r	number			If you clair overpaym	
	002190358	XX 1	( 51	8 ) 555-2	626			an <b>X</b> in the	
Ī	egal name of corporation					Trade name/DBA			
	CTEF186E								
1	Mailing address					State or country of incorporation	1		
(	Care of (c/o)					New York			
1	Number and street or PO Box					Date of incorporation	Forei	gn corporations: date began b	ousiness in NYS
	186 E WA Harriman Campus					05-18-2013			
1	City U.S. state/Canadian province	ZIP/Postal cod	de	Country (if no	United	States)	For	office use only	
	Albany NY	12227					_		
						or phone informatio	n		
		poration tax				s, you can do so			
	NYS principal business activity				usin	ess <i>information</i> in			
L	Telecommunications			CT-1.					
	Date came under supervision of NYS Department of Public Service	(if applicable) Date	e sale of ι	itility or teleco	mmunic	ation services began			
┵	Pay amount shown on line 18. Make payab	le to: <b>New V</b>	ork St	ate Corn	orati	on Tax		Payment enclos	sed
<b>€</b>	Attach your payment here. Detach all check	stubs. (See	instruc	tions for de	etails.,	)	Α		0,691 00
В.	Have you been convicted of an offense, or a								
	New York State Penal Law Article 200 or	496, or sect	ion 19	5.20? (see	Forn	n CT-1, mark an <b>X</b> in on	e box)	Yes	No X
	nputation of tax					A – NYS		B – MTA	١
1a	Excise tax on telecommunication services (	from line 43)			1a		00		
1b	Excise tax on mobile telecommunication se	•							
	2.9% tax rate (from line 120)				1b		00	<u>)</u>	
1c	Total excise tax on telecommunication servi	ces (add line	s 1a an	d 1b) 🛮	1c		00	-	
	Tax on gross income (from line 92; see instruc	,		_	2		00	<u>)</u>	
	Total taxes (add lines 1c and 2)				3		00		
4a	MTA surcharge related to telecommunication	n services (	from lin	e 64)	4a				00
4b	MTA surcharge related to telecommunication		•						
	0.721% tax rate (from line 136)			l	4b			<u> </u>	00
4c	Total MTA surcharge related to telecommunication	n services (ad	dd lines 4	4a and 4b)	4c				00
	MTA surcharge on gross income (from line 9)		,	i	5				00
6	Total MTA surcharges (add lines 4c and 5)				6			•	00
_									
7									
_									
8									
^									
9									
10									
10 11	Total (column A, enter amount from line 3; column	n R enter an	nount fr	om [				•	
• •					11		00		00
12	line 6; see instructions)			l	12		00		00
	Underpayment (see instructions)			· 1					00
	Additional amount for 2024 MFI (see instructions)			1			00	•	
	·	,		ı			00	•	00
	Increased balance due (add lines 13a and 13k						00	•	00
	Excess prepayments (see instructions)			1				•	
	Amount previously credited to 2024 MFI (se Overpayment (subtract line 13e from line 13d)			1					
JJ	Overbayinent (subtract line 13e from line 13d)				131	1	ı	1.1	I

	mputation of tax A-	- NYS		<b>B</b> – MTA	
	Amount of MTA overpayment on line 13f to be transferred to NYS tax				
	(see instructions)				
14b	Amount of NYS overpayment on line 13f to be transferred to MTA				
	surcharge (see instructions)				
14c	Balance due before penalties and interest (see instructions)		00		00
15	Estimated tax penalty (see instructions; mark an <b>X</b> in the box if				
	Form CT-222 is attached) ● 15				
16	Interest on late payment (see instructions)				
17	Late filing and late payment penalties (see instructions)				
	Balance due (add lines 14c through 17, both columns and enter here;				
	enter the payment amount on line A on page 1)		00		00
19	Overpayment (see instructions) 19		•		
	Overpayment credited to next year's NYS tax (see instructions)				
	Overpayment credited to next year's MTA surcharge (see instructions) 20b				Т
	Refund of overpayment (subtract lines 20a and 20b from line 19)				
	Amount of unused tax credits to be refunded (see instructions)				
	Refundable tax credits to be credited to next year's tax or surcharge (see instr.)				
Wer	e you subject to the supervision of the Department of Public Service and did you provide ι			dules B and F, as applica	
Were se	e you subject to the supervision of the Department of Public Service and did you provide uservices (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?  **nark an X in the appropriate box)	utility  No	■ If	Yes, complete Schedu	
Were se (n) Sch	e you subject to the supervision of the Department of Public Service and did you provide the provides (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?  New York State excise tax on telecommunication services to 1 – Computation of gross charges (see instructions)	utility  No	■ If	Yes, complete Schedu	
Were se (n Sch Sch Part	e you subject to the supervision of the Department of Public Service and did you provide uservices (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?  **nark an X in the appropriate box) **Yes**  **nedule A - New York State excise tax on telecommunication services*  **t 1 - Computation of gross charges (see instructions)**  **ss charges from:**	utility  No  (Tax Lav	■ If w secti	Yes, complete Schedu	le D
Werd se (n) Sch Part Gross 23	e you subject to the supervision of the Department of Public Service and did you provide uservices (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?  New York State excise tax on telecommunication services  1 - Computation of gross charges (see instructions)  ss charges from:  Intrastate services (see instructions)	utility  No  (Tax Lav	■ If w secti	Yes, complete Schedu	le D
Werd se (n) Sch Part Gross 23	e you subject to the supervision of the Department of Public Service and did you provide uservices (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?  New York State excise tax on telecommunication services  1 - Computation of gross charges (see instructions)  ss charges from:  Intrastate services (see instructions)	utility  No  (Tax Lav	w secti	Yes, complete Schedu ion 186-e) 6,342,471	le D
Werd see (n) Sch Part Gross 23	e you subject to the supervision of the Department of Public Service and did you provide uservices (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?  New York State excise tax on telecommunication services  1 - Computation of gross charges (see instructions)  ss charges from:  Intrastate services (see instructions)  Interstate and international services that originate or terminate within New York State and charged to a service address in New York State (service address is defined in the instruction)	(Tax Lav	w section 23	Yes, complete Schedu ion 186-e) 6,342,471 1,806,512	I 00
Were se (n) Sch Part Gross 23 24	e you subject to the supervision of the Department of Public Service and did you provide uservices (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?  New York State excise tax on telecommunication services  1 - Computation of gross charges (see instructions)  ss charges from:  Intrastate services (see instructions)  Interstate and international services that originate or terminate within New York State and charged to a service address in New York State (service address is defined in the instruction Mobile telecommunication services (see instructions)	(Tax Lav	23 24 25	Yes, complete Schedu ion 186-e) 6,342,471 1,806,512 715,231	I 00
Were se (n) Sch Part Gross 23 24 25 26	e you subject to the supervision of the Department of Public Service and did you provide to ervices (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?  Mark an X in the appropriate box)  Yes  The dule A - New York State excise tax on telecommunication services  The total transfer of the supervision of gross charges (see instructions)  See scharges from:  Intrastate services (see instructions)  Interstate and international services that originate or terminate within New York State and charged to a service address in New York State (service address is defined in the instruction Mobile telecommunication services (see instructions)  Services that are ancillary to the provision of telecommunication services (see instructions)	(Tax Lav	23 24 25 26	Yes, complete Schedu ion 186-e)  6,342,471  1,806,512  715,231  89,508	I 00 2 00 00 3 00
Werd see (n) Sch Part Gross 24 25 26 27	e you subject to the supervision of the Department of Public Service and did you provide to ervices (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?  Nark an X in the appropriate box)  Yes  The dule A — New York State excise tax on telecommunication services  The total computation of gross charges (see instructions)  See scharges from:  Intrastate services (see instructions)  Interstate and international services that originate or terminate within New York State and charged to a service address in New York State (service address is defined in the instruction Mobile telecommunication services (see instructions)  Services that are ancillary to the provision of telecommunication services (see instructions)  Services that are provided with telecommunication services (see instructions)	(Tax Lav	23 24 25 26 27	Yes, complete Schedu  ion 186-e)  6,342,471  1,806,512 715,231 89,508 190,377	00 00 00 00
Wern se (n) Sch Part Gross 23 24 25 26 27 28	e you subject to the supervision of the Department of Public Service and did you provide uservices (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?  **Mark an X in the appropriate box**  **Medule A - New York State excise tax on telecommunication services**  **In - Computation of gross charges (see instructions)**  **Intrastate services (see instructions)**  Intrastate services (see instructions)**  Interstate and international services that originate or terminate within New York State and charged to a service address in New York State (service address is defined in the instruction Mobile telecommunication services (see instructions)**  Services that are ancillary to the provision of telecommunication services (see instructions)**  Equipment provided in connection with telecommunication services (see instructions)**  **Equipment provided in connection with telecommunication services (see instructions)**  **In the Appropriate box**  **Yes**  **Postate A - New York State excise tax on telecommunication New York State and the instructions of the instructions in the instruction of the instruction of telecommunication services (see instructions)**  **Services that are provided with telecommunication services (see instructions)**  **Equipment provided in connection with telecommunication services (see instructions)**  **Equipment provided in connection with telecommunication services (see instructions)**  **Equipment provided in connection with telecommunication services (see instructions)**	(Tax Lav	23 24 25 26 27 28	Yes, complete Schedu ion 186-e)  6,342,471  1,806,512  715,231  89,508	00 00 00 00
Wern se (n) Sch Part Gross 24 25 26 27 28 29	e you subject to the supervision of the Department of Public Service and did you provide to ervices (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?  Mark an X in the appropriate box)  Yes  The Computation of gross charges (see instructions)  See Charges from:  Intrastate services (see instructions)  Interstate and international services that originate or terminate within New York State and charged to a service address in New York State (service address is defined in the instruction Mobile telecommunication services (see instructions)  Services that are ancillary to the provision of telecommunication services (see instructions)  Services that are provided with telecommunication services (see instructions)  Equipment provided in connection with telecommunication services (see instructions)  Intrastate private telecommunication services (see instructions)	(Tax Lav	23 24 25 26 27 28	Yes, complete Schedu  ion 186-e)  6,342,471  1,806,512 715,231 89,508 190,377	00 00 00 00
Wern se (n) Sch Part Gross 24 25 26 27 28 29	e you subject to the supervision of the Department of Public Service and did you provide to ervices (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?  Mark an X in the appropriate box)  Medule A – New York State excise tax on telecommunication services  t 1 – Computation of gross charges (see instructions)  Ses charges from:  Intrastate services (see instructions)	(Tax Lav	23 24 25 26 27 28 29	Yes, complete Schedu  ion 186-e)  6,342,471  1,806,512 715,231 89,508 190,377	00 00 00 00
Werd se (n) Sch Part 23 24 25 26 27 28 29 30	e you subject to the supervision of the Department of Public Service and did you provide to ervices (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?  Mark an X in the appropriate box)  Yes  Medule A – New York State excise tax on telecommunication services  t 1 – Computation of gross charges (see instructions)  Intrastate services (see instructions)  Interstate and international services that originate or terminate within New York State and charged to a service address in New York State (service address is defined in the instruction Mobile telecommunication services (see instructions)  Services that are ancillary to the provision of telecommunication services (see instructions)  Services that are provided with telecommunication services (see instructions)  Equipment provided in connection with telecommunication services (see instructions)  Intrastate private telecommunication services (see instructions)  Interstate and international private telecommunication channels where the charges for the of each channel segment are separately ascertainable (see instructions)	(Tax Lav	23 24 25 26 27 28	Yes, complete Schedu  ion 186-e)  6,342,471  1,806,512 715,231 89,508 190,377	00 00 00 00
Werd se (n) Sch Part 23 24 25 26 27 28 29 30	e you subject to the supervision of the Department of Public Service and did you provide the provides (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?  Interestate and international services (see instructions)  Services that are ancillary to the provision of telecommunication services (see instructions)  Services that are provided with telecommunication services (see instructions)  Equipment provided in connection with telecommunication services (see instructions)  Interstate and international private telecommunication channels where the charges for the of each channel segment are separately ascertainable (see instructions)  Interstate and international private telecommunication channels where the charges for the charges	(Tax Lav	23 24 25 26 27 28 29	Yes, complete Schedu  ion 186-e)  6,342,471  1,806,512 715,231 89,508 190,377	00 00 00 00
Werd se (n) Sch Part  Gros 23 24 25 26 27 28 29 30 31	e you subject to the supervision of the Department of Public Service and did you provide to ervices (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?  Mark an X in the appropriate box)  Yes  Medule A – New York State excise tax on telecommunication services  t 1 – Computation of gross charges (see instructions)  Intrastate services (see instructions)  Interstate and international services that originate or terminate within New York State and charged to a service address in New York State (service address is defined in the instruction Mobile telecommunication services (see instructions)  Services that are ancillary to the provision of telecommunication services (see instructions)  Services that are provided with telecommunication services (see instructions)  Equipment provided in connection with telecommunication services (see instructions)  Intrastate private telecommunication services (see instructions)  Interstate and international private telecommunication channels where the charges for the of each channel segment are separately ascertainable (see instructions)	(Tax Lav	23 24 25 26 27 28 29 30 31	Yes, complete Schedu  ion 186-e)  6,342,471  1,806,512 715,231 89,508 190,377	00 00 00 00

(continued)

33 Exclusion for charges from sales-for-resale (see instructions)	33	312,431 00
34 Other exclusions (see instructions)	34	99,309 00
35 Allowance for bad debts (see instructions)	35	
36 Total exclusions and deductions (add lines 33 through 35)	36	00
Part 3 – Computation of tax due		
37 Gross charges subject to tax (subtract line 36 from line 32)	37	00
38 Tax rate	38	0.025
39 Excise tax on telecommunication services (multiply line 37 by line 38)	39	00
<b>40a</b> Resale credit (see instructions)		
40bMultijurisdictional credit (see instructions)40b36,230 00		
41 Tax credits: Mark an <b>X</b> in the box(es) to indicate the form(s) filed and attach form(s):		
CT-249 • X		
C1-249 • A C1-031 • A		
Other credits • (see instructions) • 41 00	40	
42 Total credits (add lines 40a, 40b, and 41)	42	00
43 Balance due (subtract line 42 from line 39; enter here and on line 1a)	43	00
Schedule B – MTA surcharge related to those telecommunication services repo (Tax Law section 186-c.1(b)(1)) (see instructions)		Schedule A
Schedule B – MTA surcharge related to those telecommunication services repo (Tax Law section 186-c.1(b)(1)) (see instructions)  Part 1 – Computation of gross charges  Gross charges from:	rted on S	
Schedule B – MTA surcharge related to those telecommunication services repo (Tax Law section 186-c.1(b)(1)) (see instructions)  Part 1 – Computation of gross charges  Gross charges from:  44 Intra-MCTD services		
Schedule B – MTA surcharge related to those telecommunication services repo (Tax Law section 186-c.1(b)(1)) (see instructions)  Part 1 – Computation of gross charges  Gross charges from:  44 Intra-MCTD services — •  45 Inter-MCTD (including intrastate, interstate, and international) services that originate or terminate	rted on S	5,780,664 00
Schedule B – MTA surcharge related to those telecommunication services repo (Tax Law section 186-c.1(b)(1)) (see instructions)  Part 1 – Computation of gross charges  Gross charges from:  44 Intra-MCTD services	rted on S	5,780,664 00 1,138,832 00
Schedule B – MTA surcharge related to those telecommunication services repo (Tax Law section 186-c.1(b)(1)) (see instructions)  Part 1 – Computation of gross charges  Gross charges from:  44 Intra-MCTD services	44 45 46	5,780,664 00 1,138,832 00 469,659 00
Schedule B – MTA surcharge related to those telecommunication services repo (Tax Law section 186-c.1(b)(1)) (see instructions)  Part 1 – Computation of gross charges  Gross charges from:  44 Intra-MCTD services	44 45 46 47	5,780,664 00 1,138,832 00 469,659 00 56,553 00
Schedule B – MTA surcharge related to those telecommunication services repo (Tax Law section 186-c.1(b)(1)) (see instructions)  Part 1 – Computation of gross charges  Gross charges from:  44 Intra-MCTD services	44 45 46 47 48	5,780,664 00 1,138,832 00 469,659 00 56,553 00
Schedule B – MTA surcharge related to those telecommunication services repo (Tax Law section 186-c.1(b)(1)) (see instructions)  Part 1 – Computation of gross charges  Gross charges from:  44 Intra-MCTD services	44 45 46 47 48 49	5,780,664 00 1,138,832 00 469,659 00 56,553 00
Schedule B – MTA surcharge related to those telecommunication services repo (Tax Law section 186-c.1(b)(1)) (see instructions)  Part 1 – Computation of gross charges  Gross charges from:  44 Intra-MCTD services	44 45 46 47 48	5,780,664 00 1,138,832 00 469,659 00 56,553 00
Schedule B – MTA surcharge related to those telecommunication services repo (Tax Law section 186-c.1(b)(1)) (see instructions)  Part 1 – Computation of gross charges  Gross charges from:  44 Intra-MCTD services  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  46 MCTD mobile telecommunication services where such service was reported on Schedule A  47 Services that are ancillary to the provision of telecommunication services  48 Services that are provided with telecommunication services  49 Equipment provided in connection with telecommunication services  50 Intra-MCTD private telecommunication services  51 Inter-MCTD (including intrastate, interstate, and international) private telecommunication channels	44 45 46 47 48 49	5,780,664 00 1,138,832 00 469,659 00 56,553 00
Crax Law section 186-c.1(b)(1)) (see instructions)  Part 1 – Computation of gross charges  Gross charges from:  44 Intra-MCTD services	44 45 46 47 48 49 50	5,780,664 00 1,138,832 00 469,659 00 56,553 00
Schedule B – MTA surcharge related to those telecommunication services repo (Tax Law section 186-c.1(b)(1)) (see instructions)  Part 1 – Computation of gross charges  Gross charges from:  44 Intra-MCTD services	44 45 46 47 48 49	5,780,664 00 1,138,832 00 469,659 00 56,553 00
Crax Law section 186-c.1(b)(1)) (see instructions)  Part 1 – Computation of gross charges  Gross charges from:  44 Intra-MCTD services	44 45 46 47 48 49 50	5,780,664 00 1,138,832 00 469,659 00 56,553 00
Cross charges from:  44 Intra-MCTD services	44 45 46 47 48 49 50	5,780,664 00 1,138,832 00 469,659 00 56,553 00
Cross charges from:  44 Intra-MCTD services  45 Inter-MCTD mobile telecommunication services where such services that are ancillary to the provision of telecommunication services  46 Services that are ancillary to the provision of telecommunication services  47 Services that are provided with telecommunication services  48 Services that are provided with telecommunication services  49 Equipment provided in connection with telecommunication services  50 Intra-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 30)  6 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 31)	44 45 46 47 48 49 50	5,780,664 00 1,138,832 00 469,659 00 56,553 00 120,101 00
Schedule B – MTA surcharge related to those telecommunication services repo (Tax Law section 186-c.1(b)(1)) (see instructions)  Part 1 – Computation of gross charges  Gross charges from:  44 Intra-MCTD services	44 45 46 47 48 49 50	5,780,664 00 1,138,832 00 469,659 00 56,553 00 120,101 00
Crax Law section 186-c.1(b)(1)) (see instructions)  Part 1 – Computation of gross charges  Gross charges from:  44 Intra-MCTD services	44 45 46 47 48 49 50	5,780,664 00 1,138,832 00 469,659 00 56,553 00 120,101 00
Part 1 – Computation of gross charges  Gross charges from:  44 Intra-MCTD services	44 45 46 47 48 49 50 51	5,780,664 00 1,138,832 00 469,659 00 56,553 00 120,101 00
Cross charges from:  44 Intra-MCTD services	44 45 46 47 48 49 50 51 52 53	5,780,664 00 1,138,832 00 469,659 00 56,553 00 120,101 00
Schedule B – MTA surcharge related to those telecommunication services repo (Tax Law section 186-c.1(b)(1)) (see instructions)  Part 1 – Computation of gross charges  Gross charges from:  44 Intra-MCTD services	44 45 46 47 48 49 50 51 52 53	5,780,664 00 1,138,832 00 469,659 00 56,553 00 120,101 00  196,995 00 62,539 00

#### Part 3 - Computation of tax due

58	Gross charges subject to tax (subtract line 57 from line 53)		•	58	00
59	MTA surcharge rate (3.5% (.035) × 17% (0.17))			59	0.00595
	MTA surcharge on telecommunication services (multiply line 58 by line			60	00
61	Resale credit (see instructions)	61	3,017 00		
62	Multijurisdictional credit (see instructions)	62	6,445 00		
63	Total credits (add lines 61 and 62)		•	63	00
64	Balance due (subtract line 63 from line 60; enter here and on line 4a)		•	64	00

#### 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  $\boldsymbol{X}$  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  $\boldsymbol{X}$  in box B and complete Schedule C and, if applicable, Schedule D.

A • □ B • X

#### 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		2,173,976	00
66	Receipts from transportation, transmission, or distribution of gas or electricity	66		1,313,249	00
67	Other receipts (see instructions)	67		804,298	00
	Total (add lines 65, 66, and 67)	68			00
	Allowable deductions (attach list; see instructions)	69		646,002	00
70	Gross operating income (subtract line 69 from line 68)	70	(		00

(continued)

Part 2 – Receipts from interest and dividends allocated to New York State (attach list, if necessary; see instructions)

	<b>A</b> Name of entity	security dividends received		% of pa phys asse locate NY	ayor's ical ets ed in	E Interest and dividends allocated to New York State (multiply column C by column D)	
	Entity One	Bond	4,816	00	74	4	0
	Entity Two	Bond	8,450	00	10	00	0
	Entity Three	Bond	5,266	00	8	3	0
72	Total interest and dividends allocated to N Receipts from royalties (see instructions).  Total receipts from interest, dividends, and				·	72	000
	t 3 - Computation of profits (see ins	tructions)					
	its from the sale of:						
	Securities (see instructions)						1,724,764 0
	Real property (see instructions)						179,561 0
	Personal property (see instructions)					76	
	er profits:					77	05 770 0
	All other profits (see instructions)						65,779 0
	Profits before allowable deductions (add Allowable deductions from profits (attach	- ,					180,861 0
	Profits after allowable deductions (subtra						180,801
	t 4 – Tax on gross income					04	0.045.5040
	Gross operating income from line 70						3,645,521 0
	Subtract exclusions from receipts shown Adjusted gross operating income (subtract					82	1,313,249 0
	Receipts from line 73					84	16,385 0
	Profits from line 80					85	1,789,243 00
	Gross income (add lines 83, 84, and 85)						1,769,243 00
	Tax rate					87	0.025
	Tax on gross income (if line 86 is greater th						00
89 90	J ( )						, , ,
	Tax credits: Mark an <b>X</b> in the box(es) to it CT-48 • X CT-249 • CT-50	ndicate the form(s) filed 1 ● X CT-631 ● C	_ ` ′				
	Other credits • (se	e instructions)			_	91	00
		e mstructions)				ופוי	1

(continued)

Scho	edule D – MTA surcharge on gross inco	me for	utility ser	vices	(Tax Law sect	ion 186	6-c.1(a)) (see instr.)
	Gross income on line 86 derived from sources wit				<u> </u>	93	4,137,901 00
	MTA surcharge rate (3.5% (.035) x 17% (0.17))				-	94	0.00595
	MTA surcharge (multiply line 93 by line 94; enter here				t to the second	95	00
(If you	position of prepayments claimed on line 12 u need additional space, attach a separate sheet id epayment information. Transfer the total to line 103.	entifying			A Section 186-e and 186-a taxe		<b>B</b> MTA surcharges (Section 186-c)
	· ·	<u> </u>	Date pai	d	Amount		Amount
96	Mandatory first installment from Form CT-300 due by 3/15/2023 (see instructions)	. 96	03-15-202		53	,760 00	20,480 00
97	Second installment from Form CT-400	. 97	06-15-202	3	26	,880 00	10,240 00
98	Third installment from Form CT-400	. 98	09-15-202			880 00	10,240 00
99	Fourth installment from Form CT-400	. 99	12-15-202	3		880 00	10,240 00
100	Payment with Form CT-5.9-E, line 11					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	75,275
101				101			
	Overpayment credited from Form CT-	Period		102			
	Total prepayments (total all entries on lines 96 through	∟ h 102 in co	Jumns A	102			
	and B and attachment (if any); enter here and on line		idiiiiio 7 (				
	columns A and B)			103		00	00
Sobe	edule E – New York State excise tax on	mobilo	tologomn	aunia	otion convices	oubio	ot to 2 00/ tox roto
Gross 104 105	1 – Computation of gross charges (see instruction of gross charges (see instruction) s charges from: Mobile telecommunication services subject to 2.999 Services that are ancillary to the provision of mobile Services that are provided with mobile telecommunication.	% tax rate telecomm	nunication se services (see	rvices (	see instructions) • ions)	104 105 106	2,127,284 00 59,827 00
107	Equipment provided in connection with mobile tele	ecommun	ication servi	ces (see	e instructions) •	107	440,070 00
108	Total gross charges (add lines 104 through 107)				•	108	00
Part	2 – Exclusions and deductions from gross	charges	s that were	inclu	ded on line 108		
109	Exclusion for charges from sales-for-resale (see in	structions)				109	
110	Other exclusions (see instructions)					110	30,450 00
111	Allowance for bad debts (see instructions)					111	496,150 00
112	Total exclusions and deductions (add lines 109, 110	, and 111)				112	00
Part	3 – Computation of tax due						
113	Gross charges subject to tax (subtract line 112 from	line 108) .			•	113	00
	Tax rate					114	0.029
115	Excise tax on mobile telecommunication services	subject to	2.9% tax ra	te (mult	tiply line 113		
	by line 114)	•				115	00
116	Resale credit (see instructions)					116	2,472 00
	Multijurisdictional credit (see instructions)				_	117	6,194 00
	Tax credits: Mark an <b>X</b> in the box(es) to indicate the						5,151
	CT-249 • CT-631 • CT-631						
		(e)				118	
110	Total credits (add lines 116 through 118)	,				119	00
	Balance due (subtract line 119 from line 115; enter her						00
120	Dalance due (Subitact line 119 Itom line 115, enter ner	e and on II	π <del>ε</del> τυ)	• • • • • • • • • • • • • • • • • • • •	■∟	140	00

Sched	lule F – MTA surcharge related to mobile telecommunication services su (Tax Law section 186-c(1)(b)(2)) (see instructions)	bjec	t to 0.721% tax rate
Part 1	– Computation of gross charges		
Gross	charges from:		
<b>121</b> N	MCTD mobile telecommunication services subject to 0.721% tax rate	121	1,571,178 00
122	Services that are ancillary to the provision of telecommunication services	122	
<b>123</b> S	Services that are provided with telecommunication services	123	
	quipment provided in connection with telecommunication services•	124	173,031 00
125 7	otal gross charges (add lines 121 through 124)	125	00
Part 2	– Exclusions and deductions from gross charges		
<b>126</b> E	xclusion for charges from sales-for-resale	126	
127	Other exclusions	127	16,007 00
<b>128</b> A	Illowance for bad debts	128	299,480 00
<b>129</b> T	otal exclusions and deductions (add lines 126, 127, and 128)	129	00
Part 3	- Computation of tax due		
130	Gross charges subject to tax (subtract line 129 from line 125)	130	00
	/ITA surcharge rate	131	0.00721
	ITA surcharge on mobile telecommunication services subject to 0.721% tax rate		
	(multiply line 130 by line 131)•	132	00
<b>133</b> F	Resale credit (see instructions)	133	1,711 00
134 N	Multijurisdictional credit (see instructions)	134	4,360 00
	otal credits (add lines 133 and 134)	135	00
	Balance due (subtract line 135 from line 132; enter here and on line 4b)		00
Third -	- party V Designee's name (print)		Designee's phone number
desi	· · ·   105   1   1   1   1		( 518 ) 555-2525
(see inst	billsmith@taxesdoneright.com		PIN 23456
Certific	ation: I certify that this return and any attachments are to the best of my knowledge and belief	true,	correct, and complete.
Authori	zed John Doe	ial title Pre	esident
perso	johndoe@ctef186e.com (518) 555-26		Date 04-15-2024
Paid	Taxes Done Right		Preparer's PTIN or SSN 456789123
prepa	Signature of individual preparing this return Address City		State ZIP code
use	Albany		NY 12227
(see ins	Email address of individual preparing this retain	E)	ccl. code Date 04-15-2024
	, 0012555		

See instructions for where to file.



## Utility COVID-19 Debt Relief Credit Tax Law - Article 9, Section 187-q

For calendar year 2023

Legal name of corporation CTEF186E	• •	identification number (EIN)
Attach to Form CT-186-E or CT-186-P.	1 0021	100000
${\bf A}$ If you are claiming this credit as a corporate partner, mark an ${\bf X}$ in the box		• X
B Utility COVID-19 debt relief credit authorization code (required; see instruction	ons) • 123XYZ	456ABC00
Part 1 – Computation of credit		
1 Utility COVID-19 debt relief credit (see instructions)	• 1	29,881 00
Partnership information (see instructions)		
A Name of partnership	<b>B</b> Partnership's EIN	C Credit amount allocated
Phone Corp 1	11 1111111	12,264 00
Phone Corp 2	22 2222222	15,860 00
Total from additional forms, if any	•	
Total credit allocated from partnership(s) (add column C amounts)		00
Part 2 – Computation of credit used, refunded, or credited a	· •	
4 Tax due before any other credits (from Form CT-186-E, line 88 or Form CT-186		00
5 Tax credits claimed before this credit (see instructions)		00
<ul><li>6 Tax after application of all other credits (subtract line 5 from line 4)</li><li>7 Credit to be used for the current tax year (enter the lesser of line 3 or line 6; see</li></ul>		00
8 Amount of credit available for refund (subtract line 7 from line 3)		00
Amount of credit available for refund (subtract line / from line 3)      Amount of credit you want to be refunded (limited to the amount on line 8; see		
<b>10</b> Amount of credit you want to be refunded ( <i>immed to the amount of mile o, see</i>	· · · · · · · · · · · · · · · · · · ·	
1. The same of ordan you want to be applied to floor your o tax (subtract file 9 it	5 5, 555 mondolons, 9 10	<u> </u>



### Claim for Long-Term Care Insurance Credit

Tax Law – Article 9, Section 190; Article 9-A, Section 210-B.14; and Article 33, Section 1511(m)

All filers must enter tax period:

beginning 01-01-2023 ending 12-31-2023

Employer identification number

Legal name of corporation 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) 94.883 00 2 2 Multiply line 1 by 20% (.2)..... 00 3 Long-term care insurance credit from partnership(s) (from line 13; see instructions) 3 00 4 00 Computation of long-term care insurance credit limitation 6 Tax due before credits (see instructions) ...... 00 Enter other credits claimed before the long-term care insurance credit (see instructions) 8 Net tax (subtract line 7 from line 6) ..... 00 9 Minimum tax limitation (see instructions) 0 00 **10** Long-term care insurance credit limitation (subtract line 9 from line 8: if line 9 is greater than line 8, enter 0) ...... Computation of long-term care insurance credit used and available for carryforward 00 

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

Name of partnership	Identifying number	Amount of credit
Phone Corp 1	11 1111111	5,033 00
Utility Corp 2	22 2222222	4,699 00
otal from additional sheet(s), if any		
3 Total credit amount allocated from partnership(s) (ent	er here and on line 3)	00





## Temporary Deferral Nonrefundable Payout Credit

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		20,073 00
2 Tax due before credits (see instructions)	2	2	00
3 Tax credits claimed before this credit (see instructions)		3	
4 Subtract line 3 from line 2	4		00
5 Minimum tax limitation (see instructions)	5	5	0 00
6 Credit limitation (subtract line 5 from line 4; if zero or less, enter 0)	● 6	6	00
7 Amount of credit used for the current tax year (see instructions)	• 7	' (	00
8 Amount of credit available for carryover to next year (subtract line 7 from line 1)	• 8	3	

#### 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 ta	ble ———
Section 1		
Franchise tax return filed	Enter on line 2 any net recaptured tax credits <b>plus</b> the amount from	Enter on line 5 the amount below
Forms CT-183 and CT-184	Form CT-183, line 4 <b>plus</b> Form CT-184, line 3 or 4	75
Form CT-186	Line 5	125
Form CT-3	Part 2, line 2	Part 2, line 1c
Form CT-3-A	Part 2, line 2	Part 2, line 1c
Form CT-3-S	Part 2, line 23	Part 2, line 23
Form CT-33	Line 11	250
Form CT-33-A	Line 15	Line 4 plus line 12
Form CT-33-NL	Line 5	250
Section 2		
Tax return filed	Enter on line 2 any net recaptured tax credits plus the amount from	Enter on line 5 the amount below
Form CT-186-E	Line 88	0
Form CT-186-P	Line 4	0

**Line 2** – Enter your tax before credits using the *Lines 2 and 5* entries table above. The temporary deferral nonrefundable payout credit can be applied to taxes as computed on the forms listed in the table above. However, the credit cannot be applied against both a franchise tax return listed in Section 1 and a tax return listed in Section 2.

**Line 3** – If you are claiming more than one tax credit for this year, enter the amount of credits claimed before applying this credit; otherwise, enter **0**. You must apply certain credits before the temporary deferral nonrefundable payout credit. Refer to the instructions of your franchise tax return to determine the order of credits that applies.





### Claim for Security Officer Training Tax Credit

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 n	nust enter tax per	iod:	
	beginning	01-01-2023	ending	12-31-2023
Legal name of corporation CTEF186E	E	Employer identifica 002190358	tion number	(EIN)
File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, CT CT-186-P.	Г-33-NL, СТ-183	, CT-184, CT-1	86, CT-18	6-E, or
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 I Homeland Security and Emergency Services (DHSES)			20	023
<ol> <li>Security officer training tax credit (enter amount from the certificate of tax of DHSES and attach a copy of the certificate)</li> <li>Security officer training tax credit from partnership(s) (from line 13; see in Total security officer training tax credit (add lines 1 and 2)</li> </ol>	nstructions)	• <u>1</u>		9,600 00
Part 2 – Computation of security officer training tax credit use this part)			prporations	
<ul> <li>4 Tax due before credits (see instructions)</li> <li>5 Tax credits claimed before the security officer training tax credit (see instance)</li> <li>6 Tax after application of credits (subtract line 5 from line 4)</li> <li>7 Tax limitation (see instructions)</li> <li>8 Limitation on security officer training tax credit (subtract line 7 from line 6; if it is security officer training tax credit (subtract line 9 from line 3)</li> <li>10 Unused security officer training tax credit (subtract line 9 from line 3)</li> <li>11 Amount of security officer training tax credit to be refunded (limited to the see instructions)</li> <li>12 Amount of security officer training tax credit to be applied as an overpa (subtract line 11 from line 10; see instructions)</li> <li>Part 3 - Partnership information (see instructions)</li> </ul>	structions)line 7 is more than line e amount on line 10,	5 6 7 8 6, enter 0) 8 9 10 11 iod		00 00 00 00 00 00
Name of partnership	Partne	rship's EIN	Credit am	ount allocated
Phone Corp 1  Total from additional sheet(s), if any		111111		2,200 00
13 Total credit amount allocated from partnership(s) (enter here and on line a		13		00
1 1 / / /	,	10	1	

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

# Test 28a Begins on next page

**Return to Test Chart** 

Department of Taxation and Finance

CT-3-A



## **General Business Corporation Combined Franchise Tax Return**

Tax Law - Article 9-A

**Caution:** This form must be used **only** for periods beginning on or after January 1, 2023. 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.

	tions, Form CT-3-A-I, before completing re	eturn.	Α	II filers mu	st enter tax p	eriod:	
Final retu	ırn Amended return		b	eginning	01-01-2023	ending	12-31-2023
Employer id		number Busines	s telephone number		If you claim a	n overpavme	nt.
		0A 3 ( 518	3 ) 555-2626		mark an <b>X</b> in	the box	X
Legal name	of corporation		1	Frade name/DB	A		
Mailing addr	TEF3A			State or country of	f incorporation		
				NEW Y			
Care of (c/o	) d street or PO Box			Date of incorpora		oreign corporation	ns: date began business in NY
	ΓΕF3A Harriman Campus			01-01-			3
City	·	P/Postal code C	Country (if not United S		_	or office use only	/
Nev	v York NY	10001					
	siness activity in NYS		business code number	er (from NYS Pul	910)		
	Commercial Construction		236100				
	ed to update your address or phone information for	r corporation tax, o	or other tax types,	you can do s	so online.		
See Busin	ness information in Form CT-1.						
	mount shown on Part 2, line 20c. Make pa			rporation	_		ment enclosed
1	your payment here. (Detach all check stubs				A	<b>\</b>	
-	member of the combined group subject to						
tax (	(MTA surcharge)? (see instructions; mark an number of corporations in the combined gr	X in the appropri	iate box)		and the	B	Yes ■X No ■
desig	gnated agent)		······			• C	3
_	number of nontaxable members in the com						
Does to	the designated agent have an interest in a es, enter the name(s) and EIN(s) on Form	any partnerships CT-60 and atta	s? (mark an <b>X</b> in	the appropr	riate box)		
			icii ii io youi re	turn		E	Yes ● No ●
			icii ii io your re	turn		Designee's	Yes ● No ● 2 phone number 555-2525
designe	Yes X No Bill Smith Designee's email address		actific to your re	turn		Designee's ( 518 ) 5	phone number
designe see instructio	Yes X No Bill Smith Designee's email address	;)				Designee's ( 518 ) 5	phone number 555-2525 PIN 12345
designed see instruction	Printed name of authorized person    Sill Smith   Bill Smith     Designee's email address     billsmith@taxesdoneright.com     Bill Smith     Bill Smith     Bill Smith     Bill Smith     Designee's email address     billsmith@taxesdoneright.com     Printed name of authorized person	ments are to the				Designee's ( 518 ) 5 Fe, correct, a	phone number 555-2525 PIN 12345
designed see instruction ertification uthorized	Printed name of authorized person  Sell Smith Designee's email address billsmith@taxesdoneright.com  Printed name of authorized person John Doe	ments are to the	e best of my kn	owledge a	nd belief tru	Designee's (518) 5	phone number 555-2525 PIN 12345 nd complete.
designed see instruction	Printed name of authorized person    Sill Smith   Bill Smith     Designee's email address     billsmith@taxesdoneright.com     Bill Smith     Bill Smith     Bill Smith     Bill Smith     Designee's email address     billsmith@taxesdoneright.com     Printed name of authorized person	ments are to the	e best of my kn	owledge a	nd belief tru	Designee's (518)5  Fee, correct, a dittee President Date (518)5	phone number 555-2525 PIN 12345 nd complete. ate 04-15-2024
designed see instruction ertification uthorized	resignes's email address billsmith@taxesdoneright.com  resignes's email address billsmith pession control of c	ments are to the	e best of my kn uthorized person	Teleph ( 518	nd belief true Official to	Designee's (518)5  Fee, correct, a itle President  Preparer's	phone number 555-2525 PIN 12345 nd complete.  ate 04-15-2024 s PTIN or SSN
designed see instruction extification uthorized person  Paid preparer	ry Yes X No Bill Smith Designee's email address billsmith@taxesdoneright.com  n: I certify that this return and any attachr Printed name of authorized person John Doe Email address of authorized person johndoe@taxesdoneright.com	ments are to the Signature of at	e best of my kn uthorized person	Teleph ( 518	nd belief true Official to	Designee's (518)5  Fee, correct, a itle President  Preparer's	phone number 555-2525 PIN 12345 nd complete. ate 04-15-2024
designed see instruction ertification uthorized person  Paid preparer use	Printed name of authorized person John Doe  Email address of authorized person John Doe  Email address of authorized person John Doe  Email address of authorized person Johndoe@taxesdoneright.com  Firm's name (or yours if self-employed) Taxes Done Right  Signature of individual preparing this return	ments are to the Signature of at	e best of my kn uthorized person	Teleph ( 518 Firm's EIN 123456	nd belief true Official toone number ) 555-2626 789 City Albany	Designee's (518)5 Fee, correct, a sittle President Preparer's 987 State NY	phone number 555-2525  PIN 12345  nd complete.  ate 04-15-2024  s PTIN or SSN 654321  ZIP code 12227
designed see instruction ertification uthorized person  Paid preparer use only	Yes X No Bill Smith Designee's email address billsmith@taxesdoneright.com  n: I certify that this return and any attachr Printed name of authorized person John Doe Email address of authorized person johndoe@taxesdoneright.com  Firm's name (or yours if self-employed) Taxes Done Right	ments are to the Signature of at	e best of my kn uthorized person	Teleph ( 518 Firm's EIN 123456	nd belief true Official true one number ) 555-2626 789 City Albany PRIN or	Designee's (518)5  Fee, correct, a little President  Preparer's 987  State	phone number 555-2525  PIN 12345  nd complete.  ate 04-15-2024  s PTIN or SSN 654321  ZIP code 12227
designed see instruction ertification uthorized person Paid preparer use only (see instr.)	Printed name of authorized person John Doe  Email address of authorized person John doe  Firm's name (or yours if self-employed) Taxes Done Right  Signature of individual preparing this return  Email address of individual preparing this return	ments are to the Signature of at	e best of my kn uthorized person	Teleph ( 518 Firm's EIN 123456	nd belief true Official true one number ) 555-2626 789 City Albany PRIN or	Designee's (518)5 Fee, correct, a sittle President Preparer's 987 State NY	phone number 555-2525  PIN 12345  nd complete.  ate 04-15-2024  s PTIN or SSN 654321  ZIP code 12227  ate
designed see instruction artification uthorized person  Paid preparer use only (see instruction instruction) are instruction are instruction are instructional artificial artifi	Printed name of authorized person John Doe  Email address of authorized person John Doe  Email address of authorized person Johndoe@taxesdoneright.com  Firm's name (or yours if self-employed) Taxes Done Right  Signature of individual preparing this return billsmith@taxesdoneright.com	ments are to the Signature of at	e best of my kn uthorized person	Teleph ( 518 Firm's EIN 123456	nd belief true Official true one number ) 555-2626 789 City Albany PRIN or	Designee's (518)5 Fee, correct, a sittle President Preparer's 987 State NY	phone number 555-2525  PIN 12345  nd complete.  ate 04-15-2024  s PTIN or SSN 654321  ZIP code 12227  ate
designed see instruction ertification uthorized person  Paid preparer use only (see instr.)  ee instruction tent o	ry Yes X No Bill Smith Designee's email address billsmith@taxesdoneright.com  n: I certify that this return and any attachr Printed name of authorized person John Doe  Email address of authorized person johndoe@taxesdoneright.com  Firm's name (or yours if self-employed)	ments are to the Signature of at	e best of my kn uthorized person	Teleph ( 518 Firm's EIN 123456 reparer's NYT 45678912	nd belief true Official toone number ) 555-2626 789 City Albany PRIN or	Designee's (518)5  Fee, correct, a ditter of the president of the presiden	phone number 555-2525  PIN 12345  nd complete.  ate 04-15-2024  s PTIN or SSN 654321  ZIP code 12227  ate
designed see instruction ertification uthorized person  Paid preparer use only (see instr.) ee instruction tent of the president of the presid	Printed name of authorized person John Doe  Email address of authorized person John Doe  Email address of authorized person Johndoe@taxesdoneright.com  Firm's name (or yours if self-employed) Taxes Done Right  Signature of individual preparing this return billsmith@taxesdoneright.com  tions for where to file.  Form CT-3-A	ments are to the Signature of at	e best of my kn uthorized person	Teleph ( 518 Firm's EIN 123456 reparer's NYT 45678912	nd belief true Official to one number ) 555-2626  789 City Albany PRIN or 2	Designee's (518)5  Fe, correct, a sittle President  Preparer's 987  State NY  Excl. code Discounted capital	phone number 555-2525  PIN 12345  nd complete.  ate 04-15-2024  s PTIN or SSN 654321  ZIP code 12227  ate 04-15-2024
ertificatio uthorized person  Paid preparer use only (see instr.) ee instruct ontent o Designate Part 1 – G	Printed name of authorized person	ments are to the Signature of au	e best of my kn uthorized person  The Parkway  Part 4 – Com Part 5 – Com	Teleph ( 518 Firm's EIN 123456 reparer's NYT 45678912	nd belief true Official toone number ) 555-2626 789 City Albany PRIN or 2 tax on comicombined ii	Designee's (518)5  Fe, correct, a sittle President  Preparer's 987  State NY  Excl. code Discounted capital	phone number 555-2525  PIN 12345  nd complete.  ate 04-15-2024  s PTIN or SSN 654321  ZIP code 12227  ate 04-15-2024
ertificatio uthorized person  Paid preparer use only (see instruct ontent o  Designate Part 1 - G Part 2 - C Part 3 - C	ryes X No Bill Smith Designee's email address billsmith@taxesdoneright.com  n: I certify that this return and any attachr Printed name of authorized person John Doe Email address of authorized person johndoe@taxesdoneright.com  Firm's name (or yours if self-employed) Taxes Done Right Signature of individual preparing this return billsmith@taxesdoneright.com  tions for where to file.  f Form CT-3-A  d agent's information (page 2) Deneral corporate information (page 2)	ments are to the Signature of au Address 315 Return of the Signature of au Address 315 Return of the Signature of au Address 315 Return of the Signature of the Signature of au Address 315 Return of the Signature of the Signatur	e best of my kn uthorized person  The Parkway  Part 4 – Com Part 5 – Com curre Part 6 – Com	Teleph (518 Firm's EIN 123456 reparer's NYT 45678912 putation of putation of ent tax year	nd belief true Official toone number ) 555-2626  789 City Albany PRIN or 2  tax on combined in (page 6) combined by	Designee's (518) 5  Fee, correct, a stille President  Preparer's 987 State NY Excl. code Discussion of the capital prestment of the capital prestm	phone number 555-2525  PIN 12345  nd complete.  ate 04-15-2024  s PTIN or SSN 654321  ZIP code 12227  ate 04-15-2024

federal consolidated taxable income (CTI) (page 5)

#### **Designated agent's information**

F.	Federal separate taxable income (see	instructions)			F	3,012,554 00
G.	Value of your assets (see instr.)	20,350,369 00	G2	22,533,712 00	G3	
Н.	Value of your liabilities (see instr.) H1	24,568,069 00	H2	21,466,991 00	Н3	00
I.	Prior net operating loss conversion (Pl	NOLC) subtraction pool (fi	rom Form C	CT-3.3)	1	
	Unabsorbed net operating loss (UNOL				J	
K.	PNOLC subtraction annual allotment (	from Form CT-3.3)			K	
L.	PNOLC subtraction allotment method	(see instructions)				100%
Par	t 1 – General corporate info	ormation				
Sec	tion A – Qualification for prefere	ntial tax rates				
	ur combined group qualifies for prefere		in the box	es that apply to you (see	instruct	ions).
1	A qualified emerging technology comp	pany (QETC) eligible for t	he lower b	usiness income base tax	rate, (	)% capital
	base tax rate, and lower fixed dolla					
2	A qualified New York manufacturer ba			-		
	base tax rate and lower fixed dollar					
3	A qualified New York manufacturer ba		-	- ·	ıl base	
4	tax rate					<b>3</b>
4	A qualified New York manufacturer ba income base tax rate, 0% capital ba	_				
	income base tax rate, 0 % capital ba	ase lax rale, and lower lix	eu uoliai i	IIIIIIIIIIIIIII tax amounts		
	A cooperative housing corporation eli-	-				
6	A small business taxpayer eligible for	•	•	· ·		
	below and Section B, line 1					<u> </u>
	6a Total capital contributions			•••••••••••••••••••••••••••••••••••••••	6a	
500	tion B – New York State informat	ion (see instructions)				
	Total number of New York State empl		ers			1 5
	Total wages paid to New York State e					420,000 00
	Total number of business establishme					
	If any member of the combined group					
	addback under section 208.9(o)(2)(	(B), mark an <b>X</b> in the box				4
	4a If you marked the line 4 box, use	line 4a to report the applic	cable exce	ptionNuml	oer	Amount
	number (1-4) and the amount o	of royalty payments		4a •	• _	
Sec	tion C – Filing information					
	Federal return filed – you must mark	k an <b>X</b> in each box that ap	plies and	attach a complete copy o	f your	federal return(s)
		solidated • X			,	•
				(identify):		•
2	Amended return – If you marked the	amended return box on pa	ge 1, mark			
				Failure to meet investm	ent ca	pital holding period 🏻 • 🔲
	Final federal determination • Date of deter	rmination NOL carryba	ck •	Capital loss carryback	1139	9 • □ 1120X • □
	2a Enter the tax due amount from you	r most recently filed New Y	ork State r	eturn for this tax period •	2a	
3	Required attachments – For all forms, of	•		•		<b>X</b> in the applicable box(es)
3	· — —			• X CT-225-A • X		
-	Other (identify):				,	
4	If you are claiming tax credits, enter the		rms attach	ned to this return. Where	multipl	e <b>1</b> 2

00

#### Part 1 – General corporate information (continued) Section C - Filing information (continued) 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 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. **5c** If you marked the line 5a box, enter the beginning and ending dates of the Beginning 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)..... 00 1b Capital base tax (from Part 4, line 15)....... 00 New York receipts 1c Fixed dollar minimum tax for designated agent only (see instr) • 00 00 00 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 00 4b 00 4c Total combined tax due (add lines 4a and 4b) ..... 4c 00 Penalties and interest 5 Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an **X** in the box) ...... 5 6 8 Total penalties and interest (add lines 5, 6, and 7) Voluntary gifts/contributions 9 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)..... 00 10 Total amount due (add lines 4c, 8, and 9) 10 **Prepayments** 11 Mandatory first installment from Form CT-300 (see instructions) ...... 11 1.000 00 12 Second installment (from Form CT-400) 12 1,000 00 13 Third installment (from Form CT-400) 13 1,000 00 **14** Fourth installment (from Form CT-400) 1,000 00 15 Payment with extension request (from Form CT-5.3, line 8) ..... 15 16 Overpayment credited from prior years (see instructions) Period 16 17 Overpayment credited from CT-3-M | Period 17 18 Total prepayments from members not previously included in the combined return (from Form(s) CT-3-A/BC; see instructions) ......... 18

19 Total prepayments (add lines 11 through 18; see instructions)

#### Part 2 – Computation of balance due or overpayment (continued)

Payn	nent due or overpayment to be credited/refunded (see instructions)			
20a	Underpayment	20a		
20b	Additional amount for 2024 MFI	20b		
20c	Balance due	20c		
	Excess prepayments			00
21b	Amount previously credited to 2024 MFI	21b	395 (	00
21c	Overpayment	21c		00
22	Amount of overpayment to be credited to next period	22		
23	Balance of overpayment available (subtract line 22 from line 21c)	23		00
24	Amount of overpayment to be credited to Form CT-3-M	24	1,200	00
25	Balance of overpayment to be refunded (subtract line 24 from line 23)	25		00
26	Unused tax credits to be refunded   26			
27	Unused tax credits applied to next period <b>27</b> 9,047 00			

#### Part 3 – Computation of tax on combined business income base (see instructions)

			-	
1a	Federal consolidated taxable income (CTI) of New York combined group (see instructions)	1a	1,03	9,180 00
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		00
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		00
2	Additions to federal CTI (from Form CT-225-A, line 5)	2		00
3	Add lines 1g and 2	3		00
4	Subtractions from federal CTI (from Form CT-225-A, line 10; see instructions)	4		00
5	Subtract line 4 from line 3	5		00
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		00
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		00
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		00
12	Addback of income previously reported as investment income (from Form CT-3.1, Schedule F,			
	line 6; if zero, enter <b>0</b> ; see instructions)	12		
13	Combined business income after addback (add lines 11 and 12)	13		00
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		00
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		00
18	NOL deduction (from Form CT-3.4, line 6)	18		
19	Combined business income base (subtract line 18 from line 17)	19		00
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		00

**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; when necessary, attach additional sheet(s) providing requested information in the same format as below.)

Item	A	В	С	D	Е	F
	Member name	Member EIN	New	Existing	Departed	Ownership percentage
Α	Designated agent: CTEF3A	002190700		X		
В	CTEFABC1	002190701		X		1.000000
С	CTEFABC2	002190702	X			0.900000
D						
Е						
F						
G						
Н						
I						
J						
K						
L						
M						
N						
0						
Р						

Item	G If part of a federal consolidated group, mark an X in the box	If part of a federal consolidated group, mark an <b>X</b> in the box					
Α	X	1120	002190700	3,012,554 00			
В	X	1120	002190700	-90,776 00			
С	X	1120	002190700	-1,882,598 00			
D							
Е							
F							
G							
Н							
ı							
J							
K							
L							
M							
N							
0							
Р							
		arate taxable income (add amounts in col					
	,	or application of Treasury Regulations s					
	00 0	arate taxable income for consolidated pu	. ,				
		or application of Treasury Regulations s required under IRC to arrive at federal CT					
		combined group (combine lines 3, 4, and					
			5)	00			
	rtain items reported on	intercompany income, expense, gain,	or loss	7			
		gaingain and a mile income, expense, gain, i					
	•	contributions deduction					
		n 1231 net loss					
10	Consolidated INC Section	1 1231 115(1088	•••••••••••••••••••••••••••••••••••••••	10			

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

		A Designated agent	B Total of all combined members	C Intercorporate eliminations		<b>D</b> Combined group tot	tal
1	Total assets from federal return ● 1	21,442,041 00	6,243,596 00		•		00
2	Real property and marketable secu	rities included on line	1		2		
3	Subtract line 2 from line 1, column	D			3		00
4	Real property and marketable secu	rities at fair market val	ue	•	4		
5	Adjusted total assets (add lines 3 and	d 4)		•	5		00
6	Total liabilities • 6	23,017,530 00	4,371,243 00				00
7	Total net assets (subtract line 6, colur	nn D, from line 5)			7		00
8	Investment capital (from Part 5, line 1	19; if zero or less, enter <b>0</b> )			8		
9	Business capital (subtract line 8 from	line 7)			9		00
10	Addback of capital previously reported a	s investment capital (from	Part 5, line 20, column C; if ze	ero or less, enter <b>0</b> ) •	10		
11	Combined capital (add lines 9 and 10	))			11		00
12	Combined business apportionment				12		
13	Combined capital base (multiply line	11 by line 12)		•	13		00
14				_			
15	Combined capital base tax (multiply	line 13 by the appropriate	e capital base tax rate fron	n the Tax rates			
	schedule in Form CT-3-A-I; enter here	e and on Part 2, line 1b) .		•	15		00

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

		<b>A</b> Average fair market value	<b>B</b> Liabilities attributable to column A amount		<b>C</b> Net average value (column A - column B)
16 Total combined capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1)	16				
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 <b>presumed</b> held for more than one year (from Form CT-3.1, Schedule E, line 3)	18				
19 Total combined investment capital for the curresult here and on Part 4, line 8. If zero or less, e	,	,		19	

#### Addback of capital previously reported as investment capital

		A Average fair market value as previously reporte	d	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
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				

Mark a	an <b>X</b> in t	•	if the com	nbined gro	oup has <b>n</b> e				factor (see		•
		A Designa agen	ated		<b>B</b> Total of all pined memb	pers	C Intercorpo eliminatio		D Combined New York St	group ate total	E Combined group everywhere total
Secti	on 210	-A.2						<u> </u>		'	
1	Sales o	of tangible pe	rsonal pro	perty							
1a	NYS	2,4	86,210 00			00		•		00	
1b	EW		97,548 00			00					00
2	Sales o	of electricity									
2a	NYS							•			
2b	EW									•	
3	Net gai	ns from sales	of real p	roperty							
3a	NYS							•			
3b	EW				4:	<mark>5,000</mark> 00				•	00
Secti	on 210	-A.3									
4	Rental	of real and ta	ngible pe	rsonal pro	operty						
4a	NYS							•			
4b	EW									•	
5	Royaltie	es from pater	nts, copyri	ights, trac	demarks, a	and simil	ar intangible <sub>l</sub>	personal	property		
5a	NYS							•			
5b	EW								_		
6	Sales o	f rights for ce	ertain clos	ed-circuit	and cable	e TV trar	nsmissions of	an event			
6a	NYS							•			
6b	EW									•	
Secti	on 210	-A.4									
7	Sale. lic	censing, or gr	ranting ac	cess to d	igital prod	ucts					
7a	NYS	3, 3			<u> </u>			•			
7b	EW									•	
Secti	on 210	-A.5(a)(1) –	Fixed pe	ercentad	e method	d for au	alified financ	cial instru	uments (QFI	s)	•
				•		•			•	•	8
							plicable (see				
		A.5(a)(2)(A)	Wark an	1 <b>71</b> III 00	on box an	at io ap	phodolo (ood	, ,,,,,,	on a on on o		
		from loans s	secured by	v real pro	nerty						
9a	NYS		,000i.00 b.	y 1001 p10	porty						
9b	EW									•	
10	Net gai	ns from sales	of loans	secured	bv real pro	perty					
10a	NYS				, ,	, ,		•			
10b	EW									•	
	Interest	from loans <b>r</b>	not secure	ed by rea	l property	(QFI •	])				
11a	NYS			-			_,				
11b	EW									•	
12	Net gai	ns from sales	of loans	not secu	red by rea	al proper	ty (QFI • 🔲)				
12a	NYS							•			
12b	EW									•	

Part	6 – C	omputation of o	combined busines	s apportionmen	t factor (continued)	
		A Designated agent	B Total of all combined members	C Intercorporate eliminations	Combined group New York State total	E Combined group everywhere total
Section	n 210-	A.5(a)(2)(B) (QFI • ☐	])			
13	Interest	t from federal debt				
13a	NYS					]
13b	EW					•
14						
14a						
14b				,		
15	Interest	t from NYS and its pol	litical subdivisions debt			
15a	NYS					
15b	EW					
16	Net gain	s from federal, NYS, and	NYS political subdivisions deb	ot		
16a	NYS					
16b	EW					•
17	Interest	t from other states and	d their political subdivisior	ns debt		
17a	NYS					
17b	EW					•
18	Net gai	ns from other states a	and their political subdivisi	ons debt		
18a	NYS					
18b	EW					•
Section	n 210- <i>l</i>	A.5(a)(2)(C) (QFI ●	])			
			ecurities and other goverr	nment agency debt		
19a	NYS					1
19b	EW					•
20	Net gai	ns from government a	agency debt or asset-back	red securities sold throu	ugh an exchange	
20a	NYS		T		•	1
20b	EW					•
21	Net gai	ns from all other asse	et-backed securities		_	
21a	NYS					]
21b	EW					•
Section	n 210-/	A.5(a)(2)(D) (QFI ●	]\	1		
		-				
		t from corporate bond	5			7
22a 22b	NYS EW					
		no from cornerate ber	ado gold through healtants	agler or licensed system	ngo	
		ns nom corporate bor	nds sold through broker/de	ealer of licensed excha	ilge	1
23a 23b	NYS EW					
		no from other corre	to bondo			
		ns from other corpora	ile porius			1
24a 24b	NYS EW					
<b>24</b> D	⊏VV					

Part	6 – C	omputation of c	ombined busir	ess	apportionme	nt 1	actor (continued)	)
		A Designated agent	<b>B</b> Total of all combined member	rs	C Intercorporate eliminations		D Combined group New York State total	E Combined group everywhere total
Section	on 210-A	A.5(a)(2)(E)						
25	Net inte	erest from reverse repu	rchase and securitie	s borro	owing agreements			
25a	NYS					•		
25b	EW							•
Section	on 210- <i>A</i>	A.5(a)(2)(F)						
26	Net inte	erest from federal funds	6					
26a	NYS			Т		•		
26b	EW							•
Section	on 210- <i>A</i>	A.5(a)(2)(I) (QFI • □ )						
27	Net ince	ome from sales of phys	sical commodities					
27a	NYS					•		
27b	EW							
Section	on 210- <i>A</i>	A.5(a)(2)(J) (QFI • ☐	)					
28	Marked	to market net gains						
28a	NYS		,			•		
28b	EW							
Section		A.5(a)(2)(H) (QFI • ☐ A.5(a)(2)(G) (QFI • ☐	) )					
29	Interest	from other financial in	struments					
29a	NYS					•		
29b	EW							•
30	Net gai	ns and other income fr	om other financial ins	strume	ents			
30a	NYS					•		
30b	EW							

42b

EW

Part	6 – C	omputation of	combin	ed business	apportionmen	t factor (continued)	
		A Designated agent	Total of all combined members		C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
Secti	on 210	-A.5(b)					
31	Brokera	age commissions					
31a	NYS						
31b	EW						
32	Margin	interest earned on b	ehalf of bro	kerage accounts			
32a	NYS					•	
32b	EW						•
33	Fees fo	r advisory services f	or underwri	ting or manageme	nt of underwriting		
33a	NYS						7
33b	EW						•
34	Receipt	ts from primary sprea	ad of selling	concessions		_	
34a	NYS						
34b	EW						•
		ts from account mair	ntenance fe	es		_	
35a	NYS						
35b	EW						
		r management or ad	lvisory serv	ices			
36a	NYS						7
36b	EW						
		from an affiliated co	rnoration				
37a	NYS		Toration				
37b	EW						
	on 210	Λ 5(α)					
38		, fees, and penalties	from credit	cards			_
38a	NYS						
38b	EW						
39	Service	charges and fees fr	om credit c	ards			
39a	NYS					•	
39b	EW						•
40	Receipt	ts from merchant dis	counts				
40a	NYS						
40b	EW						
41	Receipt	ts from credit card au	uthorization	s and settlement p	rocessing		
41a	NYS						
41b	EW						•
42	Other c	redit card processing	g receipts				
42a	NYS	· .	-			•	
						+	

Part	Part 6 – Computation of combined business apportionment factor (continued)								
		A Designated agent		<b>B</b> I of all d members		C Intercorporate eliminations		<b>D</b> Combined group New York State total	E Combined group everywhere total
Secti	on 210	-A.5(d)			•				
43	Receipt	s from certain service	s to investme	nt compan	ies				
43a	NYS						•		
43b	EW								•
Secti	on 210	-A.5-a							
44	Global i	ntangible low-taxed in	come						
44a	NYS	0 00		0	00	0 00	ו	0 00	
44b	EW								•
Secti	on 210	-A.6							
45	Receipt	s from railroad and tru	ucking busine	ess					
45a	NYS				П		•		
45b	EW								•
Secti	on 210	-A.6-a							
46	Receipt	s from the operation o	of vessels						
46a	NYS				П		•		
46b	EW								•
Secti	on 210	-A.7							
47	Receipt	s from air freight forwa	arding						
47a	NYS				П		•		
47b	EW								•
48	Receipt	s from other aviation	services						
48a	NYS						•		
48b	EW								•
Secti	on 210	-A.8							
49	Advertis	sing in newspapers or	periodicals						
49a	NYS						•		
49b	EW				Ш				•
50	Advertis	sing on television or ra	adio						
50a	NYS						•		
50b	EW				Ш				•
51		sing via other means							
51a	NYS				П		•		
51b	EW								•

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	Combined group New York State total	E Combined group everywhere total
Secti	on 210-A	.9				
52	Transport	ation or transmissio	on of gas through pipes			
52a	NYS					
52b	EW					
Secti	on 210-A	.10				
53	Receipts 1	rom other services	/activities not specified			
53a	NYS					
53b	EW					•
Secti	on 210-A	.11				
54	Discretion	ary adjustments				
54a	NYS					
54b	EW					•
l		1	1			
Total	receipts					
		4.0 1.54: 1	umns D and E		00	

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.

enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)....... • 56

56 New York State combined business apportionment factor (divide line 55, column D by line 55, column E and

Part 7 – Summary of	f tax credits claimed	
member is an owner	e combined group that is claiming the credit( , been convicted of an offense, defined in No	lew York State Penal Law,
-		n one box)
		o reduce the tax due shown on Part 2, line 2, and attach the nter is computed on each credit form and carried to this section
CT-37	CT-607●	CT-651•
CT-40	CT-611●	CT-652●
CT-41	CT-611.1●	CT-654●
CT-43	CT-611.2●	CT-655•
CT-44	CT-612●	CT-660●
CT-46●	CT-613●	CT-661●
CT-47	CT-631●	CT-662●
CT-236●	CT-633●	DTF-621●
CT-238●	CT-634●	DTF-622●
CT-239●	CT-635●	DTF-624●
CT-241●	CT-636●	DTF-630●
CT-242●	CT-637●	Other credits ●
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●	
CT-606●	CT-650●	00
	ed above (enter here and on Part 2, line 3; attach	
3 Total tax credits claime	ed that are refund eligible (see instructions)	
4a If you claimed the QEZ	E tax reduction credit and you had a 100%	zone allocation factor, mark an <b>X</b> in the box• 4a
<b>4b</b> If you claimed the tax-f	ree NY area tax elimination credit, and vou	had a 100% area allocation factor, mark an <b>X</b>
in the box		
•		ons credit and you had a 100% area allocation  4c



# **Net Operating Loss Deduction (NOLD)**

Leg	al name of corporation				Employe	er identification i	number (EIN)
C	TEF3A				0	02190700	
Atta	ch to Form CT-3 or CT-3-A; see Form CT-3.4-l	before completing.					
<b>Λ</b> I+	you are making the election to waive carrybac	ck of the current year	NOI	mark on V in the k	20V (200 F	loction to waive	
A II	carryback in instructions)						
	Carryback in instructions)						
4	Multiply Forms CT 2 on CT 2 A Dout 2 line 47	h	حائما با	:	<b>-</b>		
1	Multiply Form CT-3 or CT-3-A, Part 3, line 17 for the current year from the <i>Tax rates sche</i>					4	
2	Enter the greater of the capital base tax or the					1	
	(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c					2	
2	Subtract line 2 from line 1					3	
	NOLD that is required to be utilized, if availab				H	3	
4	rate used for line 1; do not enter less than zero)	,			I	4	
Con	nputation of net operating loss (NOL) to be			• • • • • • • • • • • • • • • • • • • •	•		
	NOL carryforward from prior year's Form CT-						
	NOL carryforwards from <b>new</b> members who		Ju				
UD	during the current tax year		• 5b				
NOI	- carryback (see instructions)	```````````	0.5				
		C					
	Loss year	Amount allowed					
	A B Beginning date Ending date	to be carried back					
	(mm-dd-yyyy) (mm-dd-yyyy)						
	•						
	•						
5c	Total NOL carryback (add column C amounts)		• 5c				
5d	Subtotal (add lines 5a, 5b, and 5c)					5d	
5e	NOL carryforwards that have expired		• 5e				
5f	NOL carryforwards unavailable for use in the	current tax year	• 5f				
5g	Add lines 5e and 5f					5g	
5	Total NOLs available to be used in the current	it tax year (subtract line	e <u>5g fr</u>	om line 5d)		5	
6	NOL to be used in the current tax year		• 6				
	nputation of NOL carryforward (see instruction						
	NOL incurred in the current tax year					7a	
	Net NOLs available (add lines 5, 5f, and 7a)				•	7b	
7с	NOL carryforwards from members who left the						
	current tax year						
	Add lines 6 and 7c					7d	
7	NOL available to be carried forward (subtract I	line 7d from 7b)				7	

# Schedule A – Apportioned business income or loss (must be completed for each tax period; see instructions).

A Tax period beginning and ending dates	Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A		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)
1-1-2023 - 12-31-2023	70,667	00	
1-1-2022 - 12-31-2022	15,065	00	
1-1-2021 - 12-31-2021	23,505	00	

**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	Beginning date of this tax period (mm-dd-yy)		F Subject to IRC §§ 381-384 or SRLY
CTEFABC2	002190351	0 00	01-01-23	12-31-23	

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

period up
E ng date -dd-yy)





# **New York State Modifications**

(for filers of combined franchise tax returns)

Tax Law - Articles 9-A and 33

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	002190700

#### 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.

#### Schedule A - Certain New York State additions to federal income (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 federal income 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 federal income 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>B</b> Total group members	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
1a	<b>A</b> - 507	00	49,967 00	49,967 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		
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		
1k	• A -	00	00	00		
11	• A -	00	00	00		
1m	• A -	00	00	00	00	• 00
1n	• A -	00	00	00	00	• 00
10	• A -	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 federal income 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 federal income 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>B</b> Total group members	<b>C</b> Subtotal (column A + column B)	<b>D</b> Intercorporate eliminations	<b>E</b> Combined total (column C - column D)
3a	● EA -	00	00	00	00	0
3b	● EA -	00	00	00	00	0
3с	● EA -	00	00	00	00	0
3d	● EA -	00	00	00	00	0
3e	● EA -	00	00	00	00	0
3f	● EA -	00	00	00	00	
3g	● EA -	00	00	00	00	
3h	● EA -	00	00	00	00	
3i	● EA -	00	00	00	00	
3j	● EA -	00	00	00	00	
3k	● EA -	00	00	00	00	
31	● EA -	00	00	00	00	
3m	EA -	00	00	00	00	
3n	EA -	00	00	00	00	
3о	EA -	00	00	00	00	
3р	EA -	00	00	00	00	0
ota	ıl from additior	nal Form(s) CT-225-A,	if any			
		00	00	00	00	0
4	Total (add col	umns A through E)				
		00	00	00	00	0

		00	00	00	00	00
4 Total (add columns A through E)						
		00	00	00	00	00

J	TOTAL AUUITIC	ions (add lines 2 and 4, columns A through E, see instructions)						
		00	00	00	00	00		

# Schedule B – Certain New York State subtractions from federal income (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 federal income 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 federal income 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)

7 Total (add columns A through E)

00

	Modification number	A Designated agent or parent	<b>B</b> Total group members	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
6a	<b>S</b> - 507	84,045 00	174,864 00	258,909	00	00
6b	S-	00	00		00	00
6c	S-	00	00		00	00
6d	S-	00	00	(	00	00
6e	S -	00	00	(	00	00
6f	S -	00	00	(	00	00
6g	S-	00	00		00	00
6h	S-	00	00		00	00
6i	S-	00	00		00	00
6j <b>•</b>	S-	00	00		00	00
6k	S-	00	00		00	00
6I •	S-	00	00		00	00
6m	S-	00	00		00	00
6n	S-	00	00		00	00
6o •	S-	00	00	(	00	00
6р	S-	00	00		00	00
Total 1	from additior	nal Form(s) CT-225-A,	if any			
		00	00		00	00

00

00

00

00

#### Part 2 - Corporations' share of certain subtractions from federal income 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 federal income 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>B</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 <sup>e</sup> 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
8I • ES -	00	00	00	00	00
8m PES -	00	00	00	00	00
8n ES -	00	00	00	00	00
80 ES -	00	00	00		1
8p ES -	00	00	00	00	00
otal from additic	onal Form(s) CT-225-A	if any	00	00	00
9 Total (add co	olumns A through E)		1		
	00	00	00	00	00
10 Total subtra	ctions (add lines 7 and 9	, columns A through E; see	instructions)		
	00	00	00	00	00



Department of Taxation and Finance

# CT-225-A/B

# Group Member's Detail Spreadsheet New York State Modifications (for filers of combined franchise tax returns)

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	002190700	

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 income

Legal name of group member	EIN of group member
CTEFABC1	002190701

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 federal income that did not flow through from a partnership, estate, or trust (see instructions)

	Modification number	Amount	
1a	<b>A</b> - 507	49,967	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
11	A -		00
1m	A -		00
1n	A -		00
10	A -		00
1p	A -		00
l .	from additional n(s) CT-225-A/B		00
Tota	l of Part 1		00

Part 2 – Share of certain additions to federal income 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
11	EA -		00
1m	EA -		00
1n	EA -		00
10	EA -		00
1p	EA -		00
1	I from additional n(s) CT-225-A/B		00
Tota	l of Part 2		00

2 Total additions (add the totals of Parts 1 and 2; Article 33 filers see instructions)	2			0	0
---	---	--	--	---	---

### Schedule B - Certain New York State subtractions from federal income

Legal name of group member	EIN of group member
CTEFABC1	002190701

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 federal income that did not flow through from a partnership, estate, or trust (see instructions)

	Modification number	Amount	
3a	<b>S</b> - 507	15,685	00
3b	S -		00
3с	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
31	S-		00
3m	S-		00
3n	S-		00
30	S-		00
3р	S-		00
Total	from additional		
Forn	n(s) CT-225-A/B		00
Tota	l of Part 1		00

Part 2 – Share of certain subtractions from federal income 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
3с	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
31	ES -		00
3m	ES -		00
3n	ES -		00
30	ES -		00
3р	ES -		00
	I from additional n(s) CT-225-A/B		00
	l of Part 2		00



Department of Taxation and Finance

# CT-225-A/B

# Group Member's Detail Spreadsheet New York State Modifications (for filers of combined franchise tax returns)

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	002190700

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 income

Legal name of group member	EIN of group member
CTEFABC2	002190702

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 federal income 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
11	A -	00
1m	A -	00
1n	A -	00
10	A -	00
1p	A -	00
Tota	I from additional	
	n(s) CT-225-A/B	00
Tota	l of Part 1	00

Part 2 – Share of certain additions to federal income 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
11	EA -		00
1m	EA -		00
1n	EA -		00
10	EA -		00
1p	EA -		00
	I from additional n(s) CT-225-A/B		00
Tota	l 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 federal income

Legal name of group member	EIN of group member
CTEFABC2	002190702

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 federal income that did not flow through from a partnership, estate, or trust (see instructions)

	Modification number	Amount	
3a	<b>S</b> - 507	159,179	00
3b	S -		00
3с	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
31	S-		00
3m	S-		00
3n	S-		00
30	S-		00
3р	S-		00
Total	from additional		
Forn	n(s) CT-225-A/B		00
Tota	l of Part 1		00

Part 2 – Share of certain subtractions from federal income 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
3с	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
31	ES -		00
3m	ES -		00
3n	ES -		00
30	ES -		00
3р	ES -		00
	I from additional n(s) CT-225-A/B		00
Tota	l of Part 2		00

Department of Taxation and Finance



# **New York State Voluntary Contributions**

**CT-227** 

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

Leg	al name of corporation	Em	Employer identification number (EIN)					
	CTEF3A		002190700					
Pa	rt 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	•						
9	Love Your Library Fund	•	9					
10	Lupus Fund	•	10					
11	Military Family Fund	•	11					
12	ALS Research and Education	•	12	100				
	Home Delivered Meals for Seniors							
	Leukemia, Lymphoma, and Myeloma Fund			100				
	Retired and Rescued Thoroughbred Race Horse Aftercare							
16	Retired and Rescued Standardbred Race Horse Aftercare							
17								
18	Diabetes Research and Education Fund	•	18					
Pa	rt 2 – Total							
1	Total (add Part 1, lines 1 through 18; see instructions)		1					



# Depreciation Adjustment Schedule

**CT-399** 

Tax Law - Articles 9-A and 33

Legal name of corporation	Employer identification number
CTEF3A	002190700

Part 1 -	- Compu	tati	on of New Yo	rk	State deprecia	ati	on modification	ทร	s when com	puting N	lew York State	e ta	axable income
List only	deprecia	ble p		qui	res or is entitled								te taxable income
Section	A-ACR	S/M	ACRS propert	у (	attach separate sh	iee	ets if necessary, dis	pl	aying this inforr	nation forn	natted as below;	see	instructions)
A - Desc	ription of p	rope	rty (identify each ite	em (	of property here; for e	eac	ch item of property con	np	olete columns B th	rough I on t	the corresponding li	nes	below)
Item							Property	у					
Α													
В													
С													
D													
Е													
F													
G													
H													
i i													
J													
K													
L													
M													
N													
0													
 P													
Q													
A	В		С		D		E		F	G	н		ı
Item	Date place in service (mm-dd-)	се	Cost or other basis (see instructions	s)	Accumulated feder ACRS/MACRS depreciation (see instructions)		Federal ACRS/MACRS depreciation deduction (see instructions)	n	Method of figuring NYS depreciation (see instructions)	Life or rate (see instr.)	Accumulated NYS depreciation (see instructions	.)	Allowable NYS depreciation (see instructions)
Α			•	Ĺ					,	, ,			
В								П					
C								T					
D													
E													
 F								T					
G													
i i													
 J								T					
K													
L								_					
M								_					
N								-					
0				$\vdash$				$\dashv$					
P								$\dashv$					
				$\vdash$				$\dashv$					
Q Amounto								$\dashv$				-	
	list, if any												
1 Totals													
Se	ction A	1					1					1	1

					IRC section 16		k)(2) for federa	ls	pecial depred	ciation (a	ttach separate sh	neet	s if necessary,	
A - Desc	ription of p	rope	rty (identify each ite	em o	of property here; for	eac	ch item of property c	omį	olete columns B th	rough I on t	the corresponding li	nes	below)	
Item	Property													
Α														
В														
С														
D														
Е														
F														
G														
Н														
ı														
J														
K														
L														
M														
<b>A</b> Item	B Date place in service (mm-dd-)	ce	C Cost or other basis (see instructions	:)	Accumulated federal depreciati		Federal depreciat deduction (see instructions		F Method of figuring NYS depreciation (see instructions)	G Life or rate (see instr.)	H Accumulated N' depreciation (see instructions		I Allowable NYS depreciation	
Α			(oco monuonom		(GGG MIGH GGHGHG		(occ mendenene		(occ manacione)	(000 111011.)	(000 11101110110110110	" 		
<u></u> B														
С														
D														
Е														
F														
G														
Н														
I														
J														
K														
L														
М														
Amounts attached	from list, if any	,												
2 Total S	ls of ection B	2												
3 Add lin in colu D, E, I	nes 1 and 2 umns C, H, and I	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 income and the total of column I as a deduction from federal income 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	<ul> <li>Disposition a</li> </ul>	adjustments (attach separate	e sheets if necessary, disp	layin	g this information formatted	as	below; see instructions)				
speci New • If the and e	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										
investm	ent tax credit was	s previously claimed? (mark ar	n <b>X</b> in one box; see instruc	tions	s)		Yes L No X				
A – Des	cription of property (	identify each item of property here; fo		ete c	olumns B through F on the corr	espo	onding lines below)				
Item			Property								
Α	Property One										
<u>B</u>											
С											
D											
<u>Е</u> F											
G H											
<u> П</u>	В	С	D		E		F				
Item	Date placed in service (mm-dd-yy)	Total federal depreciation deduction taken (see instructions)	Total New York State depreciation taken (see instructions)		Adjustment (if C is larger than D, column C - column D see instructions)	Adjustment (if D is larger than C, column D - column C; see instructions)					
Α	05 - 01 - 22	269,045 00	185,000	00	84,045	00					
В											
С											
D											
E						$\perp$					
F											
G											
. Н						$\dashv$					
Amount											
	d list, if any		Name Variable Co. 1	$\perp$		_					
		depreciation deductions over				00					
		ctions <i>(add column E amounts)</i> . State depreciation deductions ove		4 uctio		00 <b>5</b>					
		adjustments to New Yor	<u> </u>		<b>A</b> Federal		<b>B</b> New York State				
6 Ent	er amount from lin	ne 3, column E		6		$\dashv$					
		ne 3, column I		7							
		ne 4		8			00				
		ne 5	-	9			00				
		nn A and column B		10			00				
f you fi	/ou file Form: Enter the amount from line 10, column A, on Form: Enter the amount from line 10, column B, on Form:										

If you file Form:	Enter the amount from line 10, column A, on Form:	Enter the amount from line 10, column B, on
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-3-S	CT-34-SH, line 2	CT-34-SH, line 4
CT-33	CT-33, line 70	CT-33, line 78
CT-33-A	CT-33-A, line 73	CT-33-A, line 82
	CT-33-A/B, line 73	



# Department of Taxation and Finance Depreciation Adjustment Schedule

**CT-399** 

Tax Law - Articles 9-A and 33

Legal na	me of corporati	on				Employe	r identification nu	mber	
CTEFA	ABC1					00219	0701		
Part 1 -	- Computati	on of New York	State depreciati	on modification	s when com	puting N	lew York State	taxable in	come
List only (see Form	depreciable   n CT-399-I, Inst	property that requi	res or is entitled to T-399).	a depreciation m	odification whe	en compu	ting New York S	State taxable	income
Section	A - ACRS/M	ACRS property (	attach separate shee	ts if necessary, disp	laying this inforr	nation forn	natted as below; s	see instruction	s)
A - Desc	ription of prope	rty (identify each item	of property here; for eac	h item of property com	plete columns B th	rough I on t	he corresponding lir	nes below)	
Item				Property					
Α									
В									
С									
D									
E									
F									
G									
Н									
ı									
J									
K									
L									
M									
N									
0									
P									
Q		T							
<b>A</b> Item	B Date placed in service (mm-dd-yy)	C Cost or other basis (see instructions)	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,	Allowa NY deprec (see instr	S iation
Α									
В									
С									
D									
E									
F									
G									
Н									
I	-								
J									
K									
L									
M									
N									
0									
Р									
Q									
Amounts									
	list, if any								
1 Totals	s of								

Section displaying	B – Pro	pert rmati	y qualified und	er elo	IRC section 16 w; see instructions	<b>8(</b>	k)(2) for federa	ls	pecial depred	iation (a	ttach separate sh	eet	s if necessary,
A - Desc	ription of	prope	erty (identify each ite	em o	of property here; for	eac	ch item of property co	omp	olete columns B th	rough I on t	the corresponding lin	nes	below)
Item							Prope	rty					
Α													
В													
С													
D													
Е													
F													
G													
Н													
I													
J													
K													
L													
М													
Α	В		С		D		E		F	G	Н		I
Item	Date plain serv		Cost or other basis		Accumulated federal depreciati	on	Federal depreciate deduction	ion	Method of figuring NYS depreciation	Life or rate	Accumulated NY depreciation	/S	Allowable NYS depreciation
	(mm-dc		(see instructions	:)	(see instructions,		(see instructions	)	(see instructions)	(see instr.)	(see instructions	)	depreciation
Α	_	_											
В	-	_											
С	-	_											
D	-	-											
Е	-	_											
F	-	_											
G	-	_											
Н	-	_											
ı	-	_											
J	-	-											
K	-	-											
L	-	-											
М	-	-											
Amounts attached	from list, if ar	ıy											
2 Total	ls of ection B	2											
3 Add lii		_											
	ımns C,												
	H, and I												
(see ii		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 income and the total of column I as a deduction from federal income 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 a	adjustments (attach separ	ate s	sheets if necessary, displa	aying	g this information formatted	l as	below; see instructions)	
<ul> <li>For ea specia New Y</li> <li>If the f and er</li> <li>If the N and er</li> </ul> Disposit investment	ch item of prope I depreciation de ork State depreciation ter the result in the the result in the result was	erty listed below, determine eduction allowed under IRC ciation used in the computation deduction is larger than column E.	the section the rger	difference between the ction 168(k) for qualifier of federal and New York State depresents than the federal depresents tax period, did you of X in one box; see instruct	e toted pork secial	tal federal depreciation of roperty under IRC section of State taxable income in tion deduction, subtract tion deduction, subtract pose of property for which is the subtract of the subtract	ded on 1 pric col col	uction, including a feder 168(k)(2), and the total or and current years. umn D from column C umn C from column D	_
В	Property Two								
C	Troporty Two								
D									
Е									
F									
G									
Н									
A Item	<b>B</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)		<b>E</b> 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)	
Α	06- 01 - 21	5,096	00	55,063	00			49,967	00
В	03- 01 -21	18,673	00	2,988	00	15,685	00		
С									
D									
Е									L
F									
G			$\perp$						L
Н									L
Amounts									
	list, if any		Ц.		Щ				L
		depreciation deductions ov					00		
		ctions (add column E amounts			4	20 (- dd - dww- 5	Щ		_
<b>5</b> Iolai	excess new York S	State depreciation deductions of	over	rederal depreciation dedu	ICLIO		5		00
Part 3 -	Summary of	adjustments to New Yo	ork	State taxable incor	me	<b>A</b> Federal		<b>B</b> New York State	
		ne 3, column E			6				
		ne 3, column I		<u> </u>	7				L
8 Enter	r amount from lin	ne 4			8			15,685	00
9 Enter	r amount from lir	ne 5			9	49,967	00		
<b>10</b> Add a	amounts in colur	mn A and column B			10				
f you file	Form: E	nter the amount from line	e 10	, column A, on Form:	: 1	Enter the amount from	lin	e 10, column B, on For	m

lf	you file Form:	Enter the amount from line 10, column A, on Form:	Enter the amount from line 10, column B, on Fo
	CT-3	CT-225, Schedule A	CT-225, Schedule B
		CT-225-A, Schedule A	
	CT-3-A/BC	CT-225-A/B, Schedule A	CT-225-A/B, Schedule B
	CT-3-S	CT-34-SH, line 2	CT-34-SH, line 4
	CT-33	CT-33, line 70	CT-33, line 78
	CT-33-A	CT-33-A, line 73	CT-33-A, line 82
	CT-33-A/B	CT-33-A/B, line 73	CT-33-A/B, line 82



**CT-399** 

# Department of Taxation and Finance Depreciation Adjustment Schedule

2023		Idx Edw -	Aiticie	3 J-A all	u	.5							
Legal na	me of corporati	ion							Employe	r identification n	umb	er	
CTEF	ABC2								00219	90702			
Part 1	<ul> <li>Computati</li> </ul>	ion of New Yor	<b>State</b>	depreci	ati	on modificati	on	s when com	puting N	lew York Sta	te t	axable inco	ome
List only	depreciable	property that req	uires or	is entitled	d to	a depreciation	m	odification wh	en compu	ıting New York	Sta	ite taxable ir	ncome
•		tructions for Form (											
		IACRS property											
A - Desc	ription of prope	erty (identify each iten	of prope	rty here; for	eac				rough I on t	the corresponding	lines	below)	
Item						Prope	erty						
A													
В													
С													
D													
E													
F													
G													
H													
<u> </u>													
J													
K													
L													
M													
N													
0 P													
<u> </u>													
Q	_								_			T _	
A Item	<b>B</b> Date placed	<b>C</b> Cost or	Accum	<b>D</b> nulated fede	eral	<b>E</b> Federal		<b>F</b> Method of	<b>G</b> Life	H Accumulated	4	l Allowab	le
1.0111	in service	other	ACF	RS/MACRS		ACRS/MACRS		figuring NYS	or	NYS		NYS	
	(mm-dd-yy)	basis (see instructions)		preciation instructions	ره	depreciation deductions		depreciation (see instructions)	rate (see instr.)	depreciation (see instruction		depreciat	
Α		(See mandenons)	(300	mon actions	, 	(See mondenone	,	(See manachons)	(SCC IIIStr.)	(See man denom	<del>-</del>	(SCC IIIStruct	10113)
В													
С													
D													
E											+		+
F					H								
G					t								
Н					t								
<u> </u>					t								

			w; see instructions)							
A - Descr	ription of proper	ty (identify each item	of property here; for ea	ach item of p		plete columns B th	rough I on	the corresponding l	ines i	below)
Item					Property					
Α										
В										
С										
D										
E										
F										
G										
Н										
I										
J										
K										
L										
М										
A	B	C	D	Fadanal a	E	F	G	H	VC	Allamable NIVC
Item	Date placed in service	Cost or other basis	Accumulated federal depreciation	n ederai ded	aepreciation luction	Method of figuring NYS depreciation	Life or rate	Accumulated NYS depreciation		Allowable NYS depreciation
	(mm-dd-yy)	(see instructions)	(see instructions)		structions)	(see instructions)	(see instr.)	(see instructions		asp. 55.a.s
Α										
В										
С										
D										
Е										
F										
G										
Н										
1										
J										
K										
L										
M										
mounts										
	list, if any									
2 Total									$\vdash$	
	ection B 2	oc			00				00	
	nes 1 and 2				00				UU	
, , ,uu III				1						
	ımne C				l l				1 1	
in colu	ımns C, H, and I									

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 income and the total of column I as a deduction from federal income 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 a	adjustments (attach sepai	rate	sheets if necessary, displ	ayin	g this information formatted	l as	below; see instructions)	
specia	I depreciation de	rty listed below, determine eduction allowed under IRC siation used in the computa	) se	ection 168(k) for qualifie	ed p	roperty under IRC section	on 1	68(k)(2), and the total	
	ederal depreciat	ion deduction is larger than column E.	n th	ne New York State depr	ecia	tion deduction, subtract	col	umn D from column C	
	New York State of ter the result in	lepreciation deduction is la column F.	rge	er than the federal depr	ecia	tion deduction, subtract	col	umn C from column D	
<b>Disposi</b> tinvestme	tion of property ent tax credit was	for certain tax credits – s previously claimed? (mark	In t	his tax period, did you on <b>X</b> in one box; see instruc	disp	ose of property for which	n th	e No X	
A - Desci	iption of property (	identify each item of property here	e; fo	r each item of property compl	ete c	olumns B through F on the corr	espo	onding lines below)	
Item				Property					
Α	Property One								
В									
С									
D									
E									
F									
G									
Н									
<b>A</b> Item	B Date placed in service (mm-dd-yy)	Total federal depreciation deduction taken (see instructions)	aken depreciatio			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)	
Α	07 - 01 - 22	165,222	00	6,025	00	159,197	00		
В				·					
С									
D									
Е									
F									
G									
Н									
Amounts	from								
	list, if any								
4 Total	excess federal of	depreciation deductions ov	er	New York State					
		tions (add column E amounts			4		00		
<b>5</b> Total	excess New York S	State depreciation deductions	ove	r federal depreciation ded	uctio	ns (add column F amounts)	5		
Part 3 -	- Summary of	adjustments to New Y	ork	State taxable inco	me	<b>A</b> Federal		<b>B</b> New York State	
6 Ente	r amount from lir	ne 3, column E			6				
7 Ente	r amount from lir	ne 3, column I			7				
		ne 4		_	8			00	
9 Ente	r amount from lir	ne 5			9				
		nn A and column B		<u> </u>	10			00	
f you file	Form: E	nter the amount from line	<u>α</u> 1	0 column A on Form		Enter the amount from	line	e 10, column B, on Form:	
-		T-225, Schedule A				CT-225, Schedule B	1	5 10, 001diliii B, 011 1 01111	

f 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-225-A, Schedule A	
CT-3-A/BC	CT-225-A/B, Schedule A	. CT-225-A/B, Schedule B
CT-3-S	CT-34-SH, line 2	. CT-34-SH, line 4
	CT-33, line 70	
CT-33-A	CT-33-A, line 73	. CT-33-A, line 82
CT-33-A/B	CT-33-A/B, line 73	CT-33-A/B, line 82

# **CT-650**

# Empire State Apprenticeship Tax Credit Tax Law - Article 9-A, Section 210-B(49)

## All filers must enter tax period:

			beginning	01-01-2023	ending	12-31-2023
Legal name of corpo	pration				Employer identific	ation number (EIN)
CTEFABC1					00219070	1
	CT-3, CT-3-A, or CT-3-S. You mus abor (NYS DOL).	t also attach a copy	of the final certi	ficate of tax cre	edit issued by t	he New York State
All filers <b>must</b> co	omplete line A.					
A Are you clain received a sh	ning this credit as a corporation that are of the credit from a partnersh	nat <b>earned</b> the cred nip)? <i>(mark an <b>X</b> in th</i>	it (not as a corpo e appropriate box;	rate partner th	at )\	res ● X No □
C corporation	ons		New York S co	orporations		
If Yes, compl and C.	ete lines B through H, and Sched	lules A, B (line 3),	If Yes, complet (line 3).	e lines B throu	igh H and Sch	edules A and B
	u are claiming this credit as a cor nedules B and C.	porate partner,	If <i>No</i> , and you complete Sche		nis credit as a d	corporate partner,
Certificate in						
On lines B throu	gh H below, enter the information	from your final cert	ificate of tax cred	lit, Part A.		
	ne and EIN of the business certifie	d by the NYS DOL t	o participate in th	e Empire State		p Tax Credit Program.
Name of certifie					EIN	.=.
CTEFABC1				•	0021903	150
C Certificate nu	ımber				• XYZ1	2189812345
<b>D</b> Allocation ye	ar					• 2023
E Total number	of apprentices <b>without</b> a mentor					•2
F Total number	of apprentices with a mentor					• 5
<b>G</b> Total number	of disadvantaged youth <b>without</b>	a mentor				• 1
H Total number	of disadvantaged youth <b>with</b> a m	nentor				•
Schedule A -	- Computation of credit					
1 Empire State	apprenticeship tax credit (see ins	tructions)			• 1	5,700 00
Schedule B -	- Partnership information	(see instructions)	)			
	<b>A</b> Name of partnership	<b>B</b> Partnership's	EIN	<b>C</b> Certificate numb	per Cre	<b>D</b> edit amount allocated
	onal forms, if any					
	llocated from partnership(s) (add					
3 Total credit (a)	add lines 1 and 2; New York S corpora	ations see instructions	s)		● 3	00

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.)

	(Non York & corporations: 20 not complete time concadio.)			
4	Tax due before credits (see instructions)	4	C	00
5	Tax credits claimed before this credit (see instructions)	5		
6	Tax after application of credits (subtract line 5 from line 4)	6		00
	Fixed dollar minimum tax (see instructions)	7		00
8	Credit limitation (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)	8	C	00
9	Credit used for this tax year (enter the lesser of line 3 or line 8 here and on your franchise tax return)	9	C	00
10	Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	10	0	00
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		00

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	01-01-2023	ending	12-31-2023
Legal name of corporation			Employer identificat	ion number (EIN)
CTEF3ABC2			00219070	` ,
Attach to Form CT-3, CT-3-A, or CT-3-S. You must also at Department of Labor (NYS DOL).	ttach a copy of the final certi	ficate of tax cre	edit issued by th	e New York State
All filers <b>must</b> complete line A.				
A Are you claiming this credit as a corporation that <b>earn</b> received a share of the credit from a partnership)? (ma	<b>ed</b> the credit (not as a corpo ark an <b>X</b> in the appropriate box;	orate partner that see instructions)	at Ye	s • X No
C corporations	New York S co	orporations		
If <i>Yes</i> , complete lines B through H, and Schedules A, and C.	B (line 3), If Yes, complete (line 3).	te lines B throu	gh H and Scheo	dules A and B
If <i>No</i> , and you are claiming this credit as a corporate promplete Schedules B and C.	partner, If <i>No</i> , and you complete Sche		is credit as a co	rporate partner,
Certificate information On lines B through H below, enter the information from yo	ur final certificate of tax cred	dit, Part A.		
<b>B</b> Enter the name and EIN of the business certified by the	NYS DOL to participate in th	e Empire State	Apprenticeship	Tax Credit Program.
Name of certified business			EIN	
CTEF3ABC2		•	002190351	
C Certificate number			• XYZ1	2189912345
<b>D</b> Allocation year				• 2023
E Total number of apprentices without a mentor				• 6
<b>F</b> Total number of apprentices <b>with</b> a mentor				• 5
<b>G</b> Total number of disadvantaged youth <b>without</b> a mento	or			•
<b>H</b> Total number of disadvantaged youth <b>with</b> a mentor				• 1
Schedule A – Computation of credit				
1 Empire State apprenticeship tax credit (see instructions,	)		• 1	6,895 00
Schedule B – Partnership information (see in	estructions)			
A Name of partnership	B Partnership's EIN	<b>C</b> Certificate numbe	er Cred	<b>D</b> lit amount allocated
Total from additional forms, if any				
2 Total credit allocated from partnership(s) (add column D				
3 Total credit (add lines 1 and 2; New York S corporations see	e instructions)		● 3	00

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		00
	Tax credits claimed before this credit (see instructions)			00
	Tax after application of credits (subtract line 5 from line 4)			00
	Fixed dollar minimum tax (see instructions)			00
8	Credit limitation (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)	8	0 (	00
9	Credit used for this tax year (enter the lesser of line 3 or line 8 here and on your franchise tax return)	9	0 (	00
10	Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	10		00
11	Amount of credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	11	0 (	00
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		00



# **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, 2023. 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	01-01-202	:3	ending <b>I</b>	12-31-2023	3
E	Employer identification number (EIN)	File number	Busin	ess telephone number					If you claim an	
	002190700	OA 3	( 5	18 ) 555-2626					overpayment, mark an <b>X</b> in the box	X
ı	egal name of corporation			,	Trade name/DE	BA				
	CTEF3A									
1	Mailing address				State or country	of incorporation				
(	Care of (c/o)				NEW	YORK				
1	Number and street or PO Box				Date of incorpor	ation	Foreig	gn corporations:	date began business in	NYS
	CTEF3A Harriman Campus				01-0	1-2021				
(	City U.S. state/Canadian province	zIP/Postal co	ode	Country (if not United			For o	ffice use only		
	New York NY	10001								
Ī	f you need to update your address or phor	ne information	for co	orporation tax, c	r other tax	types, you	1			
(	can do so online. See Business information	in Form CT-	1.	•						
File	this form with your Form CT-3 or CT-3-A. Be	efore completi	ng this	return, see For	m CT-3-M-I		1			
	uctions for Form CT-3-M.	'	5	,		,				
Α.	Pay amount shown on line 12. Make paya	able to: New	York S	State Corporati	on Tax			Paym	ent enclosed	
4	Attach your payment here. Detach all che	ck stubs. (See	e instru	ıctions for details.	)		Α		543	00
Co	mputation of MTA surcharge									
	New York State franchise tax (see instruction	ons)					1a		4,593	3 00
1b									•	00 0
1	Total New York State franchise tax (add lin	-		-			1			00
2		,					2			%
3	Apportioned franchise tax (multiply line 1 by									00
4	MTA surcharge (multiply line 3 by 30% (.30))						4			00
	5b, 6							<b>'</b>		
	Total prepayments from line 92						7			00
	Underpayment (subtract line 7 from line 4)						8a			00
8b							8b		350	00
8c	Total of lines 8a and 8b						8c			00
9	Estimated tax penalty (see instructions; mai	rk an <b>X</b> in the b	ox if Fo	orm CT-222 is atta	ached) •		9			
10	Interest on late payment (see instructions for						10			
11	Late filing and late payment penalties (see			,						
12	Balance due (add lines 8c through 11 and en						12			00
13a				-						
13b	Amount previously credited to 2024 MFI									
	Overpayment (subtract line 13b from line 13a									
14	Amount of overpayment to be credited to	New York Sta	ate fra	nchise tax (see i	nstructions).	•	14			
	Amount of overpayment to be credited to									
	Amount of overpayment to be refunded (s						16			
SCI	hedule A – Computation of MC	יוט appoi	rtion	iment perce	entage (	see instru	CTIO	ns)		
۸,,,	progo value of proporty (see instru	otiona)		Α		I	3			
AV	erage value of property (see instru	ctions)		MCTD		New Yo	rk St	tate		
17	Real estate owned (see instructions)		17							
18	Real estate rented (see instructions)		18							
19	Inventories owned		19							
20	Tangible personal property owned (see ins	structions)	20							
21	Tangible personal property rented (see ins		21							
22	Total (add lines 17 through 21 in columns A ar		_		•					
23	MCTD property factor (divide line 22, colum			n B)				• 23		%

					T	-
Rec	eipts from: (see instructions for lines 24 through 77)		<b>A</b> MCTD		<b>B</b> New York State	
Sect	ion 210-A.2		WOTE	$\dashv$	New York Otate	-
24	Sales of tangible personal property	24	2,856,374	00	2,856,374 00	C
	Sales of electricity	25	, , -	$\Box$	=,000,000	=
	Net gains from sales of real property	26		$\neg$		
	ion 210-A.3			$\exists$		-
	Rentals of real and tangible personal property	27		ŀ		
	Royalties from patents, copyrights, trademarks, and similar intangible			$\dashv$		-
20	personal property	28		ŀ		
29	Sales of rights for certain closed-circuit and cable TV transmissions	20		$\dashv$		-
	of an event	29		ŀ		
Sact	ion 210-A.4	29		$\dashv$		-
	Sale, licensing, or granting access to digital products	30		ŀ		
						-
31	ion 210-A.5(a)(1) – Fixed percentage method for qualified finance of this irrevocable election was made on Form CT-3 or CT-3-A, mark an X in the boundary of the company of	x (se	e Form CT-3-I or CT-3-A-I, Pa			-
	ion 210-A.5(a)(2) – Mark an X in each box that is applicable (see	Fori	m CT-3-I or CT-3-A-I, Pai	rt 6	i, line 8 instructions)	_
	tion 210-A.5(a)(2)(A)			ŀ		
	Interest from loans secured by real property	32				_
	Net gains from sales of loans secured by real property	33				_
34	Interest from loans <b>not</b> secured by real property			ŀ		
	(QFI )	34		- 1		
35	Net gains from sales of loans <b>not</b> secured by real property					
	(QFI )	35		ŀ		
Sec	tion 210-A.5(a)(2)(B) (QFI )					
	Interest from federal debt	36				
37						Ī
	Interest from NYS and its political subdivisions debt	38		$\neg$		
	Net gains from federal, NYS, and NYS political subdivisions debt	39		$\neg$		-
	Interest from other states and their political subdivisions debt	40		$\dashv$		-
	Net gains from other states and their political subdivisions debt	41		$\dashv$		-
	tion 210-A.5(a)(2)(C) (QFI )	71		$\dashv$		-
	Interest from asset-backed securities and other government agency debt	42		- 1		
	Net gains from government agency debt or asset-backed securities	42		$\dashv$		-
43		42		ŀ		
4.4	sold through an exchange	43		$\dashv$		-
	Net gains from all other asset-backed securities	44		$\dashv$		-
	tion 210-A.5(a)(2)(D) (QFI)	4-		ŀ		
	Interest from corporate bonds	45		$\dashv$		_
46	Net gains from corporate bonds sold through broker/dealer or			ŀ		
	licensed exchange	46		_		-
	Net gains from other corporate bonds	47		$\dashv$		_
	tion 210-A.5(a)(2)(E)			ŀ		
	Net interest from reverse repurchase and securities borrowing agreements	48				_
Sec	tion 210-A.5(a)(2)(F)			ŀ		
49	Net interest from federal funds	49				_
Sec	tion 210-A.5(a)(2)(I) (QFI			- 1		
50	Net income from sales of physical commodities	50				_
Sec	tion 210-A.5(a)(2)(J) (QFI )					
51	Marked to market net gains	51				
	tion 210-A.5(a)(2)(H) (QFI  )					
	210-A.5(a)(2)(G) (QFI  )					
52	Interest from other financial instruments	52				
	Net gains and other income from other financial instruments	53		$\neg$		-

Receipts from: (continued)		<b>A</b> MCTD	Nev	<b>B</b> v York State	
Section 210-A.5(b)					
54 Brokerage commissions	. 54				
55 Margin interest earned on behalf of brokerage accounts	. 55				
<b>56</b> 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					
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 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				
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	00			00
79 MCTD receipts factor (divide line 78, column A, by line 78, column B)			● 79		%
Payroll		A MCTD	Nev	<b>B</b> v York State	
80 Wages and other compensation of employees except general					
executive officers	80	420,000 00		420,00	00 00
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 mis					
Enter here and on line 2.)			• 83		%

Compos	ition of prepayments claimed	on line 7 (see instruc	tions) Date paid		Amount
84 Manda	tory first installment from Form CT-300 (see	e instructions)	84		
85 Second	d installment from Form CT-400	85			
86 Third in	nstallment from Form CT-400	86			
87 Fourth	installment from Form CT-400		87		
88 Payme	nt with extension request from Form CT-5, lin	e 10, or Form CT-5.3, line 13	88		
89 Overpa	ayment credited from prior years (see instruc	ctions)		89	
90 Add lin	es 84 through 89			90	
91 Overpa	ayment credited from Form CT-3A	Period 12-31-2023	•	91	1,200 00
92 Total p	repayments (add lines 90 and 91; enter here a	nnd on line 7)		92	1,200 00
Third – par				Designe ( 518	e's phone number ) 555-2525
designed (see instruction	billsmith@taxesdoneright.com				PIN 12345
Certification	n: I certify that this return and any attachm				, and complete.
Authorized	Printed name of authorized person  John Doe	Signature of authorized person	Official	l title President	
person	Email address of authorized person johndoe@taxesdoneright.com	Telephone number ( 518 ) 555-2626		Date 04-15-2024	
Paid preparer	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456789		rer's PTIN or SSN 187654321
use	Signature of individual preparing this return	Address 315 Return Parkway	City Albany		ate ZIP code IY 12227
only (see instr.)	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or 45678912	Excl. code	Date 04-15-2024

See instructions for where to file.

Department of Taxation and Final	nc
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# Department of Taxation and Finance **Affiliated Entity Information Schedule**

**CT-60** 

2023 = STATE	For period ended
	12-31-2023
Legal name of corporation	Employer identification number (EIN)
CTEF3A	002190700

Legal name of corporation	Employer iden	tification number (EIN	۷)
CTEF3A	0021907	00	
Attach to Form CT-3, CT-3-A, or CT-3-S.			
Schedule A – Federal S corporation information (see instruc			
Part 1 - Qualified subchapter S subsidiary (QSSS) inclusion - Do not	enter the QSS	S parent (see ins	tructions)
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 - Do not enter the QSSS parent (see in	nstructions)		
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

Pai	t 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)
	Name and address of shareholder	Shareholder Eliv or SSIV(s)
	hadula D. Other related autition (a.e. instructions)	
	hedule B - Other related entities (see instructions)	
Pai		
2	If the activities of any of the following impact your federal return, mark an $\boldsymbol{X}$ for all that apply; attach federal	I Form 851 if applicable:
	QSSS • Captive REIT or RIC • Combinable captive insurance company •	Partnership •
	Disregarded entity • Tax-exempt DISC • SMLLC •	
_		
3		
4	If you filed a consolidated federal return, mark an <b>X</b> in the box and complete lines 4a through 4d	• 4 X
-	if you filed a consolidated rederal return, mark an X in the box and complete lines 4a through 4d	
4a	Number of corporations included in federal consolidated group(s)	3
	Consolidated federal taxable income (FTI) before net operating loss deduction (NOLD)	1,039,180 00
	Consolidated FTI before NOLD of corporations in federal group(s), but not in New York combined group • 4c	1,000,100 00
	FTI before NOLD of corporations not in federal group(s), but in New York combined group	
		•
Pai	t 2	
	k an $\boldsymbol{X}$ 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 and	
	corporation or by the same interests	
	Name of controlling entity EIN or SSN	
•	• Value the come interests are an entirely directly as indirectly record the proof of the retired ways of the con-	
6	You or the same interests own or control, directly or indirectly, more than 50% of the voting power of the capacitans and the comparation.	
	another corporation.	
	Name of corporation controlled	
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	
	Env	
8	You are a member of an affiliated federal group	8 X
	Name of primary corporation EIN	
	• CTFF3A • 00219070	00

) If you a	are a partner in a partnership, mark an <b>X</b>	in the box and	d er	nter	the	requi	ired	inforr	nation b	elow	9
	Name and address of partnership		Enti	ty					g election	EIN	EIN or SSN of all
		М		ın <b>X</b>	Mark in the	an <b>X</b>		Da	ate	of partnership	tiered partners of partnership
						DOX					
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			Ī		Ė						
				]							
If items	s of income, gain, loss, deduction, credits										
If items		, etc. from an nter the requir					elov If ta:	f the SI ax-exen	MLLC or npt DISC d credits,	EIN of SMLLC of tax-exempt DIS	or EIN or SSN of all tiered members of SMLLC or
If items	s of income, gain, loss, deduction, credits York return, mark an <b>X</b> in the box and er	, etc. from an nter the requir					elov If ta:	f the SI ax-exen	MLLC or	EIN of SMLLC of tax-exempt DIS	or EIN or SSN of all tiered members
If items	s of income, gain, loss, deduction, credits York return, mark an <b>X</b> in the box and er	, etc. from an nter the requir					elov If ta:	f the SI ax-exen	MLLC or npt DISC d credits,	EIN of SMLLC of tax-exempt DIS	or EIN or SSN of all tiered members of SMLLC or
If items	s of income, gain, loss, deduction, credits York return, mark an <b>X</b> in the box and er	, etc. from an nter the requir					elov If ta:	f the SI ax-exen	MLLC or npt DISC d credits,	EIN of SMLLC of tax-exempt DIS	or EIN or SSN of all tiered members of SMLLC or
If items	s of income, gain, loss, deduction, credits York return, mark an <b>X</b> in the box and er	, etc. from an nter the requir					elov If ta:	f the SI ax-exen	MLLC or npt DISC d credits,	EIN of SMLLC of tax-exempt DIS	or EIN or SSN of all tiered members of SMLLC or
If items	s of income, gain, loss, deduction, credits York return, mark an <b>X</b> in the box and er	, etc. from an nter the requir					elov If ta:	f the SI ax-exen	MLLC or npt DISC d credits,	EIN of SMLLC of tax-exempt DIS	or EIN or SSN of all tiered members of SMLLC or
If items	s of income, gain, loss, deduction, credits York return, mark an <b>X</b> in the box and er	, etc. from an nter the requir					elov If ta:	f the SI ax-exen	MLLC or npt DISC d credits,	EIN of SMLLC of tax-exempt DIS	or EIN or SSN of all tiered members of SMLLC or
If items	s of income, gain, loss, deduction, credits York return, mark an <b>X</b> in the box and er	, etc. from an nter the requir					elov If ta:	f the SI ax-exen	MLLC or npt DISC d credits,	EIN of SMLLC of tax-exempt DIS	or EIN or SSN of all tiered members of SMLLC or
If items	s of income, gain, loss, deduction, credits York return, mark an <b>X</b> in the box and er	, etc. from an nter the requir					elov If ta:	f the SI ax-exen	MLLC or npt DISC d credits,	EIN of SMLLC of tax-exempt DIS	or EIN or SSN of all tiered members of SMLLC or
If items	s of income, gain, loss, deduction, credits York return, mark an <b>X</b> in the box and er	, etc. from an nter the requir					elov If ta:	f the SI ax-exen	MLLC or npt DISC d credits,	EIN of SMLLC of tax-exempt DIS	or EIN or SSN of all tiered members of SMLLC or
If items	s of income, gain, loss, deduction, credits York return, mark an <b>X</b> in the box and er	, etc. from an nter the requir					elov If ta:	f the SI ax-exen	MLLC or npt DISC d credits,	EIN of SMLLC of tax-exempt DIS	or EIN or SSN of all tiered members of SMLLC or
If items	s of income, gain, loss, deduction, credits York return, mark an <b>X</b> in the box and er	, etc. from an nter the requir					elov If ta:	f the SI ax-exen	MLLC or npt DISC d credits,	EIN of SMLLC of tax-exempt DIS	or EIN or SSN of all tiered members of SMLLC or
If items	s of income, gain, loss, deduction, credits York return, mark an <b>X</b> in the box and er	, etc. from an nter the requir					elov If ta:	f the SI ax-exen	MLLC or npt DISC d credits,	EIN of SMLLC of tax-exempt DIS	or EIN or SSN of all tiered members of SMLLC or
If items	s of income, gain, loss, deduction, credits York return, mark an <b>X</b> in the box and er	, etc. from an nter the requir					elov If ta:	f the SI ax-exen	MLLC or npt DISC d credits,	EIN of SMLLC of tax-exempt DIS	or EIN or SSN of all tiered members of SMLLC or
If items New	s of income, gain, loss, deduction, credits. York return, mark an <b>X</b> in the box and er  Name and address of SMLLC or tax-ex	s, etc. from an ter the requirempt DISC	ed i	nfo	rmat	ion b	elov If ta. ge mar	f the SI ax-exen enerate en x	WILLC or north DISC of credits, in the box	EIN of SMLLC of tax-exempt DIS	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC
If items New	s of income, gain, loss, deduction, credits. York return, mark an <i>X</i> in the box and er  Name and address of SMLLC or tax-ex  on: I certify that this document and any a	ttachments ar	ed i	the	rmat	ion b	elov If ta. ge mar	f the SI ax-exen enerate en x	WILLC or north DISC of credits, in the box	EIN of SMLLC of tax-exempt DIS	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC
) If items New	s of income, gain, loss, deduction, credits York return, mark an X in the box and er  Name and address of SMLLC or tax-ex  on: I certify that this document and any a  Printed name of authorized person	s, etc. from an ter the requirempt DISC	ed i	the	rmat	ion b	elov If ta. ge mar	f the SI ax-exen enerate irk an X	WILLC or north DISC of credits, in the box	EIN of SMLLC of tax-exempt DIS	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC

1	C A
4	<b>n</b> 4

Address

Firm's EIN

315 Return Parkway
Preparer's NYTPRIN
45678912

123456789

City

Albany

04-15-2024

ZIP code

12227

Preparer's PTIN or SSN 987654321

State

NY

Excl. code Date

johndoe@taxesdoneright.com Firm's name (or yours if self-employed) Taxes Done Right

Signature of individual preparing this document

Email address of individual preparing this document billsmith@taxesdoneright.com

Paid

preparer

use

only

(see instr.)

# Test 28b Begins on next page

**Return to Test Chart** 



Department of Taxation and Finance

CT-3-A/BC

# Member's Detail Report Filed by a Corporation Included in a Combined Franchise Tax Return

**Caution:** This form must be used **only** for periods beginning on or after January 1, 2023. 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.

				Α	ll ilers m	ust ente	r tax peri	iod:		
Final retu	rn Amended return			be	eginning	01-01	-2023	endin	g 📕	12-31-2023
Employer ide	entification number (EIN)	number	Business telephone n	number						
00219	0701	OB 6	(518) 555-2	525						
	of corporation	000	( 010 ) 333-2		rade name/D	)BA				
CTEE	ABC1									
CTEF/ Mailing addr				5	State or countr	v of incorpor	ation			
Care of (c/o)					New					
, ,	street or PO Box			-	Date of incorpo		Fore	ign corporati	ons: dat	e began business in NYS
							1.010	ngii ooi poi uu	ono. da	o bogair baoineos irritro
City	C1 Harriman Campus U.S. state/Canadian province Z	IP/Postal cod	e Country (if not	United S		01-2021	For	office use or	2/14	
1	· · · · · · · · · · · · · · · · · · ·		e Country (# 1101	Officed 3	lales)		1,0,,	onice use or	ıı y	
New		10001	I NAIGO businas a	d	// 10/0	2 / 040				
Principal bus	siness activity in NYS		NAICS business coo	de numbe	er (trom NYS I	PUD 910)				
	nercial Construction			86220						
If you nee See <i>Busin</i>	d to update your address or phone information for ess information in Form CT-1.	or corporati	on tax, or other tax	types,	you can d	o so onlin	e.			
Legal name	of the designated agent of the combined group	EII	N of the designated age	ent						
CTEF	-3A		002190349							
	Designee's name (prin	nt)						Designee'	s phor	ne number
Third – par designee	Bill Smith							( 518 )	555-	2626
(see instruction	, I									
	billsmith@taxesdoneright.com								PIN	12345
aw and is a f this comb	n: Under the penalties of perjury, I declar also liable for the group tax liability and, the ined group, this corporation acknowledge est of my knowledge and belief true, corre	hat if the o	commonly owners included in this	ed grou	up election	n has be	een mad	le by the	desi	gnated agent
	Printed name of authorized person	Signat	ture of authorized pe	erson		C	Official title			
Authorized	John Doe						Presid	dent		
person	Email address of authorized person	'			Tele	phone nun	nber	I	Date	
•	johndoe@taxesdoneright.com				(5	18 ) 555-	2727		04	I-15-2024
	Firm's name (or yours if self-employed)			F	irm's EIN	,		Prepare		N or SSN
Paid	Taxes Done Right				12345	6780		Q	87654	1321
preparer	Signature of individual preparing this report	Address	;		12040	City		State		ZIP code
use	· · · · · ·	31	5 Return Parkway	,		Albar	nV	NY	,	12227
only	Email address of individual preparing this report	1 01.	C Rotain Lantway		eparer's N		,		Date	: 4441
(see instr.)	billsmith@taxesdoneright.com				456781					4-15-2024
					.507.01					. 10 2027

8 Credit from prior years (see instructions) .......

on Form CT-3-A, Part 2, line 18) .....

9 Add amount columns (enter here and include

Pa	rt 1 – Group member's ç	gen	eral info	rmation							
1	Are you subject to the metropoli in the appropriate box)									No	
2	If you claimed the QEZE tax red	luctio	on credit and	l vou had a 100%	zone allo	cation facto	r. m	ark an <b>X</b> in the	box	2	_
	If you claimed the tax-free NY a			•							_
	If you claimed the tax-free NY a mark an <b>X</b> in the box	rea e	excise tax or	n telecommunicati	ons credi	t and had a	100	% area allocati	on factor,		
5	If you are a real estate investme										_
	If you are a combinable captive		, ,	-		,					_
	If you are a nontaxpayer member		-	-							_
	If you have an interest in, or have			• .				*			_
	Federal separate taxable incom		-	•						,776	00
	Enter your prior net operating lo								-90	,,,,,,	00
	Enter your unabsorbed net oper		•	•	-						
	Enter your PNOLC subtraction a		-	-							_
	PNOLC subtraction allotment										_
	method you are subject to (fro								100%	0% •	_
	, , , ,		,								
14	If you are a taxable domestic in	terna	ational sales	corporation (DISC	C), mark a	n <b>X</b> in the b	ox .			14	
15	Ե Do you have an interest in any լ	oartr	erships? (m	ark an <b>X</b> in the annr	onriate hox	·)			Yes •	No •	Х
	If Yes, enter the name(s) and								100 5		_
16	Enter your total net operating lo		. ,		-		r				
	(see instructions)		. ,			-		• 16			_
17	Enter your NOL available to be										
.,	Effet your NOE available to be	carri	ca lorwara (	see msuuchons)							_
Pai	rt 2 – Group member's f						nen	nbers only) a	and prepayr	nent	S
	( <b>if separate</b> payment	's W	ere made	by the group n	nember)						
Sac	tion 1 – Fixed dollar minimu	m t	2								
	New York receipts (see instructions)							<b>1</b>			
	Fixed dollar minimum tax <i>(only for i</i>										00
2 1	-ixed dollar millimum tax (orliy for t	irie c	orporation illin	g triis form, see irist	ructions) .						00
Sac	tion 2 – Prepayments			Franchise tax				МТ	A surcharge		_
	Mandatory first installment from		Date paid	Amount				Date paid	Amount		_
اد	Form CT-300 (see instructions)	3	Date paid	Amount		Г	3	Suto para	Amount		_
4	Second installment from Form CT-400										_
	Third installment from Form CT-400						4				_
	Fourth installment from Form CT-400	5 6					5				_
	Payment with extension request	7					<u>6</u> 7				_
, ,	-avineni wiin extension reduest		1	İ	1	1	-	ı I			

(continue with Part 4 on next page)

8

(enter here and include on

Form CT-3-M, line 91) .....

8

# Part 4 - Group member's capital base line items

		<b>A</b> Beginning of year		<b>B</b> End of year		<b>C</b> Average value
1 Total assets from federal return	1	3,885,237 0	00	4,985,450	00	• 00
2 Real property and marketable securities						•
included on line 1	2					
3 Subtract line 2 from line 1	3	0	00		00	• 00
4 Real property and marketable securities						
at fair market value	4					
5 Adjusted total assets (add lines 3 and 4)	5	0	00		00	• 00
6 Total liabilities	6	1,502,700 0	0	2,815,050	00	00

# Part 5 - Computation of group member's investment capital for the current tax year

	Average fair market value
<b>16</b> 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 <b>presumed</b> 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

		previously reported	
•	20		

Average fair

**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) ......

Par app	t 6 – Computation of business ortionment factor (see instructions)		A – Everywhere	B – New York State (NYS)	C - NYS fixed dollar minimum
	ion 210-A.2				•
	Sales of tangible personal property	1	3,185,005 00	61,000 00	00
	Sales of electricity	2		•	•
	Net gains from sales of real property	3		•	•
	ion 210-A.3		10,000 00	•	•
	Rentals of real and tangible personal property •	4			
	Royalties from patents, copyrights, trademarks,			•	•
	and similar intangible personal property	5			
6	Sales of rights for certain closed-circuit and cable	Ť		•	•
	TV transmissions of an event	6			
Sect	ion 210-A.4			•	•
	Sale, licensing, or granting access to digital products	7			
Sect 8	ion 210-A.5(a)(1) When the fixed percentage method election is in effect			·	instructions)• 8
	ion 210-A.5(a)(2) - Mark an X in each box that i	s ap	plicable (see instruction	ns)	
	tion 210-A.5(a)(2)(A)				
	Interest from loans secured by real property •	9			
	Net gains from sales of loans secured by real property •	10			
	Interest from loans <b>not</b> secured by real property (QFI ●) ●	11			
12	Net gains from sales of loans <b>not</b> secured by				
	real property (QFI ● 🔲 )●	12			
	etion 210-A.5(a)(2)(B) (QFI ●)				
13	Interest from federal debt	13			
14			T T		
	Interest from NYS and its political subdivisions debt •	15			
	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			
	etion 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			
	Net gains from all other asset-backed securities •	21			
	etion 210-A.5(a)(2)(D) (QFI • ☐ )				
	Interest from corporate bonds	22			
23	Net gains from corporate bonds sold through				
	broker/dealer or licensed exchange	23			
	Net gains from other corporate bonds	24			
	ction 210-A.5(a)(2)(E)				
25	Net interest from reverse repurchase and				
_	securities borrowing agreements	25			
	ction 210-A.5(a)(2)(F)	<u>.</u> -			
	Net interest from federal funds	26			
	ction 210-A.5(a)(2)(I) (QFI ◆)				
	Net income from sales of physical commodities •	27			
	tion 210-A.5(a)(2)(J) (QFI ●)				
28	Marked to market net gains	28			1.1

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	9		
30 Net gains and other income from other financial instruments 3	0		•
Section 210-A.5(b)			•
31 Brokerage commissions 3	1		
32 Margin interest earned on behalf of brokerage	•		•
accounts	2		
33 Fees for advisory services for underwriting or	•		•
management of underwriting	3		
34 Receipts from primary spread of selling concessions • 3			
35 Receipts from account maintenance fees	<del>                                     </del>		
36 Fees for management or advisory services 3	<del>                                     </del>		•
37 Interest from an affiliated corporation 3			•
Section 210-A.5(c)			•
38 Interest, fees, and penalties from credit cards • 3	8		
39 Service charges and fees from credit cards			•
40 Receipts from merchant discounts 4			•
41 Receipts from credit card authorizations and			•
settlement processing	<u>.</u>		
42 Other credit card processing receipts			•
Section 210-A.5(d)	2		•
43 Receipts from certain services to investment companies • 4	3		
Section 210-A.5-a			
44 Global intangible low-taxed income	4	0 00	0 0
Section 210-A.6		0 00	
45 Receipts from railroad and trucking business • 4	<u> </u>		
Section 210-A.6-a	•		•
46 Receipts from the operation of vessels			
Section 210-A.7	•		•
	_		
47 Receipts from air freight forwarding 4  48 Receipts from other aviation services 4			
Section 210-A.8	•		
49 Advertising in newspapers or periodicals 4			
50 Advertising on television or radio			
51 Advertising via other means 5	11		
Section 210-A.9			
52 Transportation or transmission of gas through pipes • 5.	2		
Section 210-A.10			
53 Receipts from other services/activities not specified • 5.	3		
Section 210-A.11			-
54 Discretionary adjustments	4		
Total NYS fixed dollar minimum receipts			
55 Add lines 1 through 54 in column C 5	5		00

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

## CT-3-A/BC

## Member's Detail Report Filed by a Corporation Included in a Combined Franchise Tax Return

**Caution:** This form must be used **only** for periods beginning on or after January 1, 2023. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Attach to Form CT-3-A if paper filing this return. **E-filers:** Form CT-3-A/BC must be e-filed separately from Form CT-3-A, not as an attached PDF.

See instructions, Form CT-3-A/BC-I, before completing this report.

				All iler	s must ent	ter tax pe	riod:		
Final retu	ırn Amended return			beginnir	ng 01	-01-2023	endin	g 📕	12-31-2023
Employer id	entification number (EIN)	umber [	Business telephone numbe	er					
00219	20702	DB 6	( 518 ) 555-2525						
	of corporation	000	( 310 ) 333-2323	Trade nar	me/DBA				
CTEF	ABC2								
Mailing addr				State or c	ountry of incorp	oration			
Care of (c/o	)			l N	ew York				
	d street or PO Box			_	corporation	Fo	reign corporat	ions: dat	e began business in NYS
3ABC	1 Harriman Campus				01-01-202	3			
City		Postal code	Country (if not Unite		01 01 202		or office use o	nly	
New Y	York NY 1	0001							
	siness activity in NYS		NAICS business code nu	mber (from N	IYS Pub 910)				
Comm	nercial Construction		236220	)					
	ed to update your address or phone information for	corporation			n do so onl	ine			
	ness information in Form CT-1.	00.p0.a	. tan, or ourse tan type	, ,	40 00 0				
Legal name	of the designated agent of the combined group	EIN o	of the designated agent						
CTEF	3A		002190349						
	Designee's name (print)						Designee	's phor	e number
Third – pa designe	Bill Smith						( 518 )	555-	2626
(see instructio	ns)								
	billsmith@taxesdoneright.com							PIN	12345
aw and is a f this comb	n: Under the penalties of perjury, I declare also liable for the group tax liability and, tha ined group, this corporation acknowledges est of my knowledge and belief true, correct	t if the co	ommonly owned g included in this gr	roup ele	ction has	been ma	ide by the	desi	gnated agent
	Printed name of authorized person	Signatur	e of authorized person	1		Official titl	е		
Authorized	John Doe					Pres	sident		
Authorized person	John Doe Email address of authorized person			-	Telephone n			Date	
					Telephone n	umber			4-15-2024
	Email address of authorized person				( 518 ) 55	umber		0	4-15-2024 N or SSN
	Email address of authorized person johndoe@taxesdoneright.com			Firm's E	( 518 ) 55	umber	Prepare	0	N or SSN
Paid preparer	Email address of authorized person johndoe@taxesdoneright.com Firm's name (or yours if self-employed)	Address		Firm's E	( 518 ) 55 IN :3456789	umber	Prepare	0 r's PTI 987654	N or SSN
Paid preparer use	Email address of authorized person johndoe@taxesdoneright.com Firm's name (or yours if self-employed) Taxes Done Right		315 Return Parkway	Firm's E	( 518 ) 55 IN 23456789	umber 5-2727	Prepare	0 er's PTI 987654 e	N or SSN 1321
Paid preparer	Email address of authorized person johndoe@taxesdoneright.com Firm's name (or yours if self-employed) Taxes Done Right		315 Return Parkwaj	Firm's E	( 518 ) 55 IN 23456789	umber 5-2727 ity bany	Prepare 9 Stat	0 er's PTI 987654 e	N or SSN 1321 ZIP code

9 Add amount columns (enter here and include

on Form CT-3-A, Part 2, line 18) .....

	1.4. O								
Par	t 1 – Group member's (	gen	eral into	rmation					
1	Are you subject to the metropol	tan t	ransportatio	n business tax (MTA	surcharge)? (see	instructi	ions; marl	k an <b>X</b>	
	in the appropriate box)			•					No
2	If you alaimed the OF7F tay res	luatia	n aradit and	lyou had a 1000/ For	a allocation facts	or marl	on Vin	the hey	- 2
	If you claimed the QEZE tax red			-					
	If you claimed the tax-free NY a			•					• 3
4	If you claimed the tax-free NY a mark an <b>X</b> in the box								• 4
5	If you are a real estate investme								
	If you are a combinable captive		` ,	•					
	If you are a nontaxpayer member		-	•					
	If you have an interest in, or have								
	Federal separate taxable incom		-	•					82,598 00
	Enter your prior net operating lo								02,000 00
	Enter your unabsorbed net oper			,					
	Enter your PNOLC subtraction a	-		-					
	PNOLC subtraction allotment			•					
. •	method you are subject to (fro							100%	10% •
			61 616) 11						
14	If you are a taxable domestic in	terna	tional sales	corporation (DISC) in	nark an <b>X</b> in the h	nox			• 14
	,			1 ( - //					
15	Do you have an interest in any p	oartn	erships? (ma	ark an <b>X</b> in the appropria	ate box)			Yes •	No ● X
	If Yes, enter the name(s) and							_	
16	Enter your total net operating lo		. ,		•	ar			
	(see instructions)				•		• 10	6	
17	Enter your NOL available to be								
	•		,	,				-	
_									
Par	t 2 – Group member's f					memb	ers onl	<i>y)</i> and prepay	ments
	( <b>if separate</b> payment	S W	ere made	by the group men	nber)				
Sec	tion 1 – Fixed dollar minimu	m ta	ax						
	lew York receipts (see instructions)						1		00
	Fixed dollar minimum tax (only for							, ,	00
_ '	The delian minimum tax (only for	110 00	nporation min	g tills form, see mstraeti	0/13)			•	000
Sec	tion 2 – Prepayments			Franchise tax				MTA surcharge	
	Mandatory first installment from		Date paid	Amount			ate paid	Amount	
J 1	Form CT-300 (see instructions)	3				3		7	
4	Second installment from Form CT-400	4				4			
	hird installment from Form CT-400	5				5			
	Fourth installment from Form CT-400	6							
	Payment with extension request	7				7			
	•		8			ı	8	,	
0	Credit from prior years (see instruct	เบทร)	ð				o	) <sub> </sub>	

(continue with Part 4 on next page)

(enter here and include on

Form CT-3-M, line 91) .....

Average fair market value as

Part 4 – 0	Group	member's	capital	base	line	items
------------	-------	----------	---------	------	------	-------

		<b>A</b> Beginning of year		<b>B</b> End of year		<b>C</b> Average value
1 Total assets from federal return	1	500,652 0	00	3,115,852	00	00
2 Real property and marketable securities						•
included on line 1	2					
3 Subtract line 2 from line 1	3	00	0		00	00
4 Real property and marketable securities					ľ	•
at fair market value	4					
5 Adjusted total assets (add lines 3 and 4)	5	0(	0		00	00
6 Total liabilities	6	756,841 00	0	3,667,894	00	00

## Part 5 – Computation of group member's investment capital for the current tax year

		Average fair market value
<b>16</b> 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	
	10	
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	
<b>18</b> Total of stocks <b>presumed</b> 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

		previously reported	
20 Total of stocks previously presumed held for more than one year, but did <b>not</b> 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	C - NYS fixed dollar
apportionment factor (see instructions)			(NYS)	minimum
Section 210-A.2		•		•
1 Sales of tangible personal property	1	180,000 00	41,000 00	00
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			
<b>5</b> 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	t for th	e combined group, ma	rk an <b>X</b> in the box (see	instructions)● 8
Section 210-A.5(a)(2) - Mark an X in each box that is	appli	cable (see instructions	s)	
Section 210-A.5(a)(2)(A)		•		•
9 Interest from loans secured by real property	9			
	10	•		•
11 Interest from loans <b>not</b> secured by real property (QFI •) •	11	•		•
12 Net gains from sales of loans <b>not</b> 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)				
F	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			11

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	2		
33 Fees for advisory services for underwriting or	•		•
management of underwriting • 33	3		
34 Receipts from primary spread of selling concessions • 34			•
35 Receipts from account maintenance fees	<del>                                     </del>		•
36 Fees for management or advisory services • 36	<del>                                     </del>		•
37 Interest from an affiliated corporation	+ + + + + + + + + + + + + + + + + + + +		•
Section 210-A.5(c)	•		•
38 Interest, fees, and penalties from credit cards • 38			
39 Service charges and fees from credit cards			•
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			
	.	0.00	
44 Global intangible low-taxed income • 44 Section 210-A.6	<del>!</del>	0 00	0 0
	.		
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			
48 Receipts from other aviation services • 48	3		
Section 210-A.8			
49 Advertising in newspapers or periodicals • 49			
50 Advertising on television or radio			
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	3		
Section 210-A.11			
54 Discretionary adjustments • 54	1		
Total NYS fixed dollar minimum receipts			
55 Add lines 1 through 54 in column C 55	5		00

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

	]		4	All filers m	ust enter tax	period:	
Amended return Final return	]			peginning	01-01-202	ending	
Employer identification number (EIN)	File number	1,	ephone number				If you claim an overpayment, mark
002190211 Legal name of corporation	004	( 518 )	555-2527	Trade name/DB	^		an <b>X</b> in the box.
CTEF33A				Trade Traine/DD	^		
Mailing address				State or country	of incorporation		
Care of (c/o)				New Yo	rk		
Number and street or PO Box				Date of incorpora	ation	Foreign corporations	s: date began business in
33A WA Harriman Campus				01-15-2	016		
City U.S. state/Canadian prov	vince ZIP/Postal coo	de Count	ry (if not United S	States)		For office use only	
Albany NY	12227						
If you need to update your address or pl can do so online. See Business informa			ation tax, or	other tax	types, you		
Did any corporation in the combined group do			n or lease nro	nerty or m	aintain an		
	Yes ■ No ■X						
Pay amount shown on line 26. Make pay						Payı	ment enclosed
Attach your payment here. Detach all ch	eck stubs. (See in	structions fo	r details.)	_		Α	
Did in alcode a diaman and ad autitoria the	:t 0 /		,				es X No
. Did you include a disregarded entity in th	Legal name of disrega		oox)			EIN Y	es X No
If Yes, enter the name and EIN. If more	Disregarded In	-				5150515	:0E
than one, attach list with names and EINs.	Distegatueu iii	Surance				5150515	000
mended return information filing an amended return, mark an X in the	how for any itom	a that ann!	y and attac	h dooumo	atation		
	•		•				
nal federal determination	If marked, er					·	
OL carryback	Capital loss	-					r
ederal return filed: Form 1139 ●	Amended conso	lidated Fo	rm 1120-L	•	mended cor	nsolidated For	m 1120-PC ●[
et operating loss (NOL) information	1						
ew York State NOL carryover total available	for use this tax ye	ar from all	prior tax yea	ars		•	
ederal NOL carryover total available for us	•						
ew York State NOL carryforward total for for	uture tax years					•	
ederal NOL carryforward total for future tax	x vears					•	

Com	putation of tax				_
	Combined allocated entire net income (ENI) from line 86 ● 00 × 0.071 ■		1		00
2	Combined allocated business and investment capital from line 63 • 00 × 0.0016 •	, –	2		00
3	Combined allocated alternative base from line 92		3		00
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		00
7	Combined life insurance company premiums from line 96 (see instr.) • 00 × 0.007	•	7		00
8	Total combined tax before limitations on tax (add lines 6 and 7)	•	8		00
9	Combined life insurance company premiums from line 100 (see instr.) • 00 × 0.015	•	9		00
10	Combined tax before EZ and ZEA tax credits (see instructions)	•	10		00
11a	EZ and ZEA tax credits claimed (enter amount from line 115; see instructions)	1	1a		
	Combined tax after EZ and ZEA tax credits (see instructions)		1b		00
12	Combined minimum tax for subsidiaries – number of subsidiaries (see instructions) • × \$250 = •		12		00
13	Total combined tax after EZ and ZEA tax credits (add lines 11b and 12)		13		00
14	Combined life insurance company premiums from line 102 (see instr.) ● 00 × 0.02●	Ŀ	14		00
15	Combined tax (see instructions)	Ŀ	15		00
16	Tax credits (enter amount from line 116; see instructions)	Ŀ	16		00
17	Combined tax due (subtract line 16 from line 15; if less than zero, enter 0)	Ŀ	17		00
18					
19					
20					
21	Total prepayments from line 114		21		00
22a	Balance (see instructions)				<u> </u>
	Additional amount (see instructions)	_	_		<b>—</b>
	Total before penalties and interest (see instructions)				_
23	Estimated tax penalty (see instructions; mark an <b>X</b> in the box if Form CT-222 is attached) •				<del> </del>
	Interest on late payment (see instructions)		24		_
25	Late filing and late payment penalties (see instructions)		25		-
	Balance due (add lines 22c through 25 and enter here; enter the payment amount on line A above)	_	26		_
	Overpayment (if line 17 is less than line 21, subtract line 17 from line 21)				00
	Amount of overpayment previously credited to 2024 MFI (see instructions)				00
	Balance of overpayment available (see instructions)				00
	Amount of overpayment to be credited to next period				00
29	Balance of overpayment (subtract line 28 from line 27c)		29 30		_
30	Amount of overpayment to be credited to Form CT-33-M.		30 31		+
	Refund of overpayment (subtract line 30 from line 29)  Refund of tax credits (see instructions)	_			_
	•	_			-
	Tax credit to be credited as an overpayment to next year's return (see instructions)	_			%
33	Combined anotation percentage (non-line 40)	<u>' L'</u>	JJ		/0

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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) Total New York gross premiums (add lines 34 through 37)..... 39 New York premiums ceded that are included on line 38 (see instructions)...... Total New York premiums (subtract line 39 from line 38) 41 Total everywhere premiums (see instructions).... Combined New York premium percentage (divide column E, line 40 by line 41) ..... Combined weighted New York premium percentage (multiply line 42 by nine) 44 New York wages, salaries, personal service compensation, and commissions (see instructions)...... 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) ...... Total combined New York percentages (add lines 43 and 46) ..... 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 ...... 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)..... 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) 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) minus 10% or \$1,000, whichever is larger (see instructions)..... Interest to stockholders: 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) Other additions (from Form CT-225-A;see instructions) 75 Total (add column E, lines 64 through 74) .....

	<b>A</b> Parent	<b>B</b> Total subsidiaries	C Subtotal (column A + column B)	<b>D</b> Intercorporate eliminations	<b>E</b> Combined total (column C – column D)
Schedu	ule A - Computation	of combined alloca	tion percentage (see ins		,
34 •	310,207,965 00		00	3	4 • 00
35 °	, ,				5 •
36 °	180,924,510 00		00	3	
37 •	100,021,01000				7 •
38 •	491,132,475 00		00		<b>B</b> •00
39 •	112,721,742 00		00	3	
40	378,410,733 00		00		00
41			00		
	6,028,729,345 00		00		2 • %
42					
43				4	
44	87,990,316 00		00	4	
45	1,983,210,938 00		00		5 • 00
46					6 • %
47				4	
48				4	8 • %
Schedu	ule B - Computation	n and allocation of co	ombined subsidiary cap	oital (see instructions)	
49 •				4	9 📍
50 °				5	0 •
51 °					1 •
52 °					2 •
	ule C – Computation	and allocation of co	ombined business and	investment capital (see in	
53	231,861,626,695 00	11,984,497,847 00	00		
		11,904,497,047 00			
54	5,870,801,883 00	04 700 000 00	00		
55	1,079,896,814 00	91,788,368 00	00		00
56					00
57 °	9,421,263,741 00	88,010,773 00	00		7 • 00
58					B • 00
59				5	
60				6	00
•					•
61	216,911,589,024 00	9,987,964,429 00	00	6	1 00
62	, , ,			6	2 • 00
63				6	
	ule D – Computation	n and allocation of co	ombined ENI (see instruc		
64	638,682,659 00	-281,494,427 00	00	6	4 • 00
Additio		201,707,721 00	00		-
65 <b>•</b>	601,445,742 00	1,045,323 00	00		5   •   00
66		1,045,323 00			
	50,786,751 00		00		
67				6	
68				6	
69 •				6	
70 •	5,895,000 00		00	7	
71 •				7	
72 •				7:	2  •
73 •				7:	3 •
74 •	10,962,321 00	65,665,493 00	00		4 • 00
75	, , , , , , , , , , , , , , , , , ,	00,000,400 00			5 • 00
					00

Sche	edule D - Computation and allocation of combined ENI (continued; see instructions)
Subt	ractions
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)
Sche	dule E – Computation and allocation of combined alternative base
87	Officer salaries and other compensation (see instructions)
	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)
Sche	dule F – Computation of combined premiums (see instructions)
Com	bined 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)
Com	bined 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)
Insur	ance 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	

107Second combined group installment from Form CT-400	otal umn D)
153,559,315,00	
77	
T8	00
79   80   80   80   80   80   80   81   82   82   83   83   83   84   85   85   85   86   86   86   86   86	00
88	
81	
82	
83   23,991,464   00   00   83   84   85   86   86   86   86   86   86   86	
Schedule E - Computation and allocation of combined alternative base   Schedule E - Computation and allocation of combined alternative base   Schedule E - Computation and allocation of combined alternative base   Schedule F - Computation of combined premiums (see instructions)   Schedule F - Computation of combined premiums (see instructions)   Schedule F - Computation of combined premiums (see instructions)   Schedule F - Computation of combined premiums (see instructions)   Schedule F - Computation of combined premiums (see instructions)   Schedule F - Computation of combined premiums (see instructions)   Schedule F - Computation of combined premiums taxable under Article 33 section 1510   93	00
Schedule E - Computation and allocation of combined alternative base   Schedule E - Computation and allocation of combined alternative base   Schedule E - Computation and allocation of combined alternative base   Schedule F - Computation of combined premiums (see instructions)   Schedule F - Computation of combined premiums (see instructions)   Schedule F - Computation of combined premiums (see instructions)   Schedule F - Computation of combined premiums (see instructions)   Schedule F - Computation of combined premiums taxable under Article 33 section 1510   Schedule F - Computation of combined premiums taxable under Article 33 section 1510   Schedule F - Computation of combined premiums taxable under Article 33 section 1510   Schedule F - Computation of premiums included in the tax limitations computed under Article 33 section 1505   Schedule F - Computation of Schedule F - Comput	00
Schedule E - Computation and allocation of combined alternative base   87	00
Schedule E - Computation and allocation of combined alternative base   87	00
87	00
88   88   89   90   91   92   92   92   92   92   92   92	00
89   90   91   91   92   92   92   93   91   92   92   93   91   92   92   93   91   92   93   94   95   95   95   95   95   95   95	00
90   91   92   92   92   93   94   92   92   92   92   93   94   92   92   92   93   94   95   96   96   96   96   96   96   96	15,000 00
91   92   92   92   92   92   92   92	00
92   Schedule F - Computation of combined premiums (see instructions)   Combined life insurance company premiums taxable under Article 33 section 1510     93	00
Schedule F - Computation of combined premiums (see instructions)   Combined life insurance company premiums taxable under Article 33 section 1510   93	00
93   227,925,855   00   00   93   94   95   95   96   96   96   96   96   96	
94 77,489,347 00 00 94 95 95 96 96 Combined life insurance company premiums included in the tax limitations computed under Article 33 section 1505 97 227,925,855 00 00 97 98 77,489,347 00 00 98 98 99 90 100 100 100 100 100 100 100 100 1	
95 96 96 96 96 96 96 96 96 96 96 96 96 96	00
96	00
Combined life insurance company premiums included in the tax limitations computed under Article 33 section 1505	
97	00
98 77,489,347 00 99 9 100 100 98 9 99 100 100 100 100 100 100 100 100 10	
100 Insurance corporations who receive more than 95% of their premiums from:  101 Insurance corporations who receive more than 95% of their premiums from:  102 Insurance corporations who receive more than 95% of their premiums from:  103 Insurance corporations who receive more than 95% of their premiums from:  104 Insurance corporations who receive more than 95% of their premiums from:  105 Insurance corporations who receive more than 95% of their premiums from:  106 Insurance corporations who receive more than 95% of their premiums from:  107 Insurance corporations who receive more than 95% of their premiums from:  108 Insurance corporations who receive more than 95% of their premiums from:  108 Insurance corporations who receive more than 95% of their premiums from:  108 Insurance corporations who receive more than 95% of their premiums from:  108 Insurance corporations who receive more than 95% of their premiums from:  109 Insurance corporations who receive more than 95% of their premiums from:  110 Insurance corporations who receive more than 95% of their premiums from:  110 Insurance corporations who receive more than 95% of their premiums from:  110 Insurance corporations who receive more than 95% of their premiums from:  110 Insurance corporations who receive more than 95% of their premiums from:  110 Insurance corporations who receive more than 95% of their premiums from:  110 Insurance corporations who receive more than 95% of their premiums from:  110 Insurance corporations who receive more than 95% of their premiums from:  110 Insurance corporations who receive more than 95% of their premiums from:  110 Insurance corporations who receive more than 95% of their premiums from:  110 Insurance corporations who receive more than 95% of their premiums from:  110 Insurance corporations who receive more than 95% of their premiums from:  110 Insurance corporations who receive more than 95% of their premiums from:  110 Insurance corporations who receive more than 95% of their premiums from:  110 Insurance corp	00
Insurance corporations who receive more than 95% of their premiums from:    101	00
Insurance corporations who receive more than 95% of their premiums from:    101	
Insurance corporations who receive more than 95% of their premiums from:    101	
101   102   102   102   102   102   102   102   103   104   105   105   106   107   108   108   109	00
102   103   104   105	
103 104 105  Composition of prepayments (see instructions)  Mandatory first installment of combined group from Form CT-300 (see instructions)  106 Mandatory first installment of combined group from Form CT-400	
103 104 105  Composition of prepayments (see instructions)  Mandatory first installment of combined group from Form CT-300 (see instructions)  106 Mandatory first installment of combined group from Form CT-400	
Tomposition of prepayments (see instructions)  Composition of prepayments (see instructions)  106 Mandatory first installment of combined group from Form CT-300 (see instructions)  107 Second combined group installment from Form CT-400	00
Total   Tota	
Composition of prepayments (see instructions)   Date paid   Amount	
Composition of prepayments (see instructions)Date paidAmount106Mandatory first installment of combined group from Form CT-300 (see instructions)10603-15-20231,6107Second combined group installment from Form CT-400	
106Mandatory first installment of combined group from Form CT-300 (see instructions)10603-15-20231,6107Second combined group installment from Form CT-400	
107Second combined group installment from Form CT-400	,670,000 00
Third combined group installment from Form CT-400	,050,000 00
109Fourth combined group installment from Form CT-400	780,000 00
110Payment with extension request from Form CT-5.3, line 811003-15-202366111Overpayment credited from prior year's combined return (see instructions)11121	200,000 00
111 Overpayment credited from prior year's combined return (see instructions)	675,000 00
	277,352 00
112 Overpayment credited from Form CT-33-M Period	
113 Total prepayments from subsidiaries not previously included in combined return	
114 Total prepayments (add lines 106 through 113; enter here and on line 21)	00

#### Page 6 CT-33-A (2023)

#### 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 No X section 195.20? (see Form CT-1; mark an X in one box) Yes | 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 .. • 2,133 Form CT-41 .. • Form CT-631 .. • Form CT-43 .. • Form CT-633 .. • Form CT-44 .. • Form CT-634 .. • Form CT-238 • Form CT-643 .. • Form CT-249 • Form CT-651 .. • Form CT-250 • Form CT-652 .. • Form CT-501 • Form CT-662 .. • Form CT-604 • Form DTF-624 • Form CT-606 • Form DTF-630 • Form CT-607 • Other credits... • 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) ...... 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 FIN Parent corporation name (if more than 50% owned by another corporation) Designee's name (print) Designee's phone number Third - party Yes x No Bill Smith )555-2626 (518 designee Designee's email address (see instructions) billsmith@taxesdoneright.com Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete. Printed name of authorized person Signature of authorized person Official title Authorized John Doe President Email address of authorized person Telephone number (518)555-2527 Date person johndoe@taxesdoneright.com 10/15/2024 Preparer's PTIN or SSN Firm's EIN Firm's name (or yours if self-employed) Paid 987654321 123456789 Taxes Done Right preparer Signature of individual preparing this return Address City State ZIP code use 315 Return parkway Albany NY 12227 only Email address of individual preparing this return Preparer's NYTPRIN Excl. code Date (see instr.) billsmith@taxesdoneright.com 45678912 10/15/2024

See instructions for where to file.





## **New York State Modifications**

(for filers of combined franchise tax returns)

Tax Law - Articles 9-A and 33

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.

## Schedule A - Certain New York State additions to federal income (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 federal income 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 federal income 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	<b>A</b> Designated agent or parent	<b>B</b> Total group members	<b>C</b> Subtotal (column A + column B)	<b>D</b> Intercorporate eliminations	<b>E</b> Combined total (column C - column D)
A - 602	10,962,321 00	65,665,493 00	00	00	•
• A -	00	00	00	00	• 0
A-	00	00	00	00	•
I • A -	00	00	00	00	•
A -	00	00	00	00	•
f • A -	00	00	00	00	•
ј <sup>6</sup> А -	00	00	00	00	•
1 • A -	00	00	00	00	•
i • A -	00	00	00	00	•
j • A -	00	00	00	00	•
• A -	00	00	00	00	•
I • A -	00	00	00	00	•
1 • A -	00	00	00	00	•
A -	00	00	00	00	•
• A -	00	00	00	00	•
• A -	00	00	00	00	•

Total from additional Form(s) CT-225-A, if any

				<u> </u>
00	00	00	0 0 0	'I INC
00	,   00	00	ال ال	

2 Total (add columns A through E)

	00	00	00	00

## Part 2 - Corporations' share of certain additions to federal income 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 federal income 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>B</b> Total group members	<b>C</b> Subtotal (column A + column B)	<b>D</b> Intercorporate eliminations	E Combined total (column C - column D)
3a	EA -	00	00	00	00	00
b	EA -	00	00	00	00	0
3c	EA -	00	00	00	00	0
d	EA -	00	00	00	00	0
3e	EA -	00	00	00	00	00
3f	EA -	00	00	00	00	0
g	EA -	00	00	00	00	0
3h	EA -	00	00	00	00	0
3i	EA -	00	00	00	00	0
3j	EA -	00	00	00	00	0
3k	EA -	00	00	00	00	0
31	EA -	00	00	00	00	0
m	EA -	00	00	00	00	0
ßn	EA -	00	00	00	00	0
Во	EA -	00	00	00	00	0
Вр	EA -	00	00	00	00	0
otal	from addition	nal Form(s) CT-225-A,	if any	00	00	·   0

		00	00	00	00	00		
5	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 federal income (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 federal income 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 federal income 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)

	fication mber	<b>A</b> Designated agent or parent	<b>B</b> Total group members	<b>C</b> Subtotal (column A + column B)	<b>D</b> Intercorporate eliminations	E Combined total (column C - column D)
a S-	205	23,991,464 00	00	00	00	00
b S-		00	00	00	00	0
c • S -		00	00	00	00	0
d 🖣 S -		00	00	00	00	0
e 🏲 S -		00	00	00	00	0
Sf PS-		00	00	00	00	0
g 🎙 S -		00	00	00	00	0
h PS-		00	00	00	00	0
6i 📍 S -		00	00	00	00	0
6j 🏲 S -		00	00	00	00	0
k S-		00	00	00	00	0
61 S -		00	00	00	00	0
n 🏲 S -		00	00	00	00	0
n 🏲 S -		00	00	00	00	0
o 🖣 S -		00	00	00	00	0
р • S-		00	00	00	00	0
tal from	addition	nal Form(s) CT-225-A,	if any	00	00	• 0

• s -	00	00	00	00	00
• s -	00	00	00	00	00
• s -	00	00	00	00	00
• s -	00	00	00	00	00
• s -	00	00	00	00	00
• s -	00	00	00	00	00
• s -	00	00	00	00	00
• s -	00	00	00	00	00
• s -	00	00	00	00	00
• s -	00	00	00	00	00
• S -	00	00	00	00	00
I from addition	onal Form(s) CT-225-A	, if any			
	00	00	00	00	00
Total (add c	olumns A through E)				
	00	00	00	00	00
	<ul> <li>S -</li> /ul>	● S - 00 ■ Total (add columns A through E)	● S - 00 00 00 00 00 00 00 00 00 00 00 00 0	● S -       00       00       00         ● Total (add columns A through E)       00       00	S -         00         00         00         00           Total (add columns A through E)         00         00         00         00

## Part 2 - Corporations' share of certain subtractions from federal income 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 federal income 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	Α	В	С	D	E
	number	Designated agent or parent	Total group members	Subtotal (column A + column B)	Intercorporate eliminations	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
81	• ES -	00	00	00	00	00
8m	• ES -	00	00	00	00	00
8n	• ES -	00	00	00	00	00
80	• ES -	00	00	00		1 1 1
8p	• ES -	00	00	00	00	00
Total	from addition	onal Form(s) CT-225-A	, if any			
		00	00	00	00	00
9	Total (add co	olumns A through E)				
		00	00	00	00	00
10	Total subtra	ctions (add lines 7 and 9	, columns A through E; see	instructions)		
		00	00	00	00	00



Department of Taxation and Finance

## CT-225-A/B

## Group Member's Detail Spreadsheet New York State Modifications (for filers of combined franchise tax returns)

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 income

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 federal income that did not flow through from a partnership, estate, or trust (see instructions)

		dification number	Amount	
1a	Α-	602	65,665,493	00
1b	Α-			00
1c	Α-			00
1d	Α-			00
1e	Α-			00
1f	Α-			00
1g	Α-			00
1h	Α-			00
1i	Α-			00
1j	Α-			00
1k	Α-			00
11	Α-			00
1m	Α-			00
1n	Α-			00
10	Α-			00
1р	Α-			00
		additional T-225-A/B		00
Tota	l of F	Part 1		00

Part 2 – Share of certain additions to federal income from all partnerships, estates, or trusts in which the member is a partner or beneficiary (see instructions)

	Modification number	Amount	
1a	EA -	0	0
1b	EA -	0	0
1c	EA -	0	0
1d	EA -	0	0
1e	EA -	0	0
1f	EA -	0	0
1g	EA -	0	0
1h	EA -	0	0
1i	EA -	0	0
1j	EA -	0	0
1k	EA -	0	0
11	EA -	0	0
1m	EA -	0	0
1n	EA -	0	0
10	EA -	0	0
1p	EA -	0	0
Tota	I from additional		
Forn	n(s) CT-225-A/B	0	0
Tota	l of Part 2	0	00

? 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 federal income

Legal name of group member	EIN of group member
g	

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 federal income that did not flow through from a partnership, estate, or trust (see instructions)

	Modification number	Amount	
3a	S-		00
3b	S-		00
3с	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
31	S-		00
3m	S-		00
3n	S-		00
30	S-		00
3р	S-		00
	from additional n(s) CT-225-A/B		00
	l of Part 1		00

Part 2 – Share of certain subtractions from federal income 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
3с	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
31	ES -		00
3m	ES -		00
3n	ES -		00
30	ES -		00
3р	ES -		00
	I from additional n(s) CT-225-A/B		00
	of Part 2		00

4 Total subtractions (add the totals of Parts 1 and 2; Article 33 filers see instructions)		00
--	--	----



## **Life Insurance Company** Guaranty Corporation Credit Tax Law - Section 1511(f)

All filers must enter tax period:

	beginning	01-01-2023	ending	12-31-2023		
egal 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.

Pai	t 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 2021 (2007-2021)			559,934,718	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		459,934,718	00
4	Net assessments paid pursuant to Insurance Law Articles 75 and 77 for calendar year <b>2021</b> (see instructions)	4	2,000 00	190,600	00
5	Tentative subsequent year credit authorized for calendar year <b>2021</b> (if line 3, column B, is greater than 0, multiply line 4, column A, by 80% (.80), otherwise enter <b>0</b> ).	5	00		
6	Total tax liability of all Article 33 life insurance taxpayers for <b>2021</b> (see instructions)	6			00
7	Multiply line 6 by 40% (.40)				00
8	Enter the greater of line 7 or \$40,000,000	8			00
9	2021 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	00		
11	Divide line 5 by three	11	00		
12	Unused credit carryforward from preceding tax year (see instructions) •	12			
13	Enter one third (1/3) of credit authorized for calendar year 2020 (see instructions)	13	1,067 00		
14	Enter one third (1/3) of credit authorized for calendar year 2019  (see instructions)	14	533 00		
15	Add lines 11 through 14		2,133 00		
	LICGC credit available for the current year (enter the lesser of line 10 or line 15)		2,133 00		

## Part 2 - Computation of credit used and carried forward

17	Tax due before credits (see instructions)	17		00
	Tax credits claimed before this credit (see instructions)			
19	Tax after application of all other credits (subtract line 18 from line 17)	19		00
20	Minimum tax (see instructions)	20	1,500	00
21	Credit utilization limit (subtract line 20 from line 19; if zero or less enter 0)	21		00
22	LICGC credit to be used in the current tax year (enter the lesser of line 16 or line 21)	22		00
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		



## **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)
CTEF33A	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 123451112
	·	Legal name of corporation	Legal name of corporation
		CTEF33A Sub 1	CTEF33A Sub 2
Sche	edule A – Computation of allocation percentage (see instructions)	l	
	New York taxable premiums (see instructions)		•
	New York ocean marine premiums (see instructions)		•
	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)		•
	New York premium percentage (divide line 40 by line 41)	9/	%
	Weighted New York premium percentage (multiply line 42 by nine)	9/	
	New York wages, salaries, personal service compensation, and	,	•
	commissions (see instructions)		
45	Total everywhere wages, salaries, personal service compensation, and		•
45	commissions (see instructions)		
46	New York payroll percentage (divide line 44 by line 45)	9/	%
	Total New York percentages (add lines 43 and 46)	9/	l .
	Allocation percentages (Divide line 47 by ten; if line 42 or 46 is zero, see instructions.).	9/	
	edule B – Computation of subsidiary capital (see instructions)	/	76
	Average fair market value of subsidiary capital		
	Average value of current liabilities attributable to subsidiary capital		
	Net average fair market value of subsidiary capital		
	Net average value of subsidiary capital allocated to New York State		
	edule C - Computation of business and investment capital (see instru	· ·	00
	Average value of total assets (see instructions)		727,205,579 00
	Average fair market value adjustment		
	Average value of nonadmitted assets from annual statement (see instr.) •	17,353,482 0	29,934,886 00
56	Total assets (add lines 53, 54, and 55 in Total column)		
57	Average value of current liabilities (see instructions)	13,697,083 00	17,553,077 00
58	Total capital (subtract line 57 from line 56 in Total column)		
	Subsidiary capital from line 51, <i>Total</i> column		
	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)●	1,436,810,792 0	0 449,569,335 00
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/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).

Elim   123451113		Subsidiary	Subsidiary	Subsidiary	Subsidiary		Total
Legal name of corporation   CTEF33A Sub 3	•	120401110		EIN 123451115	● EIN		Total
Schedule A - Computation of allocation percentage (see instructions)  34		Legal name of corporation	7				
Schedule A - Computation of allocation percentage (see instructions)  34							
34							
35	Sch	edule A – Computation	on of allocation perce	ntage (see instructions)		•	
36	34	•				34	
37	35	•				35	
38	36	•				36	
39	37	•				37	
40	38	•	•	•		38	
41   42   %   %   %   %   %   42   43   44   44   44   44   44   45   45	39	•				39	
41	40	•		•		40	
43	41	•				41	
44	42	%	%	%	%	42	
45   46	43	%	%	%	%	43	
45   46		•		•			
46	44					44	
46		•		•			
47	45					45	
48	46	%	%	%	9/	46	
Schedule B - Computation of subsidiary capital (see instructions)  49	47	%	%	%	9/	47	
49	48	%	%	%	9/	48	
49	Sch	edule B – Computation	on of subsidiary capit	al (see instructions)		•	
51         6         51         52         54         54         54         54         54         54         54         54         54         55         55         56         56         56         56         56         56         56         57         57         58         59         59         59         59         59         59         59 </td <td>49</td> <td>•</td> <td></td> <td></td> <td></td> <td>49</td> <td></td>	49	•				49	
51         6         51         52         54         54         54         54         54         54         54         54         54         55         55         56         56         56         56         56         56         56         57         57         58         59         59         59         59         59         59         59 </td <td>50</td> <td>•</td> <td>•</td> <td>•</td> <td></td> <td>50</td> <td></td>	50	•	•	•		50	
Schedule C - Computation of business and investment capital (see instructions)   53   782,425,709   00   5,995,601,622   00   2,938,909,366   00   53   00     54	51	•	•	•		51	
53       782,425,709       00       5,995,601,622       00       2,938,909,366       00       54         55       44,500,000       00       55       00         56       56       00         57       8,107       27,522,432       29,230,074       00       57       88,010,773       00         58       59       60       60       60       00         61       21,566       5,611,253,215       2,490,309,521       00       61       00	52	•		•		52	
53       782,425,709       00       5,995,601,622       00       2,938,909,366       00       54         55       44,500,000       00       55       00         56       56       00         57       8,107       27,522,432       29,230,074       00       57       88,010,773       00         58       59       60       60       60       00         61       21,566       5,611,253,215       2,490,309,521       00       61       00	Sch	edule C – Computation	on of business and in	vestment capital (see	instructions)	•	
54 •       •       54         55 •       •       44,500,000 00 •       •       55       00         56       56       00       00       57       88,010,773 00       58       58       00         59       59       60       60       00       00         61       21,566 00       5,611,253,215 00       2,490,309,521 00       61       00						53	00
55	54	•				54	
56     00       57     8,107     27,522,432     29,230,074     57     88,010,773     88,010,773     00       58     59       60     60     00       61     21,566     5,611,253,215     2,490,309,521     00     61     00	55	•	44,500,000 00			55	00
58     00       59     59       60     60       61     21,566 00     5,611,253,215 00       2,490,309,521 00     61						56	00
58     00       59     59       60     60       61     21,566 00     5,611,253,215 00       2,490,309,521 00     61	57	8,107 00	27,522,432 00	29,230,074 00		57	88,010,773 00
59       60       61       21,566 00       59       60       61       21,566 00       59       60       61       61       61       00						58	00
<b>61</b> 21,566 00 5,611,253,215 00 2,490,309,521 00 <b>61</b>	59					59	
<b>61</b> 21,566 00 5,611,253,215 00 2,490,309,521 00 <b>61</b>	_						00
		•	•				
	61	21,566 00	5,611,253,215 00	2,490,309,521 00		61	00
	62			,,		62	00

Lega	I name of corporation CTEF33A	EIN 002190211	
	CIEFOON	Subsidiary	Subsidiary
		FIN	EIN 123451112
		Legal name of corporation	Legal name of corporation
		Legar name or our portation	Legal Hame of corporation
		CTEF33A Sub 1	CTEF33A Sub 2
Sche	edule D - Computation of entire net income (see instructions)		
64	FTI before net operating loss deduction (include disallowed dividends paid		•
	deduction; see instructions)	25,214,279 00	39,245,293 00
Addi	tions		
65	Dividends-received and other special deductions (used to compute line 64) •		1,045,323 00
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)		
74	Other additions (from Form CT-225-A; see instructions)	65,665,493 00	•
	Total (add lines 64 through 74 in Total column)		
Subt	ractions		
76	Income from subsidiary capital (attach list; see instructions)		
			•
77	Fifty percent of dividends from nonsubsidiary corporations (attach list; see instructions)		12,948,876 00
	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.)		
	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)		
Sche	edule E – Computation of alternative base (see instructions)		
	Officer salaries and other compensation (from Form CT-33-A/ATT, Schedule E,		
٥.	line 11; see instructions)		
	,		

Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
EIN 123451113	EIN 123451114	EIN 123451115	EIN	- Iotai
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	
CTEF33A Sub 3	CTEF33A Sub 4	CTEF33A Sub 5		
chedule D – Computa	tion of entire net inco	ome (see instructions)		
		•		
-1,832 0	-33,439,296 00	-312,512,871 00		64
Additions				
65				65
66 •				66
67				67
68				68
69 •	•	•	•	69
70 •	•	•	•	70
71 •			•	71
•	•	•	•	
72				72
73				73
74 •	•			74
75				75 00
ubtractions				
76				76
77		•		77
78	•	•	•	78
10				1.0
80 •	•	•	•	80
•			•	
81				81
82				82
83 •	•	•		83
Schedule E – Computa	tion of alternative bas	se (see instructions)		
87				87

Legal name of corporation		EIN	
CTEF33A		002190211	
		Subsidiary	Subsidiary
	EII	N 123451111	EIN 123451112
	Le	egal name of corporation	Legal name of corporation
		CTEF33A Sub 1	CTEF33A Sub 2
		OTEL SOA GUD T	OTET SOA GUD Z
Schedule F – Computation of premiums (see instructions)			
Life insurance company premiums taxable under Article 33 section 1510	_		
93 Life insurance premiums	•		•
94 Accident and health insurance premiums	•		•
95 Other insurance premiums (attach list)	• <u> </u>		•
96 Total life insurance company premiums (add lines 93, 94, and 95)	• ∟		•
Life insurance company premiums included in the tax limitations comput	ted		
under Article 33 section 1505			
97 Life insurance premiums	•		9
98 Accident and health insurance premiums	•		•
99 Other insurance premiums	• <u> </u>		•
100 Total life insurance company premiums subject to the floor limitation on			
tax under section 1505(b) (add lines 97, 98, and 99)	L		
Insurance corporations who receive more than 95% of their premiums fro	m:		
<b>101</b> 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 123451113	EIN 123451114	EIN 123451115	EIN	างเล
	Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	
	CTEF33A Sub 3	CTEF33A Sub 4	CTEF33A Sub 5		
Sch	edule F – Computat	ion of premiums (see	instructions)		
Life	insurance company p	remiums taxable under	Article 33 section 151	0	
93					93
94	•		•		94
95			•		95
96	•		•		96
	insurance company p nder Article 33 section	remiums included in th	e tax limitations comp	uted	
97		•	•	•	97
98		•	•	•	98
99	•		•		99
100					100
Insu	rance corporations wh	no receive more than 9	5% of their premiums t	from:	
101					101
102					102

Subsidiary

Subsidiary

Subsidiary

Subsidiary



# CT-33-A/ATT Schedules A, B, C, D, and E – Attachment to Form CT-33-A Life Insurance Corporation Combined Franchise Tax Return

	All filers n	nust enter tax period:	beginning	01-01-	2023	ending	12-31-2023
Employer identification number (EIN)	File number	Business telephone numbe	r				
002190211	004	( 518 ) 555-2527					
Legal name of corporation	<u>.</u>		Trade name/I	DBA			
CTEF33A							
Mailing name (if different from legal name above)			State or countr	y of incorporation	Date re	ceived (for Tax	Department use only)
c/o			New	York			
Number and street or PO Box			Date of incorp	oration	1		
33A WA Harriman Campus			01-1	5-2016			
City	State	ZIP code	Foreign corpora	ations: date began	1		
Albany	NY	12227	business in NY	S			
NAICS business code number (from NYS Pub 910)	If you pood to us	odate your address o	r phone infe	ormotion	Audit (f	or Tax Departm	ent use only)
52410		ax, or other tax types					
NYS principal business activity	Tor corporation to	online. See Busi					
Insurance Agencey		Form CT-1.					
Combined parent corporation legal name CTEF33A  Metropolitan transportation business				employer ident 002190	211		
(Mark an <b>X</b> in the appropriate box.)  This form must be completed for each Attach this form to Form CT-33-A, Life In	n corporation in esurance Corpora	the combined grou ation Combined Franc	<b>p.</b> chise Tax R	eturn.			
Schedule A – Allocation of reinsurally Instructions for Forms CT-33-A, CT-33-A					term	ined (see	Form C1-33-A-1,
A Name of ceding company		B insurance premiums received	Re all	C insurance ocation % instructions)	а	illocated to I	ce premiums New York State × column C)
	1		1 1				
Totals from attached sheet							

Legal name of corporation	EIN
CTEF33A	002190211

## Schedule B – Computation and allocation of subsidiary capital (see instructions; attach separate sheet if necessary)

Item			Name			EIN
Α						
В						
С						
D						
Ε						
A Item	% of voting stock owned	C Average fair market value (see instructions)	Current liabilities attributable to subsidiary capital (see instructions)	E Net average fair market value (column C – column D)	F Allocation % (see instr.)	Value allocated to New York State (column E × column F)
Α						
В						
С						
D						
E						
tals from a	attached sheet					
2 Tota	als <i>(ad<u>d am</u></i>	ounts in columns C, D, and E)				
	• 2			•		

## **Schedule C – Computation of business and investment capital** (see instructions)

		<b>A</b> Beginning of year		<b>B</b> End of year		C Average fair market value basis	
4 Total assets (see instructions)	4	224,365,804,460	00	239,357,448,929	00		00
5 Fair market value adjustment (attach computation;							
show any negative amounts with a minus (-) sign)	5	6,904,084,380	00	4,837,519,386	00		00
6 Nonadmitted assets from annual statement	6	1,067,498,587	00	1,092,295,040	00		00
7 Current liabilities (see instructions)	7	9,186,367,635	00	9,656,159,847	00		00
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	209.497.074.127	00	224,326,103,920	00		00

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.)

January 1, 1914 (you may no longer report gain or loss in the same mainler you report it on your lederal income tax return; see instr.)										
A Description of property	<b>B</b> Cost	C – Fair market price or value	<b>D</b> Value realized	<b>E</b> New York	<b>F</b> Federal					
(attach separate sheet if necessary)	(see instructions)	on Jan. 1, 1974 (see instructions)	on disposition (see instructions)	gain or loss (see instructions)	gain or loss (see instructions)					
Totals from attached sheet										
9 Totals (add amounts in col	umns E and F)		9							
10 New York adjustment (su	ubtract line 9, column F,	from line 9, column E;	enter here and on line 68	3 of						
Form CT-33-A or Form C	CT-33-A/B; use a minus	sign for negative amour	nts)							

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)	Name and address Social Security Official title (give actual residence; number				
John Doe 33A WA Harriman Campus,Albany,NY 12227 444-55-6666 President		30,000,000			
Max Clinger 17 New Tpke Rd, Troy, NY 12180	867-53-0911	Vice President	20,000,000 00		
Benjamin Pierce 737 5TH Ave, Troy, NY 12180	250-62-4000	Assistant VP	1,683,144 00		
otals from attached sheet					
11 Totals (add column D amounts; enter here and on line 87 of Fo	orm CT-33-A or Form CT-33-A/	(B)• 11	C		

**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.

,	orroot, and complete.								
	Printed name of authorized person	Signature of	of authorized persor						
Authorized	John Doe						President		
person	Email address of authorized person				Telephone n			Date	
	johndoe@taxesdoneright.com		(518)55	5-2727	4-15-2024				
Paid	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right			Firm's	EIN 123456789	)	Prepar	er's P1	TIN or SSN
preparer	Signature of individual preparing this return	Address			С	ity	Sta	ate	ZIP code
use		3	15 Return Parkw	ay	,	Albany	1	٧Y	12227
only	Email address of individual preparing this return			Preparer'	s NYTPRIN	or	Excl. code	Date	
(see instr.)	billsmith@taxesdoneright.com			456	578912				04-15-2024



# CT-33-A/ATT Schedules A, B, C, D, and E – Attachment to Form CT-33-A Life Insurance Corporation Combined Franchise Tax Return

	All filers n	iust enter tax period:	begini	ning	01-01-20	123	ending	12-31-2023
Employer identification number (EIN)	File number	Business telephone number						
123451111	004	( 518 ) 555-2527						
Legal name of corporation			Trade	name/D	BA			
CTEF33A Sub 1								
Mailing name (if different from legal name above)			State or country of incorp		of incorporation	Date red	eived (for Tax L	Department use only)
c/o			Ν	lew Y	ork			
Number and street or PO Box			Date o	f incorpo	oration	1		
33 WA Harriman Campus			0	1-15-2	016			
City	State	ZIP code	Foreign	corporates in NYS	ions: date began	1		
Albany	NY	12227	busines	55 111 141 3				
NAICS business code number (from NYS Pub 910)	ou need to u	odate your address or	nhon	e info	rmation	Audit (fc	r Tax Departme	ent use only)
		ax, or other tax types,						
NYS principal business activity	•	online. See Busir						
Insurance Agency		Form CT-1.						
-		<u>'</u>						
For all combined returns and attachments, the corporations included in the combined return			Form	CT-3	33-A is desi	gnated	the <i>paren</i>	t. The other
Combined parent corporation legal name			P	Parent e	employer identi	fication r	number	
CTEF33A					002109021	1		
This form must be completed for each co Attach this form to Form CT-33-A, <i>Life Insura</i> Schedule A – Allocation of reinsuranc	ance Corpora	tion Combined Franc	hise T			termi	ned (see	Form CT-33-Δ-I
Instructions for Forms CT-33-A, CT-33-A/ATT							1104 (000 )	01111 01 00 7( 1,
Α	,	В			C			D
Name of ceding company	Re	insurance premiums received		allo	nsurance cation % nstructions)	a	located to N	ce premiums New York State × column C)
Totals from attached sheet								

Legal naı	me of corpo	ration		EIN			
Schedu	le B – Co	omputation and alloca	tion of subsidiary capi	tal (see instructions; attach	separate shee	et if necessary)	
	ription of su	, · · ·	e of each corporation and the E	EIN here; for each corporation	n complete co	olumns B through G on the	
Item			Name			EIN	
Α							
В							
С							
D							
E							
A Item	<b>B</b> % of voting stock owned	<b>C</b> Average fair market value (see instructions)	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)	
Α							
В							
С							
D							
E							
Totals from a	ttached sheet						
2 Tota	ls (add amc	ounts in columns C, D, and E)					

## Schedule C - Computation of business and investment capital (see instructions)

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) ......●

		<b>A</b> Beginning of year		<b>B</b> End of year		<b>C</b> Average fair market value basis	
4 Total assets (see instructions)	4	150,3968,043	00	1,576,743,099	00		00
5 Fair market value adjustment (attach computation;							
show any negative amounts with a minus (-) sign)	5						
6 Nonadmitted assets from annual statement	6	3,899,200	00	30,807,764	00		00
7 Current liabilities (see instructions)	7	12,522,943	00	14,871,222	00		00
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	1 405 815 625	nη	1 467 805 958	nn		nr

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.)												
B Cost (see instructions)	C – Fair market price or value on Jan. 1, 1974 (see instructions)	Value realized on disposition (see instructions)	E New York gain or loss (see instructions)	F Federal gain or loss (see instructions)								
	1974 (you may no long B Cost	PA (you may no longer report gain or loss in  B Cost (see instructions)  C - Fair market price or value on Jan. 1, 1974	B C - Fair market price or value (see instructions)  Output  D Value realized on disposition	974 (you may no longer report gain or loss in the same manner you report it on your federal inco    B								

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	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	n CT-33-A or Form CT-33-A/E	3)• 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.

,	orroot, and complete.							
	Printed name of authorized person	Signature of authorized pers	on	(	Official title	е		
Authorized	John Doe					Preside	nt	
person	Email address of authorized person			Telephone nui			Date	
	johndoe@taxesdoneright.com			(518)555	-2527			04-15-2024
Paid	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right		Firm's	EIN 123456789	)	Prepar	er's PT	IN or SSN
preparer	Signature of individual preparing this return	Address		City	у	Sta	ate	ZIP code
use		315 Return Pa	·kway	Alb	any	N	١Y	12227
only	Email address of individual preparing this return		Preparer	's NYTPRIN	or E	xcl. code	Date	
(see instr.)	billsmith@taxesdoneright.com			45678912				04-15-2024



	All filers mu	ust enter tax period:	beginning	01-01-20	)23 endin	g 12-31-2023
Employer identification number (EIN)	File number	Business telephone number	r		<u> </u>	
123451112	004	( 518 ) 555-2527				
Legal name of corporation			Trade nam	e/DBA		
CTEF33A Sub 2						
Mailing name (if different from legal name above)			State or cou	ntry of incorporation	Date received (for	Tax Department use only)
c/o			New	York		
Number and street or PO Box			Date of inco		1	
33 WA Harriman Campus						
City	State	ZIP code		5-2016 orations: date began	4	
•			business in I	NYS		
Albany NAICS business code number (from NYS Pub 910)	NY	12227			A 177 (5 T D	
·		date your address o			Audit (for Tax Depa	artment use only)
	or corporation ta	x, or other tax types				
NYS principal business activity		online. See <i>Busi</i> Form CT-1.	ness inioi	mation in		
Insurance Agency		Folili C1-1.				
Combined parent corporation legal name CTEF33A			• Parel	nt employer ident 002109021		
(Mark an X in the appropriate box.)  This form must be completed for each Attach this form to Form CT-33-A, Life Ins  Schedule A – Allocation of reinsura	corporation in t urance Corporat nce premiums	he combined grou ion Combined Franc when location o	p. chise Tax f risks c	Return.		
Instructions for Forms CT-33-A, CT-33-A/A	ATT, and CT-33-A	/B; attach separate	sheet if n			
Name of ceding company	Reir	nsurance premiums received	a	C deinsurance de instructions)	allocated	prance premiums to New York State in B × column C)
Totals from attached sheet						
1 Total (add column D amounts; enter here a		37 of Form CT-33-A or	Form CT-3	3-A/B) • 1		

Legal nai	me of corpora	ation		EIN		
Schedu	ıle B – Coı	mputation and allocat	tion of subsidiary capi	tal (see instructions; attacl	n separate sheet	t if necessary)
	cription of sub esponding line		of each corporation and the E	EIN here; for each corporati	on complete col	umns B through G on the
Item			Name			EIN
Α						
В						
С						
D						
Е						
<b>A</b> Item	B % of voting stock owned	C Average fair market value (see instructions)	Current liabilities attributable to subsidiary capital (see instructions)	E Net average fair market value (column C – column D)	F Allocation % (see instr.)	<b>G</b> Value allocated to New York State (column E × column F)
Α						
В						
С						
D						
E						
Totals from a	ttached sheet					
2 Tota	ls (add amou	unts in columns C, D, and E)				

### Schedule C – Computation of business and investment capital (see instructions)

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) .....

			<b>A</b> Beginning of year		<b>B</b> End of year		C Average fair market value basis	
4	Total assets (see instructions)	4	622,012,378	00	832,398,779	00		00
5	Fair market value adjustment (attach computation;							
	show any negative amounts with a minus (-) sign)	5						
6	Nonadmitted assets from annual statement	6	27,169,771	00	32,700,001	00		00
7	Current liabilities (see instructions)	7	18,408,733	00	16,697,420	00		00
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	352 939 569	nn	546 199 100	იი		oc

	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 marke price or value on Jan. 1, 1974 (see instructions)	Value realized on disposition	E New York gain or loss (see instructions)	F Federal gain or loss (see instructions)							

Totals from attached sheet ..

Form CT-33-A or Form CT-33-A/B; use a minus sign for negative amounts)

## 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	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	n CT-33-A or Form CT-33-A/E	3)• 11	

,	son out, and complete.								
	Printed name of authorized person	Signature of authorized pers	on	(	Official title	е			
Authorized	John Doe					Preside	∍nt		
person	Email address of authorized person			Telephone nu			Date		
	johndoe@taxesdoneright.com			(518)555	-2527			04-15-2024	
Paid	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456789			Prepar	IN or SSN		
preparer	Signature of individual preparing this return	Address		City	у	Sta	ate	ZIP code	
use		315 Return Pa	·kway	Alb	any	N	١Y	12227	
only	Email address of individual preparing this return		Preparer	's NYTPRIN	or E	xcl. code	Date		
(see instr.)	billsmith@taxesdoneright.com			45678912				04-15-2024	



	All filers r	nust enter tax period:	begini	ning	01-01-20	123	ending	12-31-2023
Employer identification number (EIN)	File number	Business telephone number						
123451113	004	( 518 ) 555-2527						
Legal name of corporation			Trade	name/D	BA			
CTEF33A Sub 3								
Mailing name (if different from legal name above)			State of	r country	of incorporation	Date red	ceived (for Tax I	Department use only)
c/o			Ν	lew Y	ork			
Number and street or PO Box			Date o	f incorpo	oration	1		
33 WA Harriman Campus			0	1-15-2	016			
City	State	ZIP code	Foreign	corpora	tions: date began	1		
Albany	NY	12227	busines	5 III N I C	•			
NAICS business code number (from NYS Pub 910)	vou need to u	pdate your address or	nhon	e info	rmation	Audit (fo	or Tax Departme	ent use only)
		ax, or other tax types,						
NYS principal business activity		online. See Busir						
Insurance Agency		Form CT-1.						
		<u>'</u>						
For all combined returns and attachments, corporations included in the combined retu			Form	CT-3	33-A is desi	gnated	the <i>paren</i>	t. The other
Combined parent corporation legal name			• P	arent e	employer ident	fication i	number	
CTEF33A 0021090211  Metropolitan transportation business tax (MTA surcharge) – During the tax year did you do business, employ capital, own or le								
This form must be completed for each of Attach this form to Form CT-33-A, <i>Life Insu</i> Schedule A – Allocation of reinsuran	irance Corpora	ation Combined Franc	hise T			termi	ned (see	Form CT-33-A-I,
Instructions for Forms CT-33-A, CT-33-A/A	TT, and CT-33-	A/B; attach separate s	sheet i	if nec	essary)		•	
<b>A</b> Name of ceding company	Re	<b>B</b> insurance premiums received	Reinsurance allocation % (see instructions)			D Reinsurance premiums allocated to New York State (column B × column C)		
			$\perp$					
	1							
Totals from attached sheet								

Legal nar	me of corpo	pration			EIN			
Schedu	le B – Co	omputation and alloc	ation of subsidiary cap	ital (see instruc	ctions; attach se	eparate shee	t if necessary)	
		ubsidiary capital (list the nan	ne of each corporation and the	EIN here; for ea	ch corporation	complete col	umns B through G on the	
Item			Name				EIN	
Α								
В								
С								
D								
Е								
<b>A</b> Item	B % of voting stock owned	C Average fair market value (see instructions)	Current liabilities attributable to subsidiary capital (see instructions)	Net ave	E erage fair et value – column D)	F Allocation % (see instr.)	G Value allocated to New York State (column E × column F)	
Α								
В								
С								
D								
Е								
Totals from a	ttached sheet							
2 Tota	ls (add am	ounts in columns C, D, and E	Ξ)					
	• 2		•	•				

### Schedule C - Computation of business and investment capital (see instructions)

3 Allocated subsidiary capital (add column G amounts; enter here and on line 52 of Form CT-33-A or

			<b>A</b> Beginning of year		<b>B</b> End of year		C Average fair market value basis
4	Total assets (see instructions)	4	797,539,908	00	767,311,510	00	782,425,709 00
5	Fair market value adjustment (attach computation;						
	show any negative amounts with a minus (-) sign)	5					
6	Nonadmitted assets from annual statement	6					
7	Current liabilities (see instructions)	7	8,112	00	8,102	00	00
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	21 538	nn	21 503	nn	00

Δ		ger report gain or loss in the	D	F	F
Description of property	Cost	price or value	Value realized	New York	Federal
'attach separate sheet if necessary)	(see instructions)	on Jan. 1, 1974 (see instructions)	on disposition (see instructions)	gain or loss (see instructions)	gain or loss (see instructions)
otals from attached sheet					
9 Totals (add amounts in colu	mns E and E)		9		

## 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	В	С	D
Name and address	Social Security	Official title	Salary and all other compensation received from corporation
(give actual residence;	number		compensation received
attach separate sheet if necessary)			from corporation
	<u> </u>		+
Totals from attached sheet			
11 Totals (add column D amounts; enter here and on line 87 of Form 0	CT-33-A or Form CT-33-A/B	9) • 11	

	orroot, and comprote.										
	Printed name of authorized person	Signature	of authorized persor	า		Official	l title				
Authorized	John Doe						Presid	lent	ent		
person	Email address of authorized person				Telephone nu			Date			
•	johndoe@taxesdoneright.com				(518)555	5-2527	·		04-15-2024		
Paid	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right			Firm's	EIN 123456789	9	Prep	arer's P	TIN or SSN		
preparer	Signature of individual preparing this return	Address			Cit	ty	5	tate	ZIP code		
use			315 Return Park	way	All	bany		NY	12227		
only	Email address of individual preparing this return			Preparer	's NYTPRIN	or	Excl. code	Date			
(see instr.)	billsmith@taxesdoneright.com				45678912				04-15-2024		



	All filers m	ust enter tax period:	beginning	01-01-20	)23 ending	12-31-2023
Employer identification number (EIN)	File number	Business telephone number				
123451114	004	( 518 ) 555-2527				
Legal name of corporation			Trade name/	DBA		
CTEF33A Sub 4						
Mailing name (if different from legal name above)			State or count	y of incorporation	Date received (for T	ax Department use only)
c/o			New \	′ork		
Number and street or PO Box			Date of incorp		1	
33 WA Harriman Campus			01-15-	2016		
City	State	ZIP code		ations: date began		
Albany	NY	12227	business in NY	S		
NAICS business code number (from NYS Pub 910)			<b>.</b>		Audit (for Tax Depai	tment use only)
,		odate your address o			Addit (for fax Bepai	unent use only)
524210  NYS principal business activity	ioi corporation ta	ax, or other tax types online. See <i>Busi</i>				
		Form CT-1.	1633 11110111	iation in		
Insurance Agency		1011110111				
Corporations included in the combined return are designated subsidiaries.  Combined parent corporation legal name CTEF33A  Parent employer identification number 0021090211  Metropolitan transportation business tax (MTA surcharge) – During the tax year did you do business, employ capital, own or lease						
CTEF33A				002109021	1	
(Mark an X in the appropriate box.)  This form must be completed for each attach this form to Form CT-33-A, Life Ir  Schedule A – Allocation of reinsur Instructions for Forms CT-33-A, CT-33-A	n corporation in asurance Corpora ance premiums	the combined grou tion Combined Frances s when location o	p. chise Tax R	eturn. nnot be de		
A	17 (1 1, 4114 0 1 00 7	B	11000	C		D
Name of ceding company	Rei	nsurance premiums received	all	insurance ocation % instructions)	allocated t	ance premiums o New York State n B × column C)
Totals from attached sheet						
1 Total (add column D amounts: enter here		37 of Form CT-33-A or	Form CT-33-	A/B) • 1		

Legal nar	ne of corpor	ration		EIN			
Schedu	le B – Co	mputation and alloc	ation of subsidiary capi	tal (see instructions; attach	separate shee	t if necessary)	
	ription of su		ne of each corporation and the	EIN here; for each corporation	on complete col	lumns B through G on the	
Item			Name			EIN	
Α							
В							
С							
D							
Е							
<b>A</b> Item	<b>B</b> % of voting stock owned	C Average fair market value (see instructions)	Current liabilities attributable to subsidiary capital (see instructions)	E  Net average fair market value (column C – column D)	F Allocation % (see instr.)	<b>G</b> Value allocated to New York State (column E × column F)	
Α							
В							
С							
D							
E							
Totals from at	ttached sheet						
2 Tota	ls <i>(add amo</i>	unts in columns C, D, and E	=)		_		

### Schedule C – Computation of business and investment capital (see instructions)

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) ......

		<b>A</b> Beginning of year		<b>B</b> End of year		<b>C</b> Average fair market value basis	
4 Total assets (see instructions)	4	5,758,883,687	00	6,232,319,556	00		00
5 Fair market value adjustment (attach computation;		•					
show any negative amounts with a minus (-) sign)	5						
6 Nonadmitted assets from annual statement	6	0	00	89,000,000	00		00
7 Current liabilities (see instructions)	7	20,986,253	00	34,058,610	00		00
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	5 378 016 790	nη	5 844 489 639	nn		nr

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)	Value realized on disposition (see instructions)	E New York gain or loss (see instructions)	F Federal gain or loss (see instructions)				
otals from attached sheet									

## 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	В	С	D
Name and address	Social Security	Official title	Salary and all other compensation received from corporation
(give actual residence;	number		compensation received
attach separate sheet if necessary)			from corporation
	<u> </u>		+
Totals from attached sheet			
11 Totals (add column D amounts; enter here and on line 87 of Form 0	CT-33-A or Form CT-33-A/B	9) • 11	

bonor rado, con cos, and complete.									
	Printed name of authorized person	Signature of authorized pers	on	(	Official title	е			
Authorized	John Doe					Preside	nt		
person	Email address of authorized person			Telephone nu			Date		
	johndoe@taxesdoneright.com			(518)555	-2527			04-15-2024	
Paid	Firm's name (or yours if self-employed) Taxes Done Right Firm's EIN 123456789					Prepar	er's PT	IN or SSN	
preparer	Signature of individual preparing this return	Address		City	у	Sta	ate	ZIP code	
use		315 Return Parkv		way Albany		N	١Y	12227	
only	Email address of individual preparing this return		Preparer	's NYTPRIN	or E	xcl. code	Date		
(see instr.)	billsmith@taxesdoneright.com			45678912				04-15-2024	



	All filers m	ust enter tax period:	beginning	01-01-20	)23 e	nding	12-31-202	3	
Employer identification number (EIN)	File number	Business telephone number	er			-			
123451115	004	( 518 ) 555-2527							
Legal name of corporation			Trade nam	e/DBA					
CTEF33A Sub 5									
Mailing name (if different from legal name above)			State or cou	ntry of incorporation	Date received	l (for Tax L	Department use on	nly)	
c/o			New	Vork					
Number and street or PO Box					-				
22 WA Harriman Campus									
City	State	7IP code			-				
•			business in I	IYS					
Albany									
·					Audit (for Tax	Departme	ent use only)		
	for corporation ta								
NYS principal business activity			iness infoi	<i>mation</i> in					
Insurance Agency		Form C1-1.							
Combined parent corporation legal name CTEF33A	State   Country   Countr		0021090211						
Attach this form to Form CT-33-A, <i>Life In</i> Schedule A – Allocation of reinsura	surance Corporal	tion Combined Fran	of risks c	annot be de	etermined	l (see	Form CT-33-	-A-I,	
Instructions for Forms C1-33-A, C1-33-A/	ATT, and CT-33-A	A/B; attach separate	sneet it n				<b>D</b>		
Name of ceding company	Rei		a	teinsurance Illocation %	alloca	nsurand Ited to N	ce premiums New York State	e	
Totals from attached sheet									
1 Intal (add column D amounts: enter here	and include on line	37 of Form CT-33-A or	Form CT-3	R-A/B) . 1				1	

Legal nai	me of corpo	ration		E	IN		
Schedu	ile B – Co	omputation and alloca	ation of subsidiary cap	oital (see instructi	ons; attach se	parate shee	et if necessary)
	cription of su		e of each corporation and the	EIN here; for each	n corporation	complete co	lumns B through G on the
Item			Name				EIN
Α							
В							
С							
D							
Е							
A Item	% of voting stock owned	C Average fair market value (see instructions)	Current liabilities attributable to subsidiary capital (see instructions)	Net aver market (column C –	age fair value	F Allocation % (see instr.)	<b>G</b> Value allocated to New York State (column E × column F)
Α							
В							
С							
D							
Е							
Totals from a	ttached sheet						
2 Tota	ls (add amo	ounts in columns C, D, and E	<u> </u>				
	. 2		•	•			

### Schedule C – Computation of business and investment capital (see instructions)

3 Allocated subsidiary capital (add column G amounts; enter here and on line 52 of Form CT-33-A or

			<b>A</b> Beginning of year		<b>B</b> End of year		<b>C</b> Average fair market value basis	
4	Total assets (see instructions)	4	2663059072	00	3214759659	00		00
5	Fair market value adjustment (attach computation;							
	show any negative amounts with a minus (-) sign)	5						
6	Nonadmitted assets from annual statement	6						
7	Current liabilities (see instructions)	7	30,992,150	00	27,467,998	00		00
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	2,200,636,974	00	2,779,982,067	00		00

Schedule D – Computation January 1,				f property acquire ort it on your federal incor	
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)	<b>F</b> Federal gain or loss (see instructions)
Totals from attached sheet					
9 Totals (add amounts in col	umns E and F)		9		

## 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)

Form CT-33-A or Form CT-33-A/B; use a minus sign for negative amounts)

10 New York adjustment (subtract line 9, column F, from line 9, column E; enter here and on line 68 of

A Name and address (give actual residence; attach separate sheet if necessary)	B Social Security number	C Official title	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	n CT-33-A or Form CT-33-A/E	3)• 11	

	orroot, and complete.									
	Printed name of authorized person	Signature	of authorized persor	)		Official	title			
Authorized	John Doe						Preside	nt		
person	Email address of authorized person				Telephone nu			Date		
•	johndoe@taxesdoneright.com				(518)55	5-2527			04-15-2024	
Paid	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right			Firm's EIN Pre			Prepar	parer's PTIN or SSN		
preparer	Signature of individual preparing this return	Address			Ci	ty	Sta	ite	ZIP code	
use			315 Return Park	way	All	bany	N	ΙΥ	12227	
only	Email address of individual preparing this return			Preparer	's NYTPRIN	or	Excl. code	Date		
(see instr.)	billsmith@taxesdoneright.com				45678912				04-15-2024	

billsmith@taxesdoneright.com

# **DTF-686**

## **Tax Shelter Reportable Transactions**

## Attachment to New York State Return

Tax Law - Article 1 Section 25(a)(1)

	Tax Law - Article 1, Occilo	( )( )	filers must enter tay no	wie al.
			filers must enter tax pe pinning 01-01-2023	ending 12-31-2023
Name(s) as sh	own on your return	-	Taxpayer identification nu	ımber shown on page 1 of your
CTEF33A			tax return 002190211	
Spouse's name (for personal income tax, if applicable)			Spouse's identification number (if applicable)	
Mailing addres	ss (number and street or PO Box)			
33A	WA Harriman Campus			
City, village, to	wn, or post office		State	ZIP code
Alba	<u> </u>		NY	12227
Taxpayer's em billsi	ail address mith@taxesdoneright.com			
personal inc	n with your business tax return, your amecome tax return.  The type of federal reportable transactions  Listed transaction		ply (see instructions, For	
В. •	Confidential transaction E. ● Transaction with brief assets holding period			
C. •	Transaction with contractual protection		ction of interest	
2 Enter the	total number of IRS Form(s) 8886 that a	are attached to this form		2
3 Enter in t	the box(es) below the applicable code(s)	for each federal listed transaction	being reported (see in	structions).
• 11	• • • •	• • •	•	•
4 Identify the state of the	he type of New York reportable transaction	ons. Mark an <b>X</b> in the box(es) that	apply (see instructions).	
A. •	New York listed transaction			
В. ●	New York confidential transaction			
C. •	New York transaction with contractual p	protection		
<b>5</b> Enter the	total number of New York Form(s) DTF-	-686-ATT that are attached to this	form	• 5
(see ins As an autho	of the secrecy provisions of the tructions)  orized officer of the above named corporate, Article 9-A, section 211.8; and Article 33	ation, I hereby consent to the waive	er of the secrecy provi	sions of Tax Law, Article 9,
Authorized	Printed name of authorized officer Bill Smith	Signature of authorized officer	Official title	Director- Tax Accounting
officer	Email address of authorized officer billsmith@taxesdoneright.com		Telephone number (518) 555-2727	Date 04-15-2024