



New York State
Department of
Taxation and Finance

New York State Test Packet For Software Developers

Corporation Tax E-File

Tax Year 2014



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, formats and transmits NYS returns according to the XML specifications.

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 all of the following test scenarios:

TEST#	DTF #	Test EIN	Main Form	Associated forms
1	CTEF5	002199014	CT-5	
2	CTEF54	002199044	CT-5.4	
3	CTEF53	002199083	CT-5.3	
4	CTEF51	002199015	CT-5.1	
5	CTEF59	002199109	CT-5.9	
6	CTEF59E	002199114	CT-5.9E	
7	CTEF4M	002199035	CT-4	CT-3M/4M
8	CTEF3M	002199016	CT-3	CT-3M/4M
9	CTEF13	002199072	CT-13	
10	CTEF240	002199062	CT-240	
11	CTEF245	002199052	CT-245	
12	CTEF3PDF	002199010	CT-3	CT-239, CT-250, CT-631
13	CTEF502	002199001	CT-3	CT-502,CT-601,CT-603,CT-604CP,CT-611.1,CT612
14	CTEF222	002199011	CT-3	CT-222 (State & MTA)
15	CTEF3A	002199081	CT-3A	CT-3A-ATT,CT-3A/B,CT-250
16	CTEF3AC	002199097	CT-3 A/C	
17	CTEF3S	002199045	CT3-S	CT-34SH,3-S-ATT,CT-60QSS
18a	CTEF400B	002199048	CT-400(June)	
18b	CTEF400C	002199048	CT-400(September)	
18c	CTEF400D	002199048	CT-400(December)	
19	CTEF33NL	002199169	CT-33-NL	CT-33M,CT33R,CT-33.1
20	CTEF33M	002199198	CT-33	CT-33M,CT33.1,CT-238
21	CTEF33A	002199196	CT33-A/33-M	CT-33M,CT33AATT,CT-33.1,CT-33A/B
22	CTEF33C	002199199	CT-33-C	
23	CTEF601	002199041	CT3-S	CT-34SH,CT-601,CT-603,CT604,CT606
24	CTEF38	002199009	CT-3	CT-38, CT-46, CT-47, CT-46-ATT
25	CTEF43	002199002	CT-3	CT-3ATT,CT-43,CT-607,CT-635,DTF-621,DTF-686
26	CTEF44	002199003	CT-3	CT-3ATT, CT-43,CT-44,CT-238,CT-241,CT-249
27	CTEF46	002199004	CT-3	CT-46,CT-636,CT-613,CT-634,CT-605,CT-637
28	CTEF602	002199005	CT-3	CT-601.1, CT-602, CT-611, CT-612
29	CTEF246	002199006	CT-3	CT-246, CT-248, CT-261
30	CTEF633	002299023	CT-3	CT-633, CT-640
31	CTEF501	002199020	CT-3	CT-223, CT-225, CT-501, CT-638, CT-639, CT-641
32	CTEF225A	002199082	CT-3A	CT-225-A, CT-225-AB

- 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. Additionally, PDFs of all of the forms associated with the test must be included in the email.
- 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
1	\$75,000.00	03/15/2015
2	\$16.00	03/15/2015
3	\$6,500.00	03/15/2015
5	\$53.00	03/15/2015
6	\$12,802.00	03/15/2015
7	\$405.00	03/15/2015
8	\$84.00	03/15/2015
9	\$250.00	03/15/2015
10	\$10.00	03/15/2015
11	\$250.00	03/15/2015
15	\$31.00	09/12/2015
17	\$750.00	03/15/2015
18a	\$575(June)	06/15/2015
18b	\$575(September)	09/15/2015
18c	\$575(December)	12/15/2015
19	\$246,822.00	03/15/2015
20	\$323,009.00	03/15/2015
21	\$8,060.00	03/15/2015
22	\$9,216.77	03/15/2015
23	\$1,000.00	03/15/2015
24	\$1,742.00	03/15/2015

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 files 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 1

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[Return to Test Chart](#)

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

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

Tax Law — Articles 9-A, 13, 32, and 33

CT-5

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Employer identification number (EIN) 002199014	File number AA 9	Business telephone number () 5185558951		
Legal name of corporation CTEF5		Trade name/DBA		
Mailing name (if different from legal name) and address c/o 5 Extension Way		State or country of incorporation New York	Date received (for Tax Department use only)	
Number and street or PO box 5 Extension Way		Date of incorporation 1994-12-01		
City Albany	State NY	ZIP code 12227	Foreign corporations: date began business in NYS	
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		Audit use		

Request for extension of time to file the following forms: Mark box(es) for one article only. Submit only one Form CT-5 and mark an **X** in both boxes in the appropriate article if you are requesting an extension for **both** the franchise tax and MTA surcharge returns. For example, mark an **X** in **both** the CT-3 box and the CT-3M/4M box under Article 9-A if you are requesting an extension of time to file **both** returns.

Note: Do not use this form if you are a combined filer; use Form CT-5.3 instead.

Article 9-A		Article 13	Article 32		Article 33	
CT-3 <input checked="" type="checkbox"/>	CT-3M/4M <input checked="" type="checkbox"/>	CT-13 <input type="checkbox"/>	CT-32 <input type="checkbox"/>	CT-32-M <input type="checkbox"/>	CT-33 <input type="checkbox"/>	CT-33-M <input type="checkbox"/>
or					CT-33-C <input type="checkbox"/>	CT-33-NL <input type="checkbox"/>
CT-4 <input type="checkbox"/>						

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed 75000.00
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Computation of estimated franchise tax

1	Franchise tax from the worksheet in Form CT-5-I	1	69410.00
2	First installment of estimated tax for the next tax year (see instructions)	2	20000.00
3	Total franchise tax and first installment (add lines 1 and 2)	3	89410.00
4	Prepayments of franchise tax (from line 16, column A)	4	29410.00
5	Balance due — franchise tax (subtract line 4 from line 3)	5	60000.00

Computation of estimated MTA surcharge

6	MTA surcharge from the worksheet in Form CT-5-I	6	15453.00
7	First installment of estimated MTA surcharge for the next tax year (see instructions)	7	3200.00
8	Total MTA surcharge and first installment (add lines 6 and 7)	8	18653.00
9	Prepayments of MTA surcharge (from line 16, column B)	9	3653.00
10	Balance due — MTA surcharge (subtract line 9 from line 8)	10	15000.00
11	Total balance due (add lines 5 and 10 and enter here; enter the payment amount on line A above)	11	75000.00

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

	Date paid	A. Franchise tax	B. MTA surcharge
12	2014-03-15	8587.00	1213.00
13a	2014-06-15	10000.00	220.00
13b	2014-09-15	5000.00	10000.00
13c	2014-12-15	5000.00	1220.00
14		823.00	0.00
15			
16		29410.00	3653.00

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany
	E-mail address of individual preparing this document billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRIN	Date 2015-03-15

See instructions for where to file.

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Test 2

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[Return to Test Chart](#)

**Request for Six-Month Extension to File
New York S Corporation Franchise Tax Return****CT-5.4**

All filers must enter tax period:

beginning **2014-01-01** ending **2014-12-31**

Employer identification number (EIN) 002199044	File number AA 8	Business telephone number () 5185558951	
Legal name of corporation CTEF54		Trade name/DBA	
Mailing name (if different from legal name) and address c/o		State or country of incorporation DE	Date received (for Tax Department use only)
Number and street or PO box 54 Extension Boulevard		Date of incorporation 2012-01-01	
City Albany	State NY	ZIP code 12227	Foreign corporations: date began business in NYS 2013-01-01
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			Audit use

You may request a six-month extension of time to file one of the following franchise tax returns: Mark an **X** in only one box. Under Article 9-A you may select Form CT-3-S. Under Article 32 you may select Form CT-32-S.

Article 9-A	Article 32
CT-3-S <input checked="" type="checkbox"/>	CT-32-S <input type="checkbox"/>

A. Pay amount shown on line 5. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed 16.00
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Computation of estimated franchise tax

1 Franchise tax (see instructions)	1	25.00
2 First installment of estimated tax for the next tax year (see instructions)	2	10.00
3 Total franchise tax and first installment (add lines 1 and 2)	3	35.00
4 Prepayments of franchise tax (from line 10 below)	4	19.00
5 Balance due (subtract line 4 from line 3 and enter here; enter the payment amount on line A above)	5	16.00

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

		Date paid	Amount
6 Mandatory first installment	6	2014-03-15	10.00
7a Second installment from Form CT-400	7a	2014-06-15	3.00
7b Third installment from Form CT-400	7b	2014-09-15	3.00
7c Fourth installment from Form CT-400	7c	2014-12-15	3.00
8 Overpayment credited from prior years (see instructions)	8		
9 Overpayment credited from Form CT-_____ Period _____	9		
10 Total prepayments (add all entries in Amount column)	10		19.00

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany
	E-mail address of individual preparing this document billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRN	Date 2015-03-15

See instructions for where to file.

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Test 3

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[Return to Test Chart](#)

**Request for Six-Month Extension to File**
(for combined franchise tax return, or
combined MTA surcharge return, or both)**Tax Law — Articles 9-A, 32, and 33****All filers must enter tax period:**beginning **2014-01-01** ending **2014-12-31**

Employer identification number (EIN) 002199083	File number OA 1	Business telephone number () 5185558951		
Legal name of corporation CTEF53		Trade name/DBA		
Mailing name (if different from legal name) and address c/o Number and street or PO box 53 Extension Street		State or country of incorporation New York	Date received (for Tax Department use only)	
City Albany		Date of incorporation 2009-06-01		
State NY		ZIP code 12227	Foreign corporations: date began business in NYS	
		Audit use		
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.				

Request for extension of time to file the following forms: Mark an **X** in the box(es) for one article only. Use one form and mark **both** boxes under the appropriate article if you are requesting an extension for **both** the franchise tax and MTA surcharge returns. For example, mark **both** the CT-32-A box and the CT-32-M box under *Article 32* if you are requesting an extension of time to file **both** returns.

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

Article 9-A		Article 32		Article 33	
CT-3-A <input checked="" type="checkbox"/>	CT-3M/4M <input checked="" type="checkbox"/>	CT-32-A <input type="checkbox"/>	CT-32-M <input type="checkbox"/>	CT-33-A <input type="checkbox"/>	CT-33-M <input type="checkbox"/>

A. Pay amount shown on line 14. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed	
		6500	00

Computation of estimated franchise tax and minimum tax

1	Combined franchise tax from the worksheet (see instructions)	1	21185.00
2	Combined minimum tax on member corporations with a fixed dollar minimum tax of more than \$1,000 (from the worksheet; see instructions)	2	50.00
3	Combined minimum tax on member corporations with a fixed dollar minimum tax of \$1,000 or less (from the worksheet; see instructions)	3	50.00
4	Total combined franchise tax and minimum tax on member corporations (add lines 1, 2, and 3)	4	21185.00
5	First installment of estimated tax for the next tax year (see instructions)	5	5296.00
6	Total combined franchise tax, minimum tax on member corporations, and first installment (add lines 4 and 5)	6	26581.00
7	Prepayments of combined franchise tax and minimum tax on member corporations (enter amount from line 22, column A)	7	21186.00
8	Balance due (subtract line 7 from line 6)	8	5395.00

Computation of estimated MTA surcharge

9	Combined MTA surcharge from the worksheet (see instructions)	9	3513.00
10	First installment of estimated combined MTA surcharge for the next tax year (see instructions)	10	878.00
11	Total combined MTA surcharge and first installment (add lines 9 and 10)	11	4391.00
12	Prepayments of combined MTA surcharge (enter amount from line 22, column B)	12	3286.00
13	Balance due - combined MTA surcharge (subtract line 12 from line 11)	13	1105.00
14	Total balance due (add lines 8 and 13 and enter here; enter the payment amount on line A above)	14	6500.00



Combined filer information

Part 1 — Member corporations (attach additional sheets if necessary, formatted as below)

A Member corporation name	B EIN	C Short tax year		D Subsidiary fixed dollar minimum tax	E Prior year payments	F Total CT-400 payments	G Amount paid with a separately filed CT-5 or CT-5.4 extension
		from (mm-yy)	to (mm-yy)				
ELF CT53 Sub1	987456123			25.00			
ELF CT53 Sub 2	147852369			25.00			
ELF CT53 Sub 3	258741369			25.00			
ELF CT53 Sub 4	123987456			25.00			
15 Add amounts in Part 1, column D				15	100.00		

Part 2 — Parent or payor corporation only

		E Prior year payments	F Total CT-400 payments
16 Parent or payor corporation's prepayments		16	
Composition of prepayments — Use the following worksheet to determine the prepayments of franchise tax on line 7 and the prepayments of the MTA surcharge on line 12 (see instructions).		A Combined franchise tax	B Combined MTA surcharge
		Amount	Amount
17 Mandatory first installment of combined group	17 2014-03-15	7829.00	1331.00
18a Second installment of combined group from Form CT-400	18a 2014-06-15	4150.00	850.00
18b Third installment of combined group from Form CT-400	18b 2014-09-15	4980.00	1020.00
18c Fourth installment of combined group from Form CT-400	18c 2014-12-15	415.00	85.00
19 Overpayment credited from combined return of prior years	19	3812.00	
20 Overpayment credited from Form CT-..... Period	20		
21 Total prepayments from member not previously included in the combined return	21		
22 Total prepayments (total all entries in column A and column B)	22	21186.00	3286.00

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany
	E-mail address of individual preparing this document billsmith@taxesdoneright.com	State NY	ZIP code 12227
	Preparer's NYTPRIN		Date 2015-03-15

See instructions for where to file.

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Test 4

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[Return to Test Chart](#)



New York State Department of Taxation and Finance

Request for Additional Extension of Time to File

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

Tax Law — Articles 9, 9-A, 13, 32, and 33

CT-5.1

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Employer identification number (EIN) 002199015	File number AA 5	Business telephone number () 5185558951		
Legal name of corporation CCTEF51		Trade name/DBA		
Mailing name (if different from legal name) c/o		State or country of incorporation NY	Date received (for Tax Department use only)	
Number and street or PO box 51 Extension Boulevard		Date of incorporation 2010-11-19		
City Albany	State NY	ZIP code 12227		
Foreign corporations: date began business in NYS		Audit use		
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.				

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

Article 9	Article 9-A	Article 32
CT-183 <input type="checkbox"/> CT-183-M <input type="checkbox"/>	CT-3 <input checked="" type="checkbox"/>	CT-32 <input type="checkbox"/> CT-32-M <input type="checkbox"/>
CT-184 <input type="checkbox"/> CT-184-M <input type="checkbox"/>	or CT-3M/4M <input checked="" type="checkbox"/>	CT-32-A <input type="checkbox"/> CT-32-M <input type="checkbox"/>
CT-184-R <input type="checkbox"/>	CT-4 <input type="checkbox"/>	
CT-185 <input type="checkbox"/>	CT-3-A <input type="checkbox"/> CT-3M/4M <input type="checkbox"/>	Article 33
CT-186 <input type="checkbox"/> CT-186-M <input type="checkbox"/>		CT-33 <input type="checkbox"/> CT-33-M <input type="checkbox"/>
CT-186-E <input type="checkbox"/>		CT-33-C <input type="checkbox"/>
CT-186-EZ Discontinued effective 2012	Article 13	CT-33-A <input type="checkbox"/> CT-33-M <input type="checkbox"/>
CT-186-P <input type="checkbox"/> CT-186-P/M <input type="checkbox"/>	CT-13 <input type="checkbox"/>	CT-33-NL <input type="checkbox"/> CT-33-M <input type="checkbox"/>

Explain in detail why you need additional time to file:

Additional time is needed to gather the necessary information to file a complete and accurate return

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice President
	E-mail address of authorized person johndoe@cctef51.com	Telephone number () 5185552526	Date 2015-09-15
Paid preparer use only (see instr.)	Firm's name (or yours, if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany
	E-mail address of individual preparing this document billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRIN	Date 2015-09-15

See instructions for where to file.

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Test 5

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[Return to Test Chart](#)

**Request for Three-Month Extension to File CT-5.9**
(for Article 9 tax return, MTA surcharge, or both)

Tax Law - Article 9

For calendar year 2014

Employer identification number (EIN) 002199109	File number EE 5	Business telephone number 5185552525	
Legal name of corporation CTEF59		Trade name/DBA	
Mailing name (if different from legal name) c/o		State or country of incorporation NY	Date received (for Tax Department use only)
Number and street or PO box 59 Extension Way		Date of incorporation 2003-02-05	
City Albany	State NY	ZIP code 12227	US
Foreign corporations: date began business in NYS		Audit use	
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			

This request for an extension of time to file applies only to the forms shown below.Mark an **X** in the box(es) in one area only. Use one Form CT-5.9 and mark **both** boxes in the appropriate area if you are requesting an extension for **both** the business tax return and the MTA surcharge return. For example, mark **both** the CT-186 box and the CT-186-M box if you are requesting an extension of time to file **both** returns.

CT-183 <input checked="" type="checkbox"/>	CT-184 <input type="checkbox"/>	CT-184-R <input type="checkbox"/>	CT-186 <input type="checkbox"/>	CT-186-P <input type="checkbox"/>
CT-183-M <input checked="" type="checkbox"/>	CT-184-M <input type="checkbox"/>	CT-185 <input type="checkbox"/>	CT-186-M <input type="checkbox"/>	CT-186-P/M <input type="checkbox"/>

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed 53
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Computation of estimated tax

1	Tax from worksheet(see instructions).....	1	75
2	First installment of estimated tax for the next tax year (see instructions).....	2	12
3	Total tax and first installment (add lines 1 and 2).....	3	87
4	Prepayments of tax (from line 16, column A).....	4	42
5	Balance due - tax and first installment (subtract line 4 from line 3).....	5	45

Computation of estimated MTA surcharge

6	MTA surcharge from worksheet(see instructions).....	6	13
7	First installment of estimated MTA surcharge for the next tax year(see instructions).....	7	5
8	Total MTA surcharge and first installment(add lines 6 and 7).....	8	18
9	Prepayments of MTA surcharge(from line 16, column B).....	9	10
10	Balance due - MTA surcharge and first installment (subtract line 9 from line 8).....	10	8
11	Total balance due (add lines 5 and 10 and enter here; enter the payment amount on line A above).....	11	53

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

		A Business tax		B MTA surcharge	
		Date paid	Amount	Amount	
12	Mandatory first installment	12 2014-03-15	10	2	
13a	Second installment from Form CT-400	13a 2014-06-15	10	2	
13b	Third installment from Form CT-400	13b 2014-09-15	10	2	
13c	Fourth installment from Form CT-400	13c 2014-12-15	10	2	
14	Overpayment credited from prior years(see instructions).....	14	2	2	
15	Overpayment credited from Form	Period	15		
16	Total prepayments (total all entries in column A and column B).....	16	42	10	

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123		
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	E-mail address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN	Date 2015-03-15	

See instructions for where to file.

Test 6

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[Return to Test Chart](#)



New York State Department of Taxation and Finance

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

(for telecommunications tax return and utility services tax return)

Tax Law — Article 9, Section 193

CT-5.9-E

For calendar year 2014

Employer identification number (EIN) 002199114	File number XX 4	Business telephone number () 5185552525	
Legal name of corporation CTEF59E		Trade name/DBA	
Mailing name (if different from legal name) c/o		State or country of incorporation NY	Date received (for Tax Department use only)
Number and street or PO box 59 E Extension Way		Date of incorporation 2005-05-24	
City Albany	State NY	ZIP code 12227	Foreign corporations: date began business in NYS
			Audit use
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			

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

A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed 12802.00
--	----------	------------------------------

Computation of estimated taxes and MTA surcharges		A. NYS tax	B. MTA surcharge
1 Excise tax on telecommunications services (see instructions)	1	13121.00	
2 Tax on the furnishing of utility services	2		
3 Total taxes (add lines 1 and 2)	3	13121.00	
4 MTA surcharge related to telecommunication services	4		3121.00
5 MTA surcharge on the furnishing of utility services	5		
6 Total MTA surcharges (add lines 4 and 5)	6		3121.00
First installment of estimated tax:			
7a If line 1 is over \$1,000, see instructions; otherwise enter 0	7a	3280.00	780.00
7b If line 2 is over \$1,000, see instructions; otherwise enter 0	7b		
8 Add lines 7a and 7b	8	3280.00	780.00
9 Total (column A, add lines 3 and 8; column B, add lines 6 and 8)	9	16401.00	3901.00
10 Total prepayments (transfer amounts from line 17, columns A and B)	10	5000.00	2500.00
11 Balance (subtract line 10 from line 9)	11	11401.00	1401.00
12 Total taxes and surcharges balance (add line 11, columns A and B and enter here; enter the payment amount on line A above)	12		12802.00

Composition of prepayments claimed on line 10 (see instructions)		A. NYS tax	B. MTA surcharge
	Date paid	Amount	Amount
13 Mandatory first installment	13 2015-03-15	1000.00	500.00
14a Second installment from Form CT-400	14a 2014-06-15	1000.00	500.00
14b Third installment from Form CT-400	14b 2014-09-15	1000.00	500.00
14c Fourth installment from Form CT-400	14c 2014-12-15	1000.00	500.00
15 Overpayment credited from prior years	15	1000.00	500.00
16 Overpayment credited from Form CT-_____ Period _____	16		
17 Total prepayments (total all entries in column A and column B; also enter on line 10) ..	17	5000.00	2500.00

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany
	E-mail address of individual preparing this document billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRN	Date 2015-03-15

See instructions for where to file.

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Test 7

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[Return to Test Chart](#)

CT - 4 General Business Corporation Franchise Tax Return Short Form



Tax Law - Article 9-A

All filers must enter tax period:

beginning

01-01-2014

ending

12-31-2014

Final return ☒Amended return ☒

(see instructions)

Employer identification number (EIN) 002199135	File number AA 8	Business telephone number 518-555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF4M		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation NY	Date received (for Tax Department use only)
Number and street or PO box 4 M WA HARRIMAN CAMPUS		Date of incorporation 06-14-1996	
City ALBANY	State NY	ZIP code 12227	US
NAICS business code number (from NYS Pub 910) 445310		Foreign corporations: date began business in NYS	
NYS Principal business activity SALES		Audit (for Tax Department use only)	
If address/phone above is new, mark an X in the box <input checked="" type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	

See Form CT-3/4-I, Instructions for Forms CT-4, CT-3, and CT-3-ATT, before completing this return.

Metropolitan transportation business tax (MTA surcharge)

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. (mark an X in the appropriate box) ☒ Yes ☐ No

A. Pay amount shown on line 43. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed 360
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B. Federal return filed (you must mark an X in one): Attach a complete copy of your federal return.

Form 1120..... ☒ Form 1120-H..... ☐ Other: _____ ☐
Consolidated basis ☐ Form 1120S..... ☐

C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attachForm CT-60-QSSS..... ☐**D. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see instructions).****E. Do you have an interest in, or have you rented, real property located in New York State? (mark an X**in the appropriate box) if Yes, enter the county..... ☐ Yes ☒ No**F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark an X**in the appropriate box)..... ☐ Yes ☒ No**G. Do you have an interest in any partnerships? (mark an X in the appropriate box).....**If Yes, enter the name and (EIN) on Form CT-60-QSSS and attach it to your return. ☐ Yes ☒ No**H. Did you include a disregarded entity in this return? (mark an X in the appropriate box).....**If Yes, enter the name and (EIN) on Form CT-60-QSSS and attach it to your return. ☐ Yes ☒ No

Computation of entire net income (ENI) base (see instructions)

1 Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instr.).....	1	81,854
2 Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions)	2	
3 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock	3	
4 New York State and other state and local taxes deducted on your federal return (see instructions)	4	4,399
5 Federal depreciation from Form CT-399, if applicable (see instructions)	5	
6 Add lines 1 through 5	6	86,253
7 New York net operating loss deduction (NOLD) (see instr.; attach federal and New York State computations) ..	7	81,854
8 Allowable New York State depreciation from Form CT-399, if applicable (see instructions)	8	
9 Refund or credit of certain taxes (see instructions)	9	
10 Total subtractions (add lines 7 through 9)	10	81,854
11 ENI base (subtract line 10 from line 6; show loss with a minus (-) sign; enter here and on line 21)	11	4,399
12 ENI base tax (see instructions; multiply line 11 by the appropriate rate from the Tax rates schedule in Form CT-3/4-I; enter here and on line 28).....	12	286

Computation of capital base (enter whole dollars for lines 13 through 18; see instructions)

	A Beginning of year	B End of year	C Average value
13 Total assets from federal return.....	647,808	568,257	608,033
14 Real property and marketable securities included on line 13.....			
15 Subtract line 14 from line 13.....	647,808	568,257	608,033
16 Real property and marketable securities at fair market value.....			
17 Adjusted total assets (add lines 15 and 16).....	647,808	568,257	608,033
18 Total liabilities.....	757,801	596,521	677,161
19 Capital base (subtract line 18, column C, from line 17, column C).....			-69,128
20 Capital base tax.....			

Computation of minimum taxable income (MTI) base (see instructions)

21 ENI base from line 11	21	4,399
22 Depreciation of tangible property placed in service after 1986 (see instructions)	22	
23 New York NOLD from line 7	23	81,854
24 Total (add lines 21 through 23)	24	86,253
25 Alternative net operating loss deduction (ANOLD) (see instructions)	25	11,628
26 MTI base (subtract line 25 from line 24).....	26	8,625
27 Tax on MTI base (multiply line 26 by appropriate rate; see instructions)	27	129

Computation of tax (continued on page 3)

28 Tax on ENI base from line 12.....	28	286
29 Tax on capital base from line 20 (see instructions) New small business: First year <input type="checkbox"/> Second year <input type="checkbox"/>	29	
30 Fixed dollar minimum tax (See Table 12, 13, 14 of the Tax rates schedule in Form CT-3/4-I. You must enter an amount on line 31; see instructions).....	30	1,500
31 New York receipts (see instructions).....	31	2,787,869
32 Tax due (amount from line 27, 28, 29, or 30, whichever is largest; see instructions for exceptions).....	32	1,500
First installment of estimated tax for next period:		
33a If you filed a request for extension, enter amount from Form CT-5, line 2.....	33a	
33b If you did not file Form CT-5 and line 32 is over \$1,000, see instructions.....	33b	375
34 Add line 32 and line 33a or 33b.....	34	1,875
35 Total prepayments from line 54.....	35	1,515
36 Balance (subtract line 35 from line 34; if line 35 is more than line 34, enter 0).....	36	360

Computation of tax (continued from page 2)

37	Estimated tax penalty (see instructions; <i>mark an X in the box if Form CT-222 is attached</i>)	<input type="checkbox"/>	37	0
38	Interest on late payment (see instructions)		38	
39	Late filing and late payment penalties (see instructions)		39	
40	Balance (add lines 36 through 39)		40	360
Voluntary gifts/contributions (see instructions):				
41a	Return a Gift to Wildlife	41a	00	
41b	Breast Cancer Research and Education Fund	41b	00	
41c	Prostate and Testicular Cancer Research and Education Fund	41c	00	
41d	9/11 Memorial	41d	00	
41e	Volunteer Firefighting & EMS Recruitment Fund	41e	00	
41f	Veterans Remembrance	41f	00	
42	Total (add lines 34, 37, 38, 39, and 41a through 41f)		42	1,875
43	Balance due (If line 35 is less than line 42, subtract line 35 from line 42 and enter here. This is the amount due; enter the payment amount on line A on page 1)		43	360
44	Overpayment (If line 35 is more than line 42, subtract line 42 from line 35. This is your overpayment; enter here and see instructions)		44	
45	Amount of overpayment to be credited to next period (see instructions)		45	
46	Balance of overpayment (subtract line 45 from line 44; see instructions)		46	
47	Amount of overpayment to be credited to Form CT-3M/4M (see instructions)		47	
48	Refund of overpayment (subtract line 47 from line 46; see instructions)		48	

Composition of prepayments on line 35 (see instructions)

		Date paid	Amount
49	Mandatory first installment	49 03-15-2014	375
50a	Second installment from Form CT-400	50a 06-15-2014	380
50b	Third installment from Form CT-400	50b 09-15-2014	380
50c	Fourth installment from Form CT-400	50c 12-15-2014	380
51	Payment with extension request from Form CT-5, line 5	51	
52	Overpayment credited from prior years	Period <input type="text"/>	52
53	Overpayment credited from Form CT-3M/4M	Period <input type="text"/>	53
54	Total prepayments (add lines 49 through 53; enter here and on line 35)	54	1,515

Interest paid to shareholders (see instructions)

55 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? (mark an X in the appropriate box)
 If Yes, complete the following and lines 56 through 59 (attach additional sheets if necessary)

Yes ☒ No ☐

Shareholder's name	SSN or EIN
--------------------	------------

56	Interest paid to shareholder	56	
57	Total indebtedness to shareholder described above	57	
58	Total interest paid	58	5,008
59	Is there written evidence of the indebtedness? (mark an X in the appropriate box)	59	Yes No

Corporations organized outside New York State only**Capital stock issued and outstanding:**

	Value
60 Number of par shares	\$ <input type="text"/>
61 Number of no-par shares	\$ <input type="text"/>

62	Total receipts entered on your federal return	62	2,787,869
63	Interest deducted in computing FTI (see instructions).....	63	5,008
64	Depreciable assets and land entered on your federal return	64	75,901
65 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years:			
66 If you are a member of an affiliated federal group, enter primary corporation name and EIN:			
Name		EIN	
67 If you are more than 50% owned by another corporation, enter parent corporation name and EIN:			
Name		EIN	
68	Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition in the line 12 instructions of Form CT-3/4-I; mark an X in the appropriate box).....	68	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
69	If you marked Yes on line 68, enter total capital contributions (see worksheet in instructions).....	69	1,000
70	Are you claiming qualified New York manufacturer status, which includes eligible qualified New York manufacturers and qualified emerging technology companies (QETCs), for a lower capital base tax rate and limitation? (see instructions; mark an X in the appropriate box).....	70	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
71	Are you claiming qualified New York manufacturer or eligible qualified New York manufacturer status for lower ENI tax rates? (see instructions; mark an X in the appropriate box).....	71	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
72	Are you claiming eligible qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	72	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
73	Are you claiming a qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot and have elected to be subject only to the fixed dollar minimum tax base? (mark an X in the appropriate box).....	73	<input type="checkbox"/> Yes <input type="checkbox"/> No
74	Are you claiming QETC status for a lower ENI rate? (see instructions; mark an X in the appropriate box).....	74	<input type="checkbox"/> Yes <input type="checkbox"/> No
75	Are you claiming qualified New York manufacturer or QETC status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	75	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Amended return information

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

Final federal determination.....	<input checked="" type="checkbox"/>	If marked, enter date of determination: 04-12-2013
Net operating loss (NOL) carryback.....	<input type="checkbox"/>	Capital loss carryback.....
Federal return filed.....Form 1139	<input type="checkbox"/>	Form 1020X.....

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years.....	189,972
Federal NOL carryover total available for use this tax year from all prior tax years.....	193,588
New York State NOL carryforward total for future years.....	108,118
Federal NOL carryforward total for future years.....	111,734

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

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

Authorized person	Printed name of authorized person	Signature of authorized person	Official title Vice President	
	E-mail address of authorized person johnndoe@ct4m.com		Telephone number 518-555-2626	Date
Paid preparer use only	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN	
	Signature of individual preparing this return	Address 315 Return Parkway Albany	City Albany	State NY ZIP code 12227
(see Instr.) E-mail address of individual preparing this return billsmith@taxesdoneright.com			Preparer's NYTPRN	Date

See instructions for where to file.

**CT-3M/4M**

New York State Department of Taxation and Finance

**General Business Corporation
MTA Surcharge Return**

Tax Law - Article 9-A, Section 209-B

All filers must enter tax period:

Amended return ☒

beginning 01-01-2014 ending 12-31-2014

Employer identification number (EIN) 002199135	File number AA 8	Business telephone number 518-555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF4M		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation NY	Date received (for Tax Department use only)
Number and street or PO box 4 M WA HARRIMAN CAMPUS		Date of incorporation 06-14-1996	
City ALBANY	State NY	ZIP code 12227	US
Foreign corporations: date began business in NYS			
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business Information</i> in Form CT-1.			

File this form with your Form CT-3, CT-3-A, or CT-4. Before completing this return, see Form CT-3M/4M-I, *Instructions for Form CT-3M/4M*.

A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A.	Payment enclosed 45
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Computation of MTA surcharge

1 Net New York State franchise tax (see instructions).....	1	1,500
2 MCTD allocation percentage from line 35, line 43, or line 45	2	1.000000 %
3 Allocated franchise tax (multiply line 1 by line 2).....	3	1,500
4 MTA surcharge (multiply line 3 by 17% (.17))	4	255

First installment of estimated tax for next period:

5a If you filed a request for extension, enter amount from Form CT-5, line 7, or CT-5.3, line 10	5a	
5b If you did not file Form CT-5 or CT-5.3, see instructions	5b	64
6 Add lines 4 and line 5a or 5b	6	319
7 Total prepayments from line 52	7	274
8 Balance (if line 7 is less than line 6, subtract line 7 from line 6)	8	45
9 Estimated tax penalty (see instructions); (mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	9	0
10 Interest on late payment (see instructions for Form CT-3, CT-3-A, or CT-4)	10	
11 Late filing and late payment penalties (see instructions for Form CT-3, CT-3-A, or CT-4)	11	
12 Balance due (add lines 8 through 11 and enter here; enter the payment amount on line A above).....	12	45
13 Overpayment (if line 6 is less than line 7, subtract line 6 from line 7; enter here and see instructions)	13	
14 Amount of overpayment to be credited to New York State franchise tax (see instructions).....	14	
15 Amount of overpayment to be credited to MTA surcharge for next (see instructions).....	15	
16 Amount of overpayment to be refunded (see instructions).....	16	

Schedule A - Computation of MCTD allocation percentage (see instructions)

Schedule A, Part 1 - MCTD allocation (see instructions)		A MCTD	B New York State
Average value of property			
17 Real estate owned (see instructions).....	17		
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).....	22		
23 MCTD property factor (divide line 22, column A, by line 22, column B)	23		0.000000 %

(continued)

Receipts in the regular course of business from:

(see instructions for lines 24 through 29)

24 Sales of tangible personal property allocated to the MCTD.....	24		
25 Sales of tangible personal property allocated to New York State.....	25		
26 Services performed	26		
27 Rentals of property	27		
28 Royalties.....	28		
29 Other business receipts	29		
30 Total (add lines 24 through 29)	30		
31 MCTD receipts factor (divide line 30, column A, by line 30, column B)	31		0.000000 %
32 Payroll - Wages and other compensation of employees except general executive officers	32		
33 MCTD payroll factor (divide line 32, column A, by line 32, column B).....	33		0.000000 %
34 Total MCTD factors (add lines 23, 31, and 33)	34		0.000000 %
35 MCTD allocation percentage (see instr. divide line 34 by three or by the number of factors; enter here and on line 2)	35		1.000000 %

Schedule A, Part 2 - Computation of MCTD allocation for aviation corporations (see instructions)

	A MCTD	B New York State	
36 Revenue aircraft arrivals and departures	36		
37 MCTD percentage (divide line 36, column A, by line 36, column B)	37		0.000000 %
38 Revenue tons handled	38		
39 MCTD percentage (divide line 38, column A, by line 38, column B)	39		0.000000 %
40 Originating revenue	40		
41 MCTD percentage (divide line 40, column A, by line 40, column B)	41		0.000000 %
42 Total (add lines 37, 39, and 41)	42		0.000000 %
43 MCTD allocation percentage (divide line 42 by three; enter here and on line 2)	43		0.000000 %

Schedule A, Part 3 - Computation of MCTD allocation for trucking and railroad corporations (see instructions)

	A MCTD	B New York State	
44 Revenue miles	44		
45 MCTD allocation percentage (divide line 44, column A, by line 44, column B; enter here and on line 2)	45		0.000000 %

Composition of prepayments claimed on line 7 (see instructions)

	Date paid	Amount
46 Mandatory first installment	03-15-2014	64
47a Second installment from Form CT-400	06-15-2014	70
47b Third installment from Form CT-400	09-15-2014	70
47c Fourth installment from Form CT-400	12-15-2014	70
48 Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13	48	
49 Overpayment credited from prior years	49	
50 Add lines 46 through 49	50	274
51 Overpayment credited from Form CT- Period	51	
52 Total prepayments (add lines 50 and 51; enter here and on line 7)	52	274

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

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

Authorized person	Printed name of authorized person	Signature of authorized person	Official title Vice President
	E-mail address of authorized person john.doe@ct4m.com	Telephone number 518-555-2626	Date
Paid preparer use only	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany State NY ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN Date	

See instructions for where to file.

Test 8

Begins on next page

[Return to Test Chart](#)

**CT-3**

New York State Department of Taxation and Finance

**General Business Corporation
Franchise Tax Return**

Tax Law - Article 9-A

See form CT-3/4-I before completing return.

All filers must enter tax period:

Final return ☐ Amended return ☒

beginning 01-01-2014 ending 12-31-2014

Employer identification number (EIN) 002199016	File number AA 5	Business telephone number 518-555-2626	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF3M		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation NY		Date received (for Tax Department use only)
Number and street or PO box 3M WA HARRIMAN CAMPUS		Date of incorporation 06-14-1956		
City ALBANY	State NY	ZIP code 12227	Foreign corporations: date began business in NYS	
NAICS business code number (from NYS Pub 910) 445310		If address/phone above is new, mark an X in the box <input type="checkbox"/>		Audit (for Tax Department use only)
NYS Principal business activity LESSOR		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		

Metropolitan transportation business tax (MTA surcharge)

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. (mark an **X** in the appropriate box).... ☒ Yes ☐ No

A. Pay amount shown on line 93. Make check payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (see instructions for details.)	A	Payment enclosed 74
B. Federal return filed (you must mark an X in one): Attach a complete copy of your federal return.		
Form 1120 <input checked="" type="checkbox"/>	Form 1120-H..... <input type="checkbox"/>	Form 1120-REIT or Form 1120-RIC <input type="checkbox"/>
Consolidated basis <input type="checkbox"/>	Form 1120S..... <input type="checkbox"/>	Other: <input type="checkbox"/>
C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS <input type="checkbox"/>		
D. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see instructions).		
E. Do you have an interest in, or have you rented, real property located in New York State? (mark an X in one box) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, enter county _____ and the value of such property or rent.....		
F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark one box) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
G. If you marked the <i>Consolidated basis</i> box in line B above, complete the following:		
1. Number of corporations included in the federal consolidated group.....		
2. Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD).....		
3. If substantially all of the voting stock in this corporation is owned or controlled, directly or indirectly, by another corporation give the name and EIN of that corporation below.		
Legal name of corporation	EIN	
H. Do you have an interest in any partnerships? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.		
I. Did you include a disregarded entity in this return? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.		

Computation of entire net income (ENI) base

1	FTI before net operating loss (NOL) and special deductions.....	1	1,264
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions).....	2	
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock (see instr.).....	3	
4a	Interest deductions directly attributable to subsidiary capital (see instructions).....	4a	
4b	Noninterest deductions directly attributable to subsidiary capital (see instructions).....	4b	
5a	Interest deductions indirectly attributable to subsidiary capital (see instructions).....	5a	
5b	Noninterest deductions indirectly attributable to subsidiary capital (see instructions).....	5b	
6	New York State and other state and local taxes deducted on your federal return (see instructions).....	6	29
7	Federal depreciation from Form CT-399, if applicable (see instructions).....	7	
8	Other additions (see instructions).....	8	
9	Add lines 1 through 8	9	1,293
10	Income from subsidiary capital (from Form CT-3-ATT, line 26; see instr.)...	10	
11	Fifty percent of dividends from nonsubsidiary corporations (see instr.)...	11	
12	Foreign dividends gross-up not included on lines 10 and 11 (see instr.)...	12	
13	New York NOLD (attach federal New York State computations; see instr.)...	13	
14	Allowable New York State depreciation from Form CT-399, if applicable (see instr.)	14	
15	Other subtractions (see instructions).....	15	
16	Total subtractions (add lines 10 through 15).....	16	
17	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here and on line 42).....	17	1,293
18	Investment income before allocation (from Form CT-3-ATT, line 22, but not more than line 17 above; see instr.)	18	
19	Business income before allocation (subtract line 18 from line 17).....	19	1,293
20	Allocated investment income (multiply line 18 by <input type="text" value=""/> % from Form CT-3-ATT, line 5).....	20	
21	Allocated business income (multiply line 19 by <input type="text" value="1.000000"/> % from line 119, 121, or 141; see instr.)....	21	1,293
22	Total allocated income (add lines 20 and 21).....	22	1,293
23	Optional depreciation adjustments (attach Form CT-324; enter here and on line 69; see instructions).....	23	
24	ENI base (line 22 plus or minus line 23; see instructions).....	24	1,293
25	ENI base tax (see instructions; multiply line 24 by the appropriate rate from the Tax rates schedule in Form CT-3/4-I; enter here and on line 72).....	25	84

Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)

		A Beginning of year	B End of year	C Average value
26	Total assets from federal return	26	272,640	265,188
27	Real property and marketable securities included on line 26.....	27		
28	Subtract line 27 from line 26.....	28	272,640	265,188
29	Real property and marketable securities at fair market value	29		
30	Adjusted total assets (add lines 28 and 29).....	30	272,640	265,188
31	Total liabilities	31	430,456	421,740
32	Total capital (subtract line 31, column C, from line 30, column C).....	32		-157,184
33	Subsidiary capital (from Form CT-3-ATT, line 28; if none, enter 0).....	33		
34	Business and investment capital (subtract line 33 from line 32).....	34		-157,184
35	Investment capital (from Form CT-3-ATT, line 7, column E; if none, enter 0).....	35		
36	Business capital (subtract line 35 from line 34).....	36		-157,184
37	Allocated investment capital (multiply line 35 by <input type="text" value="1.000000"/> % from Form CT-3-ATT, line 5).....	37		
38	Allocated business capital (multiply line 36 by <input type="text" value="1.000000"/> % from line 119, 121, or 141).....	38		-157,184
39	Capital base (add lines 37 and 38).....	39		-157,184
40	Capital base tax.....	40		
41	Issuer's allocation percentage.....	41	1.000000 %	

Computation of minimum taxable income (MTI) base *(see instructions)*

42	ENI from line 17.....	42	1293
Adjustments <i>(see instructions for lines 43 through 50)</i>			
43	Depreciation of tangible property placed in service after 1986.....	43	
44	Amortization of mining exploration and development costs paid or incurred after 1986.....	44	
45	Amortization of circulation expenditures paid or incurred after 1986 <i>(personal holding companies only)</i>	45	
46	Basis adjustments in determining gain or loss from sale or exchange of property.....	46	
47	Long term contracts entered into after February 28, 1986	47	
48	Installment sales of certain property.....	48	
49	Merchant marine capital construction funds	49	
50	Passive activity loss <i>(closely held and personal service corporations only)</i>	50	
51	Add lines 42 through 50	51	1,293
Tax preference items			
52	Depletion <i>(see instructions)</i>	52	
53			
54	Intangible drilling costs <i>(see instructions)</i>	54	
55	Add lines 51 through 54.....	55	1,293
56	New York NOLD from line 13 <i>(see instructions)</i>	56	
57	Add lines 55 and 56.....	57	1,293
58	Alternative net operating loss deduction (ANOLD) <i>(see instructions)</i>	58	
59	MTI <i>(subtract line 58 from line 57)</i>	59	1,293
60	Investment income before apportioned NOLD <i>(add line 18 and Form CT-3-ATT, line 21)</i>	60	
61	Investment income not included in ENI but included in MTI <i>(see instructions)</i>	61	
62	Investment income before apportioned ANOLD <i>(add lines 60 and 61)</i>	62	
63	Apportioned New York ANOLD <i>(see instructions)</i>	63	
64	Alternative investment income before allocation <i>(subtract line 63 from line 62; see instructions)</i>	64	
65	Alternative business income before allocation <i>(subtract line 64 from line 59)</i>	65	1,293
66	Allocated alternative business income <i>(multiply line 65 by 1.000000 % from line 119, 121, or 161)</i>	66	1,293
67	Allocated alternative investment income <i>(multiply line 64 by 1.000000 % from Form CT-3-ATT, line 5)</i>	67	
68	Allocated MTI <i>(add lines 66 and 67)</i>	68	1,293
69	Optional depreciation adjustments from line 23	69	
70	MTI base <i>(line 68 plus or minus line 69)</i>	70	1,293
71	Tax on MTI base <i>(multiply line 70 by appropriate rate; see instructions)</i>	71	19

(continued)

Computation of tax

72	Tax on ENI base from line 25.....	72	84
73	Tax on capital base from line 40 (see instructions) New small business: First year <input type="checkbox"/> Second year <input type="checkbox"/>	73	
You must enter an amount on lines 74a below; if none, enter 0.			
74a	New York receipts (see instructions).....	74a	21,000
74b	Fixed dollar minimum tax (see instructions).....	74b	25
75	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception).....	75	84
76	Subsidiary capital base from Form CT-3-ATT, line 31.....	76	
77	Subsidiary capital base tax from Form CT-3-ATT, line 32.....	77	
78	Tax due before credits (add lines 75 and 77).....	78	84
79	Tax credits (see instructions).....	79	
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter 0).....	80	84
81	Amount from line 71 or 74b, whichever is larger.....	81	25
82	Tax due (see instructions).....	82	84
First installment of estimated tax for next period:			
83a	If you filed a request for extension, enter amount from Form CT-5, line 2.....	83a	
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instructions.....	83b	
84	Add line 82 and line 83a or 83b.....	84	84
85	Total prepayments from line 106.....	85	10
86	Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter 0).....	86	74
87	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	87	
88	Interest on late payment (see instructions).....	88	
89	Late filing and late payment penalties (see instructions).....	89	
90	Balance (add lines 86 through 89).....	90	74
Voluntary gifts/contributions (see instructions)			
91a	Return a Gift to Wildlife.....	91a	
91b	Breast Cancer Research and Education Fund.....	91b	
91c	Prostate and Testicular Cancer Research and Education Fund.....	91c	
91d	9/11 Memorial.....	91d	
91e	Volunteer Firefighting & EMS Recruitment Fund.....	91e	
91f	Veterans Remembrance.....	91f	
92	Total (add lines 84, 87, 88, 89, and 91a through 91f).....	92	84
93	Balance due (If line 85 is less than line 92, subtract line 85 from line 92 and enter here. This is the amount due; enter the payment amount on line A on page 1).....	93	74
94	Overpayment (If line 85 is more than line 92, subtract line 92 from line 85. This is your overpayment; enter here and see instructions).....	94	
95	Amount of overpayment to be credited to next period (see instructions).....	95	
96	Balance of overpayment (subtract line 95 from line 94; see instructions).....	96	
97	Amount of overpayment to be credited to Form CT-3M/4M (see instructions).....	97	
98	Refund of overpayment (subtract line 97 from line 96; see instructions).....	98	
99a	Refund of unused tax credits (see instructions and attach appropriate forms).....	99a	
99b	Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms).....	99b	

(continued)

Summary of credits claimed on line 79 against current year's franchise tax (see instructions for lines 79, 99a, 99b, 100a, and 100b)

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

Form CT-38, line 28.....		Form CT-259.....		Form CT-633.....	
Form CT-40.....		Form CT-261.....		Form CT-634.....	
Form CT-41.....		Form CT-501.....		Form CT-635.....	
Form CT-43.....		Form CT-502.....		Form CT-636.....	
Form CT-44.....		Form CT-601.....		Form CT-637.....	
Form CT-46.....		Form CT-601.1.....		Form CT-638.....	
Form CT-47.....		Form CT-602.....		Form CT-639.....	
Form CT-236.....		Form CT-603.....		Form CT-640.....	
Form CT-238.....		Form CT-604.....		Form CT-641.....	
Form CT-239.....		Form CT-605.....		Servicing mortgages credit.....	
Form CT-241.....		Form CT-606.....		Form DTF-621.....	
Form CT-242.....		Form CT-607.....		Form DTF-622.....	
Form CT-243.....		Form CT-611.....		Form DTF-624.....	
Form CT-246.....		Form CT-611.1.....		Form DTF-630.....	
Form CT-248.....		Form CT-612.....		Other credits.....	
Form CT-249.....		Form CT-613.....			
Form CT-250.....		Form CT-631.....			

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area tax elimination credit and you had 100% area allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an X in the box..... ☐

100a Total tax credits claimed above (enter here and on line 79; attach form or statement for each tax credit claimed).....	100a	
100b Total tax credits above that are refund eligible (see instructions).....	100b	

Composition of prepayments on line 85 (see instructions)

		Date paid	Amount
101 Mandatory first installment	101	03-15-2014	2
102a Second installment from Form CT-400	102a	06-15-2014	2
102b Third installment from Form CT-400	102b	09-15-2014	2
102c Fourth installment from Form CT-400	102c	12-15-2014	2
103 Payment with extension request from Form CT-5, line 5	103	03-15-2015	2
104 Overpayment credited from prior years (see instr.).....	Period	104	
105 Overpayment credited from Form CT-3M/4M.....	Period	105	
106 Total prepayments (add lines 101 through 105; enter here and on line 85).....		106	10

107 If you are a member of an affiliated federal group, enter primary corporation name and EIN:

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

If you are more than 50% owned by another corporation, enter parent corporation name and EIN:

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

Interest paid to shareholders (see instructions)

108 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? (mark an X in the appropriate box) If Yes, complete the following and line 109 (attach additional sheets if necessary)			108	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Shareholder's name		SSN or EIN		
Interest paid to shareholder	Total indebtedness to shareholder described above	Total interest paid		
109 Is there written evidence of the indebtedness? (mark an X in the appropriate box)			109	<input type="checkbox"/> Yes <input type="checkbox"/> No
110 Interest deducted in computing FTI on line 1 of this form			110	12,284
111 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years			111	

Schedule A, Part 1 - Computation of business allocation percentage for aviation corporations (see instructions)

		A New York State	B Everywhere	
112a	Revenue aircraft arrivals and departures (see instr.)	112a		
112b	Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A)	112b	.60	
112c	Adjusted NYS revenue aircraft arrivals and departures (multiply line 112a, column A, by line 112b)	112c		
113	New York State percentage (divide line 112c by line 112a, column B)	113		%
114a	Revenue tons handled (see instructions)	114a		
114b	Adjustment per Tax Law section 210.3(a)(7)(A)	114b	.60	
114c	Adjusted NYS revenue tons handled (multiply line 114a, column A, by line 114b)	114c		
115	New York State percentage (divide line 114c by line 114a, column B)	115		%
116a	Originating revenue (see instructions)	116a		
116b	Adjustment per Tax Law section 210.3(a)(7)(A)	116b	.60	
116c	Adjusted NYS originating revenue (multiply line 116a, column A, by line 116b)	116c		
117	New York State percentage (divide line 116c by line 116a, column B)	117		%
118	Total (add lines 113, 115, and 117)	118		%
119	New York business allocation percentage (divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-38, line 6)	119		%

Schedule A, Part 2 - Computation of business allocation percentage for trucking and railroad corporations (see instr.)

		A New York State	B Everywhere	
120	Revenue miles	120		
121	New York State business allocation percentage (divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-38, line 6)	121		%

Schedule A, Part 3 - Computation of business allocation percentage (see instructions)

Number of New York State employees.....	<input type="text"/>
Wages paid to New York State employees (see line 138 instructions).....	<input type="text"/>
Are you principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier, or are you a qualified foreign air carrier? (mark an X in the appropriate box).....	
	<input type="checkbox"/> Yes <input type="checkbox"/> No

If **No**, complete **only** lines 129 through 136 and enter on line 141 the receipts factor computed on line 136. The receipts factor is the business allocation percentage.

Average value of property (see instructions)		A New York State	B Everywhere
122 Real estate owned	122	<input type="text"/>	<input type="text"/>
123 Real estate rented	123	<input type="text"/>	<input type="text"/>
124 Inventories owned	124	<input type="text"/>	<input type="text"/>
125 Tangible personal property owned	125	<input type="text"/>	<input type="text"/>
126 Tangible personal property rented	126	<input type="text"/>	<input type="text"/>
127 Total (add lines 122 through 126).....	127	<input type="text"/>	<input type="text"/>
128 New York State property factor (divide line 127, column A, by line 127, column B).....	128		%

Receipts in the regular course of business from:

129 Sales of tangible personal property allocated to New York State (see instructions).....	129	<input type="text"/>	<input type="text"/>
130 All sales of tangible personal property (see instr.).....	130	<input type="text"/>	<input type="text"/>
131 Services performed (see instructions).....	131	<input type="text"/>	<input type="text"/>
132 Rentals of property (see instructions).....	132	<input type="text"/>	<input type="text"/>
133 Royalties (see instructions).....	133	<input type="text"/>	<input type="text"/>
134 Other business receipts (see instructions).....	134	<input type="text"/>	<input type="text"/>
135 Total (add lines 129 through 134).....	135	<input type="text"/>	<input type="text"/>
136 New York State receipts factor (divide line 135, column A, by line 135, column B; see instructions).....	136		%
137 New York State additional receipts factor (see instructions).....	137		%

Payroll

138 Wages and other compensation of employees, except general executive officers (see instr.)...	138	<input type="text"/>	<input type="text"/>
139 New York State payroll factor (divide line 138, column A, by line 138, column B).....	139		%
140 Total New York State factors (add lines 128, 136, 137, and 139).....	140		%
141 New York State Business allocation percentage(see instructions).....	141		%

Schedule A, Part 4 - Computation of alternative business allocation percentage for MTI base (see instructions)

If you are **not** an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete **only** lines 149 through 156 and enter on line 161 the receipts factor computed on line 156. The receipts factor is the alternative business allocation percentage

Average value of property (see instructions)		A - New York State	B - Everywhere
142 Real estate owned.....	142	<input type="text"/>	<input type="text"/>
143 Real estate rented.....	143	<input type="text"/>	<input type="text"/>
144 Inventories owned.....	144	<input type="text"/>	<input type="text"/>
145 Tangible personal property owned.....	145	<input type="text"/>	<input type="text"/>
146 Tangible personal property rented.....	146	<input type="text"/>	<input type="text"/>
147 Total (add lines 142 through 146).....	147	<input type="text"/>	<input type="text"/>
148 New York State property factor (divide line 147, column A, by line 147, column B).....	148		%

Receipts in the regular course of business from:

149 Sales of tangible personal property allocated to New York State (see instructions).....	149		
150 All sales of tangible personal property	150		
151 Services performed (see instructions).....	151		
152 Rentals of property	152		
153 Royalties	153		
154 Other business receipts	154		
155 Total (add lines 149 through 154).....	155		
156 New York State receipts factor (divide line 155, column A, by line 155, column B; see instructions).....	156		%
157 New York State weighted receipts factor (see instructions).....	157		%

Payroll

158 Wages and other compensation of employees, except general executive officers.....	158		
159 New York State payroll factor (divide line 158, column A, by line 158, column B).....	159		%
160 Total New York State factors (add lines 148, 156, 157, and 159).....	160		%
161 Alternative business allocation percentage (see instructions).....	161		%

162 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition in the line 25 instructions of Form CT-3/4-I; mark an X in the appropriate box).....	162	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
163 If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions).....	163	10,000
164 Are you claiming qualified New York manufacturer status, which includes eligible qualified New York manufacturers and qualified emerging technology companies (QETCs), for a lower capital base tax rate and limitation? (see instructions; mark an X in the appropriate box).....	164	<input type="checkbox"/> Yes <input type="checkbox"/> No
165 Are you claiming qualified New York manufacturer or eligible qualified New York manufacturer status for a lower ENI tax rate? (see instructions; mark an X in the appropriate box).....	165	<input type="checkbox"/> Yes <input type="checkbox"/> No
166 Are you claiming eligible qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	166	<input type="checkbox"/> Yes <input type="checkbox"/> No
167 Are you a qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot and have elected to be subject only to the fixed dollar minimum tax base? (mark an X in the appropriate box).....	167	<input type="checkbox"/> Yes <input type="checkbox"/> No
168 Are you claiming QETC status for a lower EN rate? (see instructions; mark an X in the appropriate box).....	168	<input type="checkbox"/> Yes <input type="checkbox"/> No
169 Are you claiming qualified New York manufacturer or QETC status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	169	<input type="checkbox"/> Yes <input type="checkbox"/> No
170 Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in the appropriate box).....	170	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

Final federal determination.....	<input type="checkbox"/>	If marked, enter date of determination:
Net operating loss (NOL) carryback.....	<input type="checkbox"/>	Capital loss carryback.....
Federal return filed.....Form 1139	<input type="checkbox"/>	Form 1020X.....

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years.....	
Federal NOL carryover total available for use this tax year from all prior tax years.....	163,972
New York State NOL carryforward total for future years.....	
Federal NOL carryforward total for future years.....	162,708

Corporations organized outside New York State: Complete the following for capital stock issued and outstanding.

Number of par shares	Value	Number of no-par shares	Value
	\$		\$

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

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

Authorized person	Printed name of authorized person JOHN DOE		Signature of authorized person	Official title Vice President	
	E-mail address of authorized person johndoe@ct3m.com		Telephone number 518-555-2626	Date 03-07-2014	
Paid preparer use only <small>(see Instr.)</small>	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right		Firm's EIN 123456789		Preparer's PTIN or SSN
	Signature of individual preparing this return	Address 315 Return Parkway		City Albany	State NY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN		Date 12227

**CT-3M/4M**

New York State Department of Taxation and Finance

**General Business Corporation
MTA Surcharge Return**

Tax Law - Article 9-A, Section 209-B

All filers must enter tax period:

Amended return ☒

beginning 01-01-2014 ending 12-31-2014

Employer identification number (EIN) 002199016	File number AA 5	Business telephone number 518-555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation CTEF3M		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation NY	Date received (for Tax Department use only)	
Number and street or PO box 3M WA HARRIMAN CAMPUS		Date of incorporation 06-14-1958		
City ALBANY	State NY	ZIP code 12227	US	
Foreign corporations: date began business in NYS				
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business Information</i> in Form CT-1.				

File this form with your Form CT-3, CT-3-A, or CT-4. Before completing this return, see Form CT-3M/4M-I, *Instructions for Form CT-3M/4M*.

A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A.	Payment enclosed 10
---	----	------------------------

Computation of MTA surcharge

1 Net New York State franchise tax (see instructions).....	1	103
2 MCTD allocation percentage from line 35, line 43, or line 45	2	1.00000 %
3 Allocated franchise tax (multiply line 1 by line 2).....	3	103
4 MTA surcharge (multiply line 3 by 17% (.17))	4	18

First installment of estimated tax for next period:

5a If you filed a request for extension, enter amount from Form CT-5, line 7, or CT-5.3, line 10	5a	
5b If you did not file Form CT-5 or CT-5.3, see instructions	5b	
6 Add lines 4 and line 5a or 5b	6	18
7 Total prepayments from line 52	7	8
8 Balance (if line 7 is less than line 6, subtract line 7 from line 6)	8	10
9 Estimated tax penalty (see instructions); (mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	9	
10 Interest on late payment (see instructions for Form CT-3, CT-3-A, or CT-4)	10	
11 Late filing and late payment penalties (see instructions for Form CT-3, CT-3-A, or CT-4)	11	
12 Balance due (add lines 8 through 11 and enter here; enter the payment amount on line A above).....	12	10
13 Overpayment (if line 6 is less than line 7, subtract line 6 from line 7; enter here and see instructions)	13	
14 Amount of overpayment to be credited to New York State franchise tax (see instructions).....	14	
15 Amount of overpayment to be credited to MTA surcharge for next (see instructions).....	15	
16 Amount of overpayment to be refunded (see instructions).....	16	

Schedule A - Computation of MCTD allocation percentage (see instructions)

Schedule A, Part 1 - MCTD allocation (see instructions)		A MCTD	B New York State
Average value of property			
17 Real estate owned (see instructions).....	17		
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).....	22		
23 MCTD property factor (divide line 22, column A, by line 22, column B)	23		%

(continued)

Receipts in the regular course of business from:

(see instructions for lines 24 through 29)

24 Sales of tangible personal property allocated to the MCTD.....	24		
25 Sales of tangible personal property allocated to New York State..	25		
26 Services performed	26		
27 Rentals of property	27		
28 Royalties.....	28		
29 Other business receipts	29		
30 Total (add lines 24 through 29)	30		
31 MCTD receipts factor (divide line 30, column A, by line 30, column B)	31		%
32 Payroll - Wages and other compensation of employees except general executive officers	32		
33 MCTD payroll factor (divide line 32, column A, by line 32, column B).....	33		%
34 Total MCTD factors (add lines 23, 31, and 33)	34		%
35 MCTD allocation percentage (see instr. divide line 34 by three or by the number of factors; enter here and on line 2)	35		%

Schedule A, Part 2 - Computation of MCTD allocation for aviation corporations (see instructions)

	A MCTD	B New York State
36 Revenue aircraft arrivals and departures	36	
37 MCTD percentage (divide line 36, column A, by line 36, column B)	37	%
38 Revenue tons handled	38	
39 MCTD percentage (divide line 38, column A, by line 38, column B)	39	%
40 Originating revenue	40	
41 MCTD percentage (divide line 40, column A, by line 40, column B)	41	%
42 Total (add lines 37, 39, and 41)	42	%
43 MCTD allocation percentage (divide line 42 by three; enter here and on line 2)	43	%

Schedule A, Part 3 - Computation of MCTD allocation for trucking and railroad corporations (see instructions)

	A MCTD	B New York State
44 Revenue miles	44	
45 MCTD allocation percentage (divide line 44, column A, by line 44, column B; enter here and on line 2)	45	%

Composition of prepayments claimed on line 7 (see instructions)

	Date paid	Amount
46 Mandatory first installment	46 03-15-2014	2
47a Second installment from Form CT-400	47a 06-15-2014	2
47b Third installment from Form CT-400	47b 09-15-2014	2
47c Fourth installment from Form CT-400	47c 12-15-2014	2
48 Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13	48	
49 Overpayment credited from prior years	49	
50 Add lines 46 through 49	50	8
51 Overpayment credited from Form CT-..... Period	51	
52 Total prepayments (add lines 50 and 51; enter here and on line 7)	52	8

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

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

Authorized person	Printed name of authorized person JOHN DOE	Signature of authorized person	Official title Vice President
	E-mail address of authorized person johndoe@ct3m.com	Telephone number 518-555-2626	Date
Paid preparer use only	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany State NY ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN	Date

Test 9

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[Return to Test Chart](#)

**CT-13**

New York State Department of Taxation and Finance

**Unrelated Business Income
Tax Return**Amended
return ☐**Tax Law – Article 13**

All filers enter tax period:

beginning ending

Employer identification number (EIN) 002199072		File number MM 7	Business telephone number () 5185552626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation CTEF13			Trade name/DBA		
Mailing name (if different from legal name above) c/o			State or country of incorporation NY		Date received (for Tax Department use only)
Number and street or PO box 13 WA Harriman Campus			Date of incorporation		
City Albany			State NY		
ZIP code 12227			Foreign corporations: date began business in NYS		
NAICS business code number (from federal return) 211110		If address/phone above is new, mark an X in the box <input type="checkbox"/>		Audit (for Tax Department use only)	
Principal unrelated business activity (see instructions) EXPLORATION					

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

A. Pay amount shown on line 22. Make payable to: New York State Corporation Tax	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	250.00

Computation of income and tax

1	Federal unrelated business taxable income before net operating loss deduction and after \$1,000 specific deduction	1	-5341.00
2	New York State Article 13 and Article 23 tax deducted on federal return	2	
3	Additions required for shareholders of federal S corporations (see instructions)	3	
4	Grossed-up taxes for shareholders of New York S corporations (see instructions)	4	
5	Other additions (see instructions) • IRC section 199 deduction:	5	
6	Add lines 1 through 5	6	-5341.00
7	Other income (see instructions)	7	
8	Federal S corporation shareholder subtractions (see instructions)	8	
9	Other subtractions (see instructions)	9	
10	Total subtractions (add lines 7, 8, and 9)	10	
11	Taxable income before net operating loss deduction (subtract line 10 from line 6)	11	-5341.00
12	New York net operating loss deduction (attach federal and NYS computations; see instructions)	12	
13	Taxable income (subtract line 12 from line 11)	13	-5341.00
14	Allocated taxable income (multiply line 13 by _____ % from line 42; or enter amount from line 13 if allocation is not claimed)	14	-5341.00
15	Tax based on income (multiply line 14 by 9% (.09))	15	
16	Minimum tax	16	250.00
17	Tax (line 15 or line 16, whichever is larger)	17	250.00
18	Total prepayments from line 46	18	
19	Balance (if line 18 is less than line 17, subtract line 18 from line 17)	19	250.00
20	Interest on late payment (see instructions)	20	
21	Late filing and late payment penalties (see instructions)	21	
22	Balance due (add lines 19, 20, and 21 and enter here; enter the payment amount on line A above)	22	250.00
23	Overpayment (if line 17 is less than line 18, subtract line 17 from line 18)	23	
24	Amount of overpayment on line 23 to be credited to next year	24	
25	Amount of overpayment on line 23 to be refunded (subtract line 24 from line 23)	25	

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

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

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

Schedule A – Unrelated business allocation

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

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

Receipts in the regular course of business from:

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

Composition of prepayments claimed on line 18*

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

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

Amended return information

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

Final federal determination • ☒ If marked, enter date of determination: • 2001— 07 — 23

Net operating loss (NOL) carryback... • ☐ Capital loss carryback..... • ☐

Federal return filed Form 1139 • ☐ Amended Form 990-T • ☐

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice President
	E-mail address of authorized person	Telephone number () 5185552626	Date 2015-05-15
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRIN	Date 2015-05-15

See instructions for where to file.

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Test 10

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[Return to Test Chart](#)

**CT-240**

New York State Department of Taxation and Finance

**Foreign Corporation
License Fee Return**

Tax Law – Article 9, Section 181.1

Based on
period ended

2014-12-31

Employer identification number (EIN) 002199062	File number NN 6	Business telephone number () 518-555-2626	
Legal name of corporation CTEF240		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation MA	Date received (for Tax Department use only)
Number and street or PO box 245 W A Harriman Campus		Date of incorporation 2010-03-02	
City Albany	State NY	ZIP code 12227	Foreign corporations: date began business in NYS 2010-04-12
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			Audit (for Tax Department use only)

A. Pay amount shown on line 12. Make payable to: **New York State Corporation Tax**
Attach your payment here. Detach all check stubs. (See instructions for details.)

Payment enclosed

A

10.00

Computation of license fee (see instructions)

1	Issued and outstanding par value stock at face value	1	10.00
2	Par value stock allocated to New York State (multiply line 1 by line 17, line 20, or line 25)	2	3.00
3	Fee — par value stock (multiply line 2 by .0005)	3	
4	Number of shares of no-par value stock issued and outstanding...	4	
5	Number of shares of no-par value stock allocated to New York State (multiply line 4 by line 17, line 20, or line 25)	5	
6	Fee — no-par value stock (multiply line 5 by 5 cents (.05))	6	
7	Total license fee (line 3 plus line 6 or \$10, whichever is greater)	7	10.00
8	License fee previously paid	8	
9	License fee due with this return (subtract line 8 from line 7)	9	10.00
10	Interest (see instructions)	10	
11	Additional charges (see instructions)	11	
12	Balance due (add lines 9, 10, and 11 and enter here; enter the payment amount on line A above)	12	10.00

**Schedule A — Foreign corporations (including S corporations and corporations included in a combined return)
taxable under Tax Law, Article 9-A** (see instructions)

13	Allocated business and investment capital from Form CT-3, line 39.....	13	3014.00
14	Allocated subsidiary capital from Form CT-3-ATT, line 29.....	14	
15	Total allocated capital (add lines 13 and 14)	15	3014.00
16	Total capital from Form CT-3, line 32	16	10898.00
17	License fee allocation (divide line 15 by line 16)	17	27.6565 %

Schedule B — Foreign corporations taxable under Tax Law, Article 9 (see instructions)

18	Gross assets, less United States obligations and cash, employed in New York State	18	
19	Gross assets, less United States obligations and cash, wherever employed	19	
20	License fee allocation (divide line 18 by line 19)	20	%

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Schedule C — Foreign corporations taxable under Tax Law, Article 32 (see instructions)

21	Allocated business capital.....	21		
22	Allocated subsidiary capital	22		
23	Total allocated business and subsidiary capital (add lines 21 and 22)	23		
24	Total worldwide capital	24		
25	License fee allocation (divide line 23 by line 24)	25		%

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

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

Authorized person	Printed name of authorized person John Doe		Signature of authorized person		Official title Vice President		
	E-mail address of authorized person johndoe@ name of form.com		Telephone number () 518-555-2626		Date 2015-03-15		
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Right Way Taxes Done Right			Firm's EIN 123456789		Preparer's PTIN or SSN	
	Signature of individual preparing this return		Address 315 Return Parkway		City Albany		State NY ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com			Preparer's NYTPRIN		Date 2015-03-15	

See instructions for where to file.

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Test 11

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[Return to Test Chart](#)

**CT-245**

New York State Department of Taxation and Finance

Final
return ☐**Maintenance Fee and Activities Return
For a Foreign Corporation
Disclaiming Tax Liability**

All filers must enter tax period:

Amended
return ☐**Tax Law— Article 9, Section 181.2**

beginning

2014-01-01

ending

2014-12-31

Employer identification number (EIN) 002199052		File number NN 7	Business telephone number () 518-555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation CTEF245			Trade name/DBA		
Mailing name (if different from legal name above) c/o			State or country of incorporation NY		Date received (for Tax Department use only)
Number and street or PO box 245 W A HARRIMAN CAMPUS			Date of incorporation 1977-05-25		
City ALBANY		State NY	ZIP code 518-555-2626	Foreign corporations: date began business in NYS 2003-02-01	
NAICS business code number (from NYS Pub 910) 423300		If address/phone above is new, mark an X in the box <input type="checkbox"/>		Audit use Taxable <input type="checkbox"/> Not taxable <input type="checkbox"/> By _____ Date _____	
NYS principal business activity WHOLESALE		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			
Location of commercial domicile VERMONT		Date authorized to do business in New York State 2003-02-01		If not authorized to do business in New York State, mark an X here <input type="checkbox"/>	

A. Pay amount shown on line 6. Make payable to: New York State Corporation Tax

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

Payment enclosed

A

250.00

Maintenance fee (See Form CT-245-I, Instructions for Form CT-245, for assistance.)

1	Maintenance fee (\$300 for a full year; see instructions for short-period return)	1	300.00
2	Total prepayments	2	50.00
3	Subtotal (if line 2 is less than or equal to line 1, subtract line 2 from line 1)	3	250.00
4	Interest (see instructions)	4	
5	Additional charges (see instructions)	5	
6	Balance due (add lines 3, 4, and 5 and enter here; enter the payment amount on line A above)	6	250.00
7	Refund of overpayment (if line 1 is smaller than line 2, subtract line 1 from line 2)	7	

Activities (For lines 9 through 23, mark an X in the appropriate box.)**8** List all locations of offices and other places of business in and outside New York State (attach additional sheets if necessary)

Location	Nature of activities	Date began
LATHAM NY	SALESMAN	2004-02-01

- 9 Does the corporation own or lease real property in New York State (this includes trucking terminals used exclusively in interstate commerce)? Yes ☐ No ☒
- 10 Does the corporation maintain inventory or own or lease property in New York State? Yes ☐ No ☒
If Yes, explain _____
- 11 Does the corporation employ any other assets in New York State? Yes ☐ No ☒
If Yes, explain _____
- 12 Did the corporation perform services in New York State? Yes ☐ No ☒
If Yes, attach a separate sheet with details.
- 13 Does the corporation own assets in New York State that are leased to others? Yes ☐ No ☒
If Yes, explain _____
- 14 Did the corporation perform any construction, erection, installation or repair work, or other services in New York State? Yes ☐ No ☒
If Yes, explain _____

(continued on page 2)

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- 15** Did the corporation participate in a partnership, limited liability company/partnership, or joint venture doing business in New York State? Yes ☐ No ☒
- 16** Did the officers or employees of the corporation do any of the following in New York State?
- a. Perform public relations activities Yes ☐ No ☒
- b. Furnish technical advice to retailers or consumers Yes ☐ No ☒
- c. Investigate claims Yes ☐ No ☒
- d. Collect accounts Yes ☐ No ☒
- e. Perform services Yes ☐ No ☒
- f. Approve or reject orders Yes ☐ No ☒
- g. Perform other activities (attach an explanation) Yes ☐ No ☒
- h. Coordinate or supervise, or both, the activities of a subsidiary that is taxable in New York State Yes ☐ No ☒
- If you answered Yes to any of the above questions (16a-h), attach a separate sheet with details of the activities, including continuity, frequency, and regularity.
- 17** Transportation corporations only: Did the corporation make any pickups or deliveries in New York State during this calendar year? Yes ☐ No ☒
- If Yes, attach a sheet indicating the number of pickups and deliveries made and describe the total activities of the corporation in this state.
- 18** Is the corporation formed for or engaged in the business of extracting, producing, refining, manufacturing, or compounding petroleum? Yes ☐ No ☒
- 19** Does the corporation sell petroleum products (crude oil, plant condensate, gasoline, aviation fuel, kerosene, diesel motor fuel, benzol, fuel oil, residual oil, or liquefied or liquefiable gases such as butane, ethane, or propane)? ... Yes ☐ No ☒
- If Yes, is any of the petroleum shipped to New York State from a location outside New York State? Yes ☐ No ☒
- 20** Does the corporation import petroleum products into New York State for its own consumption? Yes ☐ No ☒
- 21** Has the corporation been terminated in the state in which it was incorporated? Yes ☐ No ☒
- If Yes, enter date of termination _____
- 22** Was the corporation previously subject to tax in New York State? Yes ☐ No ☒
- If Yes, enter date the corporation ceased doing business in New York State _____
- 23** Is the corporation a qualified subchapter S subsidiary (QSSS)? Yes ☐ No ☒
- If Yes, enter name and federal employer identification number of the parent corporation _____

24 List all employees, including officers, employed within New York State (attach additional sheets if necessary).

Name	Title	Date began	Duties and responsibilities	Compensation
TOM JONES	SALESMAN	2003-02-01	SALES OF MERCHANDISE	
Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		Designee's name (print) Bill Smith	Designee's phone number () 518-555-2525
	Designee's e-mail address billsmith@taxesdoneright.com			PIN

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

Authorized person	Printed name of authorized person JOHN DOE		Signature of authorized person		Official title VICE PRESIDENT	
	E-mail address of authorized person johndoe@ctelf245.com			Telephone number () 518-555-2626		Date 2015-03-15
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right			Firm's EIN 123456987		Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return		Address 315 Return Parkway		City ALBANY	State NY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com			Preparer's NYTPRIN		Date 2015-03-15

See instructions for where to file.

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Test 12

Begins on next page

[Return to Test Chart](#)

**CT-3**

New York State Department of Taxation and Finance

**General Business Corporation
Franchise Tax Return**

Tax Law - Article 9-A

See form CT-3/4-I before completing return.

All filers must enter tax period:

Final return ☐ Amended return ☐

beginning 01-01-2014 ending 12-31-2014

Employer identification number (EIN) 002199010	File number AA 2	Business telephone number (518) 555-2626	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF3PDF		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation NY		Date received (for Tax Department use only)
Number and street or PO box 3 PDF Harriman Campus		Date of incorporation 06-24-1976		
City ALBANY	State NY	ZIP code 12227	Foreign corporations: date began business in NYS	
NAICS business code number (from NYS Pub 910)		If address/phone above is new, mark an X in the box <input type="checkbox"/>		Audit (for Tax Department use only)
NYS Principal business activity		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		

Metropolitan transportation business tax (MTA surcharge)

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. (mark an **X** in the appropriate box).... ☐ Yes ☐ No

A. Pay amount shown on line 93. Make check payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (see instructions for details.)	Payment enclosed
B. Federal return filed (you must mark an X in one): Attach a complete copy of your federal return. Form 1120 <input checked="" type="checkbox"/> Form 1120-H..... <input type="checkbox"/> Form 1120-REIT or Form 1120-RIC <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Form 1120S..... <input type="checkbox"/> Other: <input type="checkbox"/>	
C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS <input type="checkbox"/>	
D. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see instructions).	
E. Do you have an interest in, or have you rented, real property located in New York State? (mark an X in one box) <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, enter county _____ and the value of such property or rent..... <input type="text"/>	
F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark one box) <input type="checkbox"/> Yes <input type="checkbox"/> No	
G. If you marked the <i>Consolidated basis</i> box in line B above, complete the following: 1. Number of corporations included in the federal consolidated group..... <input type="text"/> 2. Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD)..... <input type="text"/> 3. If substantially all of the voting stock in this corporation is owned or controlled, directly or indirectly, by another corporation give the name and EIN of that corporation below. Legal name of corporation <input type="text"/> EIN <input type="text"/>	
H. Do you have an interest in any partnerships? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.	
I. Did you include a disregarded entity in this return? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.	

Computation of entire net income (ENI) base

1	FTI before net operating loss (NOL) and special deductions.....	1	302,000
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions).....	2	2,000
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock (see instr.).....	3	1,000
4a	Interest deductions directly attributable to subsidiary capital (see instructions).....	4a	500
4b	Noninterest deductions directly attributable to subsidiary capital (see instructions).....	4b	500
5a	Interest deductions indirectly attributable to subsidiary capital (see instructions).....	5a	1,500
5b	Noninterest deductions indirectly attributable to subsidiary capital (see instructions).....	5b	2,000
6	New York State and other state and local taxes deducted on your federal return (see instructions).....	6	2,000
7	Federal depreciation from Form CT-399, if applicable (see instructions).....	7	
8	Other additions (see instructions).....	8	8,000
9	Add lines 1 through 8	9	319,500
10	Income from subsidiary capital (from Form CT-3-ATT, line 26; see instr.)...	10	18,500
11	Fifty percent of dividends from nonsubsidiary corporations (see instr.)...	11	
12	Foreign dividends gross-up not included on lines 10 and 11 (see instr.)...	12	
13	New York NOLD (attach federal New York State computations; see instr.)...	13	
14	Allowable New York State depreciation from Form CT-399, if applicable (see instr.)...	14	
15	Other subtractions (see instructions).....	15	1,875
16	Total subtractions (add lines 10 through 15).....	16	20,375
17	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here and on line 42).....	17	299,125
18	Investment income before allocation (from Form CT-3-ATT, line 22, but not more than line 17 above; see instr.)...	18	120,000
19	Business income before allocation (subtract line 18 from line 17).....	19	179,125
20	Allocated investment income (multiply line 18 by <input type="text" value="0.82 %"/> from Form CT-3-ATT, line 5).....	20	98,400
21	Allocated business income (multiply line 19 by <input type="text" value="1.0 %"/> from line 119, 121, or 141; see instr.).....	21	179,125
22	Total allocated income (add lines 20 and 21).....	22	277,525
23	Optional depreciation adjustments (attach Form CT-324; enter here and on line 69; see instructions).....	23	
24	ENI base (line 22 plus or minus line 23; see instructions).....	24	277,525
25	ENI base tax (see instructions; multiply line 24 by the appropriate rate from the Tax rates schedule in Form CT-3/4-I; enter here and on line 72).....	25	18,039

Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)

		A	B	C	
		Beginning of year	End of year	Average value	
26	Total assets from federal return	26	1,500,000	1,200,000	1,350,000
27	Real property and marketable securities included on line 26.....	27	60,000	40,000	50,000
28	Subtract line 27 from line 26.....	28	1,440,000	1,160,000	1,300,000
29	Real property and marketable securities at fair market value	29	35,000	25,000	30,000
30	Adjusted total assets (add lines 28 and 29).....	30	1,475,000	1,185,000	1,330,000
31	Total liabilities	31	25,000	135,000	80,000
32	Total capital (subtract line 31, column C, from line 30, column C).....		32	1,250,000	
33	Subsidiary capital (from Form CT-3-ATT, line 28; if none, enter 0).....		33	150,000	
34	Business and investment capital (subtract line 33 from line 32).....		34	1,100,000	
35	Investment capital (from Form CT-3-ATT, line 7, column E; if none, enter 0).....		35	550,000	
36	Business capital (subtract line 35 from line 34).....		36	550,000	
37	Allocated investment capital (multiply line 35 by <input type="text" value="0.82 %"/> from Form CT-3-ATT, line 5).....	37	451,000		
38	Allocated business capital (multiply line 36 by <input type="text" value="1.0 %"/> from line 119, 121, or 141).....	38	550,000		
39	Capital base (add lines 37 and 38).....	39	1,001,000		
40	Capital base tax.....	40	1,502		
41	Issuer's allocation percentage.....	41	0.9112 %		

Computation of minimum taxable income (MTI) base (see instructions)

42	ENI from line 17.....	42	299,125
Adjustments (see instructions for lines 43 through 50)			
43	Depreciation of tangible property placed in service after 1986.....	43	
44	Amortization of mining exploration and development costs paid or incurred after 1986.....	44	
45	Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only).....	45	2,000
46	Basis adjustments in determining gain or loss from sale or exchange of property.....	46	
47	Long term contracts entered into after February 28, 1986	47	
48	Installment sales of certain property.....	48	
49	Merchant marine capital construction funds	49	4,000
50	Passive activity loss (closely held and personal service corporations only).....	50	
51	Add lines 42 through 50	51	305,125
Tax preference items			
52	Depletion (see instructions).....	52	3,000
53			
54	Intangible drilling costs (see instructions).....	54	
55	Add lines 51 through 54.....	55	308,125
56	New York NOLD from line 13 (see instructions).....	56	
57	Add lines 55 and 56.....	57	308,125
58	Alternative net operating loss deduction (ANOLD) (see instructions).....	58	
59	MTI (subtract line 58 from line 57).....	59	308,125
60	Investment income before apportioned NOLD (add line 18 and Form CT-3-ATT, line 21).....	60	123,300
61	Investment income not included in ENI but included in MTI (see instructions).....	61	
62	Investment income before apportioned ANOLD (add lines 60 and 61).....	62	123,300
63	Apportioned New York ANOLD (see instructions).....	63	
64	Alternative investment income before allocation (subtract line 63 from line 62; see instructions).....	64	123,300
65	Alternative business income before allocation (subtract line 64 from line 59).....	65	184,825
66	Allocated alternative business income (multiply line 65 by 1.00 % from line 119, 121, or 161).....	66	184,825
67	Allocated alternative investment income (multiply line 64 by 0.82 % from Form CT-3-ATT, line 5).....	67	101,106
68	Allocated MTI (add lines 66 and 67).....	68	285,931
69	Optional depreciation adjustments from line 23	69	
70	MTI base (line 68 plus or minus line 69).....	70	285,931
71	Tax on MTI base (multiply line 70 by appropriate rate; see instructions).....	71	4,289

(continued)

Computation of tax

72	Tax on ENI base from line 25.....	72	18,039
73	Tax on capital base from line 40 (see instructions) New small business: First year <input type="checkbox"/> Second year <input type="checkbox"/>	73	1,502
You must enter an amount on lines 74a below; if none, enter 0.			
74a	New York receipts (see instructions).....	74a	820,000
74b	Fixed dollar minimum tax (see instructions).....	74b	500
75	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception).....	75	18,039
76	Subsidiary capital base from Form CT-3-ATT, line 31.....	76	30,000
77	Subsidiary capital base tax from Form CT-3-ATT, line 32.....	77	27
78	Tax due before credits (add lines 75 and 77).....	78	18,066
79	Tax credits (see instructions).....	79	18,066
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter 0).....	80	0
81	Amount from line 71 or 74b, whichever is larger.....	81	
82	Tax due (see instructions).....	82	0
First installment of estimated tax for next period:			
83a	If you filed a request for extension, enter amount from Form CT-5, line 2.....	83a	
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instructions.....	83b	
84	Add line 82 and line 83a or 83b.....	84	
85	Total prepayments from line 106.....	85	
86	Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter 0).....	86	
87	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	87	
88	Interest on late payment (see instructions).....	88	
89	Late filing and late payment penalties (see instructions).....	89	
90	Balance (add lines 86 through 89).....	90	
Voluntary gifts/contributions (see instructions)			
91a	Return a Gift to Wildlife.....	91a	
91b	Breast Cancer Research and Education Fund.....	91b	
91c	Prostate and Testicular Cancer Research and Education Fund.....	91c	
91d	9/11 Memorial.....	91d	
91e	Volunteer Firefighting & EMS Recruitment Fund.....	91e	
91f	Veterans Remembrance.....	91f	
92	Total (add lines 84, 87, 88, 89, and 91a through 91f).....	92	
93	Balance due (If line 85 is less than line 92, subtract line 85 from line 92 and enter here. This is the amount due; enter the payment amount on line A on page 1).....	93	0
94	Overpayment (If line 85 is more than line 92, subtract line 92 from line 85. This is your overpayment; enter here and see instructions).....	94	
95	Amount of overpayment to be credited to next period (see instructions).....	95	
96	Balance of overpayment (subtract line 95 from line 94; see instructions).....	96	
97	Amount of overpayment to be credited to Form CT-3M/4M (see instructions).....	97	
98	Refund of overpayment (subtract line 97 from line 96; see instructions).....	98	
99a	Refund of unused tax credits (see instructions and attach appropriate forms).....	99a	
99b	Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms).....	99b	

(continued)

Summary of credits claimed on line 79 against current year's franchise tax (see instructions for lines 79, 99a, 99b, 100a, and 100b)

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

Form CT-38, line 28.....	<input type="text"/>	Form CT-259.....	<input type="text"/>	Form CT-633.....	<input type="text"/>
Form CT-40.....	<input type="text"/>	Form CT-261.....	<input type="text"/>	Form CT-634.....	<input type="text"/>
Form CT-41.....	<input type="text"/>	Form CT-501.....	<input type="text"/>	Form CT-635.....	<input type="text"/>
Form CT-43.....	<input type="text"/>	Form CT-502.....	<input type="text"/>	Form CT-636.....	<input type="text"/>
Form CT-44.....	<input type="text"/>	Form CT-601.....	<input type="text"/>	Form CT-637.....	<input type="text"/>
Form CT-46.....	<input type="text"/>	Form CT-601.1.....	<input type="text"/>	Form CT-638.....	<input type="text"/>
Form CT-47.....	<input type="text"/>	Form CT-602.....	<input type="text"/>	Form CT-639.....	<input type="text"/>
Form CT-236.....	<input type="text"/>	Form CT-603.....	<input type="text"/>	Form CT-640.....	<input type="text"/>
Form CT-238.....	<input type="text"/>	Form CT-604.....	<input type="text"/>	Form CT-641.....	<input type="text"/>
Form CT-239.....	2,300	Form CT-605.....	<input type="text"/>	Servicing mortgages credit.....	<input type="text"/>
Form CT-241.....	<input type="text"/>	Form CT-606.....	<input type="text"/>	Form DTF-621.....	<input type="text"/>
Form CT-242.....	<input type="text"/>	Form CT-607.....	<input type="text"/>	Form DTF-622.....	<input type="text"/>
Form CT-243.....	<input type="text"/>	Form CT-611.....	<input type="text"/>	Form DTF-624.....	<input type="text"/>
Form CT-246.....	<input type="text"/>	Form CT-611.1.....	<input type="text"/>	Form DTF-630.....	<input type="text"/>
Form CT-248.....	<input type="text"/>	Form CT-612.....	<input type="text"/>	Other credits.....	<input type="text"/>
Form CT-249.....	<input type="text"/>	Form CT-613.....	<input type="text"/>		
Form CT-250.....	200	Form CT-631.....	5,016		

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area tax elimination credit and you had 100% area allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an X in the box..... ☐

100a Total tax credits claimed above (enter here and on line 79; attach form or statement for each tax credit claimed)..... **100a** 18,066

100b Total tax credits above that are refund eligible (see instructions)..... **100b**

Composition of prepayments on line 85 (see instructions)

	Date paid	Amount
101 Mandatory first installment	101	
102a Second installment from Form CT-400	102a	
102b Third installment from Form CT-400	102b	
102c Fourth installment from Form CT-400	102c	
103 Payment with extension request from Form CT-5, line 5	103	
104 Overpayment credited from prior years (see instr.) Period	104	
105 Overpayment credited from Form CT-3M/4M..... Period	105	
106 Total prepayments (add lines 101 through 105; enter here and on line 85).....	106	

107 If you are a member of an affiliated federal group, enter primary corporation name and EIN:

Name	EIN
<input type="text"/>	<input type="text"/>

If you are more than 50% owned by another corporation, enter parent corporation name and EIN:

Name	EIN
<input type="text"/>	<input type="text"/>

Interest paid to shareholders (see instructions)

108 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? (mark an X in the appropriate box) If Yes, complete the following and line 109 (attach additional sheets if necessary)			108	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Shareholder's name		SSN or EIN			
Interest paid to shareholder	Total indebtedness to shareholder described above	Total interest paid			
109 Is there written evidence of the indebtedness? (mark an X in the appropriate box).....			109	<input type="checkbox"/> Yes	<input type="checkbox"/> No
110 Interest deducted in computing FTI on line 1 of this form			110		
111 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years			111		

Schedule A, Part 1 - Computation of business allocation percentage for aviation corporations (see instructions)

		A New York State	B Everywhere		
112a	Revenue aircraft arrivals and departures (see instr.).....	112a			
112b	Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A).....	112b	.60		
112c	Adjusted NYS revenue aircraft arrivals and departures (multiply line 112a, column A, by line 112b).....	112c			
113	New York State percentage (divide line 112c by line 112a, column B).....	113			%
114a	Revenue tons handled (see instructions).....	114a			
114b	Adjustment per Tax Law section 210.3(a)(7)(A).....	114b	.60		
114c	Adjusted NYS revenue tons handled (multiply line 114a, column A, by line 114b).....	114c			
115	New York State percentage (divide line 114c by line 114a, column B).....	115			%
116a	Originating revenue (see instructions).....	116a			
116b	Adjustment per Tax Law section 210.3(a)(7)(A).....	116b	.60		
116c	Adjusted NYS originating revenue (multiply line 116a, column A, by line 116b).....	116c			
117	New York State percentage (divide line 116c by line 116a, column B).....	117			%
118	Total (add lines 113, 115, and 117).....	118			%
119	New York business allocation percentage (divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-38, line 6).....	119			%

Schedule A, Part 2 - Computation of business allocation percentage for trucking and railroad corporations (see instr.).....

		A New York State	B Everywhere		
120	Revenue miles.....	120			
121	New York State business allocation percentage (divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-38, line 6).....	121			%

Schedule A, Part 3 - Computation of business allocation percentage (see instructions)

Number of New York State employees.....	<input type="text"/>
Wages paid to New York State employees (see line 138 instructions).....	<input type="text"/>
Are you principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier, or are you a qualified foreign air carrier? (mark an X in the appropriate box).....	
	<input type="checkbox"/> Yes <input type="checkbox"/> No

If **No**, complete **only** lines 129 through 136 and enter on line 141 the receipts factor computed on line 136. The receipts factor is the business allocation percentage.

Average value of property (see instructions)		A New York State	B Everywhere
122	Real estate owned	122	
123	Real estate rented	123	
124	Inventories owned	124	
125	Tangible personal property owned	125	
126	Tangible personal property rented	126	
127	Total (add lines 122 through 126).....	127	
128	New York State property factor (divide line 127, column A, by line 127, column B).....	128	%

Receipts in the regular course of business from:

129	Sales of tangible personal property allocated to New York State (see instructions).....	129	1,000,000	
130	All sales of tangible personal property (see instr.).....	130		1,000,000
131	Services performed (see instructions).....	131		
132	Rentals of property (see instructions).....	132		
133	Royalties (see instructions).....	133		
134	Other business receipts (see instructions).....	134		
135	Total (add lines 129 through 134).....	135	1,000,000	1,000,000
136	New York State receipts factor (divide line 135, column A, by line 135, column B; see instructions).....	136		1.0 %
137	New York State additional receipts factor (see instructions).....	137		%

Payroll

138	Wages and other compensation of employees, except general executive officers (see instr.)...	138		
139	New York State payroll factor (divide line 138, column A, by line 138, column B).....	139		%
140	Total New York State factors (add lines 128, 136, 137, and 139).....	140		1.0 %
141	New York State Business allocation percentage(see instructions).....	141		1.0 %

Schedule A, Part 4 - Computation of alternative business allocation percentage for MTI base (see instructions)

If you are **not** an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete **only** lines 149 through 156 and enter on line 161 the receipts factor computed on line 156. The receipts factor is the alternative business allocation percentage

Average value of property (see instructions)		A - New York State	B - Everywhere
142	Real estate owned.....	142	
143	Real estate rented.....	143	
144	Inventories owned.....	144	
145	Tangible personal property owned.....	145	
146	Tangible personal property rented.....	146	
147	Total (add lines 142 through 146).....	147	
148	New York State property factor (divide line 147, column A, by line 147, column B).....	148	%

Receipts in the regular course of business from:

149 Sales of tangible personal property allocated to New York State (see instructions)...	149		
150 All sales of tangible personal property	150		
151 Services performed (see instructions).....	151		
152 Rentals of property	152		
153 Royalties	153		
154 Other business receipts	154		
155 Total (add lines 149 through 154).....	155		
156 New York State receipts factor (divide line 155, column A, by line 155, column B; see instructions).....	156		%
157 New York State weighted receipts factor(see instructions).....	157		%

Payroll

158 Wages and other compensation of employees, except general executive officers	158		
159 New York State payroll factor (divide line 158, column A, by line 158, column B).....	159		%
160 Total New York State factors (add lines 148, 156, 157, and 159).....	160		%
161 Alternative business allocation percentage (see instructions).....	161		%

162 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition in the line 25 instructions of Form CT-3/4-I; mark an X in the appropriate box).....	162	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
163 If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions).....	163		
164 Are you claiming qualified New York manufacturer status, which includes eligible qualified New York manufacturers and qualified emerging technology companies (QETCs), for a lower capital base tax rate and limitation? (see instructions; mark an X in the appropriate box).....	164	<input type="checkbox"/> Yes	<input type="checkbox"/> No
165 Are you claiming qualified New York manufacturer or eligible qualified New York manufacturer status for a lower ENI tax rate? (see instructions; mark an X in the appropriate box).....	165	<input type="checkbox"/> Yes	<input type="checkbox"/> No
166 Are you claiming eligible qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	166	<input type="checkbox"/> Yes	<input type="checkbox"/> No
167 Are you a qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot and have elected to be subject only to the fixed dollar minimum tax base? (mark an X in the appropriate box).....	167	<input type="checkbox"/> Yes	<input type="checkbox"/> No
168 Are you claiming QETC status for a lower EN rate? (see instructions; mark an X in the appropriate box).....	168	<input type="checkbox"/> Yes	<input type="checkbox"/> No
169 Are you claiming qualified New York manufacturer or QETC status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	169	<input type="checkbox"/> Yes	<input type="checkbox"/> No
170 Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in the appropriate box).....	170	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Amended return information

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

Final federal determination.....	<input type="checkbox"/>	If marked, enter date of determination:	
Net operating loss (NOL) carryback.....	<input type="checkbox"/>	Capital loss carryback.....	<input type="checkbox"/>
Federal return filed.....Form 1139	<input type="checkbox"/>	Form 1020X.....	<input type="checkbox"/>

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years.....	
Federal NOL carryover total available for use this tax year from all prior tax years.....	
New York State NOL carryforward total for future years.....	
Federal NOL carryforward total for future years.....	

Corporations organized outside New York State: Complete the following for capital stock issued and outstanding.

Number of par shares	Value \$	Number of no-par shares	Value \$

Third-party designee <small>(see Instructions)</small>	<input type="checkbox"/> Yes <input type="checkbox"/> No	Designee's name <i>(print)</i>		Designee's phone number	
	Designee's e-mail address			PIN	
Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.					
Authorized person	Printed name of authorized person John Doe		Signature of authorized person	Official title Vice President	
	E-mail address of authorized person johndoe@pdf.com		Telephone number 5185552626	Date 03-15-15	
Paid preparer use only <small>(see Instr.)</small>	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right		Firm's EIN 222333222		Preparer's PTIN or SSN 623457891
	Signature of individual preparing this return	Address 315 Return Parkway		City ALBANY	State NY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN 42156789		Date 03-15-15

See instructions for where to file.

**Claim for Credit for Taxicabs and Livery Service Vehicles Accessible to Persons With Disabilities**

For purchases or costs incurred before January 1, 2011

Tax Law – Article 9-A, Section 210.40

CT-239

All filers must enter tax period:

beginning

01-01-14

ending

12-31-14

Legal name of corporation
CTEF3PDFEmployer identification number (EIN)
00219910

File this form with Form CT-3 or CT-3-A

Application of credit used and carried forward

1 Credit carryforward from the preceding tax year	1	
2 Tax due before credits (<i>see instructions</i>)	2	1806600
3 Tax credits claimed before the credit for taxicabs and livery service vehicles accessible to persons with disabilities (<i>see instructions</i>)	3	1576600
4 Net tax (<i>subtract line 3 from line 2; if zero or less, enter 0</i>)	4	230000
5 Credit used for the current tax year (<i>see instructions</i>)	5	230000
6 Credit to be carried forward (<i>subtract line 5 from line 1</i>)	6	

Instructions**General information**

Effective for tax years beginning on or after January 1, 2011, the credit available under Tax Law sections 210.40 and 606(oo) for taxicabs and livery service vehicles accessible to persons with disabilities expired. Credit carryforwards may still be utilized; however, no additional credit can be earned in any tax year beginning on or after January 1, 2011.

For purchases or costs incurred on or after January 1, 2011, use Form CT-236, *Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities for costs incurred on or after January 1, 2011*.

Credit amount

The credit may reduce the franchise tax due to zero and is not refundable. However, any amount of credit not claimed in the current tax year may be carried forward for an unlimited number of tax years. The credit is not allowed against the metropolitan transportation business tax (MTA surcharge) under Article 9-A.

New York S corporations

Do not complete this form. Shareholders must claim any credit carryforward from preceding tax years on Form IT-239, *Claim for Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities for purchases or costs incurred before January 1, 2011*.

Line instructions**Application of credit used and carried forward**

Line 2 — Enter the amount from Form CT-3, line 78, or Form CT-3-A, line 77, plus any net recaptured tax credits.

Line 3 — If you are claiming more than one tax credit for this year, enter the total amount of credit(s) you want to apply against your franchise tax due before the application of the credit for taxicabs and livery service vehicles accessible to persons with disabilities. Otherwise, enter 0. You must apply certain credits before the credit for taxicabs and livery service vehicles accessible to persons with disabilities. Refer to Form CT-600-I, *Instructions for Form CT-600*, to determine the order of credits that applies.

If you are included in a combined return, include any amount of tax credit(s), including credit(s) for taxicabs and livery service vehicles accessible to persons with disabilities claimed by other members of the combined group that you want to apply before your credit for taxicabs and livery service vehicles accessible to persons with disabilities.

Line 5 — Enter the lesser of line 1 or line 4. Transfer this amount to your franchise tax return.

Need help? and Privacy notification

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

**Credit for Purchase of an Automated External Defibrillator**

Tax Law — Articles 9-A, 32, and 33

CT-250

All filers must enter tax period:

beginning 01-01-14 ending 12-31-14Legal name of corporation
CTEF3PDFEmployer identification number
00219910

File this form with Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, or CT-33-NL.

Part 1 – Computation of credit (attach additional sheets if necessary; see instructions)

A Defibrillator name/model number	B Date purchased	C Cost	D Maximum credit	E Credit (enter the lesser of column C or column D)
RFB-DLC-41406R	01/03/2013	200	\$500	200.00
			\$500	
			\$500	
			\$500	
			\$500	
Total column E amounts from attached sheets (if any)				
1 Total all column E amounts (see instructions)				1 200.00
2 Credit from partnerships (see instructions)				2
3 Total credit computed for the current tax year (add lines 1 and 2)				3 200.00

Part 2 – Computation of credit used (New York S corporations do not complete this part)

4 Tax before credits (see instructions)	4	
5 Enter other tax credits used (see instructions)	5	
6 Net tax (subtract line 5 from line 4)	6	
7 Tax limitation – (enter appropriate tax) Article 9-A - enter the tax on minimum taxable income or fixed dollar minimum tax, whichever is larger. Article 32 or 33 - enter minimum tax of 250 Article 33 combined filers - multiply the number of taxpayers in the combined group by 250	7	
8 Credit limitation (subtract line 7 from line 6; if line 7 is greater than line 6, enter 0)	8	
9 Credit used for the current tax year (see instructions)	9	200.00

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

**Claim for Security Officer
Training Tax Credit****CT-631**Tax Law – Article 1, Section 26; Article 9, Section 187-n;
Article 9-A, Section 210.37; Article 32, Section 1456(t); and
Article 33, Section 1511(x)

All filers must enter tax period:

beginning

01-01-14

ending

12-31-14

Legal name of corporation
CTEF3PDFEmployer identification number (EIN)
00219910File this form with Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, CT-33-NL, CT-183, CT-184,
CT 185, CT 186, CT 186 E, or CT 186 P.**Part 1 – Computation of security officer training tax credit** (see instructions)

A Enter the calendar year shown on the certificate of tax credit from the New York State Division of Homeland Security and Emergency Services (DHSES).....	A	2014
1 Security officer training tax credit (enter amount from the certificate of tax credit from the New York State DHSES and attach a copy of the certificate)	1	15566 ⁰⁰
2 Security officer training tax credit from partnership(s) (from line 10; see instructions)	2	
3 Total security officer training tax credit (add lines 1 and 2)	3	15566 ⁰⁰

Part 2 – Computation of security officer training tax credit used (see instructions; New York S corporations do not complete this part)

4 Tax due before credits (see instructions)	4	
5 Tax credits claimed before the security officer training tax credit (see instructions)	5	
6 Tax after application of credits (subtract line 5 from line 4)	6	
7 Tax limitation (see instructions)	7	
8 Limitation on security officer training tax credit (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)	8	
9 Security officer training tax credit used for this period (see instructions)	9	15566 ⁰⁰
10 Unused security officer training tax credit (subtract line 9 from line 3).....	10	
11 Amount of security officer training tax credit to be refunded (limited to the amount on line 10; see instructions)	11	
12 Amount of security officer training tax credit to be applied as an overpayment to next period (subtract line 11 from line 10; see instructions)	12	

Part 3 – Partnership information (see instructions)

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

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

Test 13

Begins on next page

[Return to Test Chart](#)

**CT-3**

New York State Department of Taxation and Finance

**General Business Corporation
Franchise Tax Return**

Tax Law - Article 9-A

See form CT-3/4-I before completing return.

All filers must enter tax period:

Final return ☐ Amended return ☐

beginning 01-01-2014 ending 12-31-2014

Employer identification number (EIN) 002199001	File number AA 8	Business telephone number (518) 555-2626	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF502601603604CP6111612			Trade name/DBA	
Mailing name (if different from legal name above) c/o			State or country of incorporation NY	Date received (for Tax Department use only)
Number and street or PO box 502 ETC WA Harriman Campus			Date of incorporation 10-27-2009	
City Albany	State NY	ZIP code 12227 US	Foreign corporations: date began business in NYS	
NAICS business code number (from NYS Pub 910) 525990		If address/phone above is new, mark an X in the box <input type="checkbox"/>	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	
NYS Principal business activity Investing			Audit (for Tax Department use only)	

Metropolitan transportation business tax (MTA surcharge)

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. (mark an **X** in the appropriate box).... ☐ Yes ☒ No

A. Pay amount shown on line 93. Make check payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (see instructions for details.)		A	Payment enclosed 0
B. Federal return filed (you must mark an X in one): Attach a complete copy of your federal return.			
Form 1120 <input type="checkbox"/>	Form 1120-H..... <input type="checkbox"/>	Form 1120-REIT or Form 1120-RIC <input type="checkbox"/>	
Consolidated basis <input checked="" type="checkbox"/>	Form 1120S..... <input type="checkbox"/>	Other: <input type="checkbox"/>	
C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS <input type="checkbox"/>			
D. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see instructions).			
E. Do you have an interest in, or have you rented, real property located in New York State? (mark an X in one box) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
If Yes, enter county <u>Niagara</u> and the value of such property or rent.....			58,142,331
F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark one box) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
G. If you marked the <i>Consolidated basis</i> box in line B above, complete the following:			
1. Number of corporations included in the federal consolidated group.....			17
2. Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD).....			-42,719,704
3. If substantially all of the voting stock in this corporation is owned or controlled, directly or indirectly, by another corporation give the name and EIN of that corporation below.			
Legal name of corporation <u>Parent</u>		EIN <u>656565656</u>	
H. Do you have an interest in any partnerships? (mark an X in the appropriate box)..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.			
I. Did you include a disregarded entity in this return? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
If Yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.			

Computation of entire net income (ENI) base

1	FTI before net operating loss (NOL) and special deductions.....	1	-122,688,664
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions).....	2	
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock (see instr.).....	3	
4a	Interest deductions directly attributable to subsidiary capital (see instructions).....	4a	
4b	Noninterest deductions directly attributable to subsidiary capital (see instructions).....	4b	
5a	Interest deductions indirectly attributable to subsidiary capital (see instructions).....	5a	
5b	Noninterest deductions indirectly attributable to subsidiary capital (see instructions).....	5b	
6	New York State and other state and local taxes deducted on your federal return (see instructions).....	6	1,500
7	Federal depreciation from Form CT-399, if applicable (see instructions).....	7	
8	Other additions (see instructions).....	8	119,263,367
	Depreciation 119,263,367		
9	Add lines 1 through 8	9	-3,423,797
10	Income from subsidiary capital (from Form CT-3-ATT, line 26; see instr.)...	10	
11	Fifty percent of dividends from nonsubsidiary corporations (see instr.)...	11	
12	Foreign dividends gross-up not included on lines 10 and 11 (see instr.)...	12	
13	New York NOLD (attach federal New York State computations; see instr.)...	13	
14	Allowable New York State depreciation from Form CT-399, if applicable (see instr.)...	14	
15	Other subtractions (see instructions).....	15	29,555,905
	NY Depreciation 29,555,905		
16	Total subtractions (add lines 10 through 15).....	16	29,555,905
17	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here and on line 42).....	17	-32,979,702
18	Investment income before allocation (from Form CT-3-ATT, line 22, but not more than line 17 above; see instr.)...	18	
19	Business income before allocation (subtract line 18 from line 17).....	19	-32,979,702
20	Allocated investment income (multiply line 18 by % from Form CT-3-ATT, line 5).....	20	
21	Allocated business income (multiply line 19 by 0.148512 % from line 119, 121, or 141; see instr.).....	21	-4,897,882
22	Total allocated income (add lines 20 and 21).....	22	-4,897,882
23	Optional depreciation adjustments (attach Form CT-324; enter here and on line 69; see instructions).....	23	
24	ENI base (line 22 plus or minus line 23; see instructions).....	24	-4,897,882
25	ENI base tax (see instructions; multiply line 24 by the appropriate rate from the Tax rates schedule in Form CT-3/4-I; enter here and on line 72).....	25	0

Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)

		A Beginning of year	B End of year	C Average value
26	Total assets from federal return	26	91,158,286	118,437,118
27	Real property and marketable securities included on line 26.....	27		
28	Subtract line 27 from line 26.....	28	91,158,286	118,437,118
29	Real property and marketable securities at fair market value	29		
30	Adjusted total assets (add lines 28 and 29).....	30	91,158,286	118,437,118
31	Total liabilities	31	896,614	33,408,653
32	Total capital (subtract line 31, column C, from line 30, column C).....	32		87,645,068
33	Subsidiary capital (from Form CT-3-ATT, line 28; if none, enter 0).....	33		
34	Business and investment capital (subtract line 33 from line 32).....	34		87,645,068
35	Investment capital (from Form CT-3-ATT, line 7, column E; if none, enter 0).....	35		
36	Business capital (subtract line 35 from line 34).....	36		87,645,068
37	Allocated investment capital (multiply line 35 by 0.00 % from Form CT-3-ATT, line 5).....	37		
38	Allocated business capital (multiply line 36 by 0.148512 % from line 119, 121, or 141).....	38		13,016,344
39	Capital base (add lines 37 and 38).....	39		13,016,344
40	Capital base tax.....	40		19,525
41	Issuer's allocation percentage.....	41	0.148512 %	

Computation of minimum taxable income (MTI) base (see instructions)

42	ENI from line 17.....	42	-32979702.00
Adjustments (see instructions for lines 43 through 50)			
43	Depreciation of tangible property placed in service after 1986.....	43	
44	Amortization of mining exploration and development costs paid or incurred after 1986.....	44	
45	Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only).....	45	
46	Basis adjustments in determining gain or loss from sale or exchange of property.....	46	
47	Long term contracts entered into after February 28, 1986	47	
48	Installment sales of certain property.....	48	
49	Merchant marine capital construction funds	49	
50	Passive activity loss (closely held and personal service corporations only).....	50	
51	Add lines 42 through 50	51	-32,979,702
Tax preference items			
52	Depletion (see instructions).....	52	
53			
54	Intangible drilling costs (see instructions).....	54	
55	Add lines 51 through 54.....	55	-32,979,702
56	New York NOLD from line 13 (see instructions).....	56	
57	Add lines 55 and 56.....	57	-32,979,702
58	Alternative net operating loss deduction (ANOLD) (see instructions).....	58	
59	MTI (subtract line 58 from line 57).....	59	-32,979,702
60	Investment income before apportioned NOLD (add line 18 and Form CT-3-ATT, line 21).....	60	
61	Investment income not included in ENI but included in MTI (see instructions).....	61	
62	Investment income before apportioned ANOLD (add lines 60 and 61).....	62	
63	Apportioned New York ANOLD (see instructions).....	63	
64	Alternative investment income before allocation (subtract line 63 from line 62; see instructions).....	64	
65	Alternative business income before allocation (subtract line 64 from line 59).....	65	-32,979,702
66	Allocated alternative business income (multiply line 65 by 0.148512 % from line 119, 121, or 161).....	66	-4,897,882
67	Allocated alternative investment income (multiply line 64 by % from Form CT-3-ATT, line 5).....	67	
68	Allocated MTI (add lines 66 and 67).....	68	-4,897,882
69	Optional depreciation adjustments from line 23	69	
70	MTI base (line 68 plus or minus line 69).....	70	-4,897,882
71	Tax on MTI base (multiply line 70 by appropriate rate; see instructions).....	71	0

(continued)

Computation of tax

72	Tax on ENI base from line 25.....	72	0
73	Tax on capital base from line 40 (see instructions) New small business: First year <input type="checkbox"/> Second year <input type="checkbox"/>	73	19,525
You must enter an amount on lines 74a below; if none, enter 0.			
74a	New York receipts (see instructions).....	74a	4,965,944
74b	Fixed dollar minimum tax (see instructions).....	74b	1,500
75	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception).....	75	19,525
76	Subsidiary capital base from Form CT-3-ATT, line 31.....	76	
77	Subsidiary capital base tax from Form CT-3-ATT, line 32.....	77	
78	Tax due before credits (add lines 75 and 77).....	78	19,525
79	Tax credits (see instructions).....	79	18,025
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter 0).....	80	1,500
81	Amount from line 71 or 74b, whichever is larger.....	81	1,500
82	Tax due (see instructions).....	82	1,500
First installment of estimated tax for next period:			
83a	If you filed a request for extension, enter amount from Form CT-5, line 2.....	83a	
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instructions.....	83b	
84	Add line 82 and line 83a or 83b.....	84	1,500
85	Total prepayments from line 106.....	85	1,500
86	Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter 0).....	86	0
87	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	87	
88	Interest on late payment (see instructions).....	88	
89	Late filing and late payment penalties (see instructions).....	89	
90	Balance (add lines 86 through 89).....	90	0
Voluntary gifts/contributions (see instructions)			
91a	Return a Gift to Wildlife.....	91a	
91b	Breast Cancer Research and Education Fund.....	91b	
91c	Prostate and Testicular Cancer Research and Education Fund.....	91c	
91d	9/11 Memorial.....	91d	
91e	Volunteer Firefighting & EMS Recruitment Fund.....	91e	
91f	Veterans Remembrance.....	91f	
92	Total (add lines 84, 87, 88, 89, and 91a through 91f).....	92	0
93	Balance due (If line 85 is less than line 92, subtract line 85 from line 92 and enter here. This is the amount due; enter the payment amount on line A on page 1).....	93	0
94	Overpayment (If line 85 is more than line 92, subtract line 92 from line 85. This is your overpayment; enter here and see instructions).....	94	
95	Amount of overpayment to be credited to next period (see instructions).....	95	
96	Balance of overpayment (subtract line 95 from line 94; see instructions).....	96	
97	Amount of overpayment to be credited to Form CT-3M/4M (see instructions).....	97	
98	Refund of overpayment (subtract line 97 from line 96; see instructions).....	98	
99a	Refund of unused tax credits (see instructions and attach appropriate forms).....	99a	
99b	Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms).....	99b	3,500

(continued)

Summary of credits claimed on line 79 against current year's franchise tax (see instructions for lines 79, 99a, 99b, 100a, and 100b)

Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law

Article 200 or 496, or section 195.20? (see Form CT-1, mark an ☐ Yes ☒ No in one box.....

Form CT-38, line 28.....	<input type="text"/>	Form CT-259.....	<input type="text"/>	Form CT-633.....	<input type="text"/>
Form CT-40.....	<input type="text"/>	Form CT-261.....	<input type="text"/>	Form CT-634.....	<input type="text"/>
Form CT-41.....	<input type="text"/>	Form CT-501.....	<input type="text"/>	Form CT-635.....	<input type="text"/>
Form CT-43.....	<input type="text"/>	Form CT-502.....	<input type="text" value="0"/>	Form CT-636.....	<input type="text"/>
Form CT-44.....	<input type="text"/>	Form CT-601.....	<input type="text" value="0"/>	Form CT-637.....	<input type="text"/>
Form CT-46.....	<input type="text"/>	Form CT-601.1.....	<input type="text"/>	Form CT-638.....	<input type="text"/>
Form CT-47.....	<input type="text"/>	Form CT-602.....	<input type="text"/>	Form CT-639.....	<input type="text"/>
Form CT-236.....	<input type="text"/>	Form CT-603.....	<input type="text" value="0"/>	Form CT-640.....	<input type="text"/>
Form CT-238.....	<input type="text"/>	Form CT-604.....	<input type="text"/>	Form CT-641.....	<input type="text"/>
Form CT-239.....	<input type="text"/>	Form CT-605.....	<input type="text"/>	Servicing mortgages credit.....	<input type="text"/>
Form CT-241.....	<input type="text"/>	Form CT-606.....	<input type="text"/>	Form DTF-621.....	<input type="text"/>
Form CT-242.....	<input type="text"/>	Form CT-607.....	<input type="text"/>	Form DTF-622.....	<input type="text"/>
Form CT-243.....	<input type="text"/>	Form CT-611.....	<input type="text"/>	Form DTF-624.....	<input type="text"/>
Form CT-246.....	<input type="text"/>	Form CT-611.1.....	<input type="text" value="0"/>	Form DTF-630.....	<input type="text"/>
Form CT-248.....	<input type="text"/>	Form CT-612.....	<input type="text" value="0"/>	Other credits.....	<input type="text"/>
Form CT-249.....	<input type="text"/>	Form CT-613.....	<input type="text"/>		
Form CT-250.....	<input type="text"/>	Form CT-631.....	<input type="text"/>		

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box..... ☐If you claimed the tax-free NY area tax elimination credit and you had 100% area allocation factor, mark an X in the box..... ☐If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an X in the box..... ☐**100a** Total tax credits claimed above (enter here and on line 79; attach form or statement for each tax credit claimed)..... **100a** 18,025**100b** Total tax credits above that are refund eligible (see instructions)..... **100b** 18,025**Composition of prepayments on line 85** (see instructions)

	Date paid	Amount
101 Mandatory first installment	101	
102a Second installment from Form CT-400	102a	
102b Third installment from Form CT-400	102b	
102c Fourth installment from Form CT-400	102c	
103 Payment with extension request from Form CT-5, line 5	103	
104 Overpayment credited from prior years (see instr.) Period <input type="text"/>	104	1,500
105 Overpayment credited from Form CT-3M/4M..... Period <input type="text"/>	105	
106 Total prepayments (add lines 101 through 105; enter here and on line 85).....	106	1,500

107 If you are a member of an affiliated federal group, enter primary corporation name and EIN:

Name Affiliate	EIN 343434343
-------------------	------------------

If you are more than 50% owned by another corporation, enter parent corporation name and EIN:

Name Parent	EIN 656565656
----------------	------------------

Interest paid to shareholders (see instructions)

108 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? (mark an X in the appropriate box) If Yes, complete the following and line 109 (attach additional sheets if necessary) 108			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Shareholder's name	SSN or EIN		
Interest paid to shareholder	Total indebtedness to shareholder described above	Total interest paid	
109 Is there written evidence of the indebtedness? (mark an X in the appropriate box)..... 109			<input type="checkbox"/> Yes <input type="checkbox"/> No
110 Interest deducted in computing FTI on line 1 of this form 110			
111 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years 111			

Schedule A, Part 1 - Computation of business allocation percentage for aviation corporations (see instructions)

	A New York State	B Everywhere	
112a Revenue aircraft arrivals and departures (see instr.)..... 112a			
112b Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A)..... 112b	.60		
112c Adjusted NYS revenue aircraft arrivals and departures (multiply line 112a, column A, by line 112b)..... 112c			
113 New York State percentage (divide line 112c by line 112a, column B)..... 113			%
114a Revenue tons handled (see instructions)..... 114a			
114b Adjustment per Tax Law section 210.3(a)(7)(A)..... 114b	.60		
114c Adjusted NYS revenue tons handled (multiply line 114a, column A, by line 114b)..... 114c			
115 New York State percentage (divide line 114c by line 114a, column B)..... 115			%
116a Originating revenue (see instructions)..... 116a			
116b Adjustment per Tax Law section 210.3(a)(7)(A)..... 116b	.60		
116c Adjusted NYS originating revenue (multiply line 116a, column A, by line 116b)..... 116c			
117 New York State percentage (divide line 116c by line 116a, column B)..... 117			%
118 Total (add lines 113, 115, and 117)..... 118			%
119 New York business allocation percentage (divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-38, line 6)..... 119			%

Schedule A, Part 2 - Computation of business allocation percentage for trucking and railroad corporations (see instr.).....

	A New York State	B Everywhere	
120 Revenue miles..... 120			
121 New York State business allocation percentage (divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-38, line 6)..... 121			%

Schedule A, Part 3 - Computation of business allocation percentage (see instructions)

Number of New York State employees.....	69
Wages paid to New York State employees (see line 138 instructions).....	3,272,737

Are you principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier, or are you a qualified foreign air carrier? (mark an X in the appropriate box)..... ☐ Yes ☒ No

If **No**, complete **only** lines 129 through 136 and enter on line 141 the receipts factor computed on line 136. The receipts factor is the business allocation percentage.

Average value of property (see instructions)		A New York State	B Everywhere
122 Real estate owned	122		
123 Real estate rented	123		
124 Inventories owned	124		
125 Tangible personal property owned	125		
126 Tangible personal property rented	126		
127 Total (add lines 122 through 126).....	127		
128 New York State property factor (divide line 127, column A, by line 127, column B).....	128		%

Receipts in the regular course of business from:

129 Sales of tangible personal property allocated to New York State (see instructions).....	129	4,547,534	
130 All sales of tangible personal property (see instr.).....	130		33,019,631
131 Services performed (see instructions).....	131		
132 Rentals of property (see instructions).....	132		
133 Royalties (see instructions).....	133		
134 Other business receipts (see instructions).....	134	418,410	418,410
135 Total (add lines 129 through 134).....	135	4,965,944	33,438,041
136 New York State receipts factor (divide line 135, column A, by line 135, column B; see instructions).....	136		0.148512 %
137 New York State additional receipts factor (see instructions).....	137		%

Payroll

138 Wages and other compensation of employees, except general executive officers (see instr.)...	138		
139 New York State payroll factor (divide line 138, column A, by line 138, column B).....	139		%
140 Total New York State factors (add lines 128, 136, 137, and 139).....	140		%
141 New York State Business allocation percentage(see instructions).....	141		0.148512 %

Schedule A, Part 4 - Computation of alternative business allocation percentage for MTI base (see instructions)

If you are **not** an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete **only** lines 149 through 156 and enter on line 161 the receipts factor computed on line 156. The receipts factor is the alternative business allocation percentage

Average value of property (see instructions)		A - New York State	B - Everywhere
142 Real estate owned.....	142		
143 Real estate rented.....	143		
144 Inventories owned.....	144		
145 Tangible personal property owned.....	145		
146 Tangible personal property rented.....	146		
147 Total (add lines 142 through 146).....	147		
148 New York State property factor (divide line 147, column A, by line 147, column B).....	148		%

Receipts in the regular course of business from:

149 Sales of tangible personal property allocated to New York State (see instructions)...	149	4,547,534	
150 All sales of tangible personal property	150		33,019,631
151 Services performed (see instructions).....	151		
152 Rentals of property	152		
153 Royalties	153		
154 Other business receipts	154	418,410	418,410
155 Total (add lines 149 through 154).....	155	4,965,944	33,438,041
156 New York State receipts factor (divide line 155, column A, by line 155, column B; see instructions).....	156		0.148512 %
157 New York State weighted receipts factor(see instructions).....	157		%

Payroll

158 Wages and other compensation of employees, except general executive officers	158		
159 New York State payroll factor (divide line 158, column A, by line 158, column B).....	159		%
160 Total New York State factors (add lines 148, 156, 157, and 159).....	160		%
161 Alternative business allocation percentage (see instructions).....	161		0.148512 %

162 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition in the line 25 instructions of Form CT-3/4-I; mark an X in the appropriate box).....	162	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
163 If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions).....	163	
164 Are you claiming qualified New York manufacturer status, which includes eligible qualified New York manufacturers and qualified emerging technology companies (QETCs), for a lower capital base tax rate and limitation? (see instructions; mark an X in the appropriate box).....	164	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
165 Are you claiming qualified New York manufacturer or eligible qualified New York manufacturer status for a lower ENI tax rate? (see instructions; mark an X in the appropriate box).....	165	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
166 Are you claiming eligible qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	166	<input type="checkbox"/> Yes <input type="checkbox"/> No
167 Are you a qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot and have elected to be subject only to the fixed dollar minimum tax base? (mark an X in the appropriate box).....	167	<input type="checkbox"/> Yes <input type="checkbox"/> No
168 Are you claiming QETC status for a lower EN rate? (see instructions; mark an X in the appropriate box).....	168	<input type="checkbox"/> Yes <input type="checkbox"/> No
169 Are you claiming qualified New York manufacturer or QETC status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	169	<input type="checkbox"/> Yes <input type="checkbox"/> No
170 Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in the appropriate box).....	170	<input type="checkbox"/> Yes <input type="checkbox"/> No

Amended return information

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

Final federal determination.....	<input type="checkbox"/>	If marked, enter date of determination: _____
Net operating loss (NOL) carryback.....	<input type="checkbox"/>	Capital loss carryback..... <input type="checkbox"/>
Federal return filed.....Form 1139	<input type="checkbox"/>	Form 1020X..... <input type="checkbox"/>

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years.....	
Federal NOL carryover total available for use this tax year from all prior tax years.....	
New York State NOL carryforward total for future years.....	32,979,702
Federal NOL carryforward total for future years.....	122,688,664

Corporations organized outside New York State: Complete the following for capital stock issued and outstanding.

Number of par shares	Value	Number of no-par shares	Value
	\$		\$

Third-party designee <small>(see instructions)</small>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Designee's name <i>(print)</i> Bill Smith	Designee's phone number 5185552525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person John Doe		Signature of authorized person	Official title Vice President	
	E-mail address of authorized person johndoe@creditforms.com			Telephone number 5155552626	Date 03-15-2015
Paid preparer use only <small>(see Instr.)</small>	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right		Firm's EIN		Preparer's PTIN or SSN 123456987
	Signature of individual preparing this return	Address 315 Return Parkway		City Albany	State NY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com			Preparer's NYTPRIN	Date 03-15-2015

**Claim for EZ Wage Tax Credit****CT-601****Tax Law – Article 9, Section 187-m; Article 9-A, Section 210.19; Article 32, Section 1456(e); and Article 33, Section 1511(g)****All filers must enter tax period:**beginning ending

Taxpayer identification number(s) shown on page 1 of your tax return 002199001		File this claim with your corporation franchise tax return: Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, CT-33-NL, or CT-185. Attach a copy of the <i>Certificate of Eligibility</i> and retention certificate.
Legal name of corporation filing the franchise tax return CTEF502601603604CP6111612		
• Name of empire zone (EZ) Niagara Falls	• Date of EZ designation (see instructions) 2010-06-23	

Mark an **X** in the appropriate box to indicate the tax year for which the EZ wage tax credit is being claimed on this return 1st • ☐ 2nd • ☐ 3rd • ☐ 4th • ☒ 5th • ☐Mark an **X** in the box if you are a Clean Energy Enterprise (CEE) certified under General Municipal Law Article 18-B ☐Mark an **X** in the box if you are claiming this credit as a corporate partner • ☐**Schedule A – Eligibility requirements** – You must meet **all three** eligibility requirements below by answering *Yes* to the three questions in Schedule A before computing the EZ wage tax credit for the current tax year in Schedule B (see instructions).**Part 1 – Payment of EZ wages for the current tax year****1** Were EZ wages paid during the current tax year to full-time employees in jobs created in an EZ? Yes • ☐ No ☒If you answered *Yes* to the question above, complete Part 2. If you answered *No*, you cannot compute a credit for the current tax year. If you have any available EZ wage tax credit carryover from a preceding tax year, go to Schedule C. If you have any EZ wage tax credit passed through to you from a partnership go to line 19.**Part 2 – Computation of average number of full-time employees in New York State for the current tax year and four-year base period**

Current tax year	March 31	June 30	September 30	December 31	Total
Number of full-time employees in New York State					

2 Average number of full-time employees in New York State for current tax year (do not round) • **2**

Number of full-time employees in New York State during four-year base period	March 31	June 30	September 30	December 31	Total
First year					
Second year					
Third year					
Fourth year					
Total number of full-time employees in New York State for four-year base period					

3 Average number of full-time employees in New York State for four-year base period (do not round) • **3**

Does the average number of full-time employees on line 2 exceed the average number of full-time employees on line 3? Yes • ☒ No ☐

If you answered *Yes* to the question above, complete Part 3. If you answered *No*, you cannot compute a credit for the current tax year. If you have any available EZ wage tax credit carryover from a preceding tax year, go to Schedule C. If you have any EZ wage tax credit passed through to you from a partnership go to line 19. CEEs see instructions.

Part 3 – Computation of average number of full-time employees in the EZ for the current tax year and four-year base period
(CEEs do not complete this part)

Current tax year	March 31	June 30	September 30	December 31	Total
Number of full-time employees in EZ					
4 Average number of full-time employees in the EZ for current tax year (do not round)					4
Number of full-time employees in EZ during four-year base period	March 31	June 30	September 30	December 31	Total
First year					
Second year					
Third year					
Fourth year					
Total number of full-time employees in the EZ for four-year base period					
5 Average number of full-time employees in the EZ for four-year base period (do not round)					5

Does the average number of full-time employees on line 4 exceed the

average number of full-time employees on line 5? Yes ☒ No ☐

If you answered Yes to the question above, go to Schedule B to calculate the credit for the current tax year. If you answered No, you cannot compute a credit for the current tax year. If you have any available EZ wage tax credit carryover from a preceding tax year, go to Schedule C. If you have an EZ wage tax credit passed through to you from a partnership go to line 19.

Schedule B – Computation of EZ wage tax credit for the current tax year (see instructions)

Enter the number of full-time employees (including full-time equivalents, but excluding general executive officers) that were employed in the zone as of the zone designation date.

Part 1 – Computation of EZ wage tax credit for qualified targeted employees (see instructions)

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified targeted employees					
6 Average number of qualified targeted employees (round to two decimal places; do not round to whole number) ..					6
7 Wage tax credit per employee					7 3,000.00
8 Amount of EZ wage tax credit for qualified targeted employees (multiply line 6 by line 7)					8

List below the name and social security number of each employee included in the computation of the EZ wage tax credit on line 8 (qualified targeted employees). Attach Form ES-450B for each employee listed here. (Attach additional sheets if necessary.)

Employee's name	Social security number	Employee's name	Social security number

Part 2 – For taxpayers certified in an investment zone (IZ); Computation of EZ wage tax credit for qualified targeted employees who received wages in excess of \$40,000 for the tax year (see instructions)

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified targeted employees					
9 Average number of qualified targeted employees (round to two decimal places; do not round to whole number) ..					9
10 Wage tax credit for each employee					10 3,500.00
11 Amount of EZ wage tax credit for qualified targeted employees (multiply line 9 by line 10)					11

List below the name and social security number of each employee included in the computation of the EZ wage tax credit on line 11 (qualified targeted employees). Attach Form ES-450B for each employee listed here. (Attach additional sheets if necessary.)

Employee's name	Social security number	Employee's name	Social security number



Part 3 – Computation of EZ wage tax credit for qualified employees not included in Schedule B, Parts 1 or 2 (see instructions)

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified employees					
12 Average number of qualified employees (round to two decimal places; do not round to whole number) ..					12
13 Wage tax credit per employee					13 1,500.00
14 Amount of EZ wage tax credit for qualified employees (multiply line 12 by line 13)					14

List below the name and social security number of each employee included in the computation of the EZ wage tax credit on line 14. (Attach additional sheets if necessary.)

Employee's name	Social security number	Employee's name	Social security number

Part 4 – For taxpayers certified in an IZ; Computation of EZ wage tax credit for qualified employees not included in Schedule B, Part 1 or 2 who received wages in excess of \$40,000 for the tax year (see instructions)

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified employees					
15 Average number of qualified employees (round to two decimal places; do not round to whole number) ..					15
16 Wage tax credit per employee					16 2,000.00
17 Amount of EZ wage tax credit for qualified employees (multiply line 15 by line 16)					17

List below the name and social security number of each employee included in the computation of the EZ wage tax credit on line 17. (Attach additional sheets if necessary.)

Employee's name	Social security number	Employee's name	Social security number

Part 5 – Computation of EZ wage tax credit for the current tax year (see instructions)

18 EZ wage tax credit for the current tax year (add lines 8, 11, 14, and 17)	18	
19 EZ wage tax credit from partnerships (enter amount from line 20b)	19	111,191.00
20a Total EZ wage tax credit for current tax year (add lines 18 and 19; enter here and on line 22)	20a	111,191.00

Part 6 – Partnership information (attach additional sheets if necessary)

Name of partnership	Taxpayer ID	Amount of credit
• Partner	• 232323232	• 111,191.00
•	•	•
•	•	•
•	•	•
Total from additional sheet(s), if any		•
20b Total credit amount from partnership(s) (enter here and on line 19)	20b	111,191.00

Schedule C – Amount of EZ wage tax credit available for the current tax year (see instructions)

21 EZ wage tax credit carryforward from preceding tax year	21	2,276.00
22 EZ wage tax credit computed for the current tax year from line 20a	22	111,191.00
23 EZ wage tax credit available for current tax year (add lines 21 and 22)	23	113,467.00



Schedule D – Application of EZ wage tax credit for the current tax year (see instructions)**Part 1 – Computation of 50% limitation**

24 Current year's tax (see instructions).....	• 24	19,525.00
25 Fifty percent limitation (see instructions).....	• 25	9,763.00

Taxpayers claiming wage tax credits in multiple EZs and ZEAs must complete Schedule F.

Part 2 – Computation of tax limitation

26 Current year's tax (see instructions).....	26	19,525.00
27 Credits claimed before the EZ wage tax credit (see instructions)	• 27	
28 Net tax (subtract line 27 from line 26).....	28	19,525.00
29 Enter appropriate tax: Article 9 – enter 10 Article 9-A – enter the tax on minimum taxable income or fixed dollar minimum tax (whichever is greater) Article 32 – enter the fixed minimum tax of 250 Article 33 – enter 250	• 29	1,500.00
30 EZ wage tax credit limitation (subtract line 29 from line 28).....	• 30	18,025.00
31 EZ wage tax credit limitation for current tax year (enter the lesser of line 25 or line 30 amount)	• 31	9,763.00

Part 3 – Computation of EZ wage tax credit used for the current tax year

32 EZ wage tax credit used for current tax year (see instructions)	• 32	9,763.00
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Part 4 – Computation of EZ wage tax credit carryforward

33 EZ wage tax credit available as carryforward (subtract line 32 from line 23; see instructions)	• 33	103,704.00
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Schedule E – Computation of refundable EZ wage tax credit (Article 9, section 185 and Article 9-A only; see instructions)

34 Qualified or new businesses only: EZ wage tax credit available for refund (see instructions).....	• 34	103,704.00
35 Refund percentage (50%)	35	.5
36a Qualified or new businesses only: EZ wage tax credit available for refund (multiply line 34 by line 35)	• 36a	51,852.00
36b Qualified or new businesses only: EZ wage tax credit on line 36a to be refunded (see instructions) ..	• 36b	51,852.00
36c Qualified or new businesses only: EZ wage tax credit on line 36a to be applied as an overpayment to next year's tax (subtract line 36b from line 36a) (see instructions)	• 36c	
37 EZ wage tax credit available to be carried forward (subtract line 36a from line 33)	• 37	51,852.00

Schedule F – Computation of 50% limitation for multiple wage tax credit claims (see instructions)**Part 1 – Computation of 50% limitation**

38 Current year's tax (from line 24)	38	19,525.00
39 Fifty percent limitation (multiply line 38 by 50% (.5))	39	

Part 2 – Unused EZ wage tax credit 50% limitation

A Fifty percent limitation (from line 39)		B Amount of EZ and ZEA wage tax credits applied prior to this credit			C Unused EZ and ZEA wage tax credit 50% limitation (column A amount – column B Total amount used)
		Zone name	Amount of credit		
		Total amount used			
40 Unused EZ wage tax credit limitation (subtract column B total from column A; enter here and on line 25).....					40 9,763.00





Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit

CT-603

Tax Law - Article 9, Sections 187-k and 187-l; Article 9-A, Sections 210.12-B and 210.12-C;
and Article 22, Sections 606(j) and 606(j-1)

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Employer identification number (EIN) shown on page 1 of your tax return 002199001	File this claim with your corporation franchise tax return, Form CT-3, CT-3-S, CT-3-A, or CT-185. See Form CT-603-I, <i>Instructions for Form CT-603</i> , for assistance in completing this form. Attach a copy of the <i>Certificate of Eligibility</i> and retention certificate.
Legal name of corporation filing the franchise tax return CTEF502601603604CP6111612	
Name of empire zone (EZ) Niagara Falls	

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 EZ-ITC from line 26a or 26b (New York S corporations, see instructions).....	1	11,264,533
2 Unused EZ-ITC from preceding period.....	2	
3 Total (add lines 1 and 2).....	3	11,264,533
4 Recapture of EZ-ITCs taken in previous periods from line 31 (New York S corporations, see instructions).....	4	
5 Net EZ-ITC or addback (see instructions).....	5	11,264,533

Part 2 - Computation of EZ employment incentive credit (EZ-EIC)

6 EZ-EIC from line 27 (New York S corporations, see instructions).....	6	
7 Unused EZ-EIC from preceding period.....	7	
8 Total (add lines 6 and 7).....	8	
9 Recapture of EZ-EICs taken in previous periods from line 29 (New York S corporations, see instructions).....	9	
10 Net EZ-EIC or addback (see instructions).....	10	

Schedule B (New York S corporations do not complete this schedule)

Part 1 - Computation of EZ-EIC and EZ-ITC used

	A EZ-EIC	B EZ-ITC
11 Franchise tax minus all credits claimed before the EZ-EIC (column A) or before the EZ-ITC (column B) (see instructions).....	11 9,762	9,762
12 Enter in column B the higher of the tax on the minimum taxable income base or the fixed dollar minimum tax (from Form CT-3, line 81, or CT-3-A, line 80; CT-185 filers enter 10).....	12	1,500
13 Enter in column A the fixed dollar minimum tax (from Form CT-3 or CT-3-A; CT-185 filers enter 10).....	13 1,500	
14 EZ credit limitation (column A: subtract line 13 from line 11; column B: subtract line 12 from line 11).....	14 8,262	8,262
15 EZ credit used this period (column A: enter the lesser of line 10 or line 14, column A; column B: enter the lesser of line 5 or line 14, column B).....	15 0	8,262
16 Total EZ-EIC and EZ-ITC used this period (add line 15, columns A and B; see instructions).....	16	8,262

Part 2 - Credits available for refund or carryforward

17	Net EZ-ITC from line 5 (if line 5 is a negative number, enter 0 here and on line 19).....	17	11,264,533
18	EZ-ITC used from line 15, column B.....	18	8,262
19	EZ-ITC available for carryforward (subtract line 18 from line 17).....	19	11,256,271
20a	Qualified or new businesses only: EZ-ITC available for refund (see instructions).....	20a	5,632,266
20b	Qualified or new businesses only: amount of line 20a to be refunded (see instructions).....	20b	5,628,766
20c	Qualified or new businesses only: amount of line 20a to be applied as an overpayment to next year's tax (subtract line 20b from line 20a; see instructions).....	20c	3,500
21	EZ-ITC available for carryforward after refund (see instructions).....	21	5,624,005
22	Net EZ-EIC from line 10 (if line 10 is a negative number, enter 0 here and on line 24).....	22	
23	EZ-EIC used from line 15, column A.....	23	
24	EZ-EIC available for carryforward (subtract line 23 from line 22; see instructions).....	24	
25a	Qualified businesses only: EZ-EIC available for refund (enter the lesser of 50% of line 6 or 50% of line 24).....	25a	
25b	Qualified businesses only: amount of line 25a to be refunded (see instructions).....	25b	
25c	Qualified businesses only: amount of line 25a to be applied as an overpayment to next year's tax (subtract line 25b from line 25a; see instructions).....	25c	
25d	EZ-EIC available for carryforward after refund (see instructions).....	25d	

Schedule C - EZ-ITC (see instructions)**Property located in EZ on which EZ-ITC is claimed (attach additional sheets if necessary)**

A Itemized description of property (list items individually)	B Principal use	C Date acquired	D Life (years)	E Cost or other basis
Property	Commercial	06/24/2010	25	112,645,329

Total from attached pages.....	
Total (add column E amounts).....	112,645,329
26a EZ-ITC for corporation franchise tax (multiply total by 10% (.1); enter here and on line 1).....	26a 11,264,533
26b EZ-ITC for New York S corporations (multiply total by 8% (.08); enter here and on line 1).....	26b

Schedule D - EZ-EIC**Part 1 - Eligibility for EZ-EIC**

	A	B	C	D	E	F	G	H
A Provide information for the tax year listed on Schedule D, Part 2, line A	Year	March 31	June 30	September 30	December 31	Total Columns B-E	Average (see instructions)	Percent*
Number of employees in EZ for the current tax year	0313	98	116	117	133	464	116	
Number of employees in EZ for employment base year	0611	0	0	0	0	0	0	0.00 %
B Provide information for the tax year listed on Schedule D, Part 2, line B	Year	March 31	June 30	September 30	December 31	Total Columns B-E	Average (see instructions)	Percent*
Number of employees in EZ for the current tax year	0913	98	116	117	133	464	116	
Number of employees in EZ for employment base year	1210	0	0	0	0	0	0	0.00 %
C Provide information for the tax year listed on Schedule D, Part 2, line C	Year	March 31	June 30	September 30	December 31	Total Columns B-E	Average (see instructions)	Percent*
Number of employees in EZ for the current tax year	0613	98	116	117	133	464	116	
Number of employees in EZ for employment base year	0910	0	0	0	0	0	0	0.00 %

*Divide the average number of employees in the EZ in the current tax year by the average number of employees in base year (column G).

Part 2 - Computation of EZ-EIC

A	B	C
Tax year in which EZ-ITC was allowed	Amount of original EZ-ITC	EZ-EIC (multiply column B by 30% (.3))
A 2012	0	0
B 2011	0	0
C 2010	0	0
27 Total - Enter column C total here and on line 6.....	27	

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

A	B	C	D	E	F	G	H	I
Description of property	Date acquired	Date property ceased to qualify	Life (months)	Unused life (months)	Percentage (E / D)	EZ-ITC allowed (see instructions)	Recaptured EZ-ITC (F x G)	Recaptured EZ-EIC (see instructions)

Totals from attached pages.....		
28 Recaptured EZ-ITC (add column H amounts).....	28	
29 Recaptured EZ-EIC (add column I amounts and enter result here and on line 9).....	29	
30 Augmented recapture amount (see instructions).....	30	
31 Recapture of EZ-ITC (add lines 28 and 30; enter here and on line 4).....	31	

**Claim for QEZE Credit for Real Property
Taxes and QEZE Tax Reduction Credit
For Corporate Partners****CT-604-CP**

Tax Law - Article 1, Sections 15 and 16

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Legal name as shown on your franchise tax return CTEF502601603604CP6111612	Your employer identification number (EIN) 002199001
Name of QEZE partnership Partner	EIN of QEZE partnership 123412345

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-32, CT-32-A, CT-33, CT-33-NL, CT-33-A, or CT-185.
Attach a copy of the retention certificate received from the partnership.

Qualified empire zone enterprise (QEZE) credit for real property taxes application

1 Enter your share of the QEZE credit for real property taxes obtained from your partnership.....	1	3,992
2 Enter your franchise tax (see instructions).....	2	19,525
3 Tax credits claimed before the QEZE credit for real property taxes (see instructions).....	3	18,025
4 Subtract line 3 from line 2.....	4	1,500
5 Article 9 filers - Enter 10 Article 9-A filers - Enter the greater of the tax on the minimum taxable income base or the fixed dollar minimum tax Article 32 or 33 filers - Enter 250 Article 33 combined filers - Multiply number of taxable filers in combined group by 250.....	5	1,500
6 Credit limitation (subtract line 5 from line 4; if zero or less, enter 0).....	6	0
7 QEZE credit for real property taxes to be used this period (see instructions).....	7	
8 Unused QEZE credit for real property taxes (subtract line 7 from line 1).....	8	3,992
9 Amount of unused credit on line 8 to be refunded (see instructions).....	9	3,992
10 Amount of unused, nonrefunded credit on line 8 to be applied as an overpayment (subtract line 9 from line 8; see instructions).....	10	

QEZE tax reduction credit computation (Article 9 filers do not complete this section)

11 Enter the benefit period factor obtained from your partnership.....	11	1.0000								
12 Enter the employment increase factor obtained from your partnership.....	12	1.0000								
13 Enter the zone allocation factor obtained from your partnership.....	13	1.0000								
14 Compute your tax factor: A Tax from your franchise tax return (see instructions)..... B Your share of partnership income allocated to New York State (see instructions)..... C Partner's entire net income or other tax base (see instructions)..... D Divide line B by line C..... Tax factor (multiply line D by line A; see instructions).....	<table border="1"><tr><td>A</td><td></td></tr><tr><td>B</td><td></td></tr><tr><td>C</td><td></td></tr><tr><td>D</td><td>1.0000</td></tr></table>	A		B		C		D	1.0000	
A										
B										
C										
D	1.0000									
15 QEZE tax reduction credit (multiply line 11 by line 12 by line 13 by line 14).....	15									

QEZE tax reduction credit application (Article 9 filers do not complete this section)

16 Enter your franchise tax (see instructions).....	16	19,525
17 Tax credits claimed before the QEZE tax reduction credit (see instructions).....	17	
18 Subtract line 17 from line 16.....	18	19,525
19 Article 9-A filers - If line 13 equals 1.0, enter 0. If line 13 is less than 1.0, enter your fixed dollar minimum tax Article 32 or 33 filers - Enter 250 Article 33 combined filers - Multiply number of taxable filers in combined group by 250.....	19	0
20 Limitation on credit used (subtract line 19 from line 18; if less than zero, enter 0).....	20	19,525
21 QEZE tax reduction credit to be used this period (see instructions).....	21	

**Temporary Deferral Refundable Payout Credit****CT-502**Tax Law - Article 1, Section 34; Article 9, Section 187-p; Article 9-A, Section 210.42;
Article 32, Section 1456(w); and Article 33, Section 1511(z)

File this form with your franchise tax return.

Legal name of corporation CTEF502601603604CP6111612	Employer identification number 002199001
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Schedule A - Computation of credit

1 Temporary deferral refundable payout credit to be claimed in 2014 and 2015 (from 2013 Form CT-502, line 14)	1	3,636,272
2 Credit available for the current tax year (multiply line 1 by 75% (.75); see instructions)	2	1,818,136
3 Tax due before credits (see instructions)	3	19,525
4 Tax credits claimed before this credit (see instructions)	4	18,025
5 Subtract line 4 from line 3	5	1,500
6 Minimum tax limitation (see instructions)	6	1,500
7 Credit limitation (subtract line 6 from line 5; if zero or less, enter 0)	7	
8 Amount of credit used for the current tax year (see instructions)	8	0
9 Amount of credit available for refund or as an overpayment to next year's tax (subtract line 8 from line 2)	9	1,818,136
10 Credit to be refunded (limited to the amount from line 9; see instructions)	10	1,818,136
11 Credit to be applied as an overpayment to next year's tax (subtract line 10 from line 9; see instructions)	11	
12 Credit to be claimed in 2015 (subtract line 2 from line 1; see instructions)	12	

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-502

For tax years beginning on or after January 1, 2013, use Form CT-502 to claim the temporary deferral refundable payout credit.

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-502 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 refundable 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 refundable payout credit. Taxpayers are allowed to claim this credit over a period of three tax years as follows:

Tax year	Claim amount allowed
Beginning on or after January 1, 2013, and before January 1, 2014	50% of the total accumulated credit
Beginning on or after January 1, 2014, and before January 1, 2015	75% of the balance of the accumulated credit
Beginning on or after January 1, 2015, and before January 1, 2016	The remaining balance of the accumulated credit

If the amount of the temporary deferral refundable payout credit allowed for each year exceeds your tax for the year, the excess will be treated as a refund or overpayment of tax to be credited to the next year's tax. Interest will not be paid on the refund or overpayment.



Claim for Brownfield Redevelopment Tax Credit

CT-611.1

For Qualified Sites Accepted into the Brownfield Cleanup
Program on or After June 23, 2008

Tax Law - Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210.33;
Article 32, Section 1456(q); and Article 33, Section 1511(u)

All filers must enter tax period: beginning 2014-01-01 ending 2014-12-31

Legal name of corporation filing franchise tax return CTEF502601603604CP6111612	Employer identification number (EIN) 002199001
--	---

File this form with your franchise tax return. A separate Form CT-611.1 must be filed for each *Certificate of Completion* (COC).

Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program on or after June 23, 2008 ? Yes ☒ No ☐

If Yes, complete Form CT-611.1 to claim the brownfield redevelopment tax credit. If No, and the site was accepted prior to June 23, 2008, do not complete this form; instead use Form CT-611, *Claim for Brownfield Redevelopment Tax Credit, for Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008*, to claim the brownfield redevelopment tax credit.

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit. 2010-04-06

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

Schedule A - Brownfield site identifying information

Enter the following information as listed on the COC issued by the DEC for the qualified site (see instructions). Attach a copy of the COC.

Site name Brownfield		
Site location - municipality Niagara Falls	Site location - county Niagara	
DEC region 9	Division of Environmental Remediation (DER) site number C932150	Date COC was issued 2012-06-29

If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. Attach a copy of the sale or transfer documentation to this form.

Is the qualified site for which the COC was issued by the DEC located in an environmental zone (EN-Zone)? Yes ☒ No ☐

If Yes, enter the percent of the qualified site located within an EN-Zone. 1.0000 %

Are there multiple taxpayers listed on the COC claiming a credit for the qualified site? Yes ☐ No ☐

Mark an **X** in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area. Attach supporting documentation. ☐

Will the qualified site be used primarily for manufacturing activities? Yes ☒ No ☐

Schedule B - Site preparation credit component (see instructions)

A Description of site preparation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs
--	--	------------

Total of column C amounts from attached list.		
1 Add column C amounts (corporate partners: see instructions).	1	622,466
2 Applicable percentage rate (see instructions).	2	0.2700 %
3 Site preparation credit component (multiply line 1 by line 2; enter here and on line 13; New York S corporations, see instructions).	3	168,065.82

Schedule C - On-site groundwater remediation credit component (see instructions)

A Description of groundwater remediation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs
---	--	------------

Total of column C amounts from attached list.....		
4 Add column C amounts (corporate partners: see instructions).....	4	
5 Applicable percentage rate (see instructions).....	5	%
6 On-site groundwater remediation credit component (multiply line 4 by line 5; enter here and on line 15; New York S corporations, see instructions).....	6	

Schedule D - Tangible property credit component (see instructions)

A Description of qualified property (list items separately; see instr.)	B Principal use	C Date placed in service (mm-dd-yy)	D Life (years; see instr.)	E Cost or other basis
---	--------------------	---	----------------------------------	--------------------------

Total of column E amounts from attached list.....		
7 Add column E amounts (corporate partners: see instructions).....	7	135,408,266
8 Applicable percentage rate (see instructions).....	8	0.2000 %
9a Tentative tangible property component (multiply line 7 by line 8).....	9a	27,081,653.2
9b Tangible property component limitation for the qualified site (see instructions).....	9b	45,000,000
9c Tangible property component available for use in the current tax year (see instructions).....	9c	45,000,000
9d Tangible property credit component (enter the lesser of line 9a or 9c; enter here and on line 14; see instructions).....	9d	27,081,653.2

Schedule E - Recapture of credit taken in previous tax years (attach additional sheets if necessary)**Recapture of tangible property credit component for property that ceases to be in qualified use** (see instructions)

A Description of property	B Date property was placed in service (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	F Percentage (col E / col D)	G Tangible property credit component previously allowed	H Recaptured tangible property credit component (column F x column G)
------------------------------	---	--	-----------------------	---------------------------------	------------------------------------	--	--

Total of column H amounts from attached list.....		
10 Recaptured tangible property credit component (add column H amounts).....	10	
Recapture if COC is revoked (see instructions)		
11a Net tangible property credit component previously allowed (see instructions).....	11a	
11b Site preparation credit component previously allowed.....	11b	
11c On-site groundwater remediation credit component previously allowed.....	11c	
12 Enter line 10 amount or sum of lines 11a through 11c (enter here and on line 17; New York S corporations, see instructions).....	12	

Credit summary (New York S corporations do not complete this section)

13 Site preparation credit component (from line 3).....	13	168,066
14 Tangible property credit component (from line 9d).....	14	27,081,653
15 On-site groundwater remediation credit component (from line 6).....	15	
16 Subtotal (add lines 13, 14, and 15).....	16	27,249,719
17 Recapture of credit taken in previous tax years (from line 12).....	17	
18 Net brownfield redevelopment credit (see instructions).....	18	27,249,719

Computation of brownfield redevelopment tax credit used, refunded, or credited as an overpayment in the next year
(New York S corporations do not complete this section)

19	Tax due before credits <i>(see instructions)</i>	19	19,252
20	Tax credits claimed before the brownfield redevelopment tax credit <i>(see instructions)</i>	20	18,025
21	Subtract line 20 from line 19.....	21	1,500
22	Minimum tax <i>(see instructions)</i>	22	1,500
23	Credit limitation <i>(subtract line 22 from line 21; if zero or less, enter 0)</i>	23	0
24	Brownfield redevelopment tax credit to be used this tax year <i>(see instructions)</i>	24	0
25	Unused brownfield redevelopment tax credit available for refund or as an overpayment <i>(subtract line 24 from line 18)</i>	25	27,249,719
26	Brownfield redevelopment tax credit to be refunded <i>(limited to the amount on line 25; see instructions)</i> ...	26	27,249,719
27	Brownfield redevelopment tax credit to be credited as an overpayment in the next tax year <i>(subtract line 26 from line 25; see instructions)</i>	27	0

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

Name of partnership		Partnership's EIN	
Partner		123412345	
Costs allocated to taxpayer	Site preparation costs 622,466	Tangible property costs 135,408,266	Groundwater remediation costs 0

Total from additional sheet(s) if any	Site preparation costs	Tangible property costs	Groundwater remediation costs
28 Total costs allocated from partnership(s) <i>(enter here and include on lines 1, 4, and 7 as applicable)</i>	Site preparation costs 622,466	Tangible property costs 135,408,266	Groundwater remediation costs
28	622,466	135,408,266	

**Claim for Remediated Brownfield Credit
For Real Property Taxes****CT-612**Tax Law - Article 9, Section 187-h; Article 9-A, Section 210.34;
Article 32, Section 1456(r); and Article 33, Section 1511(v)

All filers must enter tax period:

beginning 2014-01-01

ending 2014-12-31

Legal name of corporation filing franchise tax return CTEF502601603604CP6111612	Employer identification number (EIN) 002199001
Address of qualified brownfield site 502 ETC WA Harriman Campu Albany NY 12227	

File this form with your franchise tax return. A separate Form CT-612 must be filed for each *Certificate of Completion* (COC).

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit.....	2010-04-06
---	------------

A Mark an **X** in the box if you are claiming this credit as a corporate partner (see instructions)..... ☒ A ☐**Schedule A - Brownfield site identifying information** (see instructions)

Enter the following information as listed on the COC issued by the Department of Environmental Conservation (DEC) for the qualified site. Attach a copy of the COC.

Site name Brownfield		
Site location - municipality Niagara Falls	Site location - county Niagara	
DEC region 9	Division of Environmental Remediation (DER) site number C932150	Date COC was issued 2012-06-26

Mark an **X** in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area..... ☐If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. Attach a copy of the sale or transfer documentation to this form..... Is the qualified site for which the COC was issued by the DEC located entirely within an environmental zone (EN-Zone)?..... Yes ☒ No ☐**Schedule B - Computation of average number of full-time employees employed by a developer and a lessee** (see instr.)

March 31	June 30	September 30	December 31	Total
1 Average number of full-time employees (if less than 25, no credit is allowed; see instructions).....	1			

Schedule C - Computation of remediated brownfield credit for real property taxes

2 Employment number factor (see instructions).....	2	
3 Eligible real property taxes (see instructions).....	3	
4 Enter 0.25 (if the qualified site is located entirely within an EN-Zone, enter 1.0).....	4	
5 Remediated brownfield credit for real property taxes (multiply line 2 by line 3 by line 4).....	5	
6 Recapture of remediated brownfield credit for real property taxes (see instructions).....	6	
7 Remediated brownfield credit for real property taxes after recapture (see instructions).....	7	
8 Limitation of remediated brownfield credit for real property taxes (multiply 10,000 by line 1).....	8	
9 Remediated brownfield credit for real property taxes after limitation (enter the lesser of line 7 or line 8).....	9	
10 Remediated brownfield credit for real property taxes from partnerships (see instructions).....	10	171,800
11 Total remediated brownfield credit for real property taxes (add lines 9 and 10; New York S corporations see instructions).....	11	171,800

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 <i>(see instructions)</i>	12	19,525
13 Tax credits claimed before the remediated brownfield credit for real property taxes <i>(if you are applying multiple credits on your franchise return, see instructions)</i>	13	18,025
14 Subtract line 13 from line 12.....	14	1,500
15 Credit limitation <i>(see instructions)</i>	15	1,500
16 Credit limitation <i>(subtract line 15 from line 14; if zero or less, enter 0)</i>	16	0
17 Remediated brownfield credit for real property taxes to be used this tax year <i>(see instructions)</i>	17	0
18 Unused remediated brownfield credit for real property taxes available for refund or as an overpayment <i>(subtract line 17 from line 14)</i>	18	171,800
19 Amount of unused credit on line 18 to be refunded <i>(see instructions)</i>	19	171,800
20 Amount of unused, nonrefunded credit to be credited as an overpayment in the next tax year <i>(subtract line 19 from line 18; see instructions)</i>	20	0

Schedule E - Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Amount of credit
Partner	123412345	171,800

Total from additional sheet(s) if any

21 Total credit amount allocated from partnership(s) <i>(enter here and on line 10)</i>	21	171,800
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Test 14

Begins on next page

[Return to Test Chart](#)

**CT-3**

New York State Department of Taxation and Finance

**General Business Corporation
Franchise Tax Return**

Tax Law - Article 9-A

See form CT-3/4-I before completing return.

All filers must enter tax period:

Final return ☐ Amended return ☐

beginning 01-01-2014 ending 12-31-2014

Employer identification number (EIN) 002199011	File number AA 7	Business telephone number (516) 579-2880	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
Legal name of corporation CTEF3222		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation NY		Date received (for Tax Department use only)
Number and street or PO box 222 W A Harriman Campus		Date of incorporation 03-10-1988		
City NEW YORK	State NY	ZIP code 12227	Foreign corporations: date began business in NYS	
NAICS business code number (from NYS Pub 910) 531110		If address/phone above is new, mark an X in the box <input type="checkbox"/>		Audit (for Tax Department use only)
NYS Principal business activity REAL ESTATE		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		

Metropolitan transportation business tax (MTA surcharge)

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. (mark an **X** in the appropriate box).... ☒ Yes ☐ No

A. Pay amount shown on line 93. Make check payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (see instructions for details.)	A	Payment enclosed
B. Federal return filed (you must mark an X in one): Attach a complete copy of your federal return.		
Form 1120 <input type="checkbox"/>	Form 1120-H..... <input type="checkbox"/>	Form 1120-REIT or Form 1120-RIC <input type="checkbox"/>
Consolidated basis <input type="checkbox"/>	Form 1120S..... <input type="checkbox"/>	Other: <input checked="" type="checkbox"/>
C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS <input type="checkbox"/>		
D. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see instructions).		
E. Do you have an interest in, or have you rented, real property located in New York State? (mark an X in one box) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If Yes, enter county _____ and the value of such property or rent.....		
F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark one box) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
G. If you marked the <i>Consolidated basis</i> box in line B above, complete the following:		
1. Number of corporations included in the federal consolidated group.....		
2. Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD).....		
3. If substantially all of the voting stock in this corporation is owned or controlled, directly or indirectly, by another corporation give the name and EIN of that corporation below.		
Legal name of corporation	EIN	
H. Do you have an interest in any partnerships? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.		
I. Did you include a disregarded entity in this return? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If Yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.		

Computation of entire net income (ENI) base

1	FTI before net operating loss (NOL) and special deductions.....	1	
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions).....	2	
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock (see instr.).....	3	
4a	Interest deductions directly attributable to subsidiary capital (see instructions).....	4a	
4b	Noninterest deductions directly attributable to subsidiary capital (see instructions).....	4b	
5a	Interest deductions indirectly attributable to subsidiary capital (see instructions).....	5a	
5b	Noninterest deductions indirectly attributable to subsidiary capital (see instructions).....	5b	
6	New York State and other state and local taxes deducted on your federal return (see instructions).....	6	7,435
7	Federal depreciation from Form CT-399, if applicable (see instructions).....	7	
8	Other additions (see instructions).....	8	
9	Add lines 1 through 8	9	7,435
10	Income from subsidiary capital (from Form CT-3-ATT, line 26; see instr.)...	10	
11	Fifty percent of dividends from nonsubsidiary corporations (see instr.)...	11	
12	Foreign dividends gross-up not included on lines 10 and 11 (see instr.)...	12	
13	New York NOLD (attach federal New York State computations; see instr.)....	13	
14	Allowable New York State depreciation from Form CT-399, if applicable (see instr.)	14	
15	Other subtractions (see instructions).....	15	
16	Total subtractions (add lines 10 through 15).....	16	
17	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here and on line 42).....	17	7,435
18	Investment income before allocation (from Form CT-3-ATT, line 22, but not more than line 17 above; see instr.)	18	
19	Business income before allocation (subtract line 18 from line 17).....	19	7,435
20	Allocated investment income (multiply line 18 by <input type="text"/> % from Form CT-3-ATT, line 5).....	20	
21	Allocated business income (multiply line 19 by <input type="text"/> 1.000000 % from line 119, 121, or 141; see instr.)....	21	7,435
22	Total allocated income (add lines 20 and 21).....	22	7,435
23	Optional depreciation adjustments (attach Form CT-324; enter here and on line 69; see instructions).....	23	
24	ENI base (line 22 plus or minus line 23; see instructions).....	24	7,435
25	ENI base tax (see instructions; multiply line 24 by the appropriate rate from the Tax rates schedule in Form CT-3/4-I; enter here and on line 72).....	25	528

Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)

		A Beginning of year	B End of year	C Average value
26	Total assets from federal return	26	4,541,849	4,178,921
27	Real property and marketable securities included on line 26.....	27	2,652,537	2,241,201
28	Subtract line 27 from line 26.....	28	1,889,312	1,937,720
29	Real property and marketable securities at fair market value	29	10,731,147	10,731,147
30	Adjusted total assets (add lines 28 and 29).....	30	12,620,459	12,668,867
31	Total liabilities	31	1,037,699	1,008,092
32	Total capital (subtract line 31, column C, from line 30, column C).....	32		11,621,767
33	Subsidiary capital (from Form CT-3-ATT, line 28; if none, enter 0).....	33		
34	Business and investment capital (subtract line 33 from line 32).....	34		11,621,767
35	Investment capital (from Form CT-3-ATT, line 7, column E; if none, enter 0).....	35		
36	Business capital (subtract line 35 from line 34).....	36		11,621,767
37	Allocated investment capital (multiply line 35 by <input type="text"/> % from Form CT-3-ATT, line 5).....	37		
38	Allocated business capital (multiply line 36 by <input type="text"/> 1.000000 % from line 119, 121, or 141).....	38		11,621,767
39	Capital base (add lines 37 and 38).....	39		11,621,767
40	Capital base tax.....	40		4,649
41	Issuer's allocation percentage.....	41	1.000000 %	

Computation of minimum taxable income (MTI) base *(see instructions)*

42	ENI from line 17.....	42	7435.00
Adjustments <i>(see instructions for lines 43 through 50)</i>			
43	Depreciation of tangible property placed in service after 1986.....	43	
44	Amortization of mining exploration and development costs paid or incurred after 1986.....	44	
45	Amortization of circulation expenditures paid or incurred after 1986 <i>(personal holding companies only)</i>	45	
46	Basis adjustments in determining gain or loss from sale or exchange of property.....	46	
47	Long term contracts entered into after February 28, 1986	47	
48	Installment sales of certain property.....	48	
49	Merchant marine capital construction funds	49	
50	Passive activity loss <i>(closely held and personal service corporations only)</i>	50	
51	Add lines 42 through 50	51	7,435
Tax preference items			
52	Depletion <i>(see instructions)</i>	52	
53			
54	Intangible drilling costs <i>(see instructions)</i>	54	
55	Add lines 51 through 54.....	55	7,435
56	New York NOLD from line 13 <i>(see instructions)</i>	56	
57	Add lines 55 and 56.....	57	7,435
58	Alternative net operating loss deduction (ANOLD) <i>(see instructions)</i>	58	
59	MTI <i>(subtract line 58 from line 57)</i>	59	7,435
60	Investment income before apportioned NOLD <i>(add line 18 and Form CT-3-ATT, line 21)</i>	60	
61	Investment income not included in ENI but included in MTI <i>(see instructions)</i>	61	
62	Investment income before apportioned ANOLD <i>(add lines 60 and 61)</i>	62	
63	Apportioned New York ANOLD <i>(see instructions)</i>	63	
64	Alternative investment income before allocation <i>(subtract line 63 from line 62; see instructions)</i>	64	
65	Alternative business income before allocation <i>(subtract line 64 from line 59)</i>	65	7,435
66	Allocated alternative business income <i>(multiply line 65 by 1.000000 % from line 119, 121, or 161)</i>	66	7,435
67	Allocated alternative investment income <i>(multiply line 64 by % from Form CT-3-ATT, line 5)</i>	67	
68	Allocated MTI <i>(add lines 66 and 67)</i>	68	7,435
69	Optional depreciation adjustments from line 23	69	
70	MTI base <i>(line 68 plus or minus line 69)</i>	70	7,435
71	Tax on MTI base <i>(multiply line 70 by appropriate rate; see instructions)</i>	71	112

(continued)

Computation of tax

72	Tax on ENI base from line 25.....	72	528
73	Tax on capital base from line 40 <i>(see instructions)</i> New small business: First year <input type="checkbox"/> Second year <input type="checkbox"/>	73	4,649
You must enter an amount on lines 74a below; if none, enter 0.			
74a	New York receipts <i>(see instructions)</i>	74a	1,218,879
74b	Fixed dollar minimum tax <i>(see instructions)</i>	74b	1,500
75	Amount from line 71, 72, 73, or 74b, whichever is largest <i>(see instructions for exception)</i>	75	4,649
76	Subsidiary capital base from Form CT-3-ATT, line 31.....	76	
77	Subsidiary capital base tax from Form CT-3-ATT, line 32.....	77	
78	Tax due before credits <i>(add lines 75 and 77)</i>	78	4,649
79	Tax credits <i>(see instructions)</i>	79	
80	Balance <i>(subtract line 79 from line 78; if line 79 is more than line 78, enter 0)</i>	80	4,649
81	Amount from line 71 or 74b, whichever is larger.....	81	1,500
82	Tax due <i>(see instructions)</i>	82	4,649
First installment of estimated tax for next period:			
83a	If you filed a request for extension, enter amount from Form CT-5, line 2.....	83a	1,186
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instructions.....	83b	
84	Add line 82 and line 83a or 83b.....	84	5,835
85	Total prepayments from line 106.....	85	5,929
86	Balance <i>(subtract line 85 from line 84; if line 85 is more than line 84, enter 0)</i>	86	
87	Estimated tax penalty <i>(see instructions; mark an X in the box if Form CT-222 is attached)</i> <input checked="" type="checkbox"/>	87	18
88	Interest on late payment <i>(see instructions)</i>	88	
89	Late filing and late payment penalties <i>(see instructions)</i>	89	
90	Balance <i>(add lines 86 through 89)</i>	90	18
Voluntary gifts/contributions <i>(see instructions)</i>			
91a	Return a Gift to Wildlife.....	91a	
91b	Breast Cancer Research and Education Fund.....	91b	
91c	Prostate and Testicular Cancer Research and Education Fund.....	91c	
91d	9/11 Memorial.....	91d	
91e	Volunteer Firefighting & EMS Recruitment Fund.....	91e	
91f	Veterans Remembrance.....	91f	
92	Total <i>(add lines 84, 87, 88, 89, and 91a through 91f)</i>	92	5,853
93	Balance due <i>(If line 85 is less than line 92, subtract line 85 from line 92 and enter here. This is the amount due; enter the payment amount on line A on page 1)</i>	93	
94	Overpayment <i>(If line 85 is more than line 92, subtract line 92 from line 85. This is your overpayment; enter here and see instructions)</i>	94	76
95	Amount of overpayment to be credited to next period <i>(see instructions)</i>	95	76
96	Balance of overpayment <i>(subtract line 95 from line 94; see instructions)</i>	96	
97	Amount of overpayment to be credited to Form CT-3M/4M <i>(see instructions)</i>	97	
98	Refund of overpayment <i>(subtract line 97 from line 96; see instructions)</i>	98	
99a	Refund of unused tax credits <i>(see instructions and attach appropriate forms)</i>	99a	
99b	Tax credits to be credited as an overpayment to next year's return <i>(see instructions and attach appropriate forms)</i>	99b	

(continued)

Summary of credits claimed on line 79 against current year's franchise tax (see instructions for lines 79, 99a, 99b, 100a, and 100b)

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

Form CT-38, line 28.....		Form CT-259.....		Form CT-633.....	
Form CT-40.....		Form CT-261.....		Form CT-634.....	
Form CT-41.....		Form CT-501.....		Form CT-635.....	
Form CT-43.....		Form CT-502.....		Form CT-636.....	
Form CT-44.....		Form CT-601.....		Form CT-637.....	
Form CT-46.....		Form CT-601.1.....		Form CT-638.....	
Form CT-47.....		Form CT-602.....		Form CT-639.....	
Form CT-236.....		Form CT-603.....		Form CT-640.....	
Form CT-238.....		Form CT-604.....		Form CT-641.....	
Form CT-239.....		Form CT-605.....		Servicing mortgages credit.....	
Form CT-241.....		Form CT-606.....		Form DTF-621.....	
Form CT-242.....		Form CT-607.....		Form DTF-622.....	
Form CT-243.....		Form CT-611.....		Form DTF-624.....	
Form CT-246.....		Form CT-611.1.....		Form DTF-630.....	
Form CT-248.....		Form CT-612.....		Other credits.....	
Form CT-249.....		Form CT-613.....			
Form CT-250.....		Form CT-631.....			

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area tax elimination credit and you had 100% area allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an X in the box..... ☐

100a Total tax credits claimed above (enter here and on line 79; attach form or statement for each tax credit claimed).....	100a	
100b Total tax credits above that are refund eligible (see instructions).....	100b	

Composition of prepayments on line 85 (see instructions)

	Date paid	Amount
101 Mandatory first installment	101 06-01-2014	946
102a Second installment from Form CT-400	102a 06-17-2014	1,122
102b Third installment from Form CT-400	102b 09-16-2014	1,122
102c Fourth installment from Form CT-400	102c 12-16-2014	1,122
103 Payment with extension request from Form CT-5, line 5	103 03-15-2015	1,617
104 Overpayment credited from prior years (see instr.).....	104	
105 Overpayment credited from Form CT-3M/4M.....	105	
106 Total prepayments (add lines 101 through 105; enter here and on line 85).....	106	5,929

107 If you are a member of an affiliated federal group, enter primary corporation name and EIN:

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

If you are more than 50% owned by another corporation, enter parent corporation name and EIN:

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

Interest paid to shareholders (see instructions)

108 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? (mark an X in the appropriate box) If Yes, complete the following and line 109 (attach additional sheets if necessary)			108	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Shareholder's name		SSN or EIN			
Interest paid to shareholder	Total indebtedness to shareholder described above	Total interest paid			
109 Is there written evidence of the indebtedness? (mark an X in the appropriate box).....				109	<input type="checkbox"/> Yes <input type="checkbox"/> No
110 Interest deducted in computing FTI on line 1 of this form				110	28,530
111 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years				111	

Schedule A, Part 1 - Computation of business allocation percentage for aviation corporations (see instructions)

		A New York State	B Everywhere	
112a	Revenue aircraft arrivals and departures (see instr.).....	112a		
112b	Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A).....	112b	.60	
112c	Adjusted NYS revenue aircraft arrivals and departures (multiply line 112a, column A, by line 112b).....	112c		
113	New York State percentage (divide line 112c by line 112a, column B).....	113		%
114a	Revenue tons handled (see instructions).....	114a		
114b	Adjustment per Tax Law section 210.3(a)(7)(A).....	114b	.60	
114c	Adjusted NYS revenue tons handled (multiply line 114a, column A, by line 114b).....	114c		
115	New York State percentage (divide line 114c by line 114a, column B).....	115		%
116a	Originating revenue (see instructions).....	116a		
116b	Adjustment per Tax Law section 210.3(a)(7)(A).....	116b	.60	
116c	Adjusted NYS originating revenue (multiply line 116a, column A, by line 116b).....	116c		
117	New York State percentage (divide line 116c by line 116a, column B).....	117		%
118	Total (add lines 113, 115, and 117).....	118		%
119	New York business allocation percentage (divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-38, line 6).....	119		%

Schedule A, Part 2 - Computation of business allocation percentage for trucking and railroad corporations (see instr.).....

		A New York State	B Everywhere	
120	Revenue miles.....	120		
121	New York State business allocation percentage (divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-38, line 6).....	121		%

Schedule A, Part 3 - Computation of business allocation percentage (see instructions)

Number of New York State employees.....

Wages paid to New York State employees (see line 138 instructions).....

Are you principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier, or are you a qualified foreign air carrier? (mark an X in the appropriate box)..... ☐ Yes ☐ NoIf *No*, complete **only** lines 129 through 136 and enter on line 141 the receipts factor computed on line 136. The receipts factor is the business allocation percentage.

		A New York State	B Everywhere
Average value of property (see instructions)			
122	Real estate owned	122	
123	Real estate rented	123	
124	Inventories owned	124	
125	Tangible personal property owned	125	
126	Tangible personal property rented	126	
127	Total (add lines 122 through 126).....	127	
128	New York State property factor (divide line 127, column A, by line 127, column B).....	128	%

Receipts in the regular course of business from:

129	Sales of tangible personal property allocated to New York State (see instructions).....	129	
130	All sales of tangible personal property (see instr.).....	130	
131	Services performed (see instructions).....	131	
132	Rentals of property (see instructions).....	132	
133	Royalties (see instructions).....	133	
134	Other business receipts (see instructions).....	134	
135	Total (add lines 129 through 134).....	135	
136	New York State receipts factor (divide line 135, column A, by line 135, column B; see instructions).....	136	%
137	New York State additional receipts factor (see instructions).....	137	%

Payroll

138	Wages and other compensation of employees, except general executive officers (see instr.)...	138	
139	New York State payroll factor (divide line 138, column A, by line 138, column B).....	139	%
140	Total New York State factors (add lines 128, 136, 137, and 139).....	140	%
141	New York State Business allocation percentage(see instructions).....	141	1.000000 %

Schedule A, Part 4 - Computation of alternative business allocation percentage for MTI base (see instructions)If you are **not** an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete **only** lines 149 through 156 and enter on line 161 the receipts factor computed on line 156. The receipts factor is the alternative business allocation percentage

		A - New York State	B - Everywhere
Average value of property (see instructions)			
142	Real estate owned.....	142	
143	Real estate rented.....	143	
144	Inventories owned.....	144	
145	Tangible personal property owned.....	145	
146	Tangible personal property rented.....	146	
147	Total (add lines 142 through 146).....	147	
148	New York State property factor (divide line 147, column A, by line 147, column B).....	148	%

Receipts in the regular course of business from:

149 Sales of tangible personal property allocated to New York State (see instructions)...	149		
150 All sales of tangible personal property	150		
151 Services performed (see instructions).....	151		
152 Rentals of property	152		
153 Royalties	153		
154 Other business receipts	154		
155 Total (add lines 149 through 154).....	155		
156 New York State receipts factor (divide line 155, column A, by line 155, column B; see instructions).....	156		%
157 New York State weighted receipts factor(see instructions).....	157		%

Payroll

158 Wages and other compensation of employees, except general executive officers	158		
159 New York State payroll factor (divide line 158, column A, by line 158, column B).....	159		%
160 Total New York State factors (add lines 148, 156, 157, and 159).....	160		%
161 Alternative business allocation percentage (see instructions).....	161		1.000000 %

162 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition in the line 25 instructions of Form CT-3/4-I; mark an X in the appropriate box).....	162	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
163 If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions).....	163	
164 Are you claiming qualified New York manufacturer status, which includes eligible qualified New York manufacturers and qualified emerging technology companies (QETCs), for a lower capital base tax rate and limitation? (see instructions; mark an X in the appropriate box).....	164	<input type="checkbox"/> Yes <input type="checkbox"/> No
165 Are you claiming qualified New York manufacturer or eligible qualified New York manufacturer status for a lower ENI tax rate? (see instructions; mark an X in the appropriate box).....	165	<input type="checkbox"/> Yes <input type="checkbox"/> No
166 Are you claiming eligible qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	166	<input type="checkbox"/> Yes <input type="checkbox"/> No
167 Are you a qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot and have elected to be subject only to the fixed dollar minimum tax base? (mark an X in the appropriate box).....	167	<input type="checkbox"/> Yes <input type="checkbox"/> No
168 Are you claiming QETC status for a lower EN rate? (see instructions; mark an X in the appropriate box).....	168	<input type="checkbox"/> Yes <input type="checkbox"/> No
169 Are you claiming qualified New York manufacturer or QETC status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	169	<input type="checkbox"/> Yes <input type="checkbox"/> No
170 Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in the appropriate box).....	170	<input type="checkbox"/> Yes <input type="checkbox"/> No

Amended return information

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

Final federal determination.....	<input type="checkbox"/>	If marked, enter date of determination: _____
Net operating loss (NOL) carryback.....	<input type="checkbox"/>	Capital loss carryback.....
Federal return filed.....Form 1139	<input type="checkbox"/>	Form 1020X.....

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years.....	4,609,647
Federal NOL carryover total available for use this tax year from all prior tax years.....	5,066,367
New York State NOL carryforward total for future years.....	4,935,533
Federal NOL carryforward total for future years.....	5,399,688

Corporations organized outside New York State: Complete the following for capital stock issued and outstanding.

Number of par shares	Value	Number of no-par shares	Value
	\$		\$

Third-party designee <small>(see Instructions)</small>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Designee's name <i>(print)</i> Bill Smith		Designee's phone number 518-555-2525	
	Designee's e-mail address				PIN 12345	
Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.						
Authorized person	Printed name of authorized person John Doe			Signature of authorized person		Official title Vice Presiden
	E-mail address of authorized person				Telephone number 518-555-2628	Date
Paid preparer use only <small>(see Instr.)</small>	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right			Firm's EIN 123456987		Preparer's PTIN or SSN
	Signature of individual preparing this return		Address 315 Return Parkway		City Albany	State NY
						ZIP code 12227
	E-mail address of individual preparing this return				Preparer's NYTPRIN	
						Date 03-15-2015



Underpayment of Estimated Tax By a Corporation

Tax Law - Article 27, Section 1085

CT-222

Tax return filed: CT3

All filers must enter tax period:

beginning 01-01-2014 ending 12-31-2014

Legal name of corporation
CTEF3222Employer identification number
002199011**Read the instructions, Form CT-222-I, before completing.****Part 1 - Annual payment**

1 Enter your 2014 corporation franchise, excise, or gross receipts tax after credits or enter the 2014 metropolitan transportation business tax (MTA surcharge) (if both, use separate forms).....	1	4,649
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	4,231
3 Enter your 2013 corporation franchise, excise, or gross receipts tax after credits or enter the 2013 MTA surcharge.....	3	4,312
4 Enter the amount from line 102; if not using the line 9 exception, skip this line.....	4	
5 Annual payment. Enter the lesser of lines 2, 3, or 4. Large corporations, enter the line 2 amount.....	5	4,231

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

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

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

	A	B	C	D
10 Installment due dates (see instructions).....	03-15-2014	06-15-2013	09-15-2013	12-15-2013
11 Required installments (see instructions).....	1,078	1,051	1,051	1,051
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.....		990	1,061	1,122
13 Enter amount, if any, from line 19 of the preceding column.....				10
14 Add lines 12 and 13.....		990	1,061	1,132
15 In column B, enter line 18, column A amount. In columns C and D, add amounts on lines 17 and 18 of the preceding column.....		1,078	61	
16 In column A, enter the line 12 amount. For other columns, subtract line 15 from line 14. If zero or less, enter 0.....		990	1,061	1,132
17 If the amount on line 16 is zero, subtract line 14 from line 15. Otherwise, enter 0.....				
18 Underpayment - If line 16 is less than or equal to line 11, subtract line 16 from line 11. Otherwise, go to line 19 (see instructions).....	1,078	61		
19 Overpayment - If line 11 is less than line 16, subtract line 11 from line 16.....			10	

Part 4 - Computation of the underpayment penalty (see instructions)		A First	B Second	C Third	D Fourth
20	Enter the date of payment or the 15th day of the 3rd month after the end of the tax year, whichever is earlier (mm-dd-yy)(see instructions) .				
Number of days:					
21	From due date of installment to the date shown on line 20.....				
22	On line 21 after 3/15/14 and before 4/1/14.....				
23	On line 21 after 3/31/14 and before 7/1/14.....				
24	On line 21 after 6/30/14 and before 10/1/14.....				
25	On line 21 after 9/30/14 and before 1/1/15.....				
26	On line 21 after 12/31/14 and before 4/1/15.....				
27	On line 21 after 3/31/15 and before 7/1/15.....				
28	On line 21 after 6/30/15 and before 10/1/15.....				
29	On line 21 after 9/30/15 and before 1/1/16.....				
30	On line 21 after 12/31/15 and before 3/15/16.....				
31	On line 22 Æ 365 Æ 7.5% Æ amount on line 18.....				
32	On line 23 Æ 365 Æ 7.5% Æ amount on line 18.....				
33	On line 24 Æ 365 Æ 8% Æ amount on line 18.....				
34	On line 25 Æ 365 Æ 8% Æ amount on line 18.....				
35	On line 26 Æ 365 Æ % Æ amount on line 18.....				
36	On line 27 Æ 365 Æ % Æ amount on line 18.....				
37	On line 28 Æ 365 Æ % Æ amount on line 18.....				
38	On line 29 Æ 365 Æ % Æ amount on line 18.....				
39	On line 30 Æ 366 Æ % Æ amount on line 18.....				
40	Add lines 31 through 39.....				
41	Underpayment penalty (see instructions).....	17	1		
42	Add line 41, columns A through D; enter here and on your franchise tax return or MTA surcharge return.....				18
43	Multiply line 1 by 80% (.8).....				3,719
44	Subtract line 11, column A from line 43.....				2,641
45	Divide line 44 by three.....				880

* For rates not shown, access our Web site or call the Corporation Tax Information Center (see *Need help?* In Form CT-1).

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

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

		A 2011	B 2012	C 2013
46	Enter the period of 6 consecutive months for which the base period percentage is to be computed: <div style="border: 1px solid black; width: 100px; height: 20px; display: inline-block;"></div> through <div style="border: 1px solid black; width: 100px; height: 20px; display: inline-block;"></div>			
47	Enter the ENI for the same 6 consecutive month period in preceding periods.....			
48	Enter the total ENI for the entire year in preceding periods.....			
49	In each column, enter as a percentage the result of dividing that column's line 47 by that column's line 48.....	%	%	%
50	Add the percentages in line 49, columns A, B, and C; enter the result here..	%		
51	Base period percentage: Divide line 50 by three; enter the result here.....	%	If 70% or higher, continue with Schedule A, line 52a.	

Enter ENI for the following:	A	B - 1st 5 months	C - 1st 8 months	D - 1st 11 months
52a Tax year beginning in 2011.....				
52b Tax year beginning in 2012.....				
52c Tax year beginning in 2013.....				
53 Enter the total of the amounts that enter into the computation of ENI for 2014 for the months delineated in each column.....				
Enter ENI for the following periods:		1st 6 months	1st 9 months	Entire year
54a Tax year beginning in 2011.....				
54b Tax year beginning in 2012.....				
54c Tax year beginning in 2013.....				
55 Divide the amount in each column on line 52a by the amount in column D on line 54a.....				
56 Divide the amount in each column on line 52b by the amount in column D on line 54b.....				
57 Divide the amount in each column on line 52c by the amount in column D on line 54c.....				
58 Add lines 55 through 57.....				
59 Divide line 58 by three.....				
60 Divide line 53 by line 59.....				
61 Figure the tax on the amount on line 60 using the instructions for your corporation's return (see instructions for MTA surcharge).....				
62 Divide the amount in each of columns B and C on line 54a by the amount in column D on line 54a				
63 Divide the amount in each of columns B and C on line 54b by the amount in column D on line 54b				
64 Divide the amount in each of columns B and C on line 54c by the amount in column D on line 54c				
65 Add lines 62 through 64.....				
66 Divide line 65 by three.....				
67 Multiply the amounts in columns B and C of line 61 by columns B and C of line 66. In column D, enter the amount from line 61, column D.....				
68 Enter any other taxes for each payment period (see instructions).....				
69 Total tax before credits (add lines 67 and 68).....				
70 Enter the amount of tax credits your corporation is entitled to for the months shown in each column heading above line 52a.....				
71 Total tax after credits. Subtract line 70 from line 69. If zero or less, enter 0.....				
72 If not a large corporation, enter .91(91%). Otherwise, enter 1.....				
73 Multiply line 71 by line 72.....				

Schedule A, Part 2 - Annualized income installment method

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

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

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

Schedule B - Line 9 exception (see instructions)

94 2013 ENI base multiplied by 2014 ENI tax rate.....	94	
95 2013 capital base multiplied by 2014 capital tax rate.....	95	
96 2013 MTI base multiplied by 2014 MTI tax rate.....	96	
97 Enter the amount from line 94, 95, or 96, as applicable.....	97	
98 2013 subsidiary capital base multiplied by 2014 subsidiary capital tax rate.....	98	
99 Any other taxes (see instructions).....	99	
100 Add lines 97, 98, and 99.....	100	
101 2013 tax credits.....	101	
102 Recomputed tax (subtract line 101 from line 100) ; enter here and on line 4.....	102	



Underpayment of Estimated Tax By a Corporation

Tax Law - Article 27, Section 1085

CT-222

Tax return filed: CT3M4M

All filers must enter tax period:

beginning 01-01-2014 ending 12-31-2014

Legal name of corporation CTEF3222	Employer identification number 002199011
---------------------------------------	---

Read the instructions, Form CT-222-I, before completing.**Part 1 - Annual payment**

1 Enter your 2014 corporation franchise, excise, or gross receipts tax after credits or enter the 2014 metropolitan transportation business tax (MTA surcharge) (if both, use separate forms).....	1	790
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	719
3 Enter your 2013 corporation franchise, excise, or gross receipts tax after credits or enter the 2013 MTA surcharge.....	3	733
4 Enter the amount from line 102; if not using the line 9 exception, skip this line.....	4	
5 Annual payment. Enter the lesser of lines 2, 3, or 4. Large corporations, enter the line 2 amount.....	5	719

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

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

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

	A	B	C	D
10 Installment due dates (see instructions).....	03-15-2014	06-15-2014	09-15-2014	12-15-2014
11 Required installments (see instructions).....	183	179	179	178
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.....		169	181	190
13 Enter amount, if any, from line 19 of the preceding column.....				2
14 Add lines 12 and 13.....		169	181	192
15 In column B, enter line 18, column A amount. In columns C and D, add amounts on lines 17 and 18 of the preceding column.....		183	10	
16 In column A, enter the line 12 amount. For other columns, subtract line 15 from line 14. If zero or less, enter 0.....		169	181	192
17 If the amount on line 16 is zero, subtract line 14 from line 15. Otherwise, enter 0.....				
18 Underpayment - If line 16 is less than or equal to line 11, subtract line 16 from line 11. Otherwise, go to line 19 (see instructions).....	183	10		
19 Overpayment - If line 11 is less than line 16, subtract line 11 from line 16.....			2	

Part 4 — Computation of the underpayment penalty (see instructions)		A First	B Second	C Third	D Fourth
20	Enter the date of payment or the 15th day of the 3rd month after the end of the tax year, whichever is earlier (mm-dd-yy) (see instructions) ..				
Number of days:					
21	From due date of installment to the date shown on line 20				
22	On line 21 after 3/15/14 and before 4/1/14				
23	On line 21 after 3/31/14 and before 7/1/14				
24	On line 21 after 6/30/14 and before 10/1/14				
25	On line 21 after 9/30/14 and before 1/1/15				
26	On line 21 after 12/31/14 and before 4/1/15				
27	On line 21 after 3/31/15 and before 7/1/15				
28	On line 21 after 6/30/15 and before 10/1/15				
29	On line 21 after 9/30/15 and before 1/1/16				
30	On line 21 after 12/31/15 and before 3/15/16				
31	On line 22 ÷ 365 × 7.5% × amount on line 18 ...				
32	On line 23 ÷ 365 × 7.5% × amount on line 18 ...				
33	On line 24 ÷ 365 × %* × amount on line 18				
34	On line 25 ÷ 365 × %* × amount on line 18				
35	On line 26 ÷ 365 × %* × amount on line 18				
36	On line 27 ÷ 365 × %* × amount on line 18				
37	On line 28 ÷ 365 × %* × amount on line 18				
38	On line 29 ÷ 365 × %* × amount on line 18				
39	On line 30 ÷ 366 × %* × amount on line 18				
40	Add lines 31 through 39				
41	Underpayment penalty (see instructions)				
42	Add line 41, columns A through D; enter here and on your franchise tax return or MTA surcharge return				3
43	Multiply line 1 by 80% (.8)				632
44	Subtract line 11, column A from line 43				449
45	Divide line 44 by three				150

* For rates not shown, access our Web site or call the Corporation Tax Information Center (see *Need help?* in Form CT-1).

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

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

	A – 2011	B – 2012	C – 2013
46 Enter the period of 6 consecutive months for which the base period percentage is to be computed: • <input type="text"/> through • <input type="text"/>			
47 Enter the ENI for the same 6 consecutive month period in preceding periods •			
48 Enter the total ENI for the entire year in preceding periods			
49 In each column, enter as a percentage the result of dividing that column's line 47 by that column's line 48	%	%	%
50 Add the percentages in line 49, columns A, B, and C; enter the result here	%		
51 Base period percentage: Divide line 50 by three; enter the result here	%	If 70% or higher, continue with Schedule A, line 52a.	

Enter ENI for the following:	A	B - 1st 5 months	C - 1st 8 months	D - 1st 11 months
52a Tax year beginning in 2011.....				
52b Tax year beginning in 2012.....				
52c Tax year beginning in 2013.....				
53 Enter the total of the amounts that enter into the computation of ENI for 2014 for the months delineated in each column.....				
Enter ENI for the following periods:		1st 6 months	1st 9 months	Entire year
54a Tax year beginning in 2011.....				
54b Tax year beginning in 2012.....				
54c Tax year beginning in 2013.....				
55 Divide the amount in each column on line 52a by the amount in column D on line 54a.....				
56 Divide the amount in each column on line 52b by the amount in column D on line 54b.....				
57 Divide the amount in each column on line 52c by the amount in column D on line 54c.....				
58 Add lines 55 through 57.....				
59 Divide line 58 by three.....				
60 Divide line 53 by line 59.....				
61 Figure the tax on the amount on line 60 using the instructions for your corporation's return (see instructions for MTA surcharge).....				
62 Divide the amount in each of columns B and C on line 54a by the amount in column D on line 54a				
63 Divide the amount in each of columns B and C on line 54b by the amount in column D on line 54b				
64 Divide the amount in each of columns B and C on line 54c by the amount in column D on line 54c				
65 Add lines 62 through 64.....				
66 Divide line 65 by three.....				
67 Multiply the amounts in columns B and C of line 61 by columns B and C of line 66. In column D, enter the amount from line 61, column D.....				
68 Enter any other taxes for each payment period (see instructions).....				
69 Total tax before credits (add lines 67 and 68).....				
70 Enter the amount of tax credits your corporation is entitled to for the months shown in each column heading above line 52a.....				
71 Total tax after credits. Subtract line 70 from line 69. If zero or less, enter 0				
72 If not a large corporation, enter .91(91%). Otherwise, enter 1.....				
73 Multiply line 71 by line 72.....				

Schedule A, Part 2 - Annualized income installment method

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

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

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

Schedule B - Line 9 exception (see instructions)

94 2013 ENI base multiplied by 2014 ENI tax rate.....	94	
95 2013 capital base multiplied by 2014 capital tax rate.....	95	
96 2013 MTI base multiplied by 2014 MTI tax rate.....	96	
97 Enter the amount from line 94, 95, or 96, as applicable.....	97	
98 2013 subsidiary capital base multiplied by 2014 subsidiary capital tax rate.....	98	
99 Any other taxes (see instructions).....	99	
100 Add lines 97, 98, and 99.....	100	
101 2013 tax credits.....	101	
102 Recomputed tax (subtract line 101 from line 100) ; enter here and on line 4.....	102	

**CT-3M/4M**

New York State Department of Taxation and Finance

**General Business Corporation
MTA Surcharge Return**

Tax Law - Article 9-A, Section 209-B

All filers must enter tax period:

Amended return ☐

beginning

01-01-2014

ending

12-31-2014

Employer identification number (EIN) 002199011	File number AA 7	Business telephone number (516) 579-2880	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
Legal name of corporation CTEF3222		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation NY	Date received (for Tax Department use only)
Number and street or PO box 222 W A Harriman Campus		Date of incorporation 03-10-1988	
City NEW YORK	State NY	ZIP code 12227	Foreign corporations: date began business in NYS
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business Information</i> in Form CT-1.			

File this form with your Form CT-3, CT-3-A, or CT-4. Before completing this return, see Form CT-3M/4M-I, *Instructions for Form CT-3M/4M*.

A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A.	Payment enclosed
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Computation of MTA surcharge

1 Net New York State franchise tax (see instructions).....	1	4,649
2 MCTD allocation percentage from line 35, line 43, or line 45	2	1.000000 %
3 Allocated franchise tax (multiply line 1 by line 2).....	3	4,649
4 MTA surcharge (multiply line 3 by 17% (.17))	4	790

First installment of estimated tax for next period:

5a If you filed a request for extension, enter amount from Form CT-5, line 7, or CT-5.3, line 10	5a	202
5b If you did not file Form CT-5 or CT-5.3, see instructions	5b	
6 Add lines 4 and line 5a or 5b	6	992
7 Total prepayments from line 52	7	1,008
8 Balance (if line 7 is less than line 6, subtract line 7 from line 6)	8	
9 Estimated tax penalty (see instructions); (mark an X in the box if Form CT-222 is attached) <input checked="" type="checkbox"/>	9	3
10 Interest on late payment (see instructions for Form CT-3, CT-3-A, or CT-4)	10	
11 Late filing and late payment penalties (see instructions for Form CT-3, CT-3-A, or CT-4)	11	
12 Balance due (add lines 8 through 11 and enter here; enter the payment amount on line A above).....	12	
13 Overpayment (if line 6 is less than line 7, subtract line 6 from line 7; enter here and see instructions)	13	13
14 Amount of overpayment to be credited to New York State franchise tax (see instructions).....	14	
15 Amount of overpayment to be credited to MTA surcharge for next (see instructions).....	15	13
16 Amount of overpayment to be refunded (see instructions).....	16	

Schedule A - Computation of MCTD allocation percentage (see instructions)

Schedule A, Part 1 - MCTD allocation (see instructions)		A	B
Average value of property		MCTD	New York State
17 Real estate owned (see instructions).....	17		
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).....	22		
23 MCTD property factor (divide line 22, column A, by line 22, column B)	23		%

(continued)

Receipts in the regular course of business from:

(see instructions for lines 24 through 29)

24 Sales of tangible personal property allocated to the MCTD.....	24		
25 Sales of tangible personal property allocated to New York State..	25		
26 Services performed	26		
27 Rentals of property	27		
28 Royalties.....	28		
29 Other business receipts	29		
30 Total (add lines 24 through 29)	30		
31 MCTD receipts factor (divide line 30, column A, by line 30, column B)	31		%
32 Payroll - Wages and other compensation of employees except general executive officers	32		
33 MCTD payroll factor (divide line 32, column A, by line 32, column B)	33		%
34 Total MCTD factors (add lines 23, 31, and 33)	34		%
35 MCTD allocation percentage (see instr. divide line 34 by three or by the number of factors; enter here and on line 2)	35	1.000000	%

Schedule A, Part 2 - Computation of MCTD allocation for aviation corporations (see instructions)		A MCTD	B New York State
36 Revenue aircraft arrivals and departures	36		
37 MCTD percentage (divide line 36, column A, by line 36, column B)	37		%
38 Revenue tons handled	38		
39 MCTD percentage (divide line 38, column A, by line 38, column B)	39		%
40 Originating revenue	40		
41 MCTD percentage (divide line 40, column A, by line 40, column B)	41		%
42 Total (add lines 37, 39, and 41)	42		%
43 MCTD allocation percentage (divide line 42 by three; enter here and on line 2)	43		%

Schedule A, Part 3 - Computation of MCTD allocation for trucking and railroad corporations (see instructions)		A MCTD	B New York State
44 Revenue miles	44		
45 MCTD allocation percentage (divide line 44, column A, by line 44, column B; enter here and on line 2)	45		%

Composition of prepayments claimed on line 7 (see instructions)		Date paid	Amount
46 Mandatory first installment	46	06-01-2014	161
47a Second installment from Form CT-400	47a	06-17-2014	191
47b Third installment from Form CT-400	47b	09-16-2014	191
47c Fourth installment from Form CT-400	47c	12-16-2014	190
48 Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13	48	03-15-2015	275
49 Overpayment credited from prior years	49		
50 Add lines 46 through 49	50		1,008
51 Overpayment credited from Form CT- Period	51		
52 Total prepayments (add lines 50 and 51; enter here and on line 7)	52		1,008

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice President
	E-mail address of authorized person	Telephone number (518) 555-2626	Date
Paid preparer use only	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany State NY ZIP code 12227
	E-mail address of individual preparing this return	Preparer's NYTPRIN Date 03-15-2015	

Test 15

Begins on next page

[Return to Test Chart](#)

**CT-3-A**

New York State Department of Taxation and Finance

General Business Corporation Combined Franchise Tax Return

Tax Law - Article 9-A

Final return ☒ Amended return ☒

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Employer identification number (EIN) 002199081		File number OA 8	Business telephone number 5185915006	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF CT3A TEST			Trade name/DBA CTEF CT3A TEST		
Mailing name (if different from legal name above) c/o CTEF CT3A TEST			State or country of incorporation Washington		Date received (for Tax Department use only)
Number and street or PO box STE 3A 2014 COMBINED CT			Date of incorporation 1991-12-03		
City ALBANY	State NY	ZIP code 12227 2812 US		Foreign corporations: date began business in NYS	
NAICS business code number (from NYS Pub 910)		If address/phone above is new, mark an X in the box <input type="checkbox"/>		Audit (for Tax Department use only)	
NYS Principal business activity Consulting		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business information in Form CT-1			

Metropolitan transportation business tax (MTA surcharge)

During the tax year, did any corporation in the combined group do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, the parent must file Form CT-3M/4M (see instructions)..... Yes ☐ No ☐

A. Pay amount shown on line 94. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed 31.00
B. Combined issuer's allocation percentage (from line 41).....	B	0.822878 %
C. If any member of the combined group is the parent of a QSSS, mark an X in the box and attach Form CT-60-QSSS..... <input type="checkbox"/>		
D. Federal return filed (mark an X in one; see instructions): Attach a complete copy of your federal return. Form 1120 <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Other: <input type="checkbox"/>		
E. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see instructions).		
F. If any member in the combined group is a captive real estate investment trust (REIT) or captive regulated investment company (RIC), mark an X in the box (see instructions)..... <input type="checkbox"/>		
G. If any member in the combined group is an overcapitalized captive insurance company, mark an X in the box..... <input type="checkbox"/>		
H. If you marked the <i>Consolidated basis</i> box in line D above, complete the following:		
1. Number of corporations included in the federal consolidated group.....	8	
2. Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD).....		
3. Total consolidated FTI before the NOLD of corporations that are included in the federal consolidated return but that are not included in a combined return for New York State tax....		
4. Total FTI before the NOLD of corporations that are not included in the federal consolidated return but that are included in a combined return for New York State tax.....		
5. If substantially all of the voting stock of this corporation is owned or controlled, directly or indirectly, by another corporation, give the name and employer identification number (EIN) of that corporation below.		
Legal name of corporation	EIN	
I. Do you have an interest in any partnerships? (mark an X in the appropriate box)..... Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If Yes, enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.		
J. Did you include any disregarded entities included in this return? (mark an X in the appropriate box)..... Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.		
K. If only one subsidiary is included in this return, provide the name and EIN of that subsidiary below.		
Legal name of corporation	EIN	
L. Are any members of the combined group a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in the appropriate box)..... Yes <input type="checkbox"/> No <input type="checkbox"/>		

Legal name of corporation CTEF CT3A TEST	EIN 002199081
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Computation of combined entire net income (ENI) base

1 Federal taxable income before net operating loss (NOL) and special deductions (see instructions; include disallowed dividends paid deduction: <input type="text"/>)	1
2 Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions)	2
3 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock (see instructions)	3
4a Interest deductions directly attributable to subsidiary capital (see instructions)	4a
4b Noninterest deductions directly attributable to subsidiary capital (see instructions)	4b
5a Interest deductions indirectly attributable to subsidiary capital (see instructions)	5a
5b Noninterest deductions indirectly attributable to subsidiary capital (see instructions)	5b
6 New York State and other state and local taxes deducted on your federal return (see instructions)	6
7 Federal depreciation deduction from Form CT-399, if applicable (see instructions)	7
8 Other additions (see instructions)	8
9 Add lines 1 through 8, column E	9
10 Income from subsidiary capital (from line 219)	10
11 Fifty percent of dividends from nonsubsidiary corporations (see instructions)	11
12 Foreign dividends gross-up not included on lines 10 and (see instructions)	12
13 Combined New York net operating loss deduction (NOLD) (attach federal and NYS computations; see instructions)	13
14 Allowable New York depreciation from Form CT-399, if applicable (see instructions)	14
15 Other subtractions (see instructions)	15
16 Total subtractions (add lines 10 through 15, column E)	16
17 Combined ENI (subtract line 16 from line 9; enter here and on line 42)	17
18 Combined investment income before allocation (see instructions)	18
19 Combined business income before allocation (subtract line 18, column E, from line 17, column E)	19
20 Allocated combined investment income (multiply line 18 by <input type="text" value="0.926592 %"/> from line 199)	20
21 Allocated combined business income (multiply line 19 by <input type="text" value="0.782016 %"/> from line 128, 160, or 163; see instructions)	21
22 Total combined allocated income (add lines 20 and 21)	22
23 Optional depreciation adjustments (see instructions)	23
24 Combined ENI base (line 22 plus or minus line 23, column E; see instructions)	24
25 Combined ENI base tax (see instructions; multiply line 24 by the appropriate tax rate from the Tax rates schedule; enter here and on line 72)	25

Computation of combined capital base (use average values and enter whole dollars for lines 26 through 31; see instructions)

26 Total assets from federal return	26
27 Real property and marketable securities included on line 26	27
28 Subtract line 27 from line 26	28
29 Real property and marketable securities at fair market value (see instructions)	29
30 Adjusted total assets (add lines 28 and 29)	30
31 Total liabilities (see instructions)	31
32 Total combined capital (subtract line 31, column E, from line 30, column E)	32
33 Combined subsidiary capital from line 222, column E; if none, enter 0	33
34 Combined business and investment capital (subtract line 33 from line 32)	34
35 Combined investment capital from line 201, column E; if none, enter 0	35
36 Combined business capital (subtract line 35 from line 34)	36
37 Allocated combined investment capital (multiply line 35 by <input type="text" value="0.926592 %"/> from line 199)	37
38 Allocated combined business capital (multiply line 36 by <input type="text" value="0.782016 %"/> from line 128, 160, or 163; see instructions)	38
39 Combined capital base (add lines 37 and 38)	39
40 Combined capital base tax (see instructions)	40
41 Combined issuer's allocation percentage (see instructions; enter here and on line B on page 1)	41

	A Parent	B Total subsidiaries (If only one subsidiary, also complete line K)	C Subtotal (column A + column B)	D Intercompany eliminations		E Combined total (column C - column D)
1	-18429732.00	25,104,526.00	6674794.00		1	6674794.00
2	73,646.00		73,646.00		2	73,646.00
3					3	
4a					4a	
4b					4b	
5a					5a	
5b					5b	
6					6	1,092,008.00
7	785,301.00	139.00	785,440.00		7	785,440.00
8	76,112.00	270,699.00	346,811.00		8	346,811.00
9					9	8,972,699.00
10					10	
11					11	
12					12	
13					13	
14	553,883.00	279.00	554,162.00		14	554,162.00
15		161,229.00	161,229.00		15	161,229.00
16					16	715,391.00
17					17	8,257,308.00
18					18	-75,261.00
19					19	8,332,569.00
20					20	-69,736.00
21					21	6,516,202.00
22					22	6,446,466.00
23					23	
24					24	6,446,466.00
25					25	457,699.00

26	50,736,967.00	44,827,074.00	95,564,041.00	170,084.00	26	95,393,957.00
27					27	
28	50,736,967.00	44,827,074.00	95,564,041.00	170,084.00	28	95,393,957.00
29					29	
30	50,736,967.00	44,827,074.00	95,564,041.00	170,084.00	30	95,393,957.00
31	198,033,428.00	-144,816,469.00	53,216,959.00		31	53,216,959.00
32					32	42,176,998.00
33					33	
34					34	42,176,998.00
35					35	11,920,604.00
36					36	30,256,394.00
37					37	11,045,536.00
38					38	23,660,984.00
39					39	34,706,520.00
40					40	52,060.00
41					41	0.822878 %

Legal name of corporation	EIN
CTEF CT3A TEST	002199081

Computation of combined minimum taxable income (MTI) base

42 Combined ENI from line 17.....	42
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Adjustments (see instructions for lines 43 through 50)

43 Depreciation of tangible property placed in service after 1986.....	43
44 Amortization of mining exploration and development costs paid or incurred after 1986.....	44
45 Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only).....	45
46 Basis adjustments in determining gain or loss from sale or exchange of property.....	46
47 Long-term contracts entered into after February 28, 1986.....	47
48 Installment sales of certain property.....	48
49 Merchant marine capital construction funds.....	49
50 Passive activity loss (closely held and personal service corporations only).....	50
51 Add lines 42 through 50, column E.....	51

Tax preference items

52 Depletion (see instructions).....	52
53	53
54 Intangible drilling costs (see instructions).....	54
55 Add lines 51 through 54, column E.....	55
56 Combined New York NOLD from line 13 (see instructions).....	56
57 Total (add lines 55 and 56).....	57
58 Combined alternative net operating loss deduction (ANOLD) (see instructions).....	58
59 Combined MTI (subtract line 58 from 57).....	59
60 Combined investment income before apportioned NOLD (add line 18 and line 214; see instructions).....	60
61 Combined investment income not included in ENI but included in MTI (see instructions).....	61
62 Combined investment income before apportioned ANOLD (add lines 60 and 61).....	62
63 Apportioned combined New York ANOLD (see instructions).....	63
64 Combined alternative investment income before (subtract line 63 from line 62; see instructions).....	64
65 Combined alternative business income before allocation (subtract line 64 from line 59).....	65
66 Allocated combined alternative business income (multiply line 65 by 0.782016 % from line 128, line 163, or line 195).....	66
67 Allocated combined alternative investment income (multiply line 64 by 0.926592 % from line 199).....	67
68 Allocated combined MTI (add lines 66 and 67).....	68
69 Optional depreciation adjustment from line 23, column E.....	69
70 Combined MTI base (line 68 plus or minus line 69).....	70
71 Tax on combined MTI base (multiply line 70 by the appropriate rate; see instructions).....	71

	A Parent	B Total subsidiaries (if only one subsidiary, also complete line K)	C Subtotal (column A + column B)	D Intercorporate eliminations		E Combined total (column C - column D)
42					42	8,257,308.00

43	-1,060.00	-5,798.00	-6,858.00		43	-6,858.00
44					44	
45					45	
46		.00	.00		46	.00
47					47	
48					48	
49					49	
50					50	
51					51	8,250,450.00

52					52	
53						
54					54	
55					55	8,250,450.00
56					56	
57					57	8,250,450.00
58					58	
59					59	8,250,450.00
60					60	-75,261.00
61					61	
62					62	-75,261.00
63					63	
64					64	-75,261.00
65					65	8,325,711.00
66					66	6,510,839.00
67					67	-89,736.00
68					68	6,441,103.00
69					69	
70					70	6,441,103.00
71					71	96,617.00

Legal name of corporation CTEF CT3A TEST	EIN 002199081
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Computation of tax

72	Tax on combined ENI base from line 25.....	72	457,699.00
73	Tax on combined capital base from line 40 (see instructions) (if new small business, mark an X in applicable box: First year <input type="checkbox"/> Second year <input type="checkbox"/>)	73	52,060.00
	Fixed dollar minimum tax (see instructions)		
74a	New York receipts (see instructions).....	74a	8,828,723.00
74b	Fixed dollar minimum tax (for the corporation filing this form; see instructions).....	74b	3,500.00
75	Amount from line 71, 72, 73, or 74b, whichever is greatest (see instructions).....	75	457,699.00
76	Combined subsidiary capital base tax from line 224.....	76	
77	Combined tax due before credits (add lines 75 and 76).....	77	457,699.00
78	Tax credits (see instructions).....	78	2,000.00
79	Balance (subtract line 78 from line 77).....	79	455,699.00
80	Amount from line 71 or line 74b, whichever is greater.....	80	96,617.00
81	Combined franchise tax (see instructions).....	81	455,699.00
82	Number of subsidiaries: <input type="text" value="2"/> Number of taxable subsidiaries: <input type="text" value="2"/>	82	
	See instructions before completing lines 83a and 83b		
83a	Sum of fixed dollar minimum (FDM) taxes from all subsidiaries with a FDM over \$1,000.....	83a	13,500.00
83b	Sum of FDM taxes from all subsidiaries with a FDM of \$1,000 or less.....	83b	550.00
84	Total combined tax due (add lines 81, 83a, and 83b).....	84	469,749.00
	First installment of estimated tax for next period:		
85a	If you filed a request for extension, enter amount from Form CT-5.3, line 5.....	85a	
85b	If you did not file Form CT-5.3 and the total of lines 81 and 83a is over \$1,000, see instructions	85b	
86	Add line 84 and line 85a or 85b.....	86	622,409.00
87	Total prepayments from line 108.....	87	455,668.00
88	Balance (subtract line 87 from line 86; if line 87 is more than line 86, enter 0).....	88	31.00
89	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	89	
90	Interest on late payment (see instructions).....	90	
91	Late filing and late payment penalties (see instructions).....	91	
92	Balance (add lines 88 through 91).....	92	63,005.00
	Voluntary gifts/contributions (see instructions)		
93a	Return a Gift to Wildlife.....	93a	
93b	Breast Cancer Research & Education Fund.....	93b	
93c	Prostate and Testicular Cancer Research and Education Fund.....	93c	
93d	9/11 Memorial.....	93d	
93e	Volunteer Firefighting & EMS Recruitment Fund.....	93e	
93f	Amount for Veterans Remembrance.....	93f	
94	Balance due (if line 87 is less than the total of lines 86, 89, 90, 91, and 93a through 93f, enter the difference here. This is the amount due; enter the payment amount on line A on page 1).....	94	31.00
95	Overpayment (see instructions; if line 87 is more than the total of lines 86, 89, 90, 91, and 93a through 93f, enter the difference here. This is the amount overpaid).....	95	
96	Amount of overpayment to be credited to next period (see instructions).....	96	
97	Balance of overpayment (subtract line 96 from line 95; see instructions).....	97	
98	Amount of overpayment to be credited to Form CT-3M/4M (see instructions).....	98	
99	Refund of overpayment (subtract line 98 from line 97; see instructions).....	99	
100a	Refund of unused tax credits (see instructions and attach appropriate forms).....	100a	
100b	Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms).....	100b	

Has any member of the combined group that is claiming the credits, or has an entity of which such member is an owner, been convicted of an offense, defined in New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1; mark an **X** in one box)..... Yes ☒ No ☐

Summary of credits claimed on line 78 against current year's franchise tax (see instructions for lines 78, 100a and 100b, 101a and 101b)

CT-38...	CT-248...	CT-607...	CT-641.....
CT-40...	CT-249...	CT-611...	DTF-621.....
CT-41...	CT-250... 2,000.00	CT-611.1.	DTF-622.....
CT-43...	CT-259...	CT-612...	DTF-624.....
CT-44...	CT-261...	CT-613...	DTF-630.....
CT-46...	CT-501...	CT-631..	Servicing
CT-47...	CT-502...	CT-633...	mortgages credit.....
CT-236...	CT-601...	CT-634...	Other credits.....
CT-238...	CT-601.1.	CT-635...	
CT-239...	CT-602..	CT-636...	
CT-241...	CT-603..	CT-637...	
CT-242...	CT-604..	CT-638...	
CT-243...	CT-605...	CT-639...	
CT-246...	CT-606...	CT-640...	

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box..... ☐

If you claimed the tax-free NY area tax elimination credit and you had a 100% area allocation factor, mark an **X** in the box..... ☐

If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an **X** in the box..... ☐

101a Total credits listed above (enter here and on line 78; attach appropriate form or statement for each credit claimed)

101a

101b Total refund eligible tax credits (see instructions; the amount of the credit claimed as a refund should be shown only on line 100a)

101b

Composition of prepayments included on line 87 (see instructions)

	Date paid	Amount
102 Mandatory first installment of combined group.....	102 2014-03-15	250,198.00
103a Second installment of combined group from Form CT-400.....	103a 2014-06-09	92,450.00
103b Third installment of combined group from Form CT-400.....	103b 2014-09-10	2,300.00
103c Fourth installment of combined group from Form CT-400.....	103c 2014-12-12	
104 Payment with extension request, from Form CT-5.3, line 8.....	104	
105 Overpayment credited from prior years.....	105	110,720.00
106 Overpayment credited from Form CT-3M/4M Period	106	
107 Total prepayments from subsidiaries not previously included in the combined return (from Form(s) CT-3-A/C).....	107	
108 Total prepayments (add lines 102 through 107; enter here and on line 87).....	108	455,668.00
109 Interest deducted in computing federal taxable income (see instructions).....	109	21,184.00

110 If the IRS has completed an audit of any of your returns within the last five years, list years:

111 If a member of an affiliated federal group, enter primary corporation name and EIN:

Name CTEF CT3A EIN 002199097

112 If more than 50% owned by another corporation, enter parent corporation name and EIN:

Name CT3A EIN 002199097

113 Corporations organized outside New York State, complete the following for capital stock issued and outstanding:

Number of par shares	Value \$	Number of no-par shares	Value \$
----------------------	----------	-------------------------	----------

Interest paid to shareholders (see instructions)

114 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock (mark an **X** in the appropriate box)? If Yes, complete the following and mark an **X** in the appropriate box on line 115 (if more than one, attach separate sheet).....

114 Yes ☐ No ☒

Shareholder's name

Social security number or EIN

Interest paid to shareholder Total indebtedness to shareholders described above Total interest paid

115 Is there written evidence of the indebtedness?

115 Yes ☐ No ☐

116a Is the combined group claiming small business taxpayer status for lower ENI tax rates?.....

116a Yes ☐ No ☐

116b If you marked Yes on line 116a, enter total capital contributions (see instructions).....

116b

117a Is the combined group claiming qualified New York manufacturer status, which includes QETCs and **eligible** qualified New York manufacturers, for a lower capital base tax rate and limitation? (see instructions; mark an **X** in the appropriate box).....

117a Yes ☐ No ☐

117b Is the combined group claiming qualified New York manufacturer status, which includes **eligible** qualified New York manufacturers, for a lower ENI tax rate? (see instructions; mark an **X** in the appropriate box).....

117b Yes ☐ No ☐

117c Is the combined group claiming **eligible** qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an **X** in the appropriate box).....

117c Yes ☐ No ☐

117d Is the combined group claiming qualified emerging technology company (QETC) status for a lower ENI rate?.....

117d Yes ☐ No ☐

117e Is the combined group claiming qualified New York manufacturer status or QETC status for a lower MTI rate or fixed dollar minimum?.....

117e Yes ☐ No ☐

Legal name of corporation CTEF CT3A TEST	EIN 002199081
---	------------------

Computation of combined business allocation percentage for aviation corporations (see instructions; use the combined totals when dividing)

118a	New York aircraft arrivals and departures (revenue flights only) (see instructions).....	118a
118b	Adjusted New York aircraft arrivals and departures (revenue flights only) (multiply line 118a by 60% (.60)).....	118b
119	Total aircraft arrivals and departures (revenue flights only) (see instructions).....	119
120	Combined New York aircraft arrivals and departures percentage (divide line 118b, column E, by line 119, column E).....	120
121a	New York revenue tons handled (see instructions).....	121a
121b	Adjusted New York revenue tons handled (multiply line 121a by 60% (.60)).....	121b
122	Total revenue tons handled (see instructions).....	122
123	Combined New York revenue tons handled percentage (divide line 121b, column E, by line 122, column E).....	123
124a	New York originating revenue (see instructions).....	124a
124b	Adjusted New York originating revenue (multiply line 124a by 60% (.60)).....	124b
125	Total originating revenue (see instructions).....	125
126	Combined New York originating revenue percentage (divide line 124b, column E, by line 125, column E).....	126
127	Total combined New York percentages (add lines 120, 123, and 126).....	127
128	Combined New York business allocation percentage (divide line 127 by three).....	128

Computation of combined business allocation percentage (use combined totals when dividing)

Are the companies in the combined group qualified foreign air carriers, or principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier? (see instructions)..... Yes ☐ No ☒

If No, complete only lines 142 through 154 and enter on line 160 the receipts factor computed on line 154. The receipts factor is the business allocation percentage.

Average value of property (see instructions)	129	New York real estate owned.....	129
	130	Total real estate owned.....	130
	131	New York real estate rented.....	131
	132	Total real estate rented.....	132
	133	New York inventories owned.....	133
	134	Total inventories owned.....	134
	135	New York tangible personal property owned.....	135
	136	Total tangible personal property owned.....	136
	137	New York tangible personal property rented.....	137
	138	Total tangible personal property rented.....	138
Receipts in the regular course of business from:	139	Total New York property (add lines 129, 131, 133, 135, and 137).....	139
	140	Total property everywhere (add lines 130, 132, 134, 136, and 138).....	140
	141	Combined New York State property factor (divide line 139, column E, by line 140, column E).....	141
	142	Sales of tangible personal property allocated to New York State (see instructions).....	142
	143	Total sales of tangible personal property (see instructions).....	143
	144	New York services performed (see instructions).....	144
	145	Total services performed (see instructions).....	145
	146	New York rentals of property (see instructions).....	146
	147	Total rentals of property (see instructions).....	147
	148	New York royalties (see instructions).....	148
	149	Total royalties (see instructions).....	149
	150	Other New York business receipts (see instructions).....	150
	151	Total other business receipts (see instructions).....	151
	152	Total New York receipts (add lines 142, 144, 146, 148, and 150).....	152
	153	Total receipts everywhere (add lines 143, 145, 147, 149, and 151).....	153
	154	Combined New York State receipts factor (divide line 152, column E, by line 153, column E; see instructions).....	154
	155	Combined New York State additional receipts factor (see instructions).....	155

(continued)

A Parent		B Total subsidiaries (if only one subsidiary, also complete line K)	C Subtotal (column A + column B)	D Intercompany eliminations		E Combined total (column C - column D)
118a					118a	
118b					118b	
119					119	
120					120	%
121a					121a	
121b					121b	
122					122	
123					123	%
124a					124a	
124b					124b	
125					125	
126					126	%
127					127	%
128					128	%

129					129	
130					130	
131					131	
132					132	
133					133	
134					134	
135					135	
136					136	
137					137	
138					138	
139					139	
140					140	
141					141	%
142	6,675,509.00	82,828,789.00	89,504,298.00		142	89,504,298.00
143	6,675,509.00	108,378,655.00	115,054,164.00		143	115,054,164.00
144					144	
145					145	
146	1,846,252.00		1,846,252.00		146	1,846,252.00
147	1,846,252.00		1,846,252.00		147	1,846,252.00
148					148	
149					149	
150	306,962.00	2,615.00	309,577.00		150	309,577.00
151	306,962.00	2,615.00	309,577.00		151	309,577.00
152	8,828,723.00	82,831,404.00	91,660,127.00		152	91,660,127.00
153	8,828,723.00	108,381,270.00	117,209,993.00		153	117,209,993.00
154					154	0.782016 %
155					155	%

Legal name of corporation	EIN
CTEF CT3A TEST	002199081

Computation of combined business allocation percentage (use combined totals when dividing) (continued)

Payroll	156 New York wages and other compensation of employees except general executive officers (see instructions).....	156
	157 Total wages and other compensation of employees except general executive officers (see instructions).....	157
	158 Combined New York State payroll factor (divide line 156, column E, by line 157, column E).....	158
	159 Total combined New York State factors (add lines 141, 154, 155, and 158).....	159
	160 Combined business allocation percentage (see instructions; enter here and in the boxes on line 21 and line 38).....	160

Computation of combined business allocation percentage for trucking and railroad corporations (see instructions; use the combined totals when dividing)

161 New York revenue miles.....	161
162 Total revenue miles.....	162
163 Combined New York business allocation percentage (divide line 161, column E, by line 162, column E).....	163

Computation of combined alternative business allocation percentage for combined MTI base

(see instructions; use the combined totals when dividing)

If the companies in the combined group are not qualified foreign air carriers or principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier, complete only lines 177 through 189 and enter on line 195 the receipts factor computed on line 189. The receipts factor is the alternative business allocation percentage.

Average value of property (see instructions)	164	New York real estate owned.....	164
	165	Total real estate owned.....	165
	166	New York real estate rented.....	166
	167	Total real estate rented.....	167
	168	New York inventories owned.....	168
	169	Total inventories owned.....	169
	170	New York tangible personal property owned.....	170
	171	Total tangible personal property owned.....	171
	172	New York tangible personal property rented.....	172
	173	Total tangible personal property rented.....	173
	174	Total New York property (add lines 164, 166, 168, 170, and 172).....	174
	175	Total property everywhere (add lines 165, 167, 169, 171, and 173).....	175
176	Combined New York State property factor (divide line 174, column E, by line 175, column E).....	176	
Receipts in the regular course of business from:	177	Sales of tangible personal property allocated to New York State (see instructions).....	177
	178	Total sales of tangible personal property (see instructions).....	178
	179	New York services performed (see instructions).....	179
	180	Total services performed (see instructions).....	180
	181	New York rentals of property.....	181
	182	Total rentals of property.....	182
	183	New York royalties.....	183
	184	Total royalties.....	184
	185	Other New York business receipts.....	185
	186	Total other business receipts.....	186
	187	Total New York receipts (add lines 177, 179, 181, 183, and 185).....	187
	188	Total receipts everywhere (add lines 178, 180, 182, 184, and 186).....	188
189	Combined New York State receipts factor (divide line 187, column E, by line 188, column E; see instructions).....	189	
190	Combined New York State additional receipts factor (see instructions).....	190	
Payroll	191	New York wages and other compensation of employees except general executive officers.....	191
	192	Total wages everywhere and other compensation of employees except general executive officers.....	192
	193	Combined New York State payroll factor (divide line 191, column E, by line 192, column E).....	193
	194	Total combined New York State factors (add lines 176, 189, 190, and 193).....	194
	195	Combined alternative business allocation percentage.....	195

A Parent		B Total subsidiaries (if only one subsidiary, also complete line K)	C Subtotal (column A + column B)	D Intercompany eliminations		E Combined total (column C - column D)
156					156	
157					157	
158					158	%
159					159	%
160					160	0.782016 %
161					161	
162					162	
163					163	%
164					164	
165					165	
166					166	
167					167	
168					168	
169					169	
170					170	
171					171	
172					172	
173					173	
174					174	
175					175	
176					176	%
177	6,675,509.00	82,828,789.00	89,504,298.00		177	89,504,298.00
178	6,675,509.00	108,378,655.00	115,054,164.00		178	115,054,164.00
179					179	
180					180	
181	1,846,252.00		1,846,252.00		181	1,846,252.00
182	1,846,252.00		1,846,252.00		182	1,846,252.00
183					183	
184					184	
185	306,962.00	2,615.00	309,577.00		185	309,577.00
186	306,962.00	2,615.00	309,577.00		186	309,577.00
187	8,828,723.00	82,831,404.00	91,660,127.00		187	91,660,127.00
188	8,828,723.00	108,381,270.00	117,209,993.00		188	117,209,993.00
189					189	0.782016 %
190					190	%
191					191	
192					192	
193					193	%
194					194	%
195					195	0.782016 %

Legal name of corporation CTEF CT3A TEST	EIN 002199081
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Computation of combined investment capital and investment allocation percentage

196 Section 1 - Corporate and governmental debt instruments (see instructions).....	196
A Average value.....	A
B Liabilities directly or indirectly attributable to investment capital.....	B
C Net average value (subtract line B from line A).....	C
D Net average value allocated to New York State.....	D
197 Section 2 - Corporate stock, stock rights, stock warrants, and stock options (see instructions).....	197
A Average value.....	A
B Liabilities directly or indirectly attributable to investment capital.....	B
C Net average value (subtract line B from line A).....	C
D Net average value allocated to New York State.....	D
198 Total Section 1 and Section 2.....	198
A Average value (add lines 196A and 197A).....	A
B Liabilities directly or indirectly attributable to investment capital (add lines 196B and 197B).....	B
C Net average value (add lines 196C and 197C).....	C
D Net average value allocated to New York State (add lines 196D and 197D).....	D
199 Combined investment allocation percentage (divide line 198D by line 198C; use to compute lines 20, 37, 67; see instructions).....	199
200 Cash (optional) (see instructions).....	200
201 Combined investment capital (add lines 198C, column E, and 200, column E).....	201

Computation of combined investment income for allocation (see instructions)

202 Interest income from investment capital, listed on line 196, Section 1 (see instructions).....	202
203 Interest income from bank accounts (if line 199 is zero, enter 0 here; see instructions).....	203
204 All other interest income from investment capital (see instructions).....	204
205 Dividend income from investment capital (see instructions).....	205
206 Net capital gain or loss from investment capital (see instructions).....	206
207 Investment income other than interest, dividends, capital gains or capital losses (see instructions).....	207
208 Total combined investment income (add lines 202 through 207).....	208
209 Interest deductions directly attributable to investment capital (see instructions).....	209
210 Noninterest deductions directly attributable to investment capital (see instructions).....	210
211 Interest deductions indirectly attributable to investment capital (see instructions).....	211
212 Noninterest deductions indirectly attributable to investment capital (see instructions).....	212
213 Balance (subtract the sum of lines 209 through 212, column E, from line 208, column E).....	213
214 Apportioned New York combined NOLD (see instructions).....	214
215 Combined investment income before allocation (subtract line 214 from line 213; enter here and on line 18).....	215

Computation of income from combined subsidiary capital (see instructions)

216 Interest from combined subsidiary capital (attach list).....	216
217 Dividends from combined subsidiary capital (attach list).....	217
218 Capital gains from combined subsidiary capital (attach list).....	218
219 Total income from combined subsidiary capital (add lines 216 through 218; enter here and on line 10).....	219

Computation and allocation of combined subsidiary capital base and tax (see instructions)

Include corporations (except a DISC) in which you own more than 50% of the voting stock. Do not include the value of any subsidiaries included in the combined return.

220 Average value.....	220
221 Liabilities directly or indirectly attributable to subsidiary capital.....	221
222 Net average value (subtract line 221 from line 220).....	222
223 Net average value allocated to New York State.....	223
224 Combined subsidiary capital base tax (multiply line 223, column E, by .0009; enter here and on line 76).....	224

	A Parent	B Total subsidiaries (If only one subsidiary, also complete line K)	C Subtotal (column A + column B)	D Intercompany eliminations		E Combined total (column C - column D)
196					196	
A					A	
B					B	
C					C	
D					D	
197					197	
A	11,920,604.00		11,920,604.00		A	11,920,604.00
B					B	
C	11,920,604.00		11,920,604.00		C	11,920,604.00
D	11,045,536.00		11,045,536.00		D	11,045,536.00
198					198	
A					A	11,920,604.00
B					B	
C					C	11,920,604.00
D					D	11,045,536.00
199					199	0.926592 %
200					200	
201					201	11,920,604.00

202					202	
203					203	
204					204	
205					205	
206	-75,261.00		-75,261.00		206	-75,261.00
207					207	
208					208	-75,261.00
209					209	
210					210	
211					211	
212					212	
213					213	-75,261.00
214					214	
215					215	-75,261.00

216					216	
217					217	
218					218	
219					219	

220					220	
221					221	
222					222	
223					223	
224					224	

Amended return information

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

Final federal determination..... ☐ If marked, enter date of determination: _____

Net operating loss (NOL) carryback ... ☐ Capital loss carryback..... ☐

Federal return filed..... Form 1139 ☐ Form 1120X..... ☐

Net operating loss (NOL) information

New York State combined group NOL carryover total available for use this tax year from all prior tax years..	.00
Federal NOL carryover total available for use this tax year from all prior tax years.....	
New York State combined group NOL carryforward total for future tax years.....	.00
Federal NOL carryforward total for future tax years.....	

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

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

Authorized person	Printed name of authorized person JOHN DOE		Signature of authorized person		Official title Vice President	
	E-mail address of authorized person		Telephone number 2122467100		Date 2015-09-12	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT		Firm's EIN 123456987		Preparer's PTIN or SSN	
	Signature of individual preparing this return		Address 315 RETURN PARKWAY		City ALBANY	State NY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN		Date 2014-09-12	

See instructions for where to file.



CT-3-A/ATT

New York State Department of Taxation and Finance

Schedules A, B, and C -

Attachment to Form CT-3-A General Business Corporation Combined Franchise Tax Return

Legal name of corporation CT 3A	Employer identification number (EIN) 002199097
Combined parent corporation legal name CTEF CT3A TEST	Parent EIN 133636375

This form must be completed for each corporation in the combined group with investment capital (Schedule A) or subsidiary capital (Schedule B).

Schedule C of this form must be completed for each corporation in the combined group that is a qualified public utility and transferee, qualified power producer, or qualified pipeline corporation.

See page 3 and Form CT-3-A-I, Instructions for Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B, for assistance in completing this form.

Attach this form to Form CT-3-A, General Business Corporation Combined Franchise Tax Return.

Schedule A - Investment capital information (see instructions)

Attach separate sheets, if necessary, displaying this information formatted as below.

Section 1 - Corporate and governmental debt instruments (breakdown of information on Form CT-3-A, line 196)

A - Description of investment (identify each debt instrument here; for each debt instrument complete columns B through G on the corresponding lines below; see instructions)

Debt instrument

B	C	D	E	F	G
Maturity date (mm-dd-yy)	Average value (see instructions)	Liabilities directly or indirectly attributable to investment capital (see instructions)	Net average value (column C - column D) (see instructions)	Issuer's allocation % (see instr.)	Value allocated to New York State (column E x column F)

Amounts from attached list					
1 Totals of Section 1	1.				

Section 2 - Corporate stock, stock rights, stock warrants, and stock options (breakdown of information on Form CT-3-A, line 197)

A - Description of investment (identify each investment here; for each investment, complete columns B through G on the corresponding lines below)

Investment

B	C	D	E	F	G
Number of shares	Average value (see instructions)	Liabilities directly or indirectly attributable to investment capital	Net average value (column C - column D) (see instructions)	Issuer's allocation % (see instr.)	Value allocated to New York State (column E x column F)
			See page 4		

Amounts from attached list					
2 Totals of Section 2	2	11,920,604.00	11,920,604		11,045,536

(continued)

Section 3 - Computation of investment capital (breakdown of information on Form CT-3-A, line 198)

		C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value (column C - column D)	F Issuers allocation %	G Value allocated to New York State (column E - column F)
3	Section 1 totals (from line 1)	3				
4	Section 2 totals (from line 2)	4	11,920,604	11,920,604		11,045,536
5	Totals (add lines 3 and 4 in columns C, D, E, and G)	5	11,920,604	11,920,604		11,045,536
6	Cash (optional; see instructions)	6				
7	Investment capital (add lines 5 and 6 in columns C, D, and E)	7	11,920,604	11,920,604		

Amounts from attached list

8	Totals (add amounts in columns C and D)	8				
9	Total net average value of subsidiary capital (add amounts in column E)	9				
10	Subsidiary capital base before deduction (add amounts in column G)	10				
11	Value of subsidiary capital included in column G of subsidiaries taxable under Article 32, Article 33, and Article 9 section 186 (see instructions)	11				
12	Subsidiary capital base (subtract line 11 from line 10; enter here and on Form CT-3-A, line 223)	12				

Schedule C - Qualified public utilities and transferees, qualified power producers, and qualified pipeline corporations *(see instructions)*

Part 1 - Adjustments for qualified public utilities and transferees *(see instructions)*

Other additions		
13 Federal depreciation deduction for transition property <i>(see instructions)</i>	13	
14 Federal loss on the sale of transition property <i>(see instructions)</i>	14	
15 New York gain on the sale of transition property <i>(see instructions)</i>	15	
16 Add lines 13, 14, and 15 <i>(enter here and include on Form CT-225-A, Schedule A)</i>	16	
Other subtractions		
17 New York depreciation deduction for transition property <i>(see instructions)</i>	17	
18 New York loss on the sale of transition property <i>(see instructions)</i>	18	
19 Federal gain on the sale of transition property <i>(see instructions)</i>	19	
20 Transition property basis adjustment carryover to gain transactions <i>(see instructions)</i>	20	
21 Transition property basis adjustment carryover to loss transactions <i>(see instructions)</i>	21	
22 New York State regulatory asset deduction <i>(see instructions)</i>	22	
23 Add lines 17 through 22 <i>(enter here and include on Form CT-225-A, Schedule B)</i>	23	

Part 2 - Adjustments for qualified power producers and qualified pipeline corporations *(see instructions)*

Other additions		
24 Federal depreciation deduction for transition property <i>(see instructions; enter here and include on Form CT-225-A, Schedule A)</i>	24	
Other subtractions		
25 New York depreciation deduction for transition property <i>(see instructions; enter here and include on Form CT-225-A, Schedule B)</i>	25	

Instructions for Schedules A and B

A parent corporation filing Form CT-3-A/ATT should transfer the appropriate amounts from Schedule A to Form CT-3-A, lines 196A through 196D, 197A through 197D and 200, column A; and the appropriate amounts from Schedule B to Form CT-3-A, lines 220 through 223, column A.

A subsidiary corporation filing Form CT-3-A/ATT, when there is only one subsidiary in the combined group, should transfer the appropriate amounts from Schedule A to Form CT-3-A, lines 196A through 196D, 197A through

197D, and 200, column B; and the appropriate amounts from Schedule B to Form CT-3-A, lines 220 through 223, column B.

A group of subsidiary corporations filing Form CT-3-A/ATT, when there is more than one subsidiary in the combined group, should transfer the appropriate amounts from Schedule A to Form CT-3-A/B, lines 196A through 196D, 197A through 197D, and 200; and the appropriate amounts from Schedule B to Form CT-3-A/B, lines 220 through 223, in the column for the proper subsidiary.

Section 2 - Corporate stock, stock rights, stock warrants, and stock options (breakdown of information on Form CT-3-A, line 197)**A -** Description of investment (identify each investment here; for each investment complete columns B through G on the corresponding lines below; see instr)

Investment

CONSULTING

B Number of shares	C Average value (see instructions)	D Liabilities directly or indirectly attributable to investment capital (see instructions)	E Net average value (column C - column D) (see instructions)	F Issuer's allocation % (see instr.)	G Value allocated to New York State (column E - column F)
0	795,432		795,432		

Section 2 - Corporate stock, stock rights, stock warrants, and stock options (breakdown of information on Form CT-3-A, line 197)**A -** Description of investment (identify each investment here; for each investment complete columns B through G on the corresponding lines below; see instr)

Investment

OTHER STOCKS

B Number of shares	C Average value (see instructions)	D Liabilities directly or indirectly attributable to investment capital (see instructions)	E Net average value (column C - column D) (see instructions)	F Issuer's allocation % (see instr.)	G Value allocated to New York State (column E - column F)
0	11,045,536		11,045,536	1.0	11,045,536

Section 2 - Corporate stock, stock rights, stock warrants, and stock options (breakdown of information on Form CT-3-A, line 197)**A -** Description of investment (identify each investment here; for each investment complete columns B through G on the corresponding lines below; see instr)

Investment

KAV

B Number of shares	C Average value (see instructions)	D Liabilities directly or indirectly attributable to investment capital (see instructions)	E Net average value (column C - column D) (see instructions)	F Issuer's allocation % (see instr.)	G Value allocated to New York State (column E - column F)
0	79,636		79,636		

**Credit for Purchase of an Automated External Defibrillator**

Tax Law — Articles 9-A, 32, and 33

CT-250

All filers must enter tax period:

beginning 2014-01-01

ending 2014-12-31

Legal name of corporation
CTEF 3A TESTEmployer identification number
002199081

File this form with Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, or CT-33-NL.

Part 1 – Computation of credit (attach additional sheets if necessary; see instructions)

A Defibrillator name/model number	B Date purchased	C Cost	D Maximum credit	E Credit (enter the lesser of column C or column D)
PAD-BAS-US-05-HS001F	2014-01-03	2500.00	\$500	500
SVP-LIFELINE5-B	2014-03-07	1364	\$500	500
9390E-1001P	2014-04-14	1595	\$500	500
350-BAC-US-10	2014-06-09	1175	\$500	500
			\$500	
Total column E amounts from attached sheets (if any)				
1 Total all column E amounts (see instructions)				2000
2 Credit from partnerships (see instructions)				0
3 Total credit computed for the current tax year (add lines 1 and 2)				2000

Part 2 – Computation of credit used (New York S corporations do not complete this part)

4 Tax before credits (see instructions)	4	457699
5 Enter other tax credits used (see instructions)	5	
6 Net tax (subtract line 5 from line 4)	6	457699
7 Tax limitation - (enter appropriate tax) Article 9-A - enter the tax on minimum taxable income or fixed dollar minimum tax, whichever is larger. Article 32 or 33 - enter minimum tax of 250 Article 33 combined filers - multiply the number of taxpayers in the combined group by 250	7	96617
8 Credit limitation (subtract line 7 from line 6; if line 7 is greater than line 6, enter 0)	8	361082
9 Credit used for the current tax year (see instructions)	9	2000

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

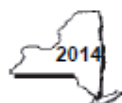
418001140099



Test 16

Begins on next page

[Return to Test Chart](#)

**CT-3-A/C Report by a Corporation Included in a Combined Franchise Tax Return**

Tax Law - Article 9-A

All filers must enter tax period:

Final return ☐

beginning

2014-01-01

ending

2014-12-31

Employer identification number 002199097	File number	Business telephone number 518-555-2626	
Legal name of corporation CTEF3AC		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation NY	Date received (for Tax Department use only)
Number and street or PO box 3 AC WA Harriman Campus		Date of incorporation 1985-01-01	
City ALBANY	State NY	ZIP code 12227	US
NAICS business code number (from NYS Pub 910) 722513		If address/phone above is new, Mark an <input checked="" type="checkbox"/> in the box	
NYS Principal business activity RESTAURANT		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.	
Combined parent's corporation legal name CTEF3A		Combined parent's EIN 002199081	Combined issuer's allocation percentage (from CT-3-A, line B) %

Metropolitan transportation business tax (MTA surcharge) - During the tax year, did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? (mark an **X** in the appropriate box)..... Yes ☒ No ☐

If you are a real estate investment trust (REIT) or regulated investment company (RIC), mark an **X** in the box (see instructions)..... ☐

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box..... ☐

If you claimed the tax-free NY area elimination credit and you had a 100% area allocation factor, mark an **X** in the box..... ☐

If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an **X** in the box..... ☐

If you are an overcapitalized captive insurance company, mark an **X** in the box..... ☐

Fixed dollar minimum tax (see instructions)

1a New York receipts.....	1a	2,202,604	
1b Fixed dollar minimum tax (only for the corporation filing this form).....	1b	1,500	

2 Corporations organized outside New York State must complete the following for capital stock issued and outstanding:

Number of par shares	Value \$	Number of no-par shares	Value \$
Composition of prepayments (see instructions)			
		Franchise tax	
		Date paid	Amount
3 Mandatory first installment.....	3		
4a Second installment from Form CT-400.....	4a		
4b Third installment from Form CT-400.....	4b		
4c Fourth installment from Form CT-400.....	4c		
5 Payment with extension request.....	5		
6 Credit from prior years (see instructions).....	6		
7 Add amount columns (enter here and include on Form CT-3-A, line 107; see instructions).....	7	(enter here and include on Form CT-3M/4M, line 51)	
		MTA surcharge	
		Date paid	Amount
3	3		
4a	4a		
4b	4b		
4c	4c		
5	5		
6	6		
7	7		

See page 2 for third-party designee, certification, and signature entry areas.

Third - party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Bill Smith		Designee's phone number 518-555-2525		
	Designee's e-mail address billsmith@taxesdoneright.com				PIN 12345	
Certification: 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 report and any attachments are to the best of my knowledge and belief true, correct, and complete.						
Authorized person	Printed name of authorized person John Doe			Signature of authorized person		Official title Vice President
	E-mail address of authorized person johndoe@ name of form.com			Telephone number 518-555-2626		Date
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right			Firm's EIN 123456987		Preparer's PTIN or SSN
	Signature of individual preparing this report		Address 315 Return Parkway		City ALBANY	State ZIP code NY 12227
	E-mail address of individual preparing this report billsmith@taxesdoneright.com		Preparer's NYTPRN			Date 2015-03-15

Test 17

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 page 5 of the instructions) ☒Amended return ☒

beginning 01-01-2014

ending 12-31-2014

Employer identification number (EIN) 002199045	File number 0A 8	Business telephone number 518-555-2626	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF3S		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation DE	Date received (for Tax Department use only)	
Number and street or PO box 3 S WA Harriman Campus		Date of incorporation 09-01-2000		
City Albany	State NY	ZIP code 12227	US	Foreign corporations' date began business in NYS 07-01-2000
NAICS business code number (from NYS Pub 910) 523120	If address/phone above is new, mark an X in the box <input type="checkbox"/>	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business Information</i> in Form CT-1.		New York S election effective date
NYS Principal business activity Consulting		Has the corporation revoked its election to be treated as a New York S corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, enter effective date:		Audit (for Tax Department use only)
		Number of shareholders 4		

A. Pay amount shown on line 46. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed 750
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You must attach a copy of the following: (1) federal Form 1120S as filed; (2) Form CT-34-SH; (3) Form CT-3-S-ATT (if required; see instructions); (4) Form CT-60-QSSS (if required; see instructions); and (5) any applicable credit claim forms.

B If you filed a return(s) other than federal Form 1120S, enter the form number(s) here:

C If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS ☒

D Have you underreported your tax due on past returns? to correct this without penalty, visit our Web site (see instructions).

E Enter your business allocation percentage (if you did not complete Form CT-3-S-ATT, Schedule A, you must enter either 0 or 100) 0.730429 %

F Enter your investment allocation percentage (if you did not complete Form CT-3-S-ATT, Schedule B, you must enter either 0 or 100) 1.000000 %

G Did the S corporation make an IRC section 338 or 453 election? ☐ Yes ☒ No

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

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

J If the IRS has completed an audit of any of your returns within the last five years, list years ...

K If this return is for a New York S termination year, mark an X in the appropriate box to indicate which method of accounting was used for the New York S short year (see instructions, page 5) ☐ Normal accounting rules ☐ Daily pro rata allocation

L Issuer's allocation percentage (see instructions) 0.730429 %

M Mark an X in the box if you are filing Form CT-3-S as a result of the mandatory New York S election of Tax Law, Article 22, section 660(i) ☐

N If you are one of the following, mark an X in one box: QETC ☐ Qualified New York manufacturer ☐ Eligible qualified New York manufacturer ☐

O Did you include any disregarded entities in this return? (mark an X in the appropriate box) ☐ Yes ☒ No
If Yes, enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.

P If you filed as a New York C corporation in previous years, enter the last year filed as such

Q Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? Yes ☐ No ☒

Provide the information for lines 1 through 10 from the corresponding lines on your federal Form 1120S, Schedule K, total amount column. (Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)

1 Ordinary business income or loss.....	•	1	526016	00
2 Net rental real estate income or loss.....	•	2		
3 Other net rental income or loss.....	•	3		
4 Interest income.....	•	4	7769	00
5 Ordinary dividends.....	•	5		
6 Royalties.....	•	6		
7 Net short-term capital gain or loss.....	•	7		
8 Net long-term capital gain or loss.....	•	8		
9 Net section 1231 gain or loss.....	•	9		
10 Other income or loss.....	•	10		
11 Loans to shareholders (from federal Form 1120S, Schedule L, line 7, columns b and d)				
Beginning of tax year •		End of tax year •		
12 Total assets (from federal Form 1120S, Schedule L, line 15, columns b and d)				
Beginning of tax year •		End of tax year •		
13a Loans from shareholders (from federal Form 1120S, Schedule L, line 19, columns b and d)				
Beginning of tax year •		End of tax year •		
13b If any portion of such loans was used as basis to deduct current or suspended loss, enter the amount used •		13b		

Provide the information for lines 14 through 21 from the corresponding lines on your federal Form 1120S, Schedule M-2. (Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)

	A Accumulated adjustments account	B Other adjustments account	C Shareholders' undistributed taxable income previously taxed
14 Balance at beginning of tax year.....	-713,813	21,083	37,811
15 Ordinary income from federal Form 1120S, page 1, line 21.....	526,016		
16 Other additions.....	7,769		
17 Loss from federal Form 1120S, page 1, line 21.....			
18 Other reductions.....	31,711		
19 Add lines 14 through 18.....	-211,739	21,083	37,811
20 Distributions other than dividend distributions ..	100,000		
21 Balance at end of tax year. Subtract line 20 from line 19.....	-311,739	21,083	37,811

Computation of tax (see instructions)

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

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

You must enter an amount on line 22; if none, enter 0.

22 New York receipts (see instructions).....	•	22	3,294,301	
23 Fixed dollar minimum tax (see instructions).....	•	23	1,000	
24 Recapture of tax credits (see instructions).....	•	24		
25 Total tax after recapture of tax credits (add lines 23 and 24)	•	25	1,000	
26 Special additional mortgage recording tax credit (current year or deferred; see instructions)	•	26		
27 Tax due after tax credits (subtract line 26 from line 25)	•	27	1,000	

First installment of estimated tax for the next tax period:

28 Enter amount from line 27.....	•	28	1,000	
29 If you filed a request for extension, enter amount from Form CT-5.4, line 2.....	•	29	100	
30 If you did not file Form CT-5.4 and line 28 is over \$1,000, enter 25% (.25) of line 28. Otherwise enter 0	•	30		
31 Add line 28 and line 29 or 30.....	•	31	1,100	

Computation of tax (continued)

Composition of prepayments (see instructions):		Date paid	Amount	
32	Mandatory first installment.....	03-15-2014	100	
33	Second installment from Form CT-400.....	06-15-2014	50	
34	Third installment from Form CT-400.....	09-15-2014	50	
35	Fourth installment from Form CT-400.....	12-15-2014	100	
36	Payment with extension request from Form CT-5.4.....	03-15-2015	100	
37	Overpayment credited from prior years (see instructions).....		100	
38	Total prepayments (add lines 32 through 37).....			500
39	Balance (subtract line 38 from line 31; if line 38 is larger than line 31, enter 0).....			600
40	Estimated tax penalty (see instructions); (mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>			
41	Interest on late payment (see instructions).....			
42	Late filing and late payment penalties (see instructions).....			100
43	Balance (add lines 39 through 42).....			700
Voluntary gifts/contributions (see instructions):				
44a	Return a Gift to Wildlife.....		5	00
44b	Breast Cancer Research & Education Fund.....		5	00
44c	Prostate Cancer Research, Detection, and Education Fund.....		10	00
44d	9/11 Memorial.....		10	00
44e	Volunteer Firefighting & EMS Recruitment Fund.....		10	00
44f	Veterans Remembrance.....		10	00
45	Add lines 31, 40, 41, 42, and 44a through 44f.....			1,250
46	Balance due (If line 38 is less than line 45, subtract line 45 from line 38 and enter here. This is the amount due; enter your payment amount on line A on page 1.).....			750
47	Overpayment (If line 38 is more than line 45, subtract line 45 from line 38 and enter here. This is the amount of your overpayment; see instructions.).....			
48	Amount of overpayment to be credited to next period (see instructions).....			
49	Refund of overpayment (subtract line 48 from line 47); see instructions.....			
50	Refund of unused special additional mortgage recording tax credit (current year or deferred; see instructions).....			
51	Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period.....			

Amended return information

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

Final federal determination ☒ If marked, enter date of determination: 06-24-2012

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

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

Authorized person	Printed name of authorized person John Doe		Signature of authorized person		Official title Vice President	
	E-mail address of authorized person john DOE@ name of form.com				Telephone number 5185552525	Date
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right			Firm's EIN 123456987		Preparer's PTIN or SSN
	Signature of individual preparing this return		Address 315 Return Parkway		City Albany	State ZIP code NY 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com			Preparer's NYTPRIN		Date 03-15-2015

See instructions for where to file.



Attachment to Form CT-3-S

CT-3-S-ATT

Legal name of corporation CTEF3S	Employer identification number 002199045
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Attach to form CT-3-S, New York S Corporation Franchise Tax Return.

Schedule A - Business allocation percentage (see instructions)**Part 1 - Computation of business allocation percentage** (see instructions)Did you make an election to use fair market value in your property factor? ☐ Yes ☐ NoIf this is your first tax year, are you making the election to use fair market value in your property factor? ☐ Yes ☐ No**Average value of property** (see instructions)

	A New York State	B Everywhere
1 Real estate owned (see instructions).....	1	
2 Real estate rented (attach list; see instructions).....	2	
3 Inventories owned (see instructions).....	3	
4 Tangible personal property owned (see instructions).....	4	
5 Tangible personal property rented (see instructions).....	5	
6 Total (add lines 1 through 5).....	6	
7 New York State weighted property factor (divide line 6, column A, by line 6, column B).....	7	0.000000 %

Receipts in the regular course of business

8 Sales of New York State tangible personal property (see instr.).....	8		
9 All sales of tangible personal property (see instr.).....	9		
10 Services performed (see instructions).....	10	3,294,301	4,510,093
11 Rentals of property (see instructions).....	11		
12 Royalties (see instructions).....	12		
13 Other business receipts (see instructions).....	13		
14 Total (add lines 8 through 13).....	14	3,294,301	4,510,093
15 New York State business receipts factor (divide line 14, column A, by line 14, column B; see instructions).....	15		0.730429 %

Payroll

16 Total wages and other compensation of employees except general executive officers (see instr.).....	16		
17 New York State weighted payroll factor (divide line 16, column A, by line 16, column B).....	17		0.000000 %
18 Business allocation percentage (see instructions).....	18		0.730429 %

Part 2 - Computation of business allocation percentage for aviation corporations (see instructions)

	A New York State	B Everywhere
19 Revenue aircraft arrivals and departures (see instr.).....	19	
20 Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A).....	20	.60
21 Adjusted NYS revenue aircraft arrivals and departures (in column A, multiply line 19 by line 20).....	21	
22 New York percentage (divide line 21, column A, by line 19, column B).....	22	0.000000 %
23 Revenue tons handled (see instructions).....	23	
24 Adjustment per Tax Law section 210.3(a)(7)(A).....	24	.60
25 Adjusted NYS revenue tons handled (in column A, multiply line 23 by line 24).....	25	
26 New York percentage (divide line 25, column A, by line 23, column B).....	26	0.000000 %
27 Originating revenue (see instructions).....	27	
28 Adjustment per Tax Law section 210.3(a)(7)(A).....	28	.60
29 Adjusted NYS originating revenue (in column A, multiply line 27 by line 28).....	29	
30 New York percentage (divide line 29, column A, by line 27, column B).....	30	0.000000 %
31 Total (add lines 22, 26, and 30).....	31	0.000000 %
32 Business allocation percentage (divide line 31 by three).....	32	0.000000 %

Part 3 - Computation of business allocation percentage for trucking and railroad corporations (see instructions)

		A New York State	B Everywhere	
33 Revenue miles.....	33			
34 Business allocation percentage (divide line 33, column A, by line 33, column B).....	34		0.000000 %	

Schedule B - Computation of investment allocation percentage (see instructions)**Section 1 - Corporate and governmental debt instruments** (see instructions)

A Description of investment (identify each item; for each debt instrument, complete columns B through G on the corresponding lines below; see instr.)
Debt instrument description

B	C	D	E	F	G
Maturity date (mm-dd-yy)	Average value (see instructions)	Liabilities directly or indirectly attributable to investment capital (see instr.)	Net average value (column C - column D; see instructions)	Issuer's allocation % (see instr.)	Value allocated to New York State (column E x column F)

Amounts from attached list

Totals of Section 1

Section 2 - Corporate stock, stock rights, stock warrants, and stock options

A Description of investment (identify each item; for each debt instrument, complete columns B through G on the corresponding lines below; see instr.)
Investment description

B	C	D	E	F	G
Number of shares	Average value (see instructions)	Liabilities directly or indirectly attributable to investment capital (see instr.)	Net average value (column C - column D; see instructions)	Issuer's allocation % (see instr.)	Value allocated to New York State (column E x column F)

Amounts from attached list

Totals of Section 2

35 Total (add totals of Sections 1 and 2, columns C, D, E, and G)

35					
36 Investment allocation percentage without cash (divide line 35, column G, by line 35, column E)	36			1.000000 %	
37 Cash (see instr.)	37				
38 Investment capital (add lines 35 and 37, columns C, D, and E).	38				

**New York S Corporation
Shareholders' Information Schedule****CT-34-SH**

Attachment to Form CT-3-S or CT-32-S

Legal name of corporation CTEF3S	Employer identification number (EIN) 002199045
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Schedule A - Shareholders' New York State modifications and credits (Enter the total amount reported by the New York S corporation on each line. Each shareholder must include his or her pro rata share of these amounts on his or her personal income tax return.)

Part 1 - Total shareholder modifications related to S corporation items (see instructions)

Additions	1	New York State franchise tax imposed under Article 9-A or Article 32.....	1	1,000
	2	Federal depreciation deduction from Form CT-399, if applicable.....	2	
	3	Other additions (attach explanation).....	3	
Subtractions	4	Allowable New York depreciation from Form CT-399, if applicable.....	4	
	5	Other subtractions (attach explanation).....	5	
Other items (attach explanation)	6	Additions to federal itemized deductions'.....	6	
	7	Subtractions from federal itemized deductions.....	7	
	8	New York State adjustments to federal tax preference items.....	8	

Part 2 - Total S corporation New York State credits and taxes on early dispositions (see instructions, attach applicable forms)**Investment tax credits** (see instructions)

9	Investment tax credit, retail enterprise tax credit, historic barn credit, and employment incentive credit (Form CT-46 and, if applicable, Form CT-46-ATT).....	9	
10	Investment tax credit on research and development property (Form CT-46).....	10	
11	Investment tax credit for financial services industry (Form CT-44).....	11	
12	Tax on early dispositions - investment tax credit, retail enterprise tax credit, historic barn credit, investment tax credit on research and development property, or investment tax credit for financial services industry (Form CT-44 or CT-46).....	12	

Empire zone (EZ) tax credits (see instructions)

13	EZ wage tax credit (Form CT-601).....	13	
14	EZ capital tax credit for monetary contributions (Form CT-602).....	14	
15	EZ investment tax credit (Form CT-603).....	15	
16	EZ investment tax credit for financial services industry (Form CT-605).....	16	
17	Recaptured tax credit - EZ capital tax credit, EZ investment tax credit, or EZ investment tax credit for financial services industry (Form CT-602, CT-603, or CT-605).....	17	

Qualified empire zone enterprise (QEZE) tax credits (see instructions)

18	QEZE real property tax credit allowed (Form CT-606).....	18	
19	Net recapture of QEZE real property tax credit (Form CT-606).....	19	
20	QEZE tax reduction credit employment increase factor (Form CT-604).....	20	
21	QEZE tax reduction credit zone allocation factor (Form CT-604).....	21	
22	QEZE tax reduction credit benefit period factor (Form CT-604).....	22	

QEZE tax reduction credit factors from partnership (for multiple partnerships attach separate statement; see instructions)

23	QEZE partnership employer identification number.....	23	
24	QEZE employment increase factor (obtain factor from your partnership).....	24	
25	QEZE zone allocation factor (obtain factor from your partnership).....	25	
26	QEZE benefit period factor (obtain factor from your partnership).....	26	

Farmers' school tax credit (see instructions)

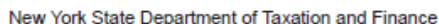
27	Total acres of qualified agricultural property.....	27	
28	Total amount of eligible school district property taxes paid.....	28	
29	Total acres of qualified agricultural property converted to nonqualified use.....	29	
30	Total acres of qualified conservation property.....	30	

Part 2 - Total S corporation New York State credits and taxes on early dispositions (continued)**Other credits** (attach applicable forms)

31	Recapture of alternative fuels credit (Form CT-40).....	31	
32	Credit for employment of persons with disabilities (Form CT-41).....	32	
33	Rehabilitation of historic properties credit (Form CT-238).....	33	
34	Recapture of rehabilitation of historic properties credit (Form CT-238).....	34	
35	Clean heating fuel credit (Form CT-241).....	35	
36	Biofuel production credit (Form CT-243).....	36	
37	Empire State commercial production credit (Form CT-246).....	37	
38	Empire State film production credit for the current year (Form CT-248).....	38	
39	Empire State film production credit for the second year (Form CT-248).....	39	
40	Empire State film production credit for the third year (Form CT-248).....	40	
41	Long-term care insurance credit (Form CT-249).....	41	
42	Credit for purchase of an automated external defibrillator (Form CT-250).....	42	
43a	Empire State film post-production credit for the current year (Form CT-261).....	43a	
43b	Empire State film post-production credit for the second year (Form CT-261).....	43b	
43c	Empire State film post-production credit for the third year (Form CT-261).....	43c	
44	Excelsior jobs tax credit component (Form CT-607).....	44	
45	Excelsior investment tax credit component (Form CT-607).....	45	
46	Excelsior research and development tax credit component (Form CT-607).....	46	
47	Excelsior real property tax credit component (Form CT-607).....	47	
48	Brownfield redevelopment tax credit site preparation credit component (Form CT-611).....	48	
49	Brownfield redevelopment tax credit tangible property credit component (Form CT-611).....	49	
50	Brownfield redevelopment tax credit on-site groundwater remediation credit component (Form CT-611).....	50	
51	Recapture of brownfield redevelopment tax credit (Form CT-611).....	51	
52	Brownfield redevelopment tax credit site preparation credit component (Form CT-611.1).....	52	
53	Brownfield redevelopment tax credit tangible property credit component (Form CT-611.1).....	53	
54	Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.1).....	54	
55	Recapture of Brownfield redevelopment tax credit (Form CT-611.1).....	55	
56	Remediated brownfield credit for real property taxes (Form CT-612).....	56	
57	Recapture of remediated brownfield credit for real property taxes (Form CT-612).....	57	
58	Environmental remediation insurance credit (Form CT-613).....	58	
59	Recapture of environmental remediation insurance credit (Form CT-613).....	59	
60	Security officer training tax credit (Form CT-631).....	60	
61	Economic transformation and facility redevelopment program jobs tax credit component (Form CT-633).....	61	
62	Economic transformation and facility redevelopment program investment tax credit component (Form CT-633).....	62	
63	Economic transformation and facility redevelopment program job training tax credit component (Form CT-633).....	63	
64	Economic transformation and facility redevelopment program real property tax credit component (Form CT-633).....	64	
65	Taxicabs and livery service vehicles accessible to persons with disabilities credit (Form CT-236).....	65	
66	QETC employment credit (Form DTF-621).....	66	
67	QETC capital tax credit (Form DTF-622).....	67	
68	Recapture of QETC capital tax credit (Form DTF-622).....	68	
69	Low-income housing credit (Form DTF-624).....	69	
70	Recapture of low-income housing credit (Form DTF-626).....	70	
71	Green building credit (Form DTF-630).....	71	
72	Empire state jobs retention credit (Form CT-634).....	72	
73	Recapture of empire state jobs retention credit (Form CT-634).....	73	
74	New York youth works credit (Form CT-635).....	74	
75	New York youth works credit (Form CT-636).....	75	
76	Alternative fuels and electric vehicle recharging property credit (Form CT-637).....	76	
77	Recapture of alternative fuels and electric vehicle recharging property credit (Form CT-637).....	77	
78	Other tax credit(s) (see instructions).....	78	

Schedule B - Shareholders' identifying information (see instructions)Photocopy Schedule B, as needed, attach additional sheets, and mark an X in the box. ☐

A For each shareholder, enter last name, first name, middle initial on first line; enter home address on second and third lines. attach federal Schedule K-1 for each shareholder	B Identifying number (SSN or EIN)	C Percentage of ownership	D Shareholder residency status (make only one entry) 1 for New York State 2 for New York City 3 for Yonkers 4 for NYS nonresident	E Shareholder entity status (make only one entry) I for individual F for estate or trust E for exempt organization
Ted Smith 11 Shareholder Lane Smithville DE 31468	121212121	25.0000%	4	F
Jane Williams 17 Williams St Smithville DE 31468	313131313	25.0000%	4	I
Mary Jones 18 Elmwood St Albany NY 12227	919191919	25.0000%	1	I
Bill Doe 14 Overdrive Rd Smithville DE 31468	181818181	25.0000%	4	I



CT-60-QSSS

12/31/2014

Employer identification number (EIN) of parent corporation	002199045
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Attach to your franchise tax return, Form CT-3, CT-3-A, CT-3-S, CT-4, CT-32, CT-32-A, or CT-32-S. For each part, attach additional sheets if necessary.

[illegible][illegible]

[illegible]

Authorized person	Printed name of authorized person John Doe		Signature of authorized person		Official title Vice President	
	E-mail address of authorized person			Telephone number (518) 555-2525		Date
Paid preparer use only <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right			Firm's EIN 123456987		Preparer's PTIN or SSN
	Signature of individual preparing this document		Address 315 Return Parkway		City Albany	State NY
	ZIP code 12227		E-mail address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN	
					Date 03-15-2015	

Test 18a

Begins on next page

[Return to Test Chart](#)



CT-400

(4/15)

New York State Department of Taxation and Finance

Estimated Tax for Corporations

Employer identification number 002199048	File no. AA 3	Return type (Required) CT-3	Tax sub type	Tax year ending (mm-yy) 2015-12-31	Installment due date 2015-06-15
Business telephone number ()	State or country of incorporation		Date - -	Foreign corporations: date began business in NYS	
Legal name of corporation CTEF400B					
Street address or PO box 400 WA Harriman Campus					
City Albany			State NY	ZIP code 12227 US	

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

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

Installment payment amount	
1. Tax	375
2. MTA surcharge	200
3. Total payment enclosed	575
Declaration of estimated tax	
4. Tax	1500
5. MTA surcharge	800
For office use only	



CT-400

(4/15)

New York State Department of Taxation and Finance

Estimated Tax for Corporations

Employer identification number	File no.	Return type (Required)	Tax sub type	Tax year ending (mm-yy)	Installment due date
Business telephone number ()	State or country of incorporation		Date - -	Foreign corporations: date began business in NYS	
Legal name of corporation					
Street address or PO box					
City			State	ZIP code	

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

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

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



CT-400

(4/15)

New York State Department of Taxation and Finance

Estimated Tax for Corporations

Employer identification number	File no.	Return type (Required)	Tax sub type	Tax year ending (mm-yy)	Installment due date
Business telephone number ()	State or country of incorporation		Date - -	Foreign corporations: date began business in NYS	
Legal name of corporation					
Street address or PO box					
City			State	ZIP code	

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

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

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

Test 18b

Begins on next page

[Return to Test Chart](#)



CT-400 (4/15)

New York State Department of Taxation and Finance

Estimated Tax for Corporations

Employer identification number	File no.	Return type (Required)	Tax sub type	Tax year ending (mm-yy)	Installment due date
Business telephone number ()	State or country of incorporation		Date — —	Foreign corporations: date began business in NYS	
Legal name of corporation					
Street address or PO box					
City			State	ZIP code	

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

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

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



CT-400 (4/15)

New York State Department of Taxation and Finance

Estimated Tax for Corporations

Employer identification number 002199048	File no. AA 3	Return type (Required) CT-3	Tax sub type	Tax year ending (mm-yy) 2015-12-31	Installment due date 2015-09-15
Business telephone number ()	State or country of incorporation		Date — —	Foreign corporations: date began business in NYS	
Legal name of corporation CTEF400C					
Street address or PO box 400 WA Harriman Campus					
City Albany			State NY	ZIP code 12227 US	

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

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

Installment payment amount	
1.	Tax 375
2.	MTA surcharge 200
3.	Total payment enclosed 575
Declaration of estimated tax	
4.	Tax 1500
5.	MTA surcharge 800
For office use only	



CT-400 (4/15)

New York State Department of Taxation and Finance

Estimated Tax for Corporations

Employer identification number	File no.	Return type (Required)	Tax sub type	Tax year ending (mm-yy)	Installment due date
Business telephone number ()	State or country of incorporation		Date — —	Foreign corporations: date began business in NYS	
Legal name of corporation					
Street address or PO box					
City			State	ZIP code	

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

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

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

Test 18c

Begins on next page

[Return to Test Chart](#)



CT-400 (4/15)

New York State Department of Taxation and Finance

Estimated Tax for Corporations

Employer identification number	File no.	Return type (Required)	Tax sub type	Tax year ending (mm-yy)	Installment due date
Business telephone number ()	State or country of incorporation		Date — —	Foreign corporations: date began business in NYS	
Legal name of corporation					
Street address or PO box					
City			State	ZIP code	

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

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

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



CT-400 (4/15)

New York State Department of Taxation and Finance

Estimated Tax for Corporations

Employer identification number	File no.	Return type (Required)	Tax sub type	Tax year ending (mm-yy)	Installment due date
Business telephone number ()	State or country of incorporation		Date — —	Foreign corporations: date began business in NYS	
Legal name of corporation					
Street address or PO box					
City			State	ZIP code	

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

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

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



CT-400 (4/15)

New York State Department of Taxation and Finance

Estimated Tax for Corporations

Employer identification number 002199048	File no. AA 3	Return type (Required) CT-3	Tax sub type	Tax year ending (mm-yy) 2015-12-31	Installment due date 2015-12-15
Business telephone number ()	State or country of incorporation		Date — —	Foreign corporations: date began business in NYS	
Legal name of corporation CTEF400D					
Street address or PO box 400 WA Harriman Campus					
City Albany			State NY	ZIP code 12227 US	

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

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

Installment payment amount	
	Tax
1.	375
	MTA surcharge
2.	200
	Total payment enclosed
3.	575
Declaration of estimated tax	
	Tax
4.	1500
	MTA surcharge
5.	800
For office use only	

Test 19

Begins on next page

[Return to Test Chart](#)

**CT-33-NL**

New York State Department of Taxation and Finance

**Non-Life Insurance Corporation
Franchise Tax Return****Tax Law — Article 33****All filers must enter tax period:**Amended return ☒ Final return ☐beginning ending

Employer identification number (EIN) 002199169	File number LL 3	Business telephone number () 518-555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation CTEF33NLM33R331		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box 33NL M WA Harriman Campus		Date of incorporation		
City Albany	State NY	ZIP code 12227	Foreign corporations: date began business in NYS	
NAICS business code number (from <i>NYS Pub 910</i>) 524150	If address/phone above is new, mark an X in the box <input type="checkbox"/>	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		Audit (for Tax Department use only)
NYS Principal business activity Insurance Sales				

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

A. Pay amount shown on line 15. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed 218477 00
--	-------------------------------

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

If Yes, list years: 2010-2012

Enter primary corporation name and EIN
(if a member of an affiliated federal group):Name
Primary 1EIN
234567891Enter parent corporation name and EIN
(if more than 50% owned by another corporation):Name
Parent 1EIN
345678912**C.** Did you include a disregarded entity in this return? (mark an **X** in the appropriate box) Yes ☒ No ☐

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

Legal name of disregarded entity
Disregarded 1EIN
876543219

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 2B - *Premiums Written*.

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Computation of tax and installment payments of estimated tax

1	Accident and health insurance premiums from line 34 (see instr.) •	0 × .0175	1	0	00
2	Other non-life insurance company premiums from line 35 (see instr.) •	75,169,643 × .02	2	1,503,393	00
3	Total tax on premiums (add lines 1 and 2)		3	1,503,393	00
4	Minimum tax		4	250	00
5	Tax due before credits (line 3 or line 4 amount, whichever is greater)		5	1,503,393	00
6	Tax credits (enter amount from line 47)		6	385,432	00
7	Tax due (subtract line 6 from line 5)		7	1,117,961	00
First installment of estimated tax for next period:					
8a	If you filed a request for extension, enter amount from Form CT-5, line 2		8a		
8b	If you did not file Form CT-5 and line 7 is over \$1,000, see instructions		8b	447,184	00
9	Total (add line 7 and line 8a or 8b)		9	1,565,145	00
10	Total prepayments from line 46		10	1,346,668	00
11	Balance (if line 10 is less than line 9, subtract line 10 from line 9)		11	218,477	00
12	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>		12		
13	Interest on late payment (see instructions)		13		
14	Late filing and late payment penalties (see instructions)		14		
15	Balance due (add lines 11 through 14 and enter here; enter the payment amount on line A on page 1)		15	218,477	00
16	Overpayment (if line 9 is less than line 10, subtract line 9 from line 10)		16		
17	Amount of overpayment to be credited to next period		17		
18	Balance of overpayment (subtract line 17 from line 16)		18		
19	Amount of overpayment to be credited to Form CT-33-M		19		
20	Refund of overpayment (subtract line 19 from line 18)		20		
21a	Refund of tax credits (see instructions)		21a		
21b	Tax credits to be credited as an overpayment to next year's return (see instructions)		21b		
22	Issuer's allocation percentage from line 38		22	42.7421	%
23	Reinsurance allocation percentage from line 33		23	37.0794	%

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

A Name of ceding company		B Reinsurance premiums received		C Reinsurance allocation % (see instr.)	D Reinsurance premiums allocated to New York State (column B × column C)
Ceding 1		1	00	0.00	0 00
Ceding 2		1	00	0.00	0 00
Totals from attached sheet.....					0 00
24 Total (add column D amounts; enter here and include on line 28)				24	0 00



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

25	New York taxable premiums (see instructions)	•	25	75,169,643	00	
26	New York ocean marine premiums (see instructions)	•	26	0	00	
27	New York premiums for annuity contracts and insurance for the elderly (see instr.)	•	27	0	00	
28	New York premiums on reinsurance assumed (see instructions)	•	28	11,858,211	00	
29	Total New York gross premiums (add lines 25 through 28)	•	29	87,027,854	00	
30	New York premiums ceded that are included on line 29 (see instructions)	•	30	74,802,704	00	
31	Total New York premiums (subtract line 30 from line 29)	•	31	12,225,150	00	
32	Total premiums (see instructions)	•	32	32,970,189	00	
33	Reinsurance allocation percentage (divide line 31 by line 32; enter here and on line 23)	•	33			37.0794 %

Schedule C — Computation of taxable premiums (see instructions)

34	Accident and health insurance premiums (enter here and in the first box on line 1)	34		0	00
35	Other non-life insurance premiums (enter here and in the first box on line 2)	35		75,169,643	00

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

36	New York gross direct premiums	•	36	77,221,034	00
37	Total gross direct premiums	•	37	180,667,352	00
38	Issuer's allocation percentage (divide line 36 by line 37; enter here and on line 22)	•	38		42.7421 %

Composition of prepayments (see instructions)

		Date paid	Amount	
39	Mandatory first installment	39	03/15/2014	537,668 00
40	Second installment from Form CT-400	40	06/15/2014	269,000 00
41	Third installment from Form CT-400	41	09/15/2014	270,000 00
42	Fourth installment from Form CT-400	42	12/15/2014	170,000 00
43	Payment with extension request from Form CT-5, line 5	43		
44	Overpayment credited from prior years (see instructions)	44		100,000 00
45	Overpayment credited from Form CT-33-M <input type="text"/> Period	45		
46	Total prepayments (add lines 39 through 45; enter here and on line 10)	46		1,346,668 00



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

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

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

Fire insurance premiums tax credit

(enter amount claimed)	•		
Form CT-33-R	•	308,852	00
Form CT-33.1	•	76,580	00
Form CT-41	•		
Form CT-43	•		
Form CT-44	•		
Form CT-238	•		
Form CT-249	•		
Form CT-250	•		
Form CT-259	•		
Form CT-501	•		
Form CT-502	•		
Form CT-601	•		
Form CT-601.1	•		
Form CT-602	•		
Form CT-604	•		
Form CT-606	•		
Form CT-607	•		
Form CT-611	•		
Form CT-611.1	•		
Form CT-612	•		

Form CT-613	•		
Form CT-631	•		
Form CT-633	•		
Form CT-634	•		
Form CT-639	•		
Form DTF-624	•		
Form DTF-630	•		
Other credits	•		

47 Total tax credits claimed above (enter here and on line 6; see instructions)	•	47	385,432	00
48 Total tax credits claimed above that are refund eligible (see instructions)	•	48	308,852	00

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

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

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

Authorized person	Printed name of authorized person John Doe		Signature of authorized person		Official title Vice President	
	E-mail address of authorized person johndoe@33NLcredit.com		Telephone number () 518-555-2626		Date 03/15/2015	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this return		Address 315 Return Parkway		City Albany	State NY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN		Date 03/15/2015	

See instructions for where to file.

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**Claim for Retaliatory
Tax Credits****Tax Law — Article 33****CT-33-R****All filers must enter tax period:**beginning 01/01/2014 ending 12/31/2014Legal name of corporation
CTEF33NLM33R331Employer identification number
002199169File this form with Form CT-33, CT-33-NL, or CT-33-A; but send documentation to address under *Retaliatory prints*.**Part 1 — Computation of Article 33 section 1511(c) retaliatory tax credit for insurance corporations organized or domiciled in New York State (see instr.)**

For tax years before 2012, attach separate computation.	A 2012	B 2013	C 2014
1 Tax less credits (except for section 1511(c) retaliatory tax credit)	163213800	150401900	142681300
2 Section 1511(c) retaliatory tax credit claimed in 2012 and 2013	11376000	15984800	
3 Balance (subtract line 2 from line 1)	151837800	134417100	
4 90% of retaliatory taxes paid in 2014 on 2012 premiums and income (line 4 may not exceed line 3, column A)			
5 90% of retaliatory taxes paid in 2014 on 2013 premiums and income (line 5 may not exceed line 3, column B)		20633900	
6 90% of retaliatory taxes paid in 2014 on 2014 premiums and income (line 6 may not exceed line 1, column C)			10251300
7 Total section 1511(c) retaliatory tax credit claimed this year (add lines 4, 5, and 6)			30885200

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

For tax years before 2012, attach separate computation.	A 2012	B 2013	C 2014
8 Amount of assessment paid under Public Health Law section 2807-t			
9 Tax less credits (except for section 1511(i) retaliatory tax credit)			
10 Section 1511(i) retaliatory credit claimed in 2012 and 2013			
11 Balance (subtract line 10 from line 9)			
12 90% of retaliatory taxes paid to other states in 2014 because of 2012 section 2807-t assessments (may not exceed lesser of line 8, column A, or line 11, column A)			
13 90% of retaliatory taxes paid to other states in 2014 because of 2013 2807-t assessments (may not exceed lesser of line 8, column B, or line 11, column B)			
14 90% of retaliatory taxes paid to other states in 2014 because of 2014 section 2807-t assessments (may not exceed lesser of line 8, column C, or line 9, column C)			000
15 Total section 1511(i) retaliatory tax credit claimed this year (add lines 12, 13, and 14)			000

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

16 Total retaliatory tax credits claimed this year (add lines 7 and 15)	16	30885200
17 Retaliatory tax credits from line 16 used to reduce tax liability (see instructions)	17	30885200
18 Balance of retaliatory tax credits (subtract line 17 from line 16; see instructions)	18	
19 Amount of retaliatory tax credits to be credited as an overpayment to next period (see instructions)	19	
20 Amount of retaliatory tax credits to be refunded (subtract line 19 from line 18; see instructions)	20	

See instructions on page 2.

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**Claim for CAPCO Credit**

Tax Law — Article 1 and Article 33

CT-33.1

All filers must enter tax period:

beginning 01/01/2014 ending 12/31/2014

Legal name of corporation
CTEF33NLM33R331Employer identification number (EIN)
002199169File this form with Form CT-33, *Life Insurance Corporation Franchise Tax Return*, Form CT-33-NL, *Non-Life Insurance Corporation Franchise Tax Return*, or Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*.**Part 1 — Computation of certified capital company (CAPCO) credit** (see instructions)

1	Allocated CAPCO credit available for the current tax year (enter amount from line 21 if applicable; otherwise enter 0)	1	76580	00
2	Allocated CAPCO credit transferred to affiliates for the current tax year (enter amount from line 27 if applicable; otherwise enter 0)	2	0	00
3	Subtract line 2 from line 1	3	76580	00
4	Allocated CAPCO credit transferred from affiliates for the current tax year (enter amount from line 28 if applicable; otherwise enter 0)	4	0	00
5	Total CAPCO credit from the current tax year (add lines 3 and 4)	5	76580	00
6	Unused CAPCO credit carryforward from the previous tax years	6	0	00
7	Amount of unused CAPCO credit carryforward transferred from affiliates (enter amount from line 29 if applicable; otherwise enter 0)	7	0	00
8	Total CAPCO credit carryforward available from the previous tax years (add lines 6 and 7)	8	0	00
9	Total CAPCO credit available before recapture (add lines 5 and 8)	9	76580	00
10	Recapture of CAPCO credit (enter amount from line 26 if applicable; otherwise enter 0)	10	0	00
11	Net CAPCO credit available for the current tax year (subtract line 10 from line 9)	11	76580	00

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

12	Tax (see instructions)	12	1503393	00
13	Tax credits claimed before the CAPCO credit (see instructions)	13	0	00
14	Tax after application of all other credits (subtract line 13 from line 12)	14	1503393	00
15	Minimum tax (see instructions)	15	250	00
16	Limitation on CAPCO credit to be used this period (subtract line 15 from line 14)	16	1503143	00
17	CAPCO credit to be used in the current tax year (see instructions)	17	76580	00
18	Total unused CAPCO credit carryforward available (subtract line 17 from line 11)	18	0	00
19	Amount of unused CAPCO credit carryforward transferred to affiliates (enter amount from line 30 if applicable; otherwise enter 0)	19	0	00
20	Unused CAPCO credit to be carried forward to the next tax year (subtract line 19 from line 18)	20	0	00

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

A Description of CAPCO (Attach additional sheets if necessary)	B Total credit allocated by the Superintendent of Insurance		C % of credit available for the current tax year	D Accumulated credit available in prior tax years		E Allocated credit available for the current tax year (column B x column C)	
Capco 1	765795	00	0.1	459480	00	76580	00
			0.1				
			0.1				
			0.1				
21 Total allocated CAPCO credit available for the current tax year (add column E amounts; enter here and on line 1)					21	76580	00

Part 4 — Computation of CAPCO credit recapture

22	100% recapture of CAPCO credit for failure to meet requirement of Tax Law, Article 1, section 11(c)(1)(A)...	• 22	0	00
23	85% recapture of CAPCO credit for failure to meet requirements of Tax Law section 11(c)(1)(B).....	• 23	0	00
24	70% recapture of CAPCO credit for failure to meet requirements of Tax Law section 11(c)(1)(C)	• 24	0	00
25	100% recapture of CAPCO credit if CAPCO certificate is revoked (<i>see instructions</i>)	• 25	0	00
26	Total recapture of CAPCO credit taken in previous tax years (<i>add lines 22 through 25; enter here and on line 10</i>)	• 26	0	00

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

A Description of CAPCO (<i>Attach additional sheets if necessary</i>)	B Transferee corporation name	C EIN	D Unused credit allocated by the Superintendent of Insurance transferred to affiliates	E % of credit available for the current tax year	F Allocated credit transferred to affiliates for the current tax year (<i>column D x column E</i>)
New Corp	Capco2	456987123	1 00	0.00	0 00
27 Total allocated CAPCO credit transferred to affiliates for the current tax year (<i>add column F amounts; enter here and on line 2</i>)					• 27 0 00

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

A Description of CAPCO (<i>Attach additional sheets if necessary</i>)	B Transferor corporation name	C EIN	D Unused credit allocated by the Superintendent of Insurance transferred from affiliates	E % of credit available for the current tax year	F Allocated credit transferred from affiliates for the current tax year (<i>column D x column E</i>)
Old Corp	Capco3	123987456	1 00	0.00	0 00
28 Total allocated CAPCO credit transferred from affiliates for the current tax year (<i>add column F amounts; enter here and on line 4</i>)					• 28 0 00

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

A Description of CAPCO (<i>Attach additional sheets if necessary</i>)	B Transferor corporation name	C EIN	D Date of transfer or sale	E Credit carryforward transferred from affiliates
Medium Corp	Capco4	789123456	2014-01-01	0 00
29 Total CAPCO credit carryforward transferred from affiliates for the current tax year (<i>add column E amounts; enter here and on line 7</i>)				• 29 0 00

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

A Description of CAPCO (<i>Attach additional sheets if necessary</i>)	B Transferee corporation name	C EIN	D Date of transfer or sale	E Credit carryforward transferred to affiliates
Large Corp	Capco5	963852741	2014-02-01	0 00
30 Total CAPCO credit carryforward transferred to affiliates for the current tax year (<i>add column E amounts; enter here and on line 19</i>)				• 30 0 00



**CT-33-M**

New York State Department of Taxation and Finance

**Insurance Corporation MTA
Surcharge Return**

Tax Law — Article 33, Section 1505-a

Amended
return ☒

All filers must enter tax period:

beginning **01/01/2014** ending **12/31/2014**

Employer identification number (EIN) 002199169	File number LL 3	Business telephone number (518) 555-2626	State or country of incorporation New York	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
--	----------------------------	--	--	---

Legal name of corporation CTEF33NLM33R331	Date of incorporation 04/01/2013	Date received (for Tax Department use only)
Mailing name (if different from legal name above) c/o	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	Audit (for Tax Department use only)
Number and street or PO box 33NL M Wa Harriman Campus		
City albany State NY ZIP code 12227		

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

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

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

Payment enclosed

A **28345** **00****Computation of MCTD allocation percentage****Authorized non-life insurance corporations MCTD allocation percentage (see instructions)**

1a New York State direct premiums (total amounts from Form CT-33-NL, lines 34 and 35 and enter here)	1a	75169643	00	
1b MCTD premiums included on line 1a	1b	31834352	00	
2 MCTD allocation percentage (divide line 1b by line 1a)	2	42.3500	%	

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

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

Computation of MTA surcharge

10 Net New York State franchise tax (from Form CT-33-NL, line 7; Form CT-33 and Form CT-33-A filers, see instructions)	10	1117961	00
11 Allocated tax (Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers multiply line 10 by line 9)	11	473456	00
12 MTA surcharge before MTA surcharge retaliatory tax credit (multiply line 11 by 17% (.17))	12	80488	00
13 MTA surcharge retaliatory tax credit (see instructions)	13	8651	00
14 Total MTA surcharge due (subtract line 13 from line 12)	14	71837	00
15a If you filed a request for extension, enter amount from Form CT-5, line 7, or Form CT-5.3, line 10	15a		
15b If you did not file Form CT-5 or Form CT-5.3, see instructions	15b	28735	00
16 Total (add lines 14 and 15a or 15b)	16	100572	00
17 Total prepayments (from line 45)	17	72227	00
18 Balance (if line 17 is less than line 16, subtract line 17 from line 16)	18	28345	00
19 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	19		
20 Interest on late payment (see instructions)	20		
21 Late filing and late payment penalties (see instructions)	21		
22 Balance due (add lines 18 through 21 and enter here; enter the payment amount on line A above)	22	28345	00

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Computation of MTA surcharge (continued; see instructions)

23	Overpayment (if line 16 is less than line 17, subtract line 16 from line 17; see instructions)	23		
24	Amount of overpayment to be credited to New York State franchise tax	24		
25	Amount of overpayment to be credited to next year's MTA surcharge	25		
26	Amount of overpayment to be refunded (subtract lines 24 and 25 from line 23)	26		
27	Amount of MTA surcharge retaliatory tax credit to be refunded (from line 38)	27		2506700
28	Total refund claimed (add lines 26 and 27)	28		2506700

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

For tax years before 2009, attach separate computation		A 2009		B 2010		C 2011		D 2012		E 2013	
29	MTA surcharge payable (see instructions)	29	10624000		9318600		8409300		7492000		7056700
30	MTA surcharge retaliatory tax credits previously allowed (see instructions)	30	324600		852300		1416700		4900		2144700
31	Balance (subtract line 30 from line 29; if less than zero, enter 0)	31	10299400		8466300		6992600		7487100		4912000
32	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2009 MTA surcharge (may not exceed line 31, column A; see instructions)	32									
33	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2010 MTA surcharge (may not exceed line 31, column B; see instr.)	33									
34	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2011 MTA surcharge (may not exceed line 31, column C; see instructions)	34									
35	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2012 MTA surcharge (may not exceed line 31, column D; see instructions)	35									
36	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2013 MTA surcharge (may not exceed line 31, column E; see instructions)	36									
37	Total MTA surcharge retaliatory tax credits allowed to date (see instructions)	37	324600		852300		1416700		4900		4651400
38	Total credits (add lines 32 through 36; enter here and on line 27)	38									2506700

Composition of prepayments claimed on line 17 (see instructions)

39	Mandatory first installment	39	03/15/2014	2822700
40a	Second installment from Form CT-400	40a	06/15/2014	1450000
40b	Third installment from Form CT-400	40b	09/15/2014	1500000
40c	Fourth installment from Form CT-400	40c	12/15/2014	1450000
41	Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13	41		
42	Overpayment credited from prior years	42		
43	Add lines 39 through 42	43		7222700
44	Overpayment credited from Form CT-33-NL, CT-33, or CT-33-A <input type="text"/>	44		
45	Total prepayments (add lines 43 and 44; enter here and on line 17)	45		7222700

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice President
	E-mail address of authorized person johndoe@name of Form.com	Telephone number (518) 555-2626	Date 03/15/2015
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRN	Date 03/15/2015

See instructions for where to file.

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Test 20

Begins on next page

[Return to Test Chart](#)

**CT-33**

New York State Department of Taxation and Finance

**Life Insurance Corporation
Franchise Tax Return****Tax Law — Article 33****All filers must enter tax period:**Amended return ☒ Final return ☒beginning ending

Employer identification number (EIN) 002199198		File number LL 9	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation CTEF33M			Trade name/DBA		
Mailing name (if different from legal name above) c/o			State or country of incorporation OH		Date received (for Tax Department use only)
Number and street or PO box CT33 M WA Harriman Campus			Date of incorporation 2012-03-21		
City Albany	State NY	ZIP code 12227	Foreign corporations: date began business in NYS 2013-10-25		Audit (for Tax Department use only)
NAICS business code number (from <i>NYS Pub 910</i>) 524140		If address/phone above is new, mark an X in the box <input type="checkbox"/>			
NYS principal business activity Life Health Medical Insurance			If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		

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

A. Pay amount shown on line 21. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed	
	A	251688 00

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

If Yes, list years: 2012

Enter primary corporation name and EIN (if a member of an affiliated federal group):	Name Primary 1	EIN 345678912
---	-------------------	------------------

Enter parent corporation name and EIN (if more than 50% owned by another corporation):	Name Parent 1	EIN 789123456
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C. Did you include a disregarded entity in this return? (mark an **X** in the appropriate box) Yes ☒ No ☐

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

Legal name of disregarded entity Disregarded 1	EIN 123789654
---	------------------

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

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

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Computation of tax and installment payments of estimated tax

1 Allocated entire net income (ENI) from line 82.....	-3849548500	x .071	...	1	000
2 Allocated business and investment capital from line 58	81491112100	x .0016	...	2	130385800
3 Alternative tax (see instructions; attach computation)	000	x .09	...	3	000
4 Minimum tax				4	250 00
5 Allocated subsidiary capital from line 47	000	x .0008	...	5	000
6 Life insurance company premiums (see instructions)	10975973200	x .007	...	6	76831800
7 Total tax (amount from line 1, 2, 3, or 4, whichever is greatest, plus lines 5 and 6)				7	207217600
8 Section 1505(b) floor limitation on tax (see instructions) •	96230602.00	x .015	...	8	1443459.00
9a Tax before EZ and ZEA tax credits (see instructions)				9a	207217600
9b EZ and ZEA tax credits claimed (enter amount from line 100; see instructions)				9b	000
9c Tax after EZ and ZEA tax credits (subtract line 9b from line 9a; do not enter less than 250; see instr.)				9c	207217600
10 Section 1505(a)(2) limitation on tax (see instructions) •	96230602.00	x .02	...	10	1924612.00
11 Tax (see instructions)				11	207217600
12 Tax credits (enter amount from line 101; see instructions)				12	20801600
13 Tax due (subtract line 12 from line 11; if less than zero, enter 0)				13	186416000

First installment of estimated tax for next period:

14a If you filed a request for extension, enter amount from Form CT-5, line 2	•	14a	148498900
14b If you did not file Form CT-5 and line 13 is over \$1,000, see instructions	■	14b	000
15 Total (add line 13 and line 14a or 14b)		15	334914900
16 Total prepayments from line 99.....	•	16	309746100
17 Balance (if line 16 is less than line 15, subtract line 16 from line 15)		17	25168800
18 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	•	18	000
19 Interest on late payment (see instructions)	•	19	000
20 Late filing and late payment penalties (see instructions)	•	20	000
21 Balance due (add lines 17 through 20 and enter here; enter the payment amount on line A)	■	21	25168800
22 Overpayment (if line 15 is less than line 16, subtract line 15 from line 16)		22	000
23 Amount of overpayment to be credited to next period	■	23	000
24 Balance of overpayment (subtract line 23 from line 22)	•	24	000
25 Amount of overpayment to be credited to Form CT-33-M	•	25	000
26 Refund of overpayment (subtract line 25 from line 24)	■	26	000
27a Refund of tax credits (see instructions)	■	27a	000
27b Tax credits to be credited as an overpayment to next year's tax return (see instructions)	■	27b	000
28 Issuer's allocation percentage from line 91	•	28	.116845 %
29 Reinsurance allocation percentage from line 39	•	29	.112240 %

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

(see instructions; attach separate sheet if necessary)

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % (see instructions)	D Reinsurance premiums allocated to New York State (column B x column C)
Reinsurance 1	100	0.0000	000
Reinsurance 2	100	0.0000	000
Totals from attached sheet.....	000	0.0000	000
30 Total (add column D amounts; enter here and include on line 34)	•	30	000



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

31	New York taxable premiums (see instructions)	31	10975973200	
32	New York ocean marine premiums (see instructions)	32	000	
33	New York premiums for annuity contracts and insurance for the elderly (see instr.)	33	105290686800	
34	New York premiums on reinsurance assumed (see instructions)	34	000	
35	Total New York gross premiums (add lines 31 through 34)	35	116266660000	
36	New York premiums ceded that are included on line 35 (see instructions)	36	000	
37	Total New York premiums (subtract line 36 from line 35)	37	116266660000	
38	Total premiums (see instructions)	38	1035876788800	
39	New York premium percentage (divide line 37 by line 38; enter here and on line 29)	39	0.112240 %	
40	Weighted New York premium percentage (multiply line 39 by nine)	40	1.010160 %	
41	New York wages, salaries, personal service compensation, and commissions (see instructions)	41	1028795100	
42	Total wages, salaries, personal service compensation, and commissions (see instructions)	42	91787018400	
43	New York payroll percentage (divide line 41 by line 42)	43	0.011209 %	
44	Total New York percentages (add lines 40 and 43)	44	1.021369 %	
45	Allocation percentage (divide line 44 by ten; if line 39 or 43 is zero, see instructions)	45	0.102137 %	

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

A — Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation, complete columns B through G on the corresponding lines below; see instructions)							
Item	Name					EIN	
A	Subsidiary 1					234654879	
B	Subsidiary 2					191828373	
C							
D							
E							
F							
G							
H							
A Item	B % of voting stock owned	C Average fair market value (see instructions)	D Average value of current liabilities attributable to subsidiary capital (see instr.)	E Net average fair market value (column C - column D)	F Issuer's allocation % (see instr.)	G Value allocated to New York State (column E x column F)	
A	1.00000	30245458400	31099514600	30672486500	0.0000	000	
B	1.00000	132454300	133872000	133163200	0.0000	000	
C							
D							
E							
F							
G							
H							
Totals from attached sheet		000	000	000		000	
46	Totals (add amounts in columns C, D, and E) • 46	20377912700	31233386600	30805649700			
47	Allocated subsidiary capital (add column G amounts; enter here and in the first box on line 5)					47	000

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

	A Beginning of year	B End of year	C Average fair market value basis
48 Total assets from annual statement (balance sheet)	9994079570400	10657754325500	48 10325916998000
49 Fair market value adjustment (attach computation; if negative amount, use a minus (-) sign)	151563762800	249273076200	49 200418419500
50 Nonadmitted assets from annual statement (see instr.)	51331111800	44656124300	50 47993618100
51 Total assets (add lines 48, 49, and 50)	10196974545000	10951683526000	51 10574329035500
52 Current liabilities (see instructions) ...	-13764274300	-137024563300	52 -137444418800
53 Total capital (subtract line 52 from line 51)			53 10711773454300
54 Subsidiary capital from line 46, column E			54 000
55 Business and investment capital (subtract line 54 from line 53)			55 10711773454300
56 Assets, excluding subsidiary assets included on line 54, held as reserves under NYS Insurance Law sections 1303, 1304, and 1305 (use same method to value assets as on line 51; see instr.)	Beginning of year 9574205673600	End of year 10253619464100	56 9913912618900
57 Adjusted business and investment capital (subtract line 56 from line 55)			57 797860835400
58 Allocated business and investment capital (multiply line 57 by the allocation percentage from line 45; enter here and in the first box on line 2)			58 81491112100

Schedule E — Computation of adjustment for gains or losses on disposition of property acquired before January 1, 1974 (you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instructions)

A Description of property (attach separate sheet if necessary)	B Cost (see instructions)	C — Fair market price or value on January 1, 1974 (see instructions)	D Value realized on disposition (see instructions)	E New York gain or loss (see instructions)	F Federal gain or loss (see instructions)
Property 1	200	100	300	100	100
Totals from attached sheet	000	000	000	000	000
59 Totals (add amounts in columns E and F)			59 100	100	
60 New York adjustment (subtract line 59, column F, from line 59, column E; enter here and on line 66; use a minus (-) sign for negative amounts)				60 000	

Schedule F — Officers (appointed or elected) and certain stockholders (include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)

A Name and address (give actual residence; attach separate sheet if necessary)	B Social security number	C Official title	D Salary and all other compensation received from corporation
Officer1 33 Tax Rd, Albany NY 12227	478963215	Treasurer	000
Totals from attached sheet			000
61 Totals (add column D amounts)			61 000



Schedule G — Computation and allocation of ENI

62 Federal taxable income before operations loss or net operating loss (NOL) (see instructions)	62	-38269213100
Additions		
63 Dividends-received deduction (used to compute line 62)	63	1210834200
64 Dividend or interest income not included in line 62 (attach list; see instructions)	64	29772800
65 Interest to stockholders: <input type="text" value="0.00"/> less 10% or \$1,000, whichever is greater (see instr.) ..	65	000
66 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 (from line 60)	66	000
67 Deductions attributable to subsidiary capital (attach list; see instructions)	67	000
68 New York State franchise tax deducted on federal return (attach list; see instructions)	68	385000000
69a Amount deducted on your federal return as a result of a safe harbor lease (see instructions)	69a	000
69b Amount that would have been required to be included on your federal return except for a safe harbor lease (see instructions)	69b	000
70 Total amount of federal depreciation from Form CT-399 (see instructions)	70	000
71 Other additions (see instructions)	71	000
72 Total (add lines 62 through 71)	72	-36643606100
Subtractions		
73 Interest, dividends, and capital gains from subsidiary capital (attach list; see instructions)	73	000
74 Fifty percent of dividends from nonsubsidiary corporations (attach list; see instructions)	74	1046443000
75 Gain on installment sales made before January 1, 1974 (attach list; see instructions)	75	000
76 New York operations loss or NOL (attach statement showing computation; see instructions)	76	000
77a Amount included on your federal return as a result of a safe harbor lease (see instructions)	77a	000
77b Amount that could have been deducted on your federal return except for a safe harbor lease (see instr.) ..	77b	000
78 Total amount of New York depreciation allowed under Article 33 section 1503(b) from Form CT-399 (see instructions)	78	000
79 Other subtractions (see instructions)	79	000
80 Total subtractions (add lines 73 through 79)	80	1046443000
81 ENI (subtract line 80 from line 72)	81	-37690049100
82 Allocated ENI (multiply line 81 by line 45; enter here and in the first box on line 1)	82	-3849548500

Schedule H — Computation of premiums (see instructions)

	A Premiums taxable under section 1510	B Premiums included in tax limitation/floor computation — section 1505
Life insurance companies		
83 Life insurance premiums	83 9623060200	9623060200
84 Accident and health insurance premiums	84 1352913000	1352913000
85 Other insurance premiums (attach list)	85 000	000
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 10975973200	10975973200
87 Insurance corporations who receive more than 95% of their premiums from annuity contracts, ocean marine insurance, and group insurance on the elderly (see instructions)	87	000
88 Total (add lines 86 and 87, column B; enter total here and in the first box on line 10)	88	10975973200

Schedule I — Computation of issuer's allocation percentage (see instructions)

89 New York gross direct premiums	89	116632956900
90 Total gross direct premiums	90	998178748900
91 Issuer's allocation percentage (divide line 89 by line 90; enter here and on line 28)	91	.116845 %

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Schedule J – Composition of prepayments (see instructions)

	Date paid	Amount
92 Mandatory first installment	92 03-15-14	997461 00
93 Second installment from Form CT-400	93 06-15-14	500000 00
94 Third installment from Form CT-400	94 09-15-14	500000 00
95 Fourth installment from Form CT-400	95 12-15-14	500000 00
96 Payment with extension request from Form CT-5, line 5	96 03-15-15	500000 00
97 Overpayment credited from prior years	97	100000 00
98 Overpayment credited from Form CT-33-M <input type="text"/> Period	98	00 00
99 Total prepayments (add lines 92 through 98; enter here and on line 16)	99	3097461 00

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

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

New York State Penal Law Article 200 or 296, or section 195.20? (see Form CT-1; mark an **X** in one box) Yes • ☐ No • ☒**EZ and ZEA tax credits** (attach appropriate form for each credit claimed)Form CT-601... • 000 Form CT-601.1 ... • 000 Form CT-602..... • 000**100** Total EZ and ZEA tax credits claimed above; amount cannot reduce the tax to less thanthe minimum tax (enter here and on line 9b) • **100** 000**Tax credits** (attach appropriate form or statement for each credit claimed)Fire insurance
premiums tax

credit	<input type="text"/> 000	Form CT-604 ...	<input type="text"/> 000	Form DTF-630 ...	<input type="text"/> 000
Form CT-33-R...	<input type="text"/> 000	Form CT-606 ...	<input type="text"/> 000	Other credits	<input type="text"/> 000
Form CT-33.1...	4410900	Form CT-607 ...	<input type="text"/> 000		
Form CT-41...	<input type="text"/> 000	Form CT-611 ...	<input type="text"/> 000		
Form CT-43...	<input type="text"/> 000	Form CT-611.1 ..	<input type="text"/> 000		
Form CT-44...	<input type="text"/> 000	Form CT-612 ...	<input type="text"/> 000		
Form CT-238...	16390700	Form CT-613 ...	<input type="text"/> 000		
Form CT-249...	<input type="text"/> 000	Form CT-631 ...	<input type="text"/> 000		
Form CT-250...	<input type="text"/> 000	Form CT-633 ...	<input type="text"/> 000		
Form CT-259...	<input type="text"/> 000	Form CT-634 ...	<input type="text"/> 000		
Form CT-501...	<input type="text"/> 000	Form CT-639 ...	<input type="text"/> 000		
Form CT-502...	<input type="text"/> 000	Form DTF-624..	<input type="text"/> 000		

101 Total tax credits claimed above; do **not** include EZ and ZEA tax credits claimed on line 100 (enter here and on line 12) • **101** 208016 00**102** Total tax credits claimed above that are refund eligible (see instructions) • **102** 000**Amended return information**If filing an amended return, mark an **X** in the box for any items that apply and attach documentation.Final federal determination • ☒ If marked, enter date of determination: • — 2014-06-15NOL or operations loss carryback • ☐ Capital loss carryback • ☐Federal return filed: Form 1139 • ☐ Amended Form 1120-L • ☐ Amended Form 1120-PC... • ☒**Net operating loss (NOL) or operations loss information**

New York State NOL or operations loss carryover total available for use this tax year from all prior tax years	<input type="text"/> 000
Federal NOL or operations loss carryover total available for use this tax year from all prior tax years	<input type="text"/> 000
New York State NOL or operations loss carryforward total for future tax years	<input type="text"/> 000
Federal NOL or operations loss carryforward total for future tax years	<input type="text"/> 000

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice President
	E-mail address of authorized person johndoe@33.com	Telephone number (518) 555-2626	Date 03/15/2015
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRIN	Date 03/15/2015

See instructions for where to file.

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**Claim for CAPCO Credit**

Tax Law — Article 1 and Article 33

CT-33.1

All filers must enter tax period:

beginning 01/01/2014 ending 12/31/2014

Legal name of corporation CTEF33M	Employer identification number (EIN) 002199198
--------------------------------------	---

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

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

1	Allocated CAPCO credit available for the current tax year (enter amount from line 21 if applicable; otherwise enter 0)	1	4410900
2	Allocated CAPCO credit transferred to affiliates for the current tax year (enter amount from line 27 if applicable; otherwise enter 0)	2	000
3	Subtract line 2 from line 1	3	4410900
4	Allocated CAPCO credit transferred from affiliates for the current tax year (enter amount from line 28 if applicable; otherwise enter 0)	4	000
5	Total CAPCO credit from the current tax year (add lines 3 and 4)	5	4410900
6	Unused CAPCO credit carryforward from the previous tax years	6	000
7	Amount of unused CAPCO credit carryforward transferred from affiliates (enter amount from line 29 if applicable; otherwise enter 0)	7	000
8	Total CAPCO credit carryforward available from the previous tax years (add lines 6 and 7)	8	000
9	Total CAPCO credit available before recapture (add lines 5 and 8)	9	4410900
10	Recapture of CAPCO credit (enter amount from line 26 if applicable; otherwise enter 0)	10	000
11	Net CAPCO credit available for the current tax year (subtract line 10 from line 9)	11	4410900

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

12	Tax (see instructions)	12	207217600	
13	Tax credits claimed before the CAPCO credit (see instructions)	13	16390700	
14	Tax after application of all other credits (subtract line 13 from line 12)	14	190826900	
15	Minimum tax (see instructions)	15	25000	
16	Limitation on CAPCO credit to be used this period (subtract line 15 from line 14)	16	190801900	
17	CAPCO credit to be used in the current tax year (see instructions)	17	4410900	
18	Total unused CAPCO credit carryforward available (subtract line 17 from line 11)	18	000	
19	Amount of unused CAPCO credit carryforward transferred to affiliates (enter amount from line 30 if applicable; otherwise enter 0)	19	000	
20	Unused CAPCO credit to be carried forward to the next tax year (subtract line 19 from line 18)	20	000	

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

A Description of CAPCO (Attach additional sheets if necessary)	B Total credit allocated by the Superintendent of Insurance	C % of credit available for the current tax year	D Accumulated credit available in prior tax years	E Allocated credit available for the current tax year (column B x column C)
Capco 1	441090000	0.1	000	4410900
		0.1		
		0.1		
		0.1		
21	Total allocated CAPCO credit available for the current tax year (add column E amounts; enter here and on line 1)			21 4410900

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Part 4 — Computation of CAPCO credit recapture

22 100% recapture of CAPCO credit for failure to meet requirement of Tax Law, Article 1, section 11(c)(1)(A)...	• 22	000
23 85% recapture of CAPCO credit for failure to meet requirements of Tax Law section 11(c)(1)(B).....	• 23	000
24 70% recapture of CAPCO credit for failure to meet requirements of Tax Law section 11(c)(1)(C)	• 24	000
25 100% recapture of CAPCO credit if CAPCO certificate is revoked (see instructions)	• 25	000
26 Total recapture of CAPCO credit taken in previous tax years (add lines 22 through 25; enter here and on line 10)	• 26	000

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

A Description of CAPCO (Attach additional sheets if necessary)	B Transferee corporation name	C EIN	D Unused credit allocated by the Superintendent of Insurance transferred to affiliates	E % of credit available for the current tax year	F Allocated credit transferred to affiliates for the current tax year (column D x column E)
Capco 2	Realty 2	147852369	100	0.01	000
27 Total allocated CAPCO credit transferred to affiliates for the current tax year (add column F amounts; enter here and on line 2)					• 27 000

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

A Description of CAPCO (Attach additional sheets if necessary)	B Transferor corporation name	C EIN	D Unused credit allocated by the Superintendent of Insurance transferred from affiliates	E % of credit available for the current tax year	F Allocated credit transferred from affiliates for the current tax year (column D x column E)
Capco 3	Realty 3	369852147	100	0.01	000
28 Total allocated CAPCO credit transferred from affiliates for the current tax year (add column F amounts; enter here and on line 4)					• 28 000

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

A Description of CAPCO (Attach additional sheets if necessary)	B Transferor corporation name	C EIN	D Date of transfer or sale	E Credit carryforward transferred from affiliates
Capco 4	Realty 4	258741369	05-15-2014	000
29 Total CAPCO credit carryforward transferred from affiliates for the current tax year (add column E amounts; enter here and on line 7)				• 29 000

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

A Description of CAPCO (Attach additional sheets if necessary)	B Transferee corporation name	C EIN	D Date of transfer or sale	E Credit carryforward transferred to affiliates
Capco 5	Realty 5	147896325	06/15/2014	000
30 Total CAPCO credit carryforward transferred to affiliates for the current tax year (add column E amounts; enter here and on line 19)				• 30 000

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Claim for Rehabilitation of Historic Properties Credit

CT-238

Tax Law – Articles 9-A, 32, and 33

All filers must enter tax period:

beginning 01/01/2014 ending 01/01/2014

CTEF33M

002199198

2 2 2

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

Property	A	B	C
1	238 W A Harriman Campus, Albany, NY 12227	98745	09-15-2012
2	23 East Street, Albany, NY 12227	25896	09-15-2013
3	38 North Street, Albany, NY 12227	36987	10-15-2012

Schedule B – Certified historic structure credit amounts

Property	A –	B –	C –
		20 2	000 000
1	2535600	507100	507100
2	3141300	628300	628300
3	3511000	702200	702200
			14533100
1			16390700
2	(from line 17; see instructions)		000
3			000
4	(add lines 1, 2, and 3; New York S corporations, see instructions)		16390700
5	(from line 16; New York S corporations, see instructions)		000
6	(see instructions)		000

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

7	(see instructions)	7	207217600
8	(see instructions)	8	000
9a	8	9a	207217600
9b	Tax limitation (see instructions).....	9b	000
9c	(subtract line 9b from line 9a; if line 9b is greater than line 9a, enter 0).....	9c	207217600
10	(see instructions)	10	16390700
11	(subtract line 10 from line 6)	11	000

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

12		12	000
13		13	000
14	12 1 (carry result to four decimal places)	14	000
15		15	000
16	(multiply line 15 by line 14; enter here and on line 5)	16	000

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

Name of partnership	Partnership's EIN	Credit amount allocated
Partnership 1	258796413	000
		000
17	(enter here and on line 2)	17 000

A

X



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**CT-33-M**

New York State Department of Taxation and Finance

**Insurance Corporation MTA
Surcharge Return**

Tax Law — Article 33, Section 1505-a

Amended
return ☐

All filers must enter tax period:

beginning **01/01/2014** ending **12/31/2014**

Employer identification number (EIN) 002199198	File number LL 9	Business telephone number (518) 555-2626	State or country of incorporation OH	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
--	----------------------------	--	--	---

Legal name of corporation CTEF33M	Date of incorporation 03/21/2012	Date received (for Tax Department use only)
Mailing name (if different from legal name above) c/o	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	
Number and street or PO box CT33 M WA Harriman Campus		
City Albany			State NY	ZIP code 12227
If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD) (the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester), you must complete this form. If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-33-NL, Form CT-33, or Form CT-33-A.		Audit (for Tax Department use only)

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

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

Payment enclosed

A **71321** **00****Computation of MCTD allocation percentage****Authorized non-life insurance corporations MCTD allocation percentage (see instructions)**

1a New York State direct premiums (total amounts from Form CT-33-NL, lines 34 and 35 and enter here)	1a	000	
1b MCTD premiums included on line 1a	1b	000	
2 MCTD allocation percentage (divide line 1b by line 1a)	2	0.000 %	

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

3a Net New York State premiums (from Form CT-33, line 37, or CT-33-A, line 40, column E)	3a	11626666000	
3b MCTD premiums included on line 3a (see instructions)	3b	88904528400	
4 MCTD premium percentage (divide line 3b by line 3a)	4	0.764661 %	
5 Weighted MCTD premium percentage (multiply line 4 by nine)	5	6.881949 %	
6a New York State wages (from Form CT-33, line 41, or CT-33-A, line 44, column E)	6a	1028795100	
6b MCTD wages included on line 6a (see instructions)	6b	208919200	
7 MCTD wage percentage (divide line 6b by line 6a)	7	0.203072 %	
8 Total MCTD percentages (add lines 5 and 7)	8	7.085021 %	
9 MCTD allocation percentage (divide line 8 by ten; if line 4 or line 7 is 0, see instructions)	9	0.708502 %	

Computation of MTA surcharge

10 Net New York State franchise tax (from Form CT-33-NL, line 7; Form CT-33 and Form CT-33-A filers, see instructions)	10	186416000
11 Allocated tax (Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers multiply line 10 by line 9)	11	132076100
12 MTA surcharge before MTA surcharge retaliatory tax credit (multiply line 11 by 17% (.17))	12	22452900
13 MTA surcharge retaliatory tax credit (see instructions)	13	000
14 Total MTA surcharge due (subtract line 13 from line 12)	14	22452900
15a If you filed a request for extension, enter amount from Form CT-5, line 7, or Form CT-5.3, line 10	15a	20128400
15b If you did not file Form CT-5 or Form CT-5.3, see instructions	15b	000
16 Total (add lines 14 and 15a or 15b)	16	42581300
17 Total prepayments (from line 45)	17	35449200
18 Balance (if line 17 is less than line 16, subtract line 17 from line 16)	18	7132100
19 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	19	000
20 Interest on late payment (see instructions)	20	000
21 Late filing and late payment penalties (see instructions)	21	000
22 Balance due (add lines 18 through 21 and enter here; enter the payment amount on line A above)	22	7132100

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Computation of MTA surcharge (continued; see instructions)

23	Overpayment (if line 16 is less than line 17, subtract line 16 from line 17; see instructions)	23	000
24	Amount of overpayment to be credited to New York State franchise tax	24	000
25	Amount of overpayment to be credited to next year's MTA surcharge	25	000
26	Amount of overpayment to be refunded (subtract lines 24 and 25 from line 23)	26	000
27	Amount of MTA surcharge retaliatory tax credit to be refunded (from line 38)	27	000
28	Total refund claimed (add lines 26 and 27)	28	000

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

For tax years before 2009, attach separate computation		A 2009	B 2010	C 2011	D 2012	E 2013
29	MTA surcharge payable (see instructions)	29	000	000	000	000
30	MTA surcharge retaliatory tax credits previously allowed (see instructions)	30	000	000	000	000
31	Balance (subtract line 30 from line 29; if less than zero, enter 0)	31	000	000	000	000
32	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2009 MTA surcharge (may not exceed line 31, column A; see instructions)	32	000			
33	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2010 MTA surcharge (may not exceed line 31, column B; see instr.)	33	000			
34	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2011 MTA surcharge (may not exceed line 31, column C; see instructions)	34		000		
35	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2012 MTA surcharge (may not exceed line 31, column D; see instructions)	35		000		
36	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2013 MTA surcharge (may not exceed line 31, column E; see instructions)	36				000
37	Total MTA surcharge retaliatory tax credits allowed to date (see instructions)	37	000	000	000	000
38	Total credits (add lines 32 through 36; enter here and on line 27)	38				000

Composition of prepayments claimed on line 17 (see instructions)

		Date paid	Amount
39	Mandatory first installment	39 03/15/2012	15449200
40a	Second installment from Form CT-400	40a 06/15/2014	2500000
40b	Third installment from Form CT-400	40b 09/15/2014	2500000
40c	Fourth installment from Form CT-400	40c 12/15/2014	2500000
41	Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13	41	2500000
42	Overpayment credited from prior years	42	10000000
43	Add lines 39 through 42	43	35449200
44	Overpayment credited from Form CT-33-NL, CT-33, or CT-33-A <input type="text"/>	44	000
45	Total prepayments (add lines 43 and 44; enter here and on line 17)	45	35449200

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice President
	E-mail address of authorized person johndoe@33.com	Telephone number (518) 555-2626	Date
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRIN	Date 03/15/2015

See instructions for where to file.

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Test 21

Begins on next page

[Return to Test Chart](#)

**CT-33-A**

New York State Department of Taxation and Finance

**Life Insurance Corporation Combined
Franchise Tax Return****Tax Law — Article 33****All filers must enter tax period:**Amended return ☒Final return ☒beginning 01/01/2014 ending 12/31/2014

Employer identification number (EIN) <u>002199196</u>	File number <u>00 8</u>	Business telephone number <u>(518) 555-2626</u>	If address/phone below is new, mark an X in the box. <input type="checkbox"/>	If you claim an overpayment, mark an X in the box. <input type="checkbox"/>
Legal name of corporation		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		Date received (for Tax Department use only)
Mailing name (if different from legal name above)				
c/o				
Number and street or PO box <u>33A M WA HARRIMAN CAMPUS</u>				
City <u>Albany</u>	State <u>NY</u>	ZIP code <u>12227</u>	Audit (for Tax Department use only)	
Did any corporation in the combined group do business, employ capital, own or lease property, or maintain an office in the MCTD? (mark an X in one box) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If Yes, you must file Form CT-33-M.				

A. Pay amount shown on line 26. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
	<u>8060</u> <u>00</u>

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

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

Legal name of disregarded entity <u>Insurance for Life</u>	EIN <u>584712689</u>
---	-------------------------

C. Are any corporations in the combined group a residual investment holder in a real estate mortgage investment conduit (REMIC)? (mark an **X** in one box) Yes ☒ No ☐**D.** If an unauthorized insurance corporation is included in this return, mark an **X** in the box ☒**Amended return information**If filing an amended return, mark an **X** in the box for any items that apply and attach documentation.Final federal determination ☒ If marked, enter date of determination: • 06/15/2013NOL or operations loss carryback ☐ Capital loss carryback ☐Federal return filed: Form 1139 ☐ Amended consolidated Form 1120-L ☐ Amended consolidated Form 1120-PC ☒**Net operating loss (NOL) or operations loss information**

New York State NOL or operations loss carryover total available for use this tax year from all prior tax years ...	•	<u>0</u>	<u>00</u>
Federal NOL or operations loss carryover total available for use this tax year from all prior tax years.....	•	<u>3834797487</u>	<u>00</u>
New York State NOL or operations loss carryforward total for future tax years	•		
Federal NOL or operations loss carryforward total for future tax years	•	<u>5805211524</u>	<u>00</u>

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Computation of tax and installment payments of estimated tax

1	Combined allocated entire net income (ENI) from line 86 •	-38413199800	× 0.071	•	1	-2727337200
2	Combined allocated business and investment capital from line 63 •	1309599196800	× 0.0016	•	2	2095358700
3	Combined allocated alternative base from line 92 •	-11524052900	× 0.09	•	3	-1037164800
4	Minimum tax for parent corporation only •			•	4	250 00
5	Combined allocated subsidiary capital from line 52 •	4779287600	× 0.0008	•	5	3823400
6	Combined franchise tax (largest of line 1, 2, 3, or 4, plus line 5) •			•	6	2099182100
7	Combined life insurance company premiums from line 96 (see instr.) •	1816844800	× 0.007	•	7	12717900
8	Total combined tax before limitations on tax (add lines 6 and 7) •			•	8	2111900000
9	Combined life insurance company premiums from line 100 (see instr.) •	1816844800	× 0.015	•	9	27252700
10	Combined tax before EZ and ZEA tax credits (see instructions) •			•	10	2111900000
11a	EZ and ZEA tax credits claimed (enter amount from line 115; see instructions) •			•	11a	000
11b	Combined tax after EZ and ZEA tax credits (see instructions) •			•	11b	2111900000
12	Combined minimum tax for subsidiaries – number of subsidiaries (see instructions) •	12	× \$250 =	•	12	300000
13	Total combined tax after EZ and ZEA tax credits (add lines 11b and 12) •			•	13	2112200000
14	Combined life insurance company premiums from line 102 (see instr.) •	8509164300	× 0.02	•	14	170183300
15	Combined tax (see instructions) •			•	15	170183300
16	Tax credits (enter amount from line 116; see instructions) •			•	16	90672300
17	Combined tax due (subtract line 16 from line 15; if less than zero, enter 0) •			•	17	79511000
18	If you filed a request for extension, enter amount from Form CT-5.3, line 5 •			•	18	000
19	If you did not file Form CT-5.3 and line 17 is over \$1,000 (see instructions) •			•	19	33394600
20	Total (add line 17 and line 18 or 19) •			•	20	112905600
21	Total prepayments from line 114 •			•	21	112099600
22	Balance (if line 21 is less than line 20, subtract line 21 from line 20) •			•	22	806000
23	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/> •			•	23	000
24	Interest on late payment (see instructions) •			•	24	000
25	Late filing and late payment penalties (see instructions) •			•	25	000
26	Balance due (add lines 22 through 25 and enter here; enter the payment amount on line A above) •			•	26	806000
27	Overpayment (if line 20 is less than line 21, subtract line 20 from line 21) •			•	27	000
28	Amount of overpayment to be credited to next period •			•	28	000
29	Balance of overpayment (subtract line 28 from line 27) •			•	29	000
30	Amount of overpayment to be credited to Form CT-33-M •			•	30	000
31	Refund of overpayment (subtract line 30 from line 29) •			•	31	000
32a	Refund of tax credits (see instructions) •			•	32a	000
32b	Tax credit to be credited as an overpayment to next year's return (see instructions) •			•	32b	000
33	Combined issuer's allocation percentage from line 105 •			•	33	0.181282 %



Schedule A — Computation of combined allocation percentage(If you do not claim an allocation, enter **100** on line 48; see instructions)

- 34 New York taxable premiums (see instructions)
- 35 New York ocean marine premiums (see instructions)
- 36 New York premiums for annuity contracts and for insurance for the elderly (see instructions)
- 37 New York premiums on reinsurance assumed (see instructions)
- 38 Total New York gross premiums (add lines 34 through 37)
- 39 New York premiums ceded that are included on line 38 (see instructions)
- 40 Total New York premiums (subtract line 39 from line 38)
- 41 Total everywhere premiums (see instructions)
- 42 Combined New York premium percentage (divide column E, line 40 by line 41)
- 43 Combined weighted New York premium percentage (multiply line 42 by nine)
- 44 New York wages, salaries, personal service compensation, and commissions (see instructions)
- 45 Total everywhere wages, salaries, personal service compensation, and commissions (see instructions)
- 46 Combined New York payroll percentage (divide column E, line 44 by line 45)
- 47 Total combined New York percentages (add lines 43 and 46)
- 48 Combined allocation percentage (divide line 47 by ten; if line 42 or 46 is 0, see instructions)

Schedule B — Computation and allocation of combined subsidiary capital (see instructions for each line in this schedule)

- 49 Average fair market value of subsidiary capital
- 50 Average value of current liabilities attributable to subsidiary capital
- 51 Net average fair market value of subsidiary capital
- 52 Net average value of subsidiary capital allocated to New York State (enter column E amount in the first box on line 5)

Schedule C — Computation and allocation of combined business and investment capital (see instructions)

- 53 Average value of total assets (see instructions)
- 54 Average fair market value adjustment (show a negative amount with a minus (-) sign)
- 55 Average value of nonadmitted assets from annual statement (see instructions)
- 56 Total combined assets (add column E, lines 53, 54, and 55)
- 57 Average value of current liabilities (see instructions)
- 58 Total combined capital (subtract column E, line 57 from line 56)
- 59 Combined subsidiary capital from column E, line 51
- 60 Combined business and investment capital (subtract line 59 from line 58)
- 61 Average value of assets, excluding subsidiary assets included on line 51, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 (use same method to value assets as on line 56; see instructions)
- 62 Adjusted combined business and investment capital (subtract column E, line 61 from line 60)
- 63 Combined allocated business and investment capital (multiply line 62 by the combined allocation percentage on line 48; enter here and in the first box on line 2)

Schedule D — Computation and allocation of combined ENI (see instructions)

- 64 FTI before operations or net operating loss (see instructions; include disallowed dividends paid deduction: ●)

Additions

- 65 Dividends-received deduction (used to compute line 64)
- 66 Dividend or interest income not included in line 64 (attach list; see instructions)
- 67 Interest to stockholders: minus 10% or \$1,000, whichever is larger (see instructions)
- 68 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 (see instructions)
- 69 Deductions attributable to subsidiary capital (attach list; see instructions)
- 70 New York State franchise tax deducted on federal return (attach list; see instructions)
- 71 Amount deducted on your federal return as a result of a safe harbor lease (see instructions)
- 72 Amount that would have been required to be included on your federal return except for a safe harbor lease (see instructions)
- 73 Total amount of federal depreciation from Form CT-399 (see instructions)
- 74 Other additions (see instructions)
- 75 Total (add column E, lines 64 through 74)



A Parent		B Total subsidiaries		C Subtotal (column A + column B)		D Intercompany eliminations		E Combined total (column C – column D)	
Schedule A — Computation of combined allocation percentage (see instructions)									
34	1816844800	000	000	1816844800	000	34	1816844800	000	000
35	000	000	000	000	000	35	000	000	000
36	169813358200	000	000	169813358200	000	36	169813358200	000	000
37	000	000	000	000	000	37	000	000	000
38	171630203000	000	000	171630203000	000	38	171630203000	000	000
39	193114200	000	000	193114200	000	39	193114200	000	000
40	171437088800	000	000	171437088800	000	40	171437088800	000	000
41	879993443100	000	000	879993443100	000	41	879993443100	000	000
42						42	0.194816 %		
43						43	1.753344 %		
44	36678036900	000	000	36678036900	000	44	36678036900	000	000
45	119533155800	000	000	119533155800	000	45	119533155800	000	000
46						46	0.306844 %		
47						47	2.060188 %		
48						48	0.206019 %		
Schedule B — Computation and allocation of combined subsidiary capital (see instructions)									
49	37671957400	000	000	37671957400	000	49	37671957400	000	000
50	000	000	000	000	000	50	000	000	000
51	37671957400	000	000	37671957400	000	51	37671957400	000	000
52	4779287600	000	000	4779287600	000	52	4779287600	000	000
Schedule C — Computation and allocation of combined business and investment capital (see instructions)									
53	23148463018900	161319608000	000	23309782626900	000	53	23309782626900	000	000
54	1860708220100	000	000	1860708220100	000	54	1860708220100	000	000
55	1050811452400	000	000	1050811452400	000	55	1050811452400	000	000
56						56	26221302299400		
57	2055671396800	486521800	000	2056157918600	000	57	2056157918600	000	000
58						58	24165144380800		
59						59	37671957400		
60						60	241274724234		
61	17770781065800	000	000	17770781065800	000	61	17770781065800	000	000
62						62	6356691357600		
63						63	1309599196800		
Schedule D — Computation and allocation of combined ENI (see instructions)									
64	-198926662600	6121887700	000	-192804774900	000	64	-192804774900	000	000
Additions									
65	6232660000	000	000	6232660000	000	65	6232660000	000	000
66	33084300	000	000	33084300	000	66	33084300	000	000
67	000	000	000	000	000	67		000	000
68	000	000	000	000	000	68		000	000
69	000	000	000	000	000	69		000	000
70	84384400	000	000	84384400	000	70	84384400	000	000
71	000	000	000	000	000	71		000	000
72	000	000	000	000	000	72		000	000
73	000	000	000	000	000	73		000	000
74	000	000	000	000	000	74		000	000
75						75	-186454646200		

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Schedule D — Computation and allocation of combined ENI *(continued; see instructions)***Subtractions**

- 76 Interest, dividends, and capital gains from subsidiary capital *(attach list; see instructions)*
- 77 Fifty percent of dividends from nonsubsidiary corporations *(attach list; see instructions)*
- 78 Gain on installment sales made before January 1, 1974 *(attach list; see instructions)*
- 79 Combined New York operations loss or NOL *(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 *(see instructions)*
- 84 Total combined subtractions *(add column E, lines 76 through 83)*
- 85 Combined ENI *(subtract line 84 from line 75)*
- 86 Combined allocated ENI *(multiply line 85 by combined allocation percentage on line 48; enter here and in the first box on line 1)*

Schedule E — Computation and allocation of combined alternative base

- 87 Officer salaries and other compensation *(see instructions)*
- 88 Combined alternative base *(add column E, line 85 and line 87)*
- 89 Statutory deduction *(see instructions)*
- 90 Combined alternative base minus deduction *(subtract line 89 from line 88)*
- 91 Combined alternative base multiplied by 30% *(multiply line 90 by 0.3)*
- 92 Combined allocated alternative base *(multiply line 91 by combined allocation percentage on line 48; enter here and in the first box on line 3)*

Schedule F — Computation of combined premiums *(see instructions)***Combined life insurance company premiums taxable under Article 33 section 1510**

- 93 Life insurance premiums.....
- 94 Accident and health insurance premiums
- 95 Other insurance premiums *(attach list)*
- 96 Total combined life insurance company premiums *(add column E, lines 93 through 95; enter here and in the first box on line 7)*

Combined life insurance company premiums included in the tax limitations computed under Article 33 section 1505

- 97 Life insurance premiums.....
- 98 Accident and health insurance premiums
- 99 Other insurance premiums
- 100 Total combined life insurance company premiums subject to the floor limitation on tax under section 1505(b)
(add column E, lines 97 through 99; enter here and in the first box on line 9)

Insurance corporations who receive more than 95% of their premiums from:

- 101 Annuity contracts, ocean marine insurance, and group insurance on the elderly *(see instructions)*.....
- 102 Total combined life insurance company premiums subject to the limitation on tax under section 1505(a)(2) *(add lines 100 and 101, column E; enter here and in the first box on line 14)*

Schedule G — Computation of combined issuer's allocation percentage *(see instructions)*

- 103 New York gross direct premiums.....
- 104 Total gross direct premiums.....
- 105 Combined issuer's allocation percentage *(divide column E, line 103 by line 104; enter here and on line 33)*



A Parent	B Total subsidiaries	C Subtotal (column A + column B)	D Intercompany eliminations	E Combined total (column C - column D)
-------------	-------------------------	--	-----------------------------------	--

Schedule D — Computation and allocation of combined ENI (continued; see instructions)**Subtractions**

76	000	000	000	000	76	000
77	000	000	000	000	77	000
78	000	000	000	000	78	000
79					79	000
80	000	000	000	000	80	000
81	000	000	000	000	81	000
82	000	000	000	000	82	000
83	000	000	000	000	83	000
84					84	000
85					85	-1864546462.00
86					86	-384131998.00

Schedule E — Computation and allocation of combined alternative base

87	000	000	000	000	87	000
88					88	-1864546462.00
89					89	15041.00
90					90	-1864561503.00
91					91	-559368451.00
92					92	-115240529.00

Schedule F — Computation of combined premiums (see instructions)**Combined life insurance company premiums taxable under Article 33 section 1510**

93	1630383100	000	1630383100	000	93	1630383100
94	186461700	000	186461700	000	94	186461700
95	000	000	000	000	95	000
96					96	1816844800

Combined life insurance company premiums included in the tax limitations computed under Article 33 section 1505

97	1630383100	000	1630383100	000	97	1630383100
98	186461700	000	186461700	000	98	186461700
99	000	000	000	000	99	000

100					100	1816844800
-----	--	--	--	--	-----	------------

Insurance corporations who receive more than 95% of their premiums from:

101	6692319500	000	6692319500	000	101	6692319500
102					102	8509164300

Schedule G — Computation of combined issuer's allocation percentage

103	193033773900	000	193033773900	000	103	193033773900
104	1064825058500	000	1064825058500	000	104	1064825058500
105					105	0.181282 %

Composition of prepayments (see instructions)

		Date paid	Amount
106	Mandatory first installment of combined group	03/15/2014	439600
107	Second combined group installment from Form CT-400	06/15/2014	1000000
108	Third combined group installment from Form CT-400	09/15/2014	61289100
109	Fourth combined group installment from Form CT-400	12/15/2014	23095300
110	Payment with extension request from Form CT-5.3, line 8		25000000
111	Overpayment credited from prior year's combined return (see instructions)		1275600
112	Overpayment credited from Form CT-33-M <small>Period</small>		
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)		112099600

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Summary of tax credits claimed against current year's franchise tax:

Has any member of the combined group that is claiming tax credits (or has an entity of which such member is an owner) been convicted of an offense defined in New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1; mark an **X** in one box) Yes • ☐ No • ☒

EZ and ZEA tax credits (attach appropriate form for each credit claimed)

Form CT-601... • Form CT-601.1 ... • Form CT-602..... •

115 Total EZ and ZEA tax credits claimed above; amount **cannot** reduce the tax to less than the minimum tax (enter here and on line 11a; see instructions) • **115**

Tax credits (attach appropriate form or statement for each credit claimed)

Fire insurance
premiums tax
credit

Form CT-33-R •	<input type="text"/>	Form CT-611 .. •	<input type="text"/>
Form CT-33.1 •	90672300	Form CT-611.1 •	<input type="text"/>
Form CT-41... •	<input type="text"/>	Form CT-612 .. •	<input type="text"/>
Form CT-43... •	<input type="text"/>	Form CT-613 .. •	<input type="text"/>
Form CT-44... •	<input type="text"/>	Form CT-631... •	<input type="text"/>
Form CT-238 •	<input type="text"/>	Form CT-633... •	<input type="text"/>
Form CT-249 •	<input type="text"/>	Form CT-634... •	<input type="text"/>
Form CT-250 •	<input type="text"/>	Form CT-639... •	<input type="text"/>
Form CT-259 •	<input type="text"/>	Form DTF-624 •	<input type="text"/>
Form CT-501 •	<input type="text"/>	Form DTF-630 •	<input type="text"/>
Form CT-502 •	<input type="text"/>	Other credits... •	<input type="text"/>
Form CT-604 •	<input type="text"/>		
Form CT-606 •	<input type="text"/>		
Form CT-607 •	<input type="text"/>		

116 Total tax credits claimed above; do **not** include EZ and ZEA tax credits claimed on line 115 (enter here and on line 16; see instructions) • **116** 90672300

117 Total tax credits claimed above that are refund eligible (see instructions) • **117** 90672300

118 If any member in the combined group is a captive REIT or captive RIC, mark an **X** in the box (see instructions for definitions)..... • ☐

Primary corporation name (if a member of an affiliated group)	EIN
Parent corporation name (if more than 50% owned by another corporation)	EIN

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice Presiden
	E-mail address of authorized person johndoe@ct33amcom	Telephone number (518)555-2626	Date 2015-03-15
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany State NY ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRN	Date 2015-03-15

See instructions for where to file.

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**CT-33-A/ATT**

New York State Department of Taxation and Finance

**Schedules A, B, C, D, and E —
Attachment to Form CT-33-A
Life Insurance Corporation
Combined Franchise Tax Return**

All filers must enter tax period: beginning 01/01/2014 ending 12/31/2014

Employer identification number (EIN) 002199196	File number 00 8	Business telephone number () 518-555-2626		
Legal name of corporation CTEF33AM			Trade name/DBA	
Mailing name (if different from legal name above) c/o			State or country of incorporation NY	Date received (for Tax Department use only)
Number and street or PO box 33A M WA Harriman Campus			Date of incorporation 03-01-2005	
City Albany	State NY	ZIP code 12227	Foreign corporations: date began business in NYS	
NAICS business code number (from NYS Pub 910) 524140	If address/phone above is new, mark an X in the box <input type="checkbox"/>		Audit (for Tax Department use only)	
NYS principal business activity Insurance			If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	

For all combined returns and attachments, the corporation responsible for filing Form CT-33-A is designated the *parent*. The other corporations included in the combined return are designated *subsidiaries*.

Combined parent corporation legal name CTEF33AM	Parent employer identification number 002199196
--	--

Metropolitan transportation business tax (MTA surcharge) — During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? (The MCTD includes counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.)

(Mark an X in the appropriate box.) Yes ☒ No ☐

This form must be completed for each corporation in the combined group.

Attach this form to Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*.

Schedule A — Allocation of reinsurance premiums when location of risks cannot be determined (see Form CT-33-A-I, Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B; attach separate sheet if necessary)

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % (see instructions)	D Reinsurance premiums allocated to New York State (column B × column C)
Insurance 1	100	0.0001	000
Insurance 2	100	0.001	000
Totals from attached sheet.....			
1 Total (add column D amounts; enter here and include on line 37 of Form CT-33-A or Form CT-33-A/B) •		1	0 00

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Legal name of corporation
CTEF33AMEIN
002199196**Schedule B — Computation and allocation of subsidiary capital** (see instructions; attach separate sheet if necessary)**A** — Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)

Item	Name					EIN	
A	Insurance 3					874125874	
B	Insurance 4					123123123	
C	Insurance 5					567567567	
D	Insurance 6					678678678	
E							
A Item	B % of voting stock owned	C Average fair market value (see instructions)	D Current liabilities attributable to subsidiary capital (see instructions)	E Net average fair market value (column C – column D)	F Issuer's allocation % (see instr.)	G Value allocated to New York State (column E × column F)	
A	0.0000	40427940100	000	40427940100	0.0431	1743454900	
B	0.0000	1011035700	000	1011035700	0.0200	20172200	
C	0.0000	3372886300	000	3372886300	0.8941	3015660500	
D	0.0000	-7139904700	00	-7139904700	0.0000	000	
E							
Totals from attached sheet							

2 Totals (add amounts in columns C, D, and E)

• 2	376719574	00	0	00	376719574	00
------------	-----------	----	---	----	-----------	----

3 Allocated subsidiary capital (add column G amounts; enter here and on line 52 of Form CT-33-A or Form CT-33-A/B)

• 3	47792876	00
------------	----------	----

Schedule C — Computation of business and investment capital (see instructions)

	A Beginning of year	B End of year	C Average fair market value basis
4 Total assets (see instructions)	4 22593154831500	23703771206300	23148463018900
5 Fair market value adjustment (attach computation; show any negative amounts with a minus (-) sign)	5 1693493327600	2027923112500	1860708220100
6 Nonadmitted assets from annual statement	6 1116003065200	985619839500	1050811452400
7 Current liabilities (see instructions)	7 1895324817100	2216017976500	2055671396800
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 17539545495800	18002016635700	17770781065800



Schedule D — Computation of adjustment for gains or losses on disposition of property acquired before January 1, 1974 (you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instr.)

A Description of property (attach separate sheet if necessary)	B Cost (see instructions)	C – Fair market price or value on Jan. 1, 1974 (see instructions)	D Value realized on disposition (see instructions)	E New York gain or loss (see instructions)	F Federal gain or loss (see instructions)
Land	100	100	100	000	000
Totals from attached sheet..					
9 Totals (add amounts in columns E and F)	9				
10 New York adjustment (subtract line 9, column F, from line 9, column E; enter here and on line 68 of Form CT-33-A or Form CT-33-A/B; use a minus sign for negative amounts)				10	000

Schedule E — Officers (appointed or elected) and certain stockholders (include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)

A Name and address (give actual residence; attach separate sheet if necessary)	B Social security number	C Official title	D Salary and all other compensation received from corporation
Officer 1, 1 Main Street, Albany, NY 12227	321321321	President	000
	432432432	Vice President	000
Totals from attached sheet			
11 Totals (add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)	11		0 00

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe		Signature of authorized person		Official title Vice President	
	E-mail address of authorized person johndoe@ct33amcom of form.com			Telephone number () 518-555-2626		Date 03-15-2015
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right			Firm's EIN 123456987		Preparer's PTIN or SSN
	Signature of individual preparing this return		Address 315 Return Parkway		City Albany	State NY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN		Date 03-15-2015	

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**CT-33-A/B**

New York State Department of Taxation and Finance

Subsidiary Detail Spreadsheet
Attachment to Form CT-33-A
Life Insurance Corporation
Combined Franchise Tax ReturnCombined parent corporation legal name
CTEF33AMParent employer identification number (EIN)
002199196If 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 987789987	EIN 456654654
	Legal name of corporation	Legal name of corporation
	Subsidiary 1	Subsidiary 2

Schedule A — Computation of allocation percentage (see instructions)

34	New York taxable premiums (see instructions)	•			
35	New York ocean marine premiums (see instructions)	•			
36	New York premiums for annuity contracts and for insurance for the elderly (see instr.) ..	•			
37	New York premiums on reinsurance assumed (see instructions)	•			
38	Total New York gross premiums (add lines 34 through 37)	•			
39	New York premiums ceded that are included on line 38 (see instructions) ...	•			
40	Total New York premiums (subtract line 39 from line 38)	•			
41	Total everywhere premiums (see instructions)	•		41	
42	New York premium percentage (divide line 40 by line 41)			%	%
43	Weighted New York premium percentage (multiply line 42 by nine)			%	%
44	New York wages, salaries, personal service compensation, and commissions (see instructions)	•			
45	Total everywhere wages, salaries, personal service compensation, and commissions (see instructions)	•		44	
46	New York payroll percentage (divide line 44 by line 45)			%	%
47	Total New York percentages (add lines 43 and 46)			%	%
48	Allocation percentage (Divide line 47 by ten; if line 42 or 46 is zero, see instructions.)			%	%

Schedule B — Computation of subsidiary capital (see instructions)

49	Average fair market value of subsidiary capital	•			
50	Average value of current liabilities attributable to subsidiary capital	•			
51	Net average fair market value of subsidiary capital	•			
52	Net average value of subsidiary capital allocated to New York State	•			

Schedule C — Computation of business and investment capital (see instructions)

53	Average value of total assets (see instructions)	•	68106095	00	842830858	00
54	Average fair market value adjustment	•				
55	Average value of nonadmitted assets from annual statement (see instr.) ...	•				
56	Total assets (add lines 53, 54, and 55 in Total column)					
57	Average value of current liabilities (see instructions)	•	756080	00	772625	00
58	Total capital (subtract line 57 from line 56 in Total column)					
59	Subsidiary capital from line 51, Total column					
60	Business and investment capital (subtract line 59 from line 58 in Total column)					
61	Average value of assets, excluding subsidiary assets included on line 51, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 (see instructions)	•				
62	Adjusted business and investment capital (subtract line 61 from line 60 in Total column)					

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Who must file this form

Parent corporations who file a combined return that includes more than one subsidiary must use Form CT-33-A/B to detail the subsidiaries' individual computations. Each Form CT-33-A/B may accommodate six subsidiaries. Use as many additional Form CT-33-A/Bs as necessary. The parent corporation should complete the *Parent* column on Form CT-33-A and should not be included on Form CT-33-A/B.

Instructions

Line numbers and text for Form CT-33-A/B correspond to the line numbers of Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*. Note that certain lines are not included on Form CT-33-A/B because subsidiary information is not required for these lines. For line instructions, refer to the corresponding line instructions in Form CT-33-A-I, *Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B*.

Enter the amounts shown in the *Total* column on the corresponding line on Form CT-33-A, column B (*Total subsidiaries*).

Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
EIN 454545454	EIN 565656565	EIN 676767676	EIN	
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	
Subsidiary 3	Subsidiary 4	Subsidiary 5		

Schedule A — Computation of allocation percentage (see instructions)

34					34	
35					35	
36					36	
37					37	
38					38	
39					39	
40					40	
41					41	
42	%	%	%	%	42	
43	%	%	%	%	43	
44					44	
45					45	
46	%	%	%	%	46	
47	%	%	%	%	47	
48	%	%	%	%	48	

Schedule B — Computation of subsidiary capital (see instructions)

49					49	
50					50	
51					51	
52					52	

Schedule C — Computation of business and investment capital (see instructions)

53	226714395	00	228558333	00	246986399	00	53	1613196080	00
54							54		
55							55	1613196080	00
56							56		
57	16350	00	16350	00	3303813	00	57	4865218	00
58							58		
59							59		
60							60	1608330862	00
61							61		
62							62	1608330862	



Legal name of corporation CTEF33AM	EIN 002199196	
	Subsidiary EIN 987789987	Subsidiary EIN 456654654
	Legal name of corporation Subsidiary 1	Legal name of corporation Subsidiary 2

Schedule D — Computation of entire net income (see instructions)

64 FTI before operations or net operating loss (include disallowed dividends paid deduction; see instructions)	-9450002	00	51015281	00
Additions				
65 Dividends-received deduction (used to compute line 64)				
66 Dividend or interest income not included in line 64 (attach list; see instructions) ..				
67 Interest to stockholders: <input type="text"/> minus 10% or \$1,000, whichever is larger (see instructions)				
68 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 (from Form CT-33-A/ATT, Schedule D, line 10; see instr.) ..				
69 Deductions attributable to subsidiary capital (attach list; see instructions) ...				
70 New York State franchise tax deducted on federal return (attach list; see instr.) ..				
71 Amount deducted on your federal return as a result of a safe harbor lease (see instr.) ..				
72 Amount that would have been required to be included on your federal return except for a safe harbor lease (see instructions)				
73 Total amount of federal depreciation from Form CT-399 (see instructions)				
74 Other additions (see instructions)				
75 Total (add lines 64 through 74 in Total column)				
Subtractions				
76 Interest, dividends, and capital gains from subsidiary capital (attach list; see instructions)				
77 Fifty percent of dividends from nonsubsidiary corporations (attach list; see instructions) ..				
78 Gain on installment sales made before January 1, 1974 (attach list; see instr.) ..				
80 Amount included on your federal return as a result of a safe harbor lease (see instr.) ..				
81 Amount that could have been deducted on your federal return except for a safe harbor lease (see instructions)				
82 Total amount of allowable New York depreciation under Article 33, section 1503(b), from Form CT-399 (see instructions)				
83 Other subtractions (see instructions)				

Schedule E — Computation of alternative base (see instructions)

87 Officer salaries and other compensation (from Form CT-33-A/ATT, Schedule E, line 11; see instructions)			
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Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
EIN 454545454	EIN 565656565	EIN Subsidiary 3	EIN	
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	
Subsidiary 3	Subsidiary 4	Subsidiary 5		

Schedule D — Computation of entire net income *(see instructions)*

64	5045486	00	3112740	00	2990372	00	64	61218877	00
-----------	---------	----	---------	----	---------	----	-----------	----------	----

Additions

65							65		
66							66		
67							67		
68							68		
69							69		
70							70		
71							71		
72							72		
73							73		
74							74		
75							75	61218877	00

Subtractions

76							76		
77							77		
78							78		
80							80		
81							81		
82							82		
83							83		

Schedule E — Computation of alternative base *(see instructions)*

87						87		
-----------	--	--	--	--	--	-----------	--	--



Legal name of corporation CTEF33AM	EIN 002199196	
	Subsidiary	Subsidiary
	EIN 98778997	EIN 456654654
	Legal name of corporation	Legal name of corporation
	Subsidiary 1	Subsidiary 2

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 (<i>attach list</i>)	•			
96 Total life insurance company premiums (<i>add lines 93, 94, and 95</i>)	•			

Life insurance company premiums included in the tax limitations computed under Article 33 section 1505

97 Life insurance premiums.....	•			
98 Accident and health insurance premiums	•			
99 Other insurance premiums	•			
100 Total life insurance company premiums subject to the floor limitation on tax under section 1505(b) (<i>add lines 97, 98, and 99</i>)				

Insurance corporations who receive more than 95% of their premiums from:

101 Annuity contracts, ocean marine insurance, and group insurance on the elderly (<i>see instructions</i>).....	•			
102 Total life insurance company premiums subject to the limitation on tax under section 1505(a)(2) (<i>add lines 100 and 101</i>)	•			

Schedule G — Computation of issuer's allocation percentage *(see instructions)*

103 New York gross direct premiums.....	•			
104 Total gross direct premiums.....	•			



Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
EIN 454545454	EIN 565656565	EIN 676767676	EIN	
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	
Subsidiary 3	Subsidiary 4	Subsidiary 5		

Schedule F — Computation of premiums *(see instructions)***Life insurance company premiums taxable under Article 33 section 1510**

93					93	
94					94	
95					95	
96					96	

Life insurance company premiums included in the tax limitations computed under Article 33 section 1505

97					97	
98					98	
99					99	
100					100	

Insurance corporations who receive more than 95% of their premiums from:

101					101	
102					102	

Schedule G — Computation of issuer's allocation percentage *(see instructions)*

103					103	
104					104	



**Claim for Retaliatory
Tax Credits****Tax Law — Article 33****CT-33-R****All filers must enter tax period:**beginning **2014-01-01** ending **2014-12-31**Legal name of corporation
CTEF33AMEmployer identification number
002199196File this form with Form CT-33, CT-33-NL, or CT-33-A; but send documentation to address under *Retaliatory prints*.**Part 1 — Computation of Article 33 section 1511(c) retaliatory tax credit for insurance corporations organized or domiciled in New York State** (see instr.)

For tax years before 2012, attach separate computation.	A 2012	B 2013	C 2014
1 Tax less credits (except for section 1511(c) retaliatory tax credit)	117338300	129141700	170183300
2 Section 1511(c) retaliatory tax credit claimed in 2012 and 2013	117338300	126771900	
3 Balance (subtract line 2 from line 1)	000	2369800	
4 90% of retaliatory taxes paid in 2014 on 2012 premiums and income (line 4 may not exceed line 3, column A)	000		
5 90% of retaliatory taxes paid in 2014 on 2013 premiums and income (line 5 may not exceed line 3, column B)		2369800	
6 90% of retaliatory taxes paid in 2014 on 2014 premiums and income (line 6 may not exceed line 1, column C)			88302500
7 Total section 1511(c) retaliatory tax credit claimed this year (add lines 4, 5, and 6)			90672300

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

For tax years before 2012, attach separate computation.	A 2012	B 2013	C 2014
8 Amount of assessment paid under Public Health Law section 2807-t			
9 Tax less credits (except for section 1511(i) retaliatory tax credit)			
10 Section 1511(i) retaliatory credit claimed in 2012 and 2013			
11 Balance (subtract line 10 from line 9)			
12 90% of retaliatory taxes paid to other states in 2014 because of 2012 section 2807-t assessments (may not exceed lesser of line 8, column A, or line 11, column A)			
13 90% of retaliatory taxes paid to other states in 2014 because of 2013 2807-t assessments (may not exceed lesser of line 8, column B, or line 11, column B)			
14 90% of retaliatory taxes paid to other states in 2014 because of 2014 section 2807-t assessments (may not exceed lesser of line 8, column C, or line 9, column C)			
15 Total section 1511(i) retaliatory tax credit claimed this year (add lines 12, 13, and 14)			

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

16 Total retaliatory tax credits claimed this year (add lines 7 and 15)	16	90672300
17 Retaliatory tax credits from line 16 used to reduce tax liability (see instructions)	17	90672300
18 Balance of retaliatory tax credits (subtract line 17 from line 16; see instructions)	18	
19 Amount of retaliatory tax credits to be credited as an overpayment to next period (see instructions)	19	
20 Amount of retaliatory tax credits to be refunded (subtract line 19 from line 18; see instructions)	20	

See instructions on page 2.

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**CT-33-M**

New York State Department of Taxation and Finance

**Insurance Corporation MTA
Surcharge Return**

Tax Law — Article 33, Section 1505-a

Amended
return ☐

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Employer identification number (EIN) 002199196	File number 00 8	Business telephone number (518) 555-2626	State or country of incorporation NY	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
---	---------------------	---	---	--

Legal name of corporation CTEF33AM	Date of incorporation	Date received (for Tax Department use only)
Mailing name (if different from legal name above) c/o	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	Audit (for Tax Department use only)
Number and street or PO box 33A M WA HARRIMAN CAMPUS		
City Albany State NY ZIP code 12227		

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

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

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

Payment enclosed

A

000

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

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

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

3a Net New York State premiums (from Form CT-33, line 37, or CT-33-A, line 40, column E)	3a	1714370888.00	
3b MCTD premiums included on line 3a (see instructions)	3b	1013478964.00	
4 MCTD premium percentage (divide line 3b by line 3a)	4		59.1167%
5 Weighted MCTD premium percentage (multiply line 4 by nine)	5		532.0503%
6a New York State wages (from Form CT-33, line 41, or CT-33-A, line 44, column E)	6a	366780369.00	
6b MCTD wages included on line 6a (see instructions)	6b	361061656.00	
7 MCTD wage percentage (divide line 6b by line 6a)	7		98.4408%
8 Total MCTD percentages (add lines 5 and 7)	8		630.4911%
9 MCTD allocation percentage (divide line 8 by ten; if line 4 or line 7 is 0, see instructions)	9		63.0491%

Computation of MTA surcharge

10 Net New York State franchise tax (from Form CT-33-NL, line 7; Form CT-33 and Form CT-33-A filers, see instructions)	10	795110.00
11 Allocated tax (Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers multiply line 10 by line 9)	11	501310.00
12 MTA surcharge before MTA surcharge retaliatory tax credit (multiply line 11 by 17% (.17))	12	85223.00
13 MTA surcharge retaliatory tax credit (see instructions)	13	85223.00
14 Total MTA surcharge due (subtract line 13 from line 12)	14	
15a If you filed a request for extension, enter amount from Form CT-5, line 7, or Form CT-5.3, line 10	15a	
15b If you did not file Form CT-5 or Form CT-5.3, see instructions	15b	
16 Total (add lines 14 and 15a or 15b)	16	
17 Total prepayments (from line 45)	17	
18 Balance (if line 17 is less than line 16, subtract line 17 from line 16)	18	
19 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	19	<input type="checkbox"/>
20 Interest on late payment (see instructions)	20	
21 Late filing and late payment penalties (see instructions)	21	
22 Balance due (add lines 18 through 21 and enter here; enter the payment amount on line A above)	22	

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Computation of MTA surcharge (continued; see instructions)

23	Overpayment (if line 16 is less than line 17, subtract line 16 from line 17; see instructions)	23		
24	Amount of overpayment to be credited to New York State franchise tax	24		
25	Amount of overpayment to be credited to next year's MTA surcharge	25		
26	Amount of overpayment to be refunded (subtract lines 24 and 25 from line 23)	26		
27	Amount of MTA surcharge retaliatory tax credit to be refunded (from line 38)	27		
28	Total refund claimed (add lines 26 and 27)	28		

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

For tax years before 2009, attach separate computation		A 2009		B 2010		C 2011		D 2012		E 2013	
29	MTA surcharge payable (see instructions)	29	000	43852.00	000	000	392.00	000	000	000	
30	MTA surcharge retaliatory tax credits previously allowed (see instructions)	30	000	43852.00	000	000	392.00	000	000	000	
31	Balance (subtract line 30 from line 29; if less than zero, enter 0)	31	000	000	000	000	000	000	000	000	
32	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2009 MTA surcharge (may not exceed line 31, column A; see instructions)	32									
33	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2010 MTA surcharge (may not exceed line 31, column B; see instr.)	33									
34	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2011 MTA surcharge (may not exceed line 31, column C; see instructions)	34									
35	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2012 MTA surcharge (may not exceed line 31, column D; see instructions)	35									
36	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2013 MTA surcharge (may not exceed line 31, column E; see instructions)	36									
37	Total MTA surcharge retaliatory tax credits allowed to date (see instructions)	37	000	43852.00			392.00	000	000	000	
38	Total credits (add lines 32 through 36; enter here and on line 27)	38									

Composition of prepayments claimed on line 17 (see instructions)

		Date paid	Amount
39	Mandatory first installment	39 2014-03-15	0.00
40a	Second installment from Form CT-400	40a 2014-06-15	0.00
40b	Third installment from Form CT-400	40b 2014-09-15	0.00
40c	Fourth installment from Form CT-400	40c 2014-12-15	0.00
41	Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13	41	0.00
42	Overpayment credited from prior years	42	0.00
43	Add lines 39 through 42	43	0.00
44	Overpayment credited from Form CT-33-NL, CT-33, or CT-33-A <input type="text"/>	44	0.00
45	Total prepayments (add lines 43 and 44; enter here and on line 17)	45	0.00

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice President
	E-mail address of authorized person johndoe@ct33amcom	Telephone number (518) 555-2626	Date 2015-03-15
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRN	Date 2015-03-15

See instructions for where to file.

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Test 22

Begins on next page

[Return to Test Chart](#)

**CT-33-C**

New York State Department of Taxation and Finance

**Captive Insurance Company
Franchise Tax Return**

Tax Law - Article 33

All filers must enter tax period:

beginning **1/01/2014** ending **12/31/2014**Amended return ☒

Employer identification number (EIN) 002199199	File number LL 7	Business telephone number () 518-555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF33C		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation NY	Date received (for Tax Department use only)
Number and street or PO box 33C WA Harriman Campus		Date of incorporation 03/22/2007	
City Albany	State NY	ZIP code 12227	Foreign corporations: date began business in NYS
NAICS business code number (from NYS Pub 910) 12945	If address/phone above is new, mark an X in the box <input type="checkbox"/> If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business information in Form CT-1.		Audit (for Tax Department use only)
NYS principal business activity Captive Insurance			

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

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

Payment enclosed

A 9216 77**Computation of tax and installment payments of estimated tax (see instructions)****Tax on New York State gross direct premiums (see instr.)**

1	First \$20,000,000 of gross direct premiums	6982429	36	x .004	1	27929	72
2	\$20,000,001-\$40,000,000 of gross direct premiums			x .003	2		
3	\$40,000,001-\$60,000,000 of gross direct premiums			x .002	3		
4	Excess of \$60,000,000 of gross direct premiums			x .00075	4		

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

5	First \$20,000,000 of reinsurance premiums	788051	67	x .00225	5	1773	12
6	\$20,000,001-\$40,000,000 of reinsurance premiums			x .0015	6		
7	\$40,000,001-\$60,000,000 of reinsurance premiums			x .0005	7		
8	Excess of \$60,000,000 of reinsurance premiums.....			x .00025	8		

Computation of tax and estimated tax due

9	Tax due based upon premiums (add lines 1 through 8)	9	29702	84
10	Minimum tax	10	5,000	00
11	Tax due (enter the greater of line 9 or 10)	11	29702	84
First installment of estimated tax for next period:				
12a	If you filed a request for extension, enter amount from Form CT-5, line 2	12a		
12b	If you did not file Form CT-5, see instructions	12b	7425	71
13	Total (add line 11 and line 12a or 12b)	13	37128	55
14	Total prepayments from line 27.....	14	27911	78
15	Balance (if line 14 is less than line 13, subtract line 14 from line 13)	15	9216	77
16	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	16		
17	Interest on late payment (see instructions)	17		
18	Late filing and late payment penalties (see instructions)	18		
19	Balance due (add lines 15 through 18 and enter here; enter the payment amount on line A above)	19	9216	77
20	Overpayment (if line 13 is less than line 14, subtract line 13 from line 14)	20		
21	Amount of overpayment to be credited to next period	21		
22	Refund of overpayment (subtract line 21 from line 20)	22		

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Continued on page 2



Composition of prepayments on line 14 (see instructions)

		Date paid	Amount
23 Mandatory first installment	23	3/15/14	6977 78
24a Second installment from Form CT-400	24a	6/14/14	6978 00
24b Third installment from Form CT-400	24b	9/12/14	6978 00
24c Fourth installment from Form CT-400	24c	12/10/14	6978 00
25 Payment with extension request (from Form CT-5, line 5)	25		
26 Overpayment credited from prior years	26		
27 Total prepayments (add lines 23 through 26; enter here and on line 14)	27		27911 78

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

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Bill Smith	Designee's phone number () 518-555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 96325

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice President
	E-mail address of authorized person johndoe@33C.com	Telephone number () 518-555-2626	Date 03/15/2015
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRN	Date 03/15/2015

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.

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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 must enter tax period:

Final return (see page 5 of the instructions) ☒Amended return ☒

beginning

01-01-2014

ending

12-31-2014

Employer identification number (EIN) 002199041	File number AA 8	Business telephone number 518-555-2626	If you have any subsidiaries incorporated outside NYS, mark an x in the box <input type="checkbox"/>	If you claim an overpayment, mark an x in the box <input type="checkbox"/>
Legal name of corporation CTEF601803804808			Trade name/DBA	
Mailing name (if different from legal name above) c/o			State or country of incorporation NEW YORK	Date received (for Tax Department use only)
Number and street or PO box 3 S WA Harriman Campus			Date of incorporation 08-01-2003	
City Albany	State NY	ZIP code 12227	US	Foreign corporations: date began business in NYS
NAICS business code number (from NYS Pub 010) 523120	If address/phone above is new, mark an x in the box <input type="checkbox"/>	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business Information</i> in Form CT-1.		New York S election effective date 01-01-2005
NYS Principal business activity CONSTRUCTION			Audit (for Tax Department use only)	
Has the corporation revoked its election to be treated as a New York S corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, enter effective date:			Number of shareholders 1	

A. Pay amount shown on line 46. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed 1,000
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You must attach a copy of the following: (1) federal Form 1120S as filed; (2) Form CT-34-SH; (3) Form CT-3-S-ATT (if required; see instructions); (4) Form CT-60-QSSS (if required; see instructions); and (5) any applicable credit claim forms.

B If you filed a return(s) other than federal Form 1120S, enter the form number(s) here.....

C If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS ☐

D Have you underreported your tax due on past returns? to correct this without penalty, visit our Web site (see instructions).

E Enter your business allocation percentage (if you did not complete Form CT-3-S-ATT, Schedule A, you must enter either 0 or 100) 1.000000 %

F Enter your investment allocation percentage (if you did not complete Form CT-3-S-ATT, Schedule B, you must enter either 0 or 100) 1.000000 %

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

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

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

J If the IRS has completed an audit of any of your returns within the last five years, list years ...

K If this return is for a New York S termination year, mark an X in the appropriate box to indicate which method of accounting was used for the New York S short year (see instructions, page 5) Normal accounting rules ☐ Daily pro rata allocation ☐

L Issuer's allocation percentage (see instructions)..... 1.000000 %

M Mark an X in the box if you are filing Form CT-3-S as a result of the mandatory New York S election of Tax Law, Article 22, section 660(i)..... ☐

N Eligible qualified New York manufacturers mark an X in this box (see instructions)..... ☐

O Did you include any disregarded entities in this return? (mark an in the appropriate box)..... ☒ Yes ☐ No
If Yes, enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.

P If you filed as a New York C corporation in previous years, enter the last year filed as such

Provide the information for lines 1 through 10 from the corresponding lines on your federal Form 1120S, Schedule K, total amount column. (Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)

1 Ordinary business income or loss.....	1	57,352
2 Net rental real estate income or loss.....	2	
3 Other net rental income or loss	3	
4 Interest income.....	4	
5 Ordinary dividends.....	5	
6 Royalties.....	6	
7 Net short-term capital gain or loss.....	7	
8 Net long-term capital gain or loss.....	8	
9 Net section 1231 gain or loss.....	9	
10 Other income or loss.....	10	
11 Loans to shareholders (from federal Form 1120S, Schedule L, line 7, columns b and d)		
Beginning of tax year <input type="text"/> End of tax year <input type="text" value="70,461"/>		
12 Total assets (from federal Form 1120S, Schedule L, line 15, columns b and d)		
Beginning of tax year <input type="text" value="559,654"/> End of tax year <input type="text" value="591,468"/>		
13a Loans from shareholders (from federal Form 1120S, Schedule L, line 19, columns b and d)		
Beginning of tax year <input type="text" value="20,195"/> End of tax year <input type="text"/>		
13b If any portion of such loans was used as basis to deduct current or suspended loss, enter the amount used.....	13b	

Provide the information for lines 14 through 21 from the corresponding lines on your federal Form 1120S, Schedule M-2. (Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)

	A Accumulated adjustments account	B Other adjustments account	C Shareholders' undistributed taxable income previously taxed
14 Balance at beginning of tax year.....	-148,131		-50,815
15 Ordinary income from federal Form 1120S, page 1, line 21.....	57,352		
16 Other additions.....			
17 Loss from federal Form 1120S, page 1, line 21.....			
18 Other deductions.....	9,234		
19 Add lines 14 through 18.....	-100,013		-50,815
20 Distributions other than dividend distributions			
21 Balance at end of tax year. Subtract line 20 from line 19.....	-100,013		-50,815

Computation of tax (see instructions)

You must enter an amount on lines 22; if none, enter 0.

22 New York receipts (see instructions).....	22	3,512,484
23 Fixed dollar minimum tax (see instructions).....	23	1,000
24 Recapture of tax credits (see instructions).....	24	
25 Total tax after recapture of tax credits (add lines 23 and 24).....	25	1,000
26 Special additional mortgage recording tax credit (current year or deferred; see instructions).....	26	
27 Tax due after tax credits (subtract line 26 from line 25).....	27	1,000
First installment of estimated tax for the next tax period:		
28 Enter amount from line 27.....	28	1,000
29 If you filed a request for extension, enter amount from Form CT-5.4, line 2.....	29	
30 If you did not file Form CT-5.4 and line 28 is over \$1,000, enter 25% (.25) of line 28. Otherwise enter 0	30	
31 Add line 28 and line 29 or 30.....	31	1,000

Computation of tax (continued)

Composition of prepayments (see instructions):	Date paid	Amount
32 Mandatory first installment.....	32	
33 Second installment from Form CT-400.....	33	
34 Third installment from Form CT-400.....	34	
35 Fourth installment from Form CT-400.....	35	
36 Payment with extension request from Form CT-5.4.....	36	
37 Overpayment credited from prior years (see instructions).....	37	
38 Total prepayments (add lines 32 through 37).....	38	
39 Balance (subtract line 38 from line 31; if line 38 is larger than line 31, enter 0).....	39	1,000
40 Estimated tax penalty (see instructions); (mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	40	
41 Interest on late payment (see instructions).....	41	
42 Late filing and late payment penalties (see instructions).....	42	
43 Balance (add lines 39 through 42).....	43	1,000

Voluntary gifts/contributions (see instructions):		
44a Return a Gift to Wildlife.....	44a	00
44b Breast Cancer Research & Education Fund.....	44b	00
44c Prostate Cancer Research, Detection, and Education Fund.....	44c	00
44d 9/11 Memorial.....	44d	00
44e Volunteer Firefighting & EMS Recruitment Fund.....	44e	00
44f Veterans Remembrance.....	44f	00
45 Add lines 31, 40, 41, 42, and 44a through 44f.....	45	1,000
46 Balance due (If line 38 is less than line 45, subtract line 45 from line 38 and enter here. This is the amount due; enter your payment amount on line A on page 1.).....	46	1,000
47 Overpayment (If line 38 is more than line 45, subtract line 45 from line 38 and enter here. This is the amount of your overpayment; see instructions.).....	47	
48 Amount of overpayment to be credited to next period (see instructions).....	48	
49 Refund of overpayment (subtract line 48 from line 47); see instructions.....	49	
50 Refund of unused special additional mortgage recording tax credit (current year or deferred; see instructions).....	50	
51 Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period.....	51	

Amended return information

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

Final federal determination ☐ If marked, enter date of determination: _____

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

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

Authorized person	Printed name of authorized person John Doe		Signature of authorized person		Official title Vice President	
	E-mail address of authorized person				Telephone number 5185552525	Date
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right			Firm's EIN 123456987		Preparer's PTIN or SSN
	Signature of individual preparing this return		Address 315 Return Parkway		City Albany	State ZIP code NY 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com			Preparer's NYTPRN		Date 03-15-2015

See instructions for where to file.

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

Attachment to Form CT-3-S or CT-32-S

CT-34-SH

Legal name of corporation CTEF601603604606	Employer Identification number (EIN) 002199041
---	---

Schedule A - Shareholders' New York State modifications and credits (Enter the total amount reported by the New York S corporation on each line. Each shareholder must include his or her pro rata share of these amounts on his or her personal income tax return.)

Part 1 - Total shareholder modifications related to S corporation items (see instructions)

Additions	1	New York State franchise tax imposed under Article 9-A or Article 32.....	1	
	2	Federal depreciation deduction from Form CT-399, if applicable.....	2	
	3	Other additions (attach explanation).....	3	
Subtractions	4	Allowable New York depreciation from Form CT-399, if applicable.....	4	
	5	Other subtractions (attach explanation).....	5	
Other items (attach explanation)	6	Additions to federal itemized deductions'.....	6	
	7	Subtractions from federal itemized deductions.....	7	
	8	New York State adjustments to federal tax preference items.....	8	

Part 2 - Total S corporation New York State credits and taxes on early dispositions (see instructions, attach applicable forms)**Investment tax credits** (see instructions)

9	Investment tax credit, retail enterprise tax credit, historic barn credit, and employment incentive credit (Form CT-46 and, if applicable, Form CT-46-ATT).....	9	
10	Investment tax credit on research and development property (Form CT-46).....	10	
11	Investment tax credit for financial services industry (Form CT-44).....	11	
12	Tax on early dispositions - investment tax credit, retail enterprise tax credit, historic barn credit, investment tax credit on research and development property, or investment tax credit for financial services industry (Form CT-44 or CT-46).....	12	

Empire zone (EZ) tax credits (see instructions)

13	EZ wage tax credit (Form CT-601).....	13	25,125
14	EZ capital tax credit for monetary contributions (Form CT-602).....	14	
15	EZ investment tax credit (Form CT-603).....	15	63,756
16	EZ investment tax credit for financial services industry (Form CT-605).....	16	
17	Recaptured tax credit - EZ capital tax credit, EZ investment tax credit, or EZ investment tax credit for financial services industry (Form CT-602, CT-603, or CT-605).....	17	

Qualified empire zone enterprise (QEZE) tax credits (see instructions)

18	QEZE real property tax credit allowed (Form CT-606).....	18	
19	Net recapture of QEZE real property tax credit (Form CT-606).....	19	
20	QEZE tax reduction credit employment increase factor (Form CT-604).....	20	
21	QEZE tax reduction credit zone allocation factor (Form CT-604).....	21	
22	QEZE tax reduction credit benefit period factor (Form CT-604).....	22	

QEZE tax reduction credit factors from partnership (for multiple partnerships attach separate statement; see instructions)

23	QEZE partnership employer identification number.....	23	
24	QEZE employment increase factor (obtain factor from your partnership).....	24	
25	QEZE zone allocation factor (obtain factor from your partnership).....	25	
26	QEZE benefit period factor (obtain factor from your partnership).....	26	

Farmers' school tax credit (see instructions)

27	Total acres of qualified agricultural property.....	27	
28	Total amount of eligible school district property taxes paid.....	28	
29	Total acres of qualified agricultural property converted to nonqualified use.....	29	
30	Total acres of qualified conservation property.....	30	

Part 2 - Total S corporation New York State credits and taxes on early dispositions (continued)

Other credits (attach applicable forms)

31	Recapture of alternative fuels credit (Form CT-40).....	31	
32	Credit for employment of persons with disabilities (Form CT-41).....	32	
33	Rehabilitation of historic properties credit (Form CT-238).....	33	
34	Recapture of rehabilitation of historic properties credit (Form CT-238).....	34	
35	Clean heating fuel credit (Form CT-241).....	35	
36	Biofuel production credit (Form CT-243).....	36	
37	Empire State commercial production credit (Form CT-246).....	37	
38	Empire State film production credit for the current year (Form CT-248).....	38	
39	Empire State film production credit for the second year (Form CT-248).....	39	
40	Empire State film production credit for the third year (Form CT-248).....	40	
41	Long-term care insurance credit (Form CT-249).....	41	
42	Credit for purchase of an automated external defibrillator (Form CT-250).....	42	
43a	Empire State film post-production credit for the current year (Form CT-261).....	43a	
43b	Empire State film post-production credit for the second year (Form CT-261).....	43b	
43c	Empire State film post-production credit for the third year (Form CT-261).....	43c	
44	Excelsior jobs tax credit component (Form CT-607).....	44	
45	Excelsior investment tax credit component (Form CT-607).....	45	
46	Excelsior research and development tax credit component (Form CT-607).....	46	
47	Excelsior real property tax credit component (Form CT-607).....	47	
48	Brownfield redevelopment tax credit site preparation credit component (Form CT-611).....	48	
49	Brownfield redevelopment tax credit tangible property credit component (Form CT-611).....	49	
50	Brownfield redevelopment tax credit on-site groundwater remediation credit component (Form CT-611).....	50	
51	Recapture of brownfield redevelopment tax credit (Form CT-611).....	51	
52	Brownfield redevelopment tax credit site preparation credit component (Form CT-611.1).....	52	
53	Brownfield redevelopment tax credit tangible property credit component (Form CT-611.1).....	53	
54	Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.1).....	54	
55	Recapture of Brownfield redevelopment tax credit (Form CT-611.1).....	55	
56	Remediated brownfield credit for real property taxes (Form CT-612).....	56	
57	Recapture of remediated brownfield credit for real property taxes (Form CT-612).....	57	
58	Environmental remediation insurance credit (Form CT-613).....	58	
59	Recapture of environmental remediation insurance credit (Form CT-613).....	59	
60	Security officer training tax credit (Form CT-631).....	60	
61	Economic transformation and facility redevelopment program jobs tax credit component (Form CT-633).....	61	
62	Economic transformation and facility redevelopment program investment tax credit component (Form CT-633).....	62	
63	Economic transformation and facility redevelopment program job training tax credit component (Form CT-633).....	63	
64	Economic transformation and facility redevelopment program real property tax credit component (Form CT-633).....	64	
65	Taxis and livery service vehicles accessible to persons with disabilities credit (Form CT-236).....	65	
66	QETC employment credit (Form DTF-621).....	66	
67	QETC capital tax credit (Form DTF-622).....	67	
68	Recapture of QETC capital tax credit (Form DTF-622).....	68	
69	Low-income housing credit (Form DTF-624).....	69	
70	Recapture of low-income housing credit (Form DTF-626).....	70	
71	Green building credit (Form DTF-630).....	71	
72	Empire state jobs retention credit (Form CT-634).....	72	
73	Recapture of empire state jobs retention credit (Form CT-634).....	73	
74	New York youth works credit (Form CT-635).....	74	
75	New York youth works credit (Form CT-636).....	75	
76	Alternative fuels and electric vehicle recharging property credit (Form CT-637).....	76	
77	Recapture of alternative fuels and electric vehicle recharging property credit (Form CT-637).....	77	
78	Other tax credit(s) (see instructions).....	78	

Schedule B - Shareholders' identifying information *(see instructions)*Photocopy Schedule B, as needed, attach additional sheets, and mark an X in the box. ☐

A For each shareholder, enter last name, first name, middle initial on first line; enter home address on second and third lines. <i>attach federal Schedule K-1 for each shareholder</i>	B Identifying number (SSN or EIN)	C Percentage of ownership	D Shareholder residency status (make only one entry) 1 for New York State 2 for New York City 3 for Yonkers 4 for NYS nonresident	E Shareholder entity status (make only one entry) I for individual F for estate or trust E for exempt organization
JOHN DOE 3 S WA Harriman Campus ALBANY NY 12227	161616161	100.000%	1	I

**Claim for EZ Wage Tax Credit**

Tax Law - Article 9, Section 187-m; Article 9-A, Section 210.19; Article 32, Section 1456(e); and Article 33, Section 1511(g)

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Taxpayer identification number(s) shown on page 1 of your tax return 002199041		File this claim with your corporation franchise tax return: Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, CT-33-NL, or CT-185. Attach a copy of the <i>Certificate of Eligibility</i> and retention certificate.
Legal name of corporation filing the franchise tax return CTEF601603604606		
Name of empire zone (EZ) ALBANY	Date of EZ designation (see instructions) 2009-11-20	

Mark an **X** in the appropriate box to indicate the tax year for which the EZ wage tax credit is being claimed on this return..... 1st ☐ 2nd ☐ 3rd ☐ 4th ☐ 5th ☒

Mark an **X** in the box if you are a Clean Energy Enterprise (CEE) certified under General Municipal Law Article 18-B..... ☒

Mark an **X** in the box if you are claiming this credit as a corporate partner..... ☐

Schedule A - Eligibility requirements - You must meet all three eligibility requirements below by answering *Yes* to the three questions in Schedule A before computing the EZ wage tax credit for the current tax year in Schedule B (see instructions).

Part 1 - Payment of EZ wages for the current tax year

1 Were EZ wages paid during the current tax year to full-time employees in jobs created in an EZ?..... Yes ☒ No ☐

If you answered *Yes* to the question above, complete Part 2. If you answered *No*, you cannot compute a credit for the current tax year.

If you have any available EZ wage tax credit carryover from a preceding tax year, go to Schedule C. If you have any EZ wage tax credit passed through to you from a partnership go to line 19.

Part 2 - Computation of average number of full-time employees in New York State for the current tax year and four-year base period

Current tax year	March 31	June 30	September 30	December 31	Total
Number of full-time employees in New York State	8	13	17	15	53

2 Average number of full-time employees in New York State for current tax year (do not round)..... 2 13.25

Number of full-time employees in New York State during four-year base period	March 31	June 30	September 30	December 31	Total
First year	6	8	11	12	37
Second year	2	6	4	1	13
Third year	2	5	4	2	13
Fourth year	2	2	2	2	8
Total number of full-time employees in New York State for four-year base period.....					71

3 Average number of full-time employees in New York State for four-year base period (do not round).... 3 4.44

Does the average number of full-time employees on line 2 exceed the average number of full-time employees on line 3?..... Yes ☒ No ☐

If you answered *Yes* to the question above, complete Part 3. If you answered *No*, you cannot compute a credit for the current tax year.

If you have any available EZ wage tax credit carryover from a preceding tax year, go to Schedule C. If you have any EZ wage tax credit passed through to you from a partnership go to line 19. CEEs see instructions.

Part 3 - Computation of average number of full-time employees in the EZ for the current tax year and four-year base period
(CEEs do not complete this part)

Current tax year	March 31	June 30	September 30	December 31	Total
Number of full-time employees in EZ	8	13	17	15	53
4 Average number of full-time employees in the EZ for current tax year (do not round).....					4 13.25
Number of full-time employees in EZ during four-year base period	March 31	June 30	September 30	December 31	Total
First year	6	8	11	12	37
Second year	2	6	4	1	13
Third year	2	5	4	2	13
Fourth year	2	2	2	2	8
Total number of full-time employees in the EZ for four-year base period.....					71
5 Average number of full-time employees in the EZ for four-year base period (do not round).....					5 4.44

Does the average number of full-time employees on line 4 exceed the average number of full-time employees on line 5?.....

Yes ☒ No ☐

If you answered **Yes** to the question above, go to Schedule B to calculate the credit for the current tax year. If you answered **No**, you cannot compute a credit for the current tax year. If you have any available EZ wage tax credit carryover from a preceding tax year, go to Schedule C. If you have an EZ wage tax credit passed through to you from a partnership go to line 19.

Schedule B - Computation of EZ wage tax credit for the current tax year (see instructions)

Enter the number of full-time employees (including full-time equivalents, but excluding general executive officers) that were employed in the zone as of the zone designation date.....

17

Part 1 - Computation of EZ wage tax credit for qualified targeted employees (see instructions)

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified targeted employees					
6 Average number of qualified targeted employees (round to two decimal places; do not round to whole number)					6
7 Wage tax credit per employee.....					7 3,000.00
8 Amount of EZ wage tax credit for qualified targeted employees (multiply line 6 by line 7).....					8

List below the name and social security number of each employee included in the computation of the EZ wage tax credit on line 8 (qualified targeted employees). Attach Form ES-450B for each employee listed here. (Attach additional sheets if necessary.)

Employee's name	Social security number
-----------------	------------------------

Part 2 - For taxpayers certified in an investment zone (IZ); Computation of EZ wage tax credit for qualified targeted employees who received wages in excess of \$40,000 for the tax year (see instructions)

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified targeted employees					
9 Average number of qualified targeted employees (round to two decimal places; do not round to whole number)					9
10 Wage tax credit for each employee.....					10 3,500.00
11 Amount of EZ wage tax credit for qualified targeted employees (multiply line 9 by line 10).....					11

List below the name and social security number of each employee included in the computation of the EZ wage tax credit on line 11 (qualified targeted employees). Attach Form ES-450B for each employee listed here. (Attach additional sheets if necessary.)

Employee's name	Social security number
-----------------	------------------------

Part 3 - Computation of EZ wage tax credit for qualified employees not included in Schedule B, Parts 1 or 2 (see instructions)

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified employees	1	2	6	6	15
12 Average number of qualified employees (round to two decimal places; do not round to whole number)....	12				3.75
13 Wage tax credit per employee.....	13				1,500.00
14 Amount of EZ wage tax credit for qualified employees (multiply line 12 by line 13).....	14				5,625.00

List below the name and social security number of each employee included in the computation of the EZ wage tax credit on line 14. (Attach additional sheets if necessary.)

Employee's name	Social security number
SMITH, JOHN	121212121
SMITH, HARRY	131313131

Part 4 - For taxpayers certified in an IZ; Computation of EZ wage tax credit for qualified employees not included in Schedule B, Part 1 or 2 who received wages in excess of \$40,000 for the tax year (see instructions)

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified employees	9	10	10	10	39
15 Average number of qualified employees (round to two decimal places; do not round to whole number)....	15				9.75
16 Wage tax credit per employee.....	16				2,000.00
17 Amount of EZ wage tax credit for qualified employees (multiply line 15 by line 16).....	17				19,500.00

List below the name and social security number of each employee included in the computation of the EZ wage tax credit on line 17. (Attach additional sheets if necessary.)

Employee's name	Social security number
SMITH, FRED	141414141
SMITH, PAUL	151515151

Part 5 - Computation of EZ wage tax credit for the current tax year (see instructions)

18 EZ wage tax credit for the current tax year (add lines 8, 11, 14, and 17).....	18	25,125.00
19 EZ wage tax credit from partnerships (enter amount from line 20b).....	19	
20a Total EZ wage tax credit for current tax year (add lines 18 and 19; enter here and on line 22).....	20a	25,125.00

Part 6 - Partnership information (attach additional sheets if necessary)

Name of partnership	Taxpayer ID	Amount of credit
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Total from additional sheet(s), if any.....

20b Total credit amount from partnership(s) (enter here and on line 19).....	20b	
--	-----	--

Schedule C - Amount of EZ wage tax credit available for the current tax year (see instructions)

21 EZ wage tax credit carryforward from preceding tax year.....	21	
22 EZ wage tax credit computed for the current tax year from line 20a.....	22	
23 EZ wage tax credit available for current tax year (add lines 21 and 22).....	23	

Schedule D - Application of EZ wage tax credit for the current tax year (see instructions)**Part 1 - Computation of 50% limitation**

24	Current year's tax (see instructions).....	24	1,000
25	Fifty percent limitation (see instructions).....	25	500

Taxpayers claiming wage tax credits in multiple EZs and ZEAs must complete Schedule F.

Part 2 - Computation of tax limitation

26	Current year's tax (see instructions).....	26	
27	Credits claimed before the EZ wage tax credit (see instructions).....	27	
28	Net tax (subtract line 27 from line 26).....	28	
29	Enter appropriate tax: Article 9 - enter 10 Article 33 - enter Article 9-A - enter the tax on minimum taxable income or fixed dollar minimum tax (whichever is greater) Article 32 - enter the fixed minimum tax of 250 Article 33 - enter 250	29	1,000
30	EZ wage tax credit limitation (subtract line 29 from line 28).....	30	
31	EZ wage tax credit limitation for current tax year (enter the lesser of line 25 or line 30 amount).....	31	

Part 3 - Computation of EZ wage tax credit used for the current tax year

32	EZ wage tax credit used for current tax year (see instructions).....	32	
----	--	----	--

Part 4 - Computation of EZ wage tax credit carryforward

33	EZ wage tax credit available as carryforward (subtract line 32 from line 23; see instructions).....	33	
----	---	----	--

Schedule E - Computation of refundable EZ wage tax credit (Article 9, section 185 and Article 9-A only; see instructions)

34	Qualified or new businesses only: EZ wage tax credit available for refund (see instructions).....	34	
35	Refund percentage (50%).....	35	.5
36a	Qualified or new businesses only: EZ wage tax credit available for refund (multiply line 34 by line 35).....	36a	
36b	Qualified or new businesses only: EZ wage tax credit on line 36a to be refunded (see instructions).....	36b	
36c	Qualified or new businesses only: EZ wage tax credit on line 36a to be applied as an overpayment to next year's tax (subtract line 36b from line 36a) (see instructions).....	36c	
37	EZ wage tax credit available to be carried forward (subtract line 36a from line 33).....	37	

Schedule F - Computation of 50% limitation for multiple wage tax credit claims (see instructions)**Part 1 - Computation of 50% limitation**

38	Current year's tax (from line 24).....	38	1,000
39	Fifty percent limitation (multiply line 38 by 50% (.5)).....	39	500.00

Part 2 - Unused EZ wage tax credit 50% limitation

A Fifty percent limitation (from line 39)	B Amount of EZ and ZEA wage tax credits applied prior to this credit		C Unused EZ and ZEA wage tax credit 50% limitation (column A amount - column B) Total amount used
	Zone name	Amount of credit	
500	Total amount used		
40	Unused EZ wage tax credit limitation (subtract column B total from column A; enter here and on line 25)		500



Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit

CT-603

Tax Law - Article 9, Sections 187-k and 187-l; Article 9-A, Sections 210.12-B and 210.12-C;
and Article 22, Sections 606(j) and 606(j-1)

All filers must enter tax period:

beginning 2014-01-01

ending 2014-12-31

Employer identification number (EIN) shown on page 1 of your tax return 002199041	File this claim with your corporation franchise tax return, Form CT-3, CT-3-S, CT-3-A, or CT-185. See Form CT-603-I, <i>Instructions for Form CT-603</i> , for assistance in completing this form. Attach a copy of the <i>Certificate of Eligibility</i> and retention certificate.
Legal name of corporation filing the franchise tax return CTEF601603604606	
Name of empire zone (EZ) ALBANY	

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

Schedule A

Part 1 - Computation of EZ investment tax credit (EZ-ITC)

1 EZ-ITC from line 26a or 26b (New York S corporations, see instructions).....	1	33,555
2 Unused EZ-ITC from preceding period.....	2	
3 Total (add lines 1 and 2).....	3	33,555
4 Recapture of EZ-ITCs taken in previous periods from line 31 (New York S corporations, see instructions).....	4	
5 Net EZ-ITC or addback (see instructions).....	5	33,555

Part 2 - Computation of EZ employment incentive credit (EZ-EIC)

6 EZ-EIC from line 27 (New York S corporations, see instructions).....	6	30,201
7 Unused EZ-EIC from preceding period.....	7	
8 Total (add lines 6 and 7).....	8	30,201
9 Recapture of EZ-EICs taken in previous periods from line 29 (New York S corporations, see instructions).....	9	
10 Net EZ-EIC or addback (see instructions).....	10	30,201

Schedule B (New York S corporations do not complete this schedule)

Part 1 - Computation of EZ-EIC and EZ-ITC used

	A EZ-EIC	B EZ-ITC
11 Franchise tax minus all credits claimed before the EZ-EIC (column A) or before the EZ-ITC (column B) (see instructions).....	11	
12 Enter in column B the higher of the tax on the minimum taxable income base or the fixed dollar minimum tax (from Form CT-3, line 81, or CT-3-A, line 80; CT-185 filers enter 10).....	12	
13 Enter in column A the fixed dollar minimum tax (from Form CT-3 or CT-3-A; CT-185 filers enter 10).....	13	
14 EZ credit limitation (column A: subtract line 13 from line 11; column B: subtract line 12 from line 11).....	14	
15 EZ credit used this period (column A: enter the lesser of line 10 or line 14, column A; column B: enter the lesser of line 5 or line 14, column B).....	15	
16 Total EZ-EIC and EZ-ITC used this period (add line 15, columns A and B; see instructions).....	16	

Part 2 - Credits available for refund or carryforward

17	Net EZ-ITC from line 5 (if line 5 is a negative number, enter 0 here and on line 19).....	17	33,555
18	EZ-ITC used from line 15, column B.....	18	
19	EZ-ITC available for carryforward (subtract line 18 from line 17).....	19	33,555
20a	Qualified or new businesses only: EZ-ITC available for refund (see instructions).....	20a	
20b	Qualified or new businesses only: amount of line 20a to be refunded (see instructions).....	20b	
20c	Qualified or new businesses only: amount of line 20a to be applied as an overpayment to next year's tax (subtract line 20b from line 20a; see instructions).....	20c	
21	EZ-ITC available for carryforward after refund (see instructions).....	21	33,555
22	Net EZ-EIC from line 10 (if line 10 is a negative number, enter 0 here and on line 24).....	22	30,201
23	EZ-EIC used from line 15, column A.....	23	
24	EZ-EIC available for carryforward (subtract line 23 from line 22; see instructions).....	24	30,201
25a	Qualified businesses only: EZ-EIC available for refund (enter the lesser of 50% of line 6 or 50% of line 24).....	25a	
25b	Qualified businesses only: amount of line 25a to be refunded (see instructions).....	25b	
25c	Qualified businesses only: amount of line 25a to be applied as an overpayment to next year's tax (subtract line 25b from line 25a; see instructions).....	25c	
25d	EZ-EIC available for carryforward after refund (see instructions).....	25d	

Schedule C - EZ-ITC (see instructions)**Property located in EZ on which EZ-ITC is claimed (attach additional sheets if necessary)**

A Itemized description of property (list items individually)	B Principal use	C Date acquired	D Life (years)	E Cost or other basis
COMMERCIAL BUILDING	PRODUCTION FACILITY	03/13/2003		419,438

Total from attached pages.....		
Total (add column E amounts).....	419,438	
26a EZ-ITC for corporation franchise tax (multiply total by 10% (.1); enter here and on line 1).....	26a	
26b EZ-ITC for New York S corporations (multiply total by 8% (.08); enter here and on line 1).....	26b	33,555

Schedule D - EZ-EIC**Part 1 - Eligibility for EZ-EIC**

	A	B	C	D	E	F	G	H
A Provide information for the tax year listed on Schedule D, Part 2, line A	Year	March 31	June 30	September 30	December 31	Total Columns B-E	Average (see instructions)	Percent*
Number of employees in EZ for the current tax year	0113	8	13	17	15	53	13	
Number of employees in EZ for employment base year	0108	6	8	11	12	37	9	101.444444 %
B Provide information for the tax year listed on Schedule D, Part 2, line B	Year	March 31	June 30	September 30	December 31	Total Columns B-E	Average (see instructions)	Percent*
Number of employees in EZ for the current tax year	0112	7	14	16	16	53	13	
Number of employees in EZ for employment base year	0108	6	8	11	12	37	9	101.555556 %
C Provide information for the tax year listed on Schedule D, Part 2, line C	Year	March 31	June 30	September 30	December 31	Total Columns B-E	Average (see instructions)	Percent*
Number of employees in EZ for the current tax year	0111	10	16	16	15	57	14	
Number of employees in EZ for employment base year	0108	6	8	11	12	37	9	101.444444 %

*Divide the average number of employees in the EZ in the current tax year by the average number of employees in base year (column G).

Part 2 - Computation of EZ-EIC

A	B	C
Tax year in which EZ-ITC was allowed	Amount of original EZ-ITC	EZ-EIC (multiply column B by 30% (.3))
A 2013	33,555	10,067
B 2012	33,555	10,067
C 2011	33,555	10,067
27 Total - Enter column C total here and on line 6.....	27	30,201

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

A	B	C	D	E	F	G	H	I
Description of property	Date acquired	Date property ceased to qualify	Life (months)	Unused life (months)	Percentage (E / D)	EZ-ITC allowed (see instructions)	Recaptured EZ-ITC (F x G)	Recaptured EZ-EIC (see instructions)

Totals from attached pages.....		
28 Recaptured EZ-ITC (add column H amounts).....	28	
29 Recaptured EZ-EIC (add column I amounts and enter result here and on line 9).....	29	
30 Augmented recapture amount (see instructions).....	30	
31 Recapture of EZ-ITC (add lines 28 and 30; enter here and on line 4).....	31	

**Claim for QEZE Tax Reduction Credit**

Tax Law - Article 1, Section 16

CT-604

Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information below and then complete either Section 1 (pages 1 through 3) or Section 2 (pages 5 through 7). Do not complete both sections.

All filers must enter tax period: beginning 2014-01-01 ending 2014-12-31

Legal name of corporation filing the franchise tax return CTEF601603604606	Employer identification number (EIN) 002199041
Name of empire zone(s) ALBANY	

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-NL, or CT-33-A.

Mark an X in the appropriate box when answering Yes or No questions.

Are you a clean energy enterprise (CEE)?..... Yes ☐ No ☒

Are you a QEZE first certified between August 1, 2002 and March 31, 2005, that conducts its operations on real property it owns or leases that is located in an empire zone (EZ) and that is subject to a BCA executed prior to January 1, 2006?... Yes ☐ No ☒

Section 1 - For QEZEs first certified prior to April 1, 2005 (see Important information in the instructions)

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

Schedule A - Employment test for QEZEs first certified prior to April 1, 2005 (see instructions)

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

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

3 Does the amount on line 1 equal or exceed the amount on line 2? (see instructions)..... 3 Yes ☐ No ☐

Part 2 - New York State employment outside all EZs - Computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and in the five-year base period (see instructions)

Current tax year employment number	March 31	June 30	September 30	December 31	Total	
Number of full-time employees inside New York State and outside all EZs						
4 Current tax year employment number inside New York State and outside all EZs (do not round).....					4	
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1					
b	Number in base year 2					
c	Number in base year 3					
d	Number in base year 4					
e	Number in base year 5					
f Total number of full-time employees inside New York State and outside all EZs in the base period.....						
5 Base period employment number inside New York State and outside all EZs (do not round).....					5	
6 Does the amount on line 4 equal or exceed the amount on line 5? (see instructions).....					6 Yes <input type="checkbox"/> No <input type="checkbox"/>	

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

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

Schedule C - Employment increase factor (see instructions)

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

Schedule D - Zone allocation factor (see instructions)

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

(continued)

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

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

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

25	Enter your franchise tax before credits (see instructions).....	25	
26	Tax credits claimed before the QEZE tax reduction credit (if applying multiple credits on your franchise tax return, see instructions).....	26	
27	Subtract line 26 from line 25.....	27	
28	Enter appropriate tax: Article 9-A - If line 19 equals 1.0, enter 0. If line 19 is less than 1.0, enter your fixed dollar minimum tax Articles 32 and 33 - Enter 250 Article 33 combined - Multiply number of taxable filers in combined group by 250.....	28	
29	Credit limitation (subtract line 28 from line 27).....	29	
30	QEZE tax reduction credit used (see instructions).....	30	

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

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

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

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

Schedule F - Related entities

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

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

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

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



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

Note: You must file all pages (1 through 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 7). Do not complete both sections.

All filers must enter tax period: beginning		2014-01-01	ending	2014-12-31
Legal name of corporation filing the franchise tax return		Employer identification number (EIN)		
CTEF601603604606		002199041		
Name of empire zone(s)				
ALBANY				

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-NL, or CT-33-A.

Date of first certification by Empire State Development (mm-dd-yy; attach copies of all Certificates of Eligibility, including retention certificates)..... 2009-11-20

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

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

Current tax year employment number			March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs			8	13	17	15	53
31 Current tax year employment number within all EZs (do not round; see instructions)..... 31							13.25
Base period employment number		Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	1208	6	8	11	12	37
b	Number in base year 2	1207	2	6	4	1	13
c	Number in base year 3	1206	2	5	4	2	13
d	Number in base year 4	1205	2	2	2	2	8
e		Total number of full-time employees within all EZs in the base period.....					71
32 Base period employment number within all EZs (do not round; see instructions)..... 32							4.438

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

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

Current tax year employment number		March 31	June 30	September 30	December 31	Total	
Number of full-time employees in New York State		8	13	17	15	53	
34 Current tax year employment number in New York State (do not round).....					34	13.25	
Base period employment number		Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	1208	6	8	11	12	37
b	Number in base year 2	1207	2	6	4	1	13
c	Number in base year 3	1206	2	5	4	2	13
d	Number in base year 4	1205	2	2	2	2	8
e	Total number of full-time employees in New York State in the base period.....						71
35 Base period employment number in New York State (do not round).....					35	4.438	

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

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

Test year _____ to 12-2008 (mm-yy)	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs	6	8	11	12	37
37 Test year employment number within the EZs in which you are certified (see instructions).....	37				9

Schedule J - Employment increase factor (see instructions)

38 Current tax year employment number within the EZs in which you are certified (see instructions).....	38	13.25
39 Test year employment number within the EZs in which you are certified (from line 37).....	39	9
40 Subtract line 39 from line 38.....	40	4.25
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	0.00472200
42 Divide line 40 by 100 (carry result to four decimal places).....	42	0.042500
43 Employment increase factor (enter the greater of line 41 or 42, but not more than 1.0; also enter on line 51).....	43	0.472200

Schedule K - Zone allocation factor (see instructions)

	A EZ	B New York State
44 Average value of property (see instructions).....	44 419,438.00	419,438.00
45 EZ property factor (divide line 44, column A by line 44, column B; carry result to four decimal places).....	45	1.000000
46 Wages and other compensation of employees, excluding general executive officers (see instructions).....	46 742,909.00	742,909.00
47 EZ payroll factor (divide line 46, column A by line 46, column B; carry result to four decimal places).....	47	1.000000
48 Total EZ factors (add lines 45 and 47).....	48	2.000000
49 Zone allocation factor (divide line 48 by two; carry result to four decimal places; enter here and on line 52).....	49	

(continued)

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

50	Tax year of the business tax benefit period _____; benefit period factor (see instructions).....	50	
51	Employment increase factor (from line 43).....	51	0.472200
52	Zone allocation factor (from line 49).....	52	
53	Tax factor (see instructions).....	53	
54	QEZE tax reduction credit (multiply line 50 by line 51 by line 52 by line 53).....	54	

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

55	Enter your franchise tax before credits (see instructions).....	55	
56	Tax credits claimed before the QEZE tax reduction credit (if applying multiple credits on your franchise tax return, see instructions).....	56	
57	Subtract line 56 from line 55.....	57	
58	Enter appropriate tax: Article 9-A - If line 49 equals 1.0, enter 0 . If line 49 is less than 1.0, enter your fixed dollar minimum tax Article 32 and 33 - Enter 250 Article 33 combined - Multiply number of taxable filers in combined group by 250.....	58	
59	Credit limitation (subtract line 58 from line 57).....	59	
60	QEZE tax reduction credit used (see instructions).....	60	

Schedule M - Related entities

List the names and EINs of any related business entities. Attach additional sheets if necessary.

See *Related persons* in the instructions to determine if an entity is related.

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

RELATED CORP

212121212

**Claim for QEZE Credit for Real Property Taxes**

Tax Law - Article 1, Section 15

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

All filers must enter tax period: beginning 2014-01-01 ending 2014-12-31

Legal name of corporation filing the franchise tax return CTEF601603604606	Employer identification number (EIN) 002199041
Name of empire zone(s) ALBANY	

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-NL, CT-33-A, or CT-185.

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

Date of first certification by Empire State Development (mm-dd-yy; attach copies of all certificates of eligibility, including retention certificates) 2002-03-15

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

Current tax year employment number		March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs		50	50	50	50	200
1 Current tax year employment number within all EZs (do not round; see instructions)		1				50
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	12-04	10	10	10	40
b	Number in base year 2	12-03	10	10	10	40
c	Number in base year 3					
d	Number in base year 4					
e	Number in base year 5					
f Total number of full-time employees within all EZs in the base period.....						80
2 Base period employment number within all EZs (do not round; see instructions)		2				10

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

Current tax year employment number		March 31	June 30	September 30	December 31	Total
Number of full-time employees inside New York State and outside all EZs						
4 Current tax year employment number inside New York State and outside all EZs (do not round).....		4				
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1					
b	Number in base year 2					
c	Number in base year 3					
d	Number in base year 4					
e	Number in base year 5					
f Total number of full-time employees inside New York State and outside all EZs in the base period.....						
5 Base period employment number inside New York State and outside all EZs (do not round).....		5				

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

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

Test year _____ to _____ (mm-yy)	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs					
7 Test year employment number within the EZs in which you are certified (see instructions; also enter on line 9)					7

Schedule C - Employment increase factor (see instructions)

8 Current tax year employment number within the EZs in which you are certified (see instructions).....	8	50
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	50
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	1.0
12 Divide line 10 by 100 (carry result to four decimal places).....	12	0.50
13 Employment increase factor (enter the greater of line 11 or 12, but not more than 1.0; also enter on line 15)....	13	1.0

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

14 Tax year of the business tax benefit period _____; benefit period factor (from table below).....	14	1.0
15 Employment increase factor (from line 13).....	15	1.0
16 Eligible real property taxes (see instructions).....	16	1000
17 QEZE credit for real property taxes (multiply line 14 by line 15 by line 16).....	17	1000
18 Recapture of QEZE credit for real property taxes (from Worksheet A on page 5 of instructions).....	18	
19 QEZE credit for real property taxes after recapture (subtract line 18 from line 17; see instructions).....	19	1000
20 QEZE credit for real property taxes limitation (see instructions, do not enter zero).....	20	50000
21 QEZE credit for real property taxes allowed (see instructions).....	21	1000

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

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

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

Find the tax year of your business tax benefit period. Enter the benefit period factor for that year (from *Benefit period factor table*) on line 14.

(continued)

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

22	Enter your franchise tax (see instructions).....	22	
23	Tax credits claimed before the QEZE credit for real property taxes (if applying multiple credits on your franchise tax return, see instructions).....	23	
24	Subtract line 23 from line 22.....	24	
25	Enter appropriate tax: Article 9, section 185 - Enter 10 Article 9-A - Enter the greater of the tax on the minimum taxable income base or the fixed dollar minimum tax Article 32 or 33 - Enter 250 Article 33 combined - Enter the sum of lines 4 and 12 from Form CT-33-A.....	25	
26	Credit limitation (subtract line 25 from line 24; if less than zero, enter 0).....	26	
27	QEZE credit for real property taxes to be used this period (see instructions).....	27	
28	Unused QEZE credit for real property taxes (subtract line 27 from line 21).....	28	
29	Amount of unused credit on line 28 to be refunded (see instructions).....	29	
30	Amount of unused, nonrefunded credit to be credited as an overpayment to next year's tax (subtract line 29 from line 28; see instructions).....	30	

Schedule F - Related entities

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

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

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

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



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

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

All filers must enter tax period: beginning 2014-01-01 ending 2014-12-31

Legal name of corporation filing the franchise tax return CTEF601603604606	Employer identification number (EIN) 002199041
Name of empire zone(s): Indicate whether each zone is a development zone (DZ) or investment zone (IZ) (attach additional sheets if necessary). ALBANY	

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-NL, CT-33-A, or CT-185.

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

Year of the business tax benefit period (enter a year between 1 and 10).....

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

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

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

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

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

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

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

Schedule I - Computation of net new employment

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

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

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

40	DZ employment increase factor from table above.....	40	
----	---	----	--

Schedule K - Employee information

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

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

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

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

(continued)

Schedule L - Computation of credit for QEZE's certified in DZs (see instructions)

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

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

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

Schedule N - QEZE credit for real property taxes (see instructions)

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

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

56	Enter your franchise tax (see instructions).....	56	
57	Tax credits claimed before the QEZE credit for real property taxes (if applying multiple credits on your franchise tax return, see instructions).....	57	
58	Subtract line 57 from line 56.....	58	
59	Enter appropriate tax: Article 9 section 185 - Enter 10 Article 9-A - Enter the greater of the tax on the minimum taxable income base or the fixed dollar minimum tax Article 32 or 33 - Enter 250 Article 33 combined - Enter the sum of lines 4 and 12 from Form CT-33-A.....	59	
60	Credit limitation (subtract line 59 from line 58; if less than zero, enter 0).....	60	
61	QEZE credit for real property taxes to be used this period (see instructions).....	61	
62	Unused QEZE credit for real property taxes (subtract line 61 from line 55).....	62	
63	Amount of unused credit on line 62 to be refunded (see instructions).....	63	
64	Amount of unused, nonrefunded credit to be credited as an overpayment to next year's tax (subtract line 63 from line 62; see instructions).....	64	

(continued)

Schedule P - Related entities

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

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

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

A Address of property	B Name of zone (if applicable)	C Cost or other basis attributable to construction, expansion, or rehabilitation of property (see instructions)	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use (see instructions)	F Multiply column D by column E
3 S PROPERTY RD	ALBANY				
ALBANY NY 12227					

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

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

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

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

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

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

Test 24

Begins on next page

[Return to Test Chart](#)

**CT-3**

New York State Department of Taxation and Finance

**General Business Corporation
Franchise Tax Return****Tax Law — Article 9-A**

See Form CT-3/4-I before completing return.

All filers must enter tax period:**Final return** ☒ **Amended return** ☒beginning ending

Employer identification number (EIN) 002199009		File number AA 3	Business telephone number () 518-555-2626	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF384647			Trade name/DBA		
Mailing name (if different from legal name above) c/o			State or country of incorporation NY		Date received (for Tax Department use only)
Number and street or PO box 384647 WA HARRIMAN CAMPUS			Date of incorporation 03-01-1977		
City ALBANY	State NY	ZIP code 12227	US	Foreign corporations: date began business in NYS	
NAICS business code number (from NYS Pub 910) 112120		If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	
NYS principal business activity FARMING		Audit (for Tax Department use only)			

Metropolitan transportation business tax (MTA surcharge)

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The **MCTD includes** the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. (mark an **X** in the appropriate box) Yes ☐ No ☐

A. Pay amount shown on line 93. Make payable to: *New York State Corporation Tax*
 Attach your payment here. Detach all check stubs. (See instructions for details.)

Payment enclosed

A

B. Federal return filed (you must mark an **X in one): Attach a complete copy of your federal return.**

Form 1120..... ☒ Form 1120-H..... ☐ Form 1120-REIT or Form 1120-RIC ☐
 Consolidated basis ☐ Form 1120S ☐ Other:

C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an **X in the box and attach**

Form CT-60-QSSS ☐

D. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see instructions).

E. Do you have an interest in, or have you rented, real property located in New York State? (mark an **X in one box)** Yes ☒ No ☐

If Yes, enter the county _____ and the value of such property or rent •

F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark one box) Yes ☐ No ☒

G. If you marked the *Consolidated basis* box in line B above, complete the following:

- Number of corporations included in the federal consolidated group •
- Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD).... •
- If substantially all of the voting stock of this corporation is owned or controlled, directly or indirectly, by another corporation, give the name and EIN of that corporation below.

• •

H. Do you have an interest in any partnerships? (mark an **X in the appropriate box).....** Yes ☐ No ☒

If Yes, enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.

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

If Yes, enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.

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Computation of entire net income (ENI) base

1	FTI before net operating loss (NOL) and special deductions (see instructions)	1	33194	00
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions)	2		
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock (see instr.)	3		
4a	Interest deductions directly attributable to subsidiary capital (see instructions)	4a		
4b	Noninterest deductions directly attributable to subsidiary capital (see instructions)	4b		
5a	Interest deductions indirectly attributable to subsidiary capital (see instructions)	5a		
5b	Noninterest deductions indirectly attributable to subsidiary capital (see instructions)	5b		
6	New York State and other state and local taxes deducted on your federal return (see instructions)	6	1659	00
7	Federal depreciation from Form CT-399, if applicable (see instructions)	7		
8	Other additions (see instructions)	8	178239	00
9	Add lines 1 through 8	9	213092	00
10	Income from subsidiary capital (from Form CT-3-ATT, line 26; see instr.)	10		
11	Fifty percent of dividends from nonsubsidiary corporations (see instr.)	11		
12	Foreign dividends gross-up not included on lines 10 and 11 (see instr.)	12		
13	New York NOLD (attach federal and New York State computations; see instr.)	13		
14	Allowable New York State depreciation from Form CT-399, if applicable (see instr.)	14		
15	Other subtractions (see instructions)	15		
16	Total subtractions (add lines 10 through 15)	16		
17	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here and on line 42)	17	213092	00
18	Investment income before allocation (from Form CT-3-ATT, line 22, but not more than line 17 above; see instr.)	18		
19	Business income before allocation (subtract line 18 from line 17)	19	213092	00
20	Allocated investment income (multiply line 18 by <input type="text" value="0.000000"/> % from Form CT-3-ATT, line 5)	20		
21	Allocated business income (multiply line 19 by <input type="text" value="1.000000"/> % line 119, 121, or 141; see instr.)	21	213092	00
22	Total allocated income (add lines 20 and 21)	22	213092	00
23	Optional depreciation adjustments (attach Form CT-324; enter here and on line 69; see instructions)	23		
24	ENI base (line 22 plus or minus line 23; see instructions)	24	213092	00
25	ENI base tax (see instructions; multiply line 24 by the appropriate rate from the Tax rates schedule in Form CT-3/4-I; enter here and on line 72)	25	13851	00

Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)

		A Beginning of year	B End of year	C Average value
26	Total assets from federal return	2537098	2410281	2473690
27	Real property and marketable securities included on line 26	1031348	1511305	1271327
28	Subtract line 27 from line 26	1505750	898976	1202363
29	Real property and marketable securities at fair market value	1202975	1601524	1402250
30	Adjusted total assets (add lines 28 and 29) ..	2708725	2500500	2604613
31	Total liabilities	1171713	1220943	1196328
32	Total capital (subtract line 31, column C, from line 30, column C)			1408285
33	Subsidiary capital (from Form CT-3-ATT, line 28; if none, enter 0)			
34	Business and investment capital (subtract line 33 from line 32)			1408285
35	Investment capital (from Form CT-3-ATT, line 7, column E; if none, enter 0)			
36	Business capital (subtract line 35 from line 34)			1408285
37	Allocated investment capital (multiply line 35 by <input type="text" value="0.000000"/> % from Form CT-3-ATT, line 5)			
38	Allocated business capital (multiply line 36 by <input type="text" value="1.000000"/> % from line 119, 121, or 141)			1408285
39	Capital base (add lines 37 and 38)			1408285
40	Capital base tax			2112
41	Issuer's allocation percentage		1.000000 %	



Computation of minimum taxable income (MTI) base (see instructions)

42	ENI from line 17	42	21309200
Adjustments (see instructions for lines 43 through 50)			
43	Depreciation of tangible property placed in service after 1986	43	-286800
44	Amortization of mining exploration and development costs paid or incurred after 1986.....	44	
45	Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only)	45	
46	Basis adjustments in determining gain or loss from sale or exchange of property.....	46	
47	Long term contracts entered into after February 28, 1986.....	47	
48	Installment sales of certain property.....	48	
49	Merchant marine capital construction funds	49	
50	Passive activity loss (closely held and personal service corporations only)	50	
51	Add lines 42 through 50	51	21022400
Tax preference items			
52	Depletion (see instructions).....	52	
53			
54	Intangible drilling costs (see instructions).....	54	
55	Add lines 51 through 54	55	21022400
56	New York NOLD from line 13 (see instructions).....	56	
57	Add lines 55 and 56.....	57	21022400
58	Alternative net operating loss deduction (ANOLD) (see instructions)	58	
59	MTI (subtract line 58 from line 57)	59	21022400
60	Investment income before apportioned NOLD (add line 18 and Form CT-3-ATT, line 21)	60	
61	Investment income not included in ENI but included in MTI (see instructions)	61	
62	Investment income before apportioned ANOLD (add lines 60 and 61)	62	
63	Apportioned New York ANOLD (see instructions)	63	
64	Alternative investment income before allocation (subtract line 63 from line 62; see instructions)	64	
65	Alternative business income before allocation (subtract line 64 from line 59)	65	21022400
66	Allocated alternative business income (multiply line 65 by 1.000000% from line 119, 121, or 161)	66	21022400
67	Allocated alternative investment income (multiply line 64 by $\%$ from Form CT-3-ATT, line 5)	67	
68	Allocated MTI (add lines 66 and 67)	68	21022400
69	Optional depreciation adjustments from line 23.....	69	
70	MTI base (line 68 plus or minus line 69)	70	21022400
71	Tax on MTI base (multiply line 70 by appropriate rate; see instructions)	71	315300

(continued)



Computation of tax

72 Tax on ENI base from line 25	• 72	1385100
73 Tax on capital base from line 40 (see instructions)		
New small business: First year • <input type="checkbox"/> Second year • <input type="checkbox"/>	• 73	211200
You must enter an amount on line 74a below; if none, enter 0.		
74a New York receipts (see instructions)	• 74a	284083900
74b Fixed dollar minimum tax (see instructions)	• 74b	150000
75 Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception)	• 75	1385100
76 Subsidiary capital base from Form CT-3-ATT, line 31	• 76	
77 Subsidiary capital base tax from Form CT-3-ATT, line 32	• 77	
78 Tax due before credits (add lines 75 and 77)	• 78	1385100
79 Tax credits (see instructions)	• 79	1069800
80 Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter 0)	• 80	315300
81 Amount from line 71 or 74b, whichever is larger	• 81	315300
82 Tax due (see instructions)	• 82	315300

First installment of estimated tax for next period:

83a If you filed a request for extension, enter amount from Form CT-5, line 2	• 83a	
83b If you did not file Form CT-5 and line 82 is over \$1,000, see instructions	• 83b	
84 Add line 82 and line 83a or 83b	• 84	315300
85 Total prepayments from line 106	• 85	315300
86 Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter 0)	• 86	000
87 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	• 87	
88 Interest on late payment (see instructions)	• 88	
89 Late filing and late payment penalties (see instructions)	• 89	
90 Balance (add lines 86 through 89)	• 90	

Voluntary gifts/contributions (see instructions):

91a Return a Gift to Wildlife	• 91a	00
91b Breast Cancer Research and Education Fund	• 91b	00
91c Prostate and Testicular Cancer Research and Education Fund ...	• 91c	00
91d 9/11 Memorial	• 91d	00
91e Volunteer Firefighting & EMS Recruitment Fund	• 91e	00
91f Veterans Remembrance	• 91f	00
92 Total (add lines 84, 87, 88, 89, and 91a through 91f)	• 92	315300
93 Balance due (If line 85 is less than line 92, subtract line 85 from line 92 and enter here. This is the amount due; enter the payment amount on line A on page 1)	• 93	
94 Overpayment (If line 85 is more than line 92, subtract line 92 from line 85. This is your overpayment; enter here and see instructions)	• 94	
95 Amount of overpayment to be credited to next period (see instructions)	• 95	
96 Balance of overpayment (subtract line 95 from line 94; see instructions)	• 96	
97 Amount of overpayment to be credited to Form CT-3M/4M (see instructions)	• 97	
98 Refund of overpayment (subtract line 97 from line 96; see instructions)	• 98	
99a Refund of unused tax credits (see instructions and attach appropriate forms)	• 99a	
99b Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms)	• 99b	

(continued)



Summary of credits claimed on line 79 against current year's franchise tax (see instructions for lines 79, 99a, 99b, 100a, and 100b)

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

Form CT-38, line 28.....	<input type="text"/>	Form CT-259.....	<input type="text"/>	Form CT-633.....	<input type="text"/>
Form CT-40.....	<input type="text"/>	Form CT-261.....	<input type="text"/>	Form CT-634.....	<input type="text"/>
Form CT-41.....	<input type="text"/>	Form CT-501.....	<input type="text"/>	Form CT-635.....	<input type="text"/>
Form CT-43.....	<input type="text"/>	Form CT-502.....	<input type="text"/>	Form CT-636.....	<input type="text"/>
Form CT-44.....	<input type="text"/>	Form CT-601.....	<input type="text"/>	Form CT-637.....	<input type="text"/>
Form CT-46.....	<input type="text" value="1069800"/>	Form CT-601.1.....	<input type="text"/>	Form CT-638.....	<input type="text"/>
Form CT-47.....	<input type="text"/>	Form CT-602.....	<input type="text"/>	Form CT-639.....	<input type="text"/>
Form CT-236.....	<input type="text"/>	Form CT-603.....	<input type="text"/>	Form CT-640.....	<input type="text"/>
Form CT-238.....	<input type="text"/>	Form CT-604.....	<input type="text"/>	Form CT-641.....	<input type="text"/>
Form CT-239.....	<input type="text"/>	Form CT-605.....	<input type="text"/>	Servicing mortgages credit	<input type="text"/>
Form CT-241.....	<input type="text"/>	Form CT-606.....	<input type="text"/>	Form DTF-621	<input type="text"/>
Form CT-242.....	<input type="text"/>	Form CT-607.....	<input type="text"/>	Form DTF-622	<input type="text"/>
Form CT-243.....	<input type="text"/>	Form CT-611.....	<input type="text"/>	Form DTF-624	<input type="text"/>
Form CT-246.....	<input type="text"/>	Form CT-611.1.....	<input type="text"/>	Form DTF-630	<input type="text"/>
Form CT-248.....	<input type="text"/>	Form CT-612.....	<input type="text"/>	Other credits.....	<input type="text"/>
Form CT-249.....	<input type="text"/>	Form CT-613.....	<input type="text"/>		
Form CT-250.....	<input type="text"/>	Form CT-631.....	<input type="text"/>		

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box ☐

If you claimed the tax-free NY area tax elimination credit and you had a 100% area allocation factor, mark an **X** in the box ☐

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

100a Total tax credits claimed above (enter here and on line 79; attach form or statement for each tax credit claimed) **100a**

100b Total tax credits above that are refund eligible (see instructions) **100b**

Composition of prepayments on line 85 (see instructions)

	Date paid	Amount
101 Mandatory first installment.....	101 03-15-2014	94100
102a Second installment from Form CT-400.....	102a 06-15-2014	85900
102b Third installment from Form CT-400.....	102b 09-15-2014	60300
102c Fourth installment from Form CT-400.....	102c 12-15-2014	75000
103 Payment with extension request from Form CT-5, line 5	103	
104 Overpayment credited from prior years (see instr.) <input type="text"/> Period <input type="text"/>	104	
105 Overpayment credited from Form CT-3M/4M..... <input type="text"/> Period <input type="text"/>	105	
106 Total prepayments (add lines 101 through 105; enter here and on line 85)	106	315300

107 If you are a member of an affiliated federal group, enter primary corporation name and EIN:

Name <input type="text"/>	EIN <input type="text"/>
---------------------------	--------------------------

If you are more than 50% owned by another corporation, enter parent corporation name and EIN:

Name <input type="text"/>	EIN <input type="text"/>
---------------------------	--------------------------

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Interest paid to shareholders (see instructions)

108 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? (mark an X in the appropriate box) If Yes, complete the following and line 109 (attach additional sheets if necessary)				108	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Shareholder's name		SSN or EIN			
Interest paid to shareholder	Total indebtedness to shareholder described above	• Total interest paid			
109 Is there written evidence of the indebtedness? (mark an X in the appropriate box)				109	Yes <input type="checkbox"/> No <input type="checkbox"/>
110 Interest deducted in computing FTI on line 1 of this form				110	4750300
111 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years				111	

Schedule A, Part 1 — Computation of business allocation percentage for aviation corporations (see instructions)

		A New York State	B Everywhere	
112a Revenue aircraft arrivals and departures (see instr.) •	112a			
112b Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A) •	112b	.60		
112c Adjusted NYS revenue aircraft arrivals and departures (multiply line 112a, column A, by line 112b) •	112c			
113 New York State percentage (divide line 112c by line 112a, column B) •	113			%
114a Revenue tons handled (see instructions) •	114a			
114b Adjustment per Tax Law section 210.3(a)(7)(A) •	114b	.60		
114c Adjusted NYS revenue tons handled (multiply line 114a, column A, by line 114b) •	114c			
115 New York State percentage (divide line 114c by line 114a, column B) •	115			%
116a Originating revenue (see instructions) •	116a			
116b Adjustment per Tax Law section 210.3(a)(7)(A) •	116b	.60		
116c Adjusted NYS originating revenue (multiply line 116a, column A, by line 116b) •	116c			
117 New York State percentage (divide line 116c by line 116a, column B) •	117			%
118 Total (add lines 113, 115, and 117) •	118			%
119 New York business allocation percentage (divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-38, line 6) •	119			%

Schedule A, Part 2 — Computation of business allocation percentage for trucking and railroad corporations (see instr.)

		A New York State	B Everywhere	
120 Revenue miles •	120			
121 New York State business allocation percentage (divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-38, line 6) •	121			%



Schedule A, Part 3 — Computation of business allocation percentage (see instructions)Number of New York State employees • Wages paid to New York State employees (see line 138 instructions) • Are you principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier,
or are you a qualified foreign air carrier? (mark an X in the appropriate box) Yes • ☐ No • ☐If No, complete **only** lines 129 through 136 and enter on line 141 the receipts factor computed on line 136. The receipts factor is the business allocation percentage.

		A New York State	B Everywhere
Average value of property (see instructions)			
122	Real estate owned	122	
123	Real estate rented	123	
124	Inventories owned	124	
125	Tangible personal property owned	125	
126	Tangible personal property rented	126	
127	Total (add lines 122 through 126)	127	
128	New York State property factor (divide line 127, column A, by line 127, column B)	128	%

Receipts in the regular course of business from:

129	Sales of tangible personal property allocated to New York State (see instructions) •	129	
130	All sales of tangible personal property (see instr.) •	130	
131	Services performed (see instructions)	131	
132	Rentals of property (see instructions)	132	
133	Royalties (see instructions)	133	
134	Other business receipts (see instructions)	134	
135	Total (add lines 129 through 134)	135	
136	New York State receipts factor (divide line 135, column A, by line 135, column B; see instructions)	136	%
137	New York State additional receipts factor (see instructions)	137	%

Payroll

138	Wages and other compensation of employees, except general executive officers (see instr.) •	138	
139	New York State payroll factor (divide line 138, column A, by line 138, column B)	139	%
140	Total New York State factors (add lines 128, 136, 137, and 139)	140	%
141	New York State business allocation percentage (see instructions)	141	1.000000 %

Schedule A, Part 4 — Computation of alternative business allocation percentage for MTI base (see instructions)If you are **not** an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete **only** lines 149 through 156 and enter on line 161 the receipts factor computed on line 156. The receipts factor is the alternative business allocation percentage.

		A — New York State	B — Everywhere
Average value of property (see instructions)			
142	Real estate owned	142	
143	Real estate rented	143	
144	Inventories owned	144	
145	Tangible personal property owned	145	
146	Tangible personal property rented	146	
147	Total (add lines 142 through 146)	147	
148	New York State property factor (divide line 147, column A, by line 147, column B)	148	%



Receipts in the regular course of business from:

149 Sales of tangible personal property allocated to New York State (see instructions)	149		
150 All sales of tangible personal property	150		
151 Services performed (see instructions)	151		
152 Rentals of property	152		
153 Royalties	153		
154 Other business receipts	154		
155 Total (add lines 149 through 154)	155		
156 New York State receipts factor (divide line 155, column A, by line 155, column B; see instructions)	156		%
157 New York State additional receipts factor (see instructions)	157		%

Payroll

158 Wages and other compensation of employees, except general executive officers	158		
159 New York State payroll factor (divide line 158, column A, by line 158, column B)	159		%
160 Total New York State factors (add lines 148, 156, 157, and 159)	160		%
161 Alternative business allocation percentage (see instructions)	161		%

162 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition in the line 25 instructions of Form CT-3/4-I; mark an X in the appropriate box)	162	Yes • <input checked="" type="checkbox"/>	No • <input type="checkbox"/>
163 If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions)	163		
164 Are you claiming qualified New York manufacturer status, which includes eligible qualified New York manufacturers and qualified emerging technology companies (QETCs), for a lower capital base tax rate and limitation? (see instructions; mark an X in the appropriate box)	164	Yes • <input type="checkbox"/>	No <input type="checkbox"/>
165 Are you claiming qualified New York manufacturer or eligible qualified New York manufacturer status for a lower ENI tax rate? (see instructions; mark an X in the appropriate box)	165	Yes • <input type="checkbox"/>	No <input type="checkbox"/>
166 Are you claiming eligible qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box)	166	Yes • <input type="checkbox"/>	No <input type="checkbox"/>
167 Are you a qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot and have elected to be subject only to the fixed dollar minimum tax base? (mark an X in the appropriate box)	167	Yes • <input type="checkbox"/>	No <input type="checkbox"/>
168 Are you claiming QETC status for a lower ENI rate? (see instructions; mark an X in the appropriate box)	168	Yes • <input type="checkbox"/>	No <input type="checkbox"/>
169 Are you claiming qualified New York manufacturer or QETC status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box)	169	Yes • <input type="checkbox"/>	No <input type="checkbox"/>
170 Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in the appropriate box)	170	Yes • <input type="checkbox"/>	No <input type="checkbox"/>

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

Final federal determination	• <input type="checkbox"/>	If marked, enter date of determination: •	— —
Net operating loss (NOL) carryback ..	• <input type="checkbox"/>	Capital loss carryback	• <input type="checkbox"/>
Federal return filed	Form 1139 • <input type="checkbox"/>	Form 1120X	• <input type="checkbox"/>

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years	•	14353100
Federal NOL carryover total available for use this tax year from all prior tax years.....	•	
New York State NOL carryforward total for future tax years	•	14353100
Federal NOL carryforward total for future tax years.....	•	

Corporations organized outside New York State: Complete the following for capital stock issued and outstanding.

Number of par shares	Value \$	Number of no-par shares	Value \$
----------------------	-------------	-------------------------	-------------



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

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

Authorized person	Printed name of authorized person JOHN DOE		Signature of authorized person		Official title VICE PRESIDENT	
	E-mail address of authorized person JOHNDOE@CTEF384647.COM			Telephone number () 518-555-2525		Date 03-15-2015
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT			Firm's EIN 123456987		Preparer's PTIN or SSN
	Signature of individual preparing this return		Address 315 RETURN PARKWAY		City ALBANY	State NY
	E-mail address of individual preparing this return BILLSMITH@TAXESDONERIGHT.COM			Preparer's NYTPRIN		Date 03-15-2015

See instructions for where to file.

419009140099



**Minimum Tax Credit**

Tax Law - Article 9-A

CT-38

All filers must enter tax period:

beginning 01-01-2014 ending 12-31-2014

Legal name of corporation
CTEF384647Employer identification number
002199009

File this form with Form CT-3, *General Business Corporation Franchise Tax Return*, or Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*

- If your tax due this tax period is based on the minimum taxable income (MTI) base, complete Schedule A, Parts 1 and 2, Schedule B, and Schedule D to compute the minimum tax credit generated this tax period and available for use in your next tax period (if such period begins before January 1, 2015).
- If your tax due this tax period is based on the entire net income (ENI) base, and your tax in a prior year was based on the MTI base, complete Schedules B, C, and D to compute the minimum tax credit used this tax period and any amount available for use in your next tax period (if such period begins before January 1, 2015).
- If your tax due this tax period is based on the fixed dollar minimum tax or the capital base tax, complete line 29 to compute the minimum tax credit available for use in your next tax period (if such period begins before January 1, 2015).

Schedule A, Part 1 — Computation of modified minimum tax (see instructions)

1	Entire net income (ENI) (see instructions)	1	21309200	
2	Depletion (see instructions)	2		
3	Total (add lines 1 and 2)	3		21309200
4	Investment income before allocation (see instructions)	4		
5	Modified business income before allocation (subtract line 4 from line 3)	5		21309200
6	Allocated modified business income (multiply line 5 by [] %; see instructions)	6		21309200
7	Allocated investment income (multiply line 4 by [] %; see instructions)	7		
8	Total allocated modified minimum income (add lines 6 and 7)	8		21309200
9	Optional depreciation adjustments (see instructions)	9		
10	Modified minimum taxable income base (add lines 8 and 9 or subtract line 9 from line 8)	10		21309200
11	Modified minimum tax (see instructions)	11		319600

Schedule A, Part 2 — Computation of adjusted minimum tax

12	Tax on minimum taxable income base from Form CT-3 or Form CT-3-A	12		315300
13	Largest amount from Form CT-3 or Form CT-3-A, line 72, 73, or 74b (enter here and on line 16)	13		1385100
14	Excess minimum tax (subtract line 13 from line 12; if less than zero, enter 0)	14		000
15	Modified minimum tax from line 11	15	319600	
16	Amount from line 13	16	1385100	
17	Excess modified minimum tax (subtract line 16 from line 15; if less than zero, enter 0)	17		000
18	Adjusted minimum tax (subtract line 17 from line 14; if less than zero, use a minus (-) sign to show negative amount) ...	18		000

Schedule B — Computation of available minimum tax credit (see instructions)

19	Minimum tax credit carryforward from prior periods (see instructions)	19		63600
20	Available minimum tax credit (see instructions)	20		63600

Schedule C — Computation of minimum tax credit used

21	Tax due before credits (see instructions)	21		1385100
22	Tax credits claimed before minimum tax credit (see instructions)	22		1069800
23	Subtract line 22 from line 21	23		315300
24	Next largest tax (enter largest amount from Form CT-3 or CT-3-A, line 71, 73, or 74b)	24	315300	
25	Tax on subsidiary capital from Form CT-3 or CT-3-A	25		
26	Add lines 24 and 25	26		315300
27	Limitation on credit used this period (see instructions)	27		000
28	Minimum tax credit used this period (see instructions)	28		000

Schedule D — Minimum tax credit carried forward

29	Minimum tax credit carried forward (see instructions)	29		63600
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**Claim for Investment Tax Credit**
(Includes Employment Incentive Credit)

Tax Law – Article 9-A, Sections 210.12 and 210.12-D

CT-46

All filers must enter tax period:

01-01-2014

12-31-2014

CTEF384647

002199009

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

Summary of tax credit(s)

1	Investment tax credit (from line 20)	•	1	736300
2	Investment tax credit on research and development (R&D) property at the optional rate (from line 21)	•	2	
3	Retail enterprises tax credit (from Form CT-46-ATT)	•	3	
4	(from Form CT-46-ATT)	•	4	150000
5	(add lines 1 through 4)	•	5	886300
6	Employment incentive credit (from line 28)	•	6	
7a	preceding period (New York S corporations, enter 0)	•	7a	25683900
7b	(see instructions; New York S corporations, enter 0)	•	7b	
7c	.....	•	7c	25683900
8	Total (add lines 5, 6, and 7c; New York S corporations, see instructions)	•	8	26570200
9	(from line 32; New York S corporations, see instructions)	•	9	
10	Net investment tax credit(s) (see instructions)	•	10	26570200

Computation of investment tax credit used, refunded, or carried forward (New York S corporations do not complete this section)

11	(see instructions)	•	11	1385100
12	(see instructions)	•	12	
13	12 11	•	13	1385100
14	(from Form CT-3 or Form CT-3-A)	•	14	315300
15	Limitation on investment tax credit (subtract line 14 from line 13; if less than 0, enter 0)	•	15	1069800
16	(see instructions)	•	16	1069800
17	(subtract line 16 from line 10)	•	17	25500400
18a	(see instructions)	•	18a	
18b	18 (see instructions)	•	18b	
18c	18 year's tax (subtract line 18b from line 18a; see instructions)	•	18c	
19	(see instructions)	•	19	25500400

Schedule A – Investment tax credit (Attach additional sheet(s) as necessary; see instructions)

A	B	C	D	E	F	G
Description of property (list items separately)		Date (mm-dd-yy)	Life (years)	Investment	Investment tax credit (column E x standard rate; see 1 in Form CT-46-I)	Investment tax credit on R&D property (R&D property in column E x optional rate; see 1 in Form CT-46-I)
PLOW	PRODUCTION	03-08-14	7	4100300	205000	
TRACTOR	PRODUCTION	12-05-14	7	860500	430300	
				202000	101000	
20	(enter here and on line 1)			20	736300	
21	(enter here and on line 2)				21	

A X (see instructions)..... • X

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Schedule B – Eligibility for employment incentive credit (see example in Form CT-46-I,)

A Use with Schedule C, line 26, first succeeding year	A	B 1	C 0	D 0	E 1	F Total (B+C+D+E)	G Average	H* Percent %
22								
23 i								
B Use with Schedule C, line 27, second succeeding year		1	0	0	1	Total (B+C+D+E)	Average	Percent %
24								
25								

Schedule C – Employment incentive credit computation (see example in Form CT-46-I, Examples)

	A investment tax	B which original investment tax credit was	C (multiply column B by the appropriate rate from 2 in Form CT-46-I)
26 2			
27 2			
28 (enter here and on line 6)		28	

Schedule D – Recapture of investment tax credit, including rehabilitation expenditures for retail enterprises and historic barns
(Attach additional sheet(s) as necessary)

A Description of property	B Date of (mm-dd-yy)	C Date property ceased to (mm-dd-yy)	D (months)	E life (months)	F Percentage (E ÷ D)	G investment tax credit allowed	H tax credit (F × G)
29							29
30							30
31							31
32 Add lines 30 and 31 (enter here and on line 9)							32



**Credit for Rehabilitation Expenses for
Retail Enterprises and Historic Barns****CT-46-ATT**

All filers must enter tax period:

01-01-2014

12-31-2014

CTEF384647

002199009

Schedule A – Rehabilitation expenditures for retail enterprises

A	B	C (mm-dd-yy)	D (years)	E	F (see 1 in Form CT-46-I)	G tax credit (E × F)
	PRODUCTION	03-08-14				
	PRODUCTION	12-05-14				

1 (enter here and on Form CT-46, line 3) 1

Schedule B – Rehabilitation expenditures for historic barns

For lines 2 through 11, mark an X in the Yes or No box for each question to determine if you are eligible to claim this credit.

2 Yes ☐ No ☒
Yes, stop. You do not qualify for this credit.

3 Yes ☒ No ☐
Yes,
(see instructions).

4 No Yes ☐ No ☐

5 Yes Yes ☐ No ☐
Yes,
No,
(see TSB-M-97(5)(C),).

6 No 19 Yes ☐ No ☐
No, stop. You do not qualify for this credit.

7 Yes ☐ No ☐
Yes, stop. You do not qualify for this credit.
No,
(see TSB-M-97(5)(C)).

8 24 MONTHS
(see instructions).....

9 9 500000
(see instructions).....

10 9 000 Yes ☒ No ☐
No, stop. You do not qualify for this credit.

11 1 8 1 8 Yes ☒ No ☐
No, stop. You do not qualify for this credit.

01-01-2012

12-31-2014

A (attach additional sheets if necessary)	B (mm-dd-yy)	C (years)	D	E (column D × 25% (.25))
REPAIR	05-15-14	20	600000	150000

12 (enter here and on Form CT-46, line 4) 12 150000

Attach to Form CT-46, Claim for Investment Tax Credit.

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**Claim for Farmers' School Tax Credit**

Tax Law - Article 9-A, Section 210.22

CT-47

All filers must enter tax period: beginning 01-01-2014 ending 12-31-2014

Legal name of corporation
CTEF384647Employer identification number
002199009

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

Part 1 – Eligibility

Form CT-3-S filers: do **not** complete this form. Instead, include the shareholders' amounts of the following on Form CT-34-SH: eligible taxes paid; total acres of qualified agricultural property; total acres of qualified agricultural property converted to nonqualified use; and total acres of qualified conservation property.

If you mark an **X** in a **No** box for question A, B, C, or D, **stop**; you do not qualify for this credit.

- A** Did you have qualified agricultural property for the tax year beginning in 2014? (see instructions) • Yes ☒ • No ☐
- B** Were eligible school district property taxes paid on that property during the tax year beginning in 2014? (see instructions) • Yes ☒ • No ☐
- C** Complete Worksheet A in the instructions. Is the amount shown on line 3 of Worksheet A less than \$300,000? • Yes ☒ • No ☐
- D** Complete Worksheet B in the instructions (and Worksheet C, if applicable). Is the amount shown on line 12 of Worksheet B, or line 6 of Worksheet C, if applicable, at least 0.6667? (see instructions) • Yes ☒ • No ☐
- E** If you and one or more related persons (see instructions) each owned qualified agricultural property on March 1, 2014, mark an **X** here and see instructions for line 4 ☐
- F** If all or part of your qualified agricultural property was converted to nonqualified use during the tax year beginning in 2014, mark an **X** here and see instructions ☐

Part 2 – Computation of credit

1 Corporations: Enter the total acres of qualified agricultural property owned by you during the tax year beginning in 2014 (see instructions)	1	254	
2 Corporate partners: Enter your share of acres of qualified agricultural property from a partnership	2		
3 Add lines 1 and 2	3		254
4 Enter base acreage amount (see instructions)	4		254
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		0
6 Multiply line 5 by 50% (.5)	6		
7 Add lines 4 and 6	7		
8 Divide line 7 by line 3 and round the result to four decimal places	8		1.000000
9 Corporations: Enter the eligible school taxes you paid during the year (see instructions)	9	408400	
10 Corporate partners: Enter your share of eligible taxes from a partnership (see instructions)	10		
11 Add lines 9 and 10	11		408400
12 Multiply line 11 by line 8	12		408400
13 Enter the amount from Worksheet A, line 3 of the instructions (if the line 13 amount is \$200,000 or less, skip lines 14, 15, and 16, and enter the line 12 amount on line 17)	13	21309200	
14 Enter the excess of line 13 over \$200,000 (cannot exceed \$100,000) ..	14	1309200	
15 Divide line 14 by \$100,000 and round the result to four decimal places (cannot exceed 1.0000 (100%)) ...	15		0.001309
16 Multiply line 12 by line 15	16		53500
17 Subtract line 16 from line 12	17		354900
18 Unused excess farmers' school tax credit carried forward from prior years	18		000
19 Total credit (add lines 17 and 18)	19		354900

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

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Part 2 – Computation of credit (continued)

20 Recapture of farmers' school tax credit (from line 33, column E).....	•	20		
21 Credit available after recapture (see instructions).....	•	21		354900
22 Tax due before credits (see instructions).....	•	22	1385100	
23 Enter any other credits applied before this credit for this tax period (see instructions)	•	23	1069800	
24 Net tax (subtract line 23 from line 22).....	•	24	315300	
25 Minimum tax limitation (enter the amount from Form CT-3, line 81, or Form CT-3-A, line 80).....	•	25	315300	
26 Farmers' school tax credit limitation (subtract line 25 from line 24; if the result is negative, enter 0)	•	26	000	
27 Credit used (see instructions).....	•	27		000
28 Unused credit (subtract line 27 from line 21).....	•	28		354900
29 Unused credit available to be refunded, credited as an overpayment, or carried forward (enter the lesser of line 17 or line 28) ...	•	29		354900
30 Unused credit to be refunded (see instructions).....	•	30		
31 Unused credit to be credited as an overpayment to next year's return (see instructions)	•	31		
32 Unused credit to be carried forward (subtract lines 30 and 31 from line 28)	•	32		354900

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 2014	B Total acres of qualified agricultural property owned before conversion	C Column A ÷ column B	D Total credit claimed in 2012 and 2013	E Total amount of 2012 and 2013 credit to be recaptured (column C × column D; transfer this amount to line 20)
33					



Test 25

Begins on next page

[Return to Test Chart](#)

**CT-3**

New York State Department of Taxation and Finance

**General Business Corporation
Franchise Tax Return****Tax Law — Article 9-A**

See Form CT-3/4-I before completing return.

All filers must enter tax period:

Final return <input type="checkbox"/> Amended return <input type="checkbox"/>		beginning <input type="text" value="01/01/2014"/> ending <input type="text" value="12/31/2014"/>			
Employer identification number (EIN) 002199002		File number AA 9	Business telephone number () 518-555-2626	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF43607621635686				Trade name/DBA	
Mailing name (if different from legal name above) c/o				State or country of incorporation NY	
Number and street or PO box 43607635 WA HARRIMAN CAMPUS				Date of incorporation 02/02/1990	
City Albany		State NY	ZIP code 12227	Foreign corporations: date began business in NYS	
NAICS business code number (from NYS Pub 910) 525990		If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	
NYS principal business activity Investments				Audit (for Tax Department use only)	

Metropolitan transportation business tax (MTA surcharge)

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The **MCTD includes** the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. (mark an **X** in the appropriate box) Yes ☐ No ☐

A. Pay amount shown on line 93. Make payable to: <i>New York State Corporation Tax</i>		Payment enclosed	
Attach your payment here. Detach all check stubs. (See instructions for details.)		A	

B. Federal return filed (you must mark an **X in one): **Attach a complete copy of your federal return.****

Form 1120..... <input type="checkbox"/>	Form 1120-H..... <input type="checkbox"/>	Form 1120-REIT or Form 1120-RIC <input type="checkbox"/>
Consolidated basis <input type="checkbox"/>	Form 1120S <input type="checkbox"/>	Other: _____ <input type="checkbox"/>

C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an **X in the box and attach Form CT-60-QSSS ☐**

D. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see instructions).

E. Do you have an interest in, or have you rented, real property located in New York State? (mark an **X in one box) Yes ☐ No ☐**

If Yes, enter the county _____ and the value of such property or rent • _____

F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark one box) Yes ☐ No ☐

G. If you marked the *Consolidated basis* box in line B above, complete the following:

- Number of corporations included in the federal consolidated group • _____
- Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD).... • _____
- If substantially all of the voting stock of this corporation is owned or controlled, directly or indirectly, by another corporation, give the name and EIN of that corporation below.

Legal name of corporation	EIN
• _____	• _____

H. Do you have an interest in any partnerships? (mark an **X in the appropriate box)..... Yes ☐ No ☐**

If Yes, enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.

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

If Yes, enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.

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Computation of entire net income (ENI) base

1	FTI before net operating loss (NOL) and special deductions (see instructions)	1	41006507	00
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions)	2		
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock (see instr.)	3		
4a	Interest deductions directly attributable to subsidiary capital (see instructions)	4a		
4b	Noninterest deductions directly attributable to subsidiary capital (see instructions)	4b		
5a	Interest deductions indirectly attributable to subsidiary capital (see instructions)	5a		
5b	Noninterest deductions indirectly attributable to subsidiary capital (see instructions)	5b		
6	New York State and other state and local taxes deducted on your federal return (see instructions)	6	2057236	00
7	Federal depreciation from Form CT-399, if applicable (see instructions)	7		
8	Other additions (see instructions)	8	616387	00
9	Add lines 1 through 8	9	43680130	00
10	Income from subsidiary capital (from Form CT-3-ATT, line 26; see instr.)	10		
11	Fifty percent of dividends from nonsubsidiary corporations (see instr.)	11	3334241	00
12	Foreign dividends gross-up not included on lines 10 and 11 (see instr.)	12		
13	New York NOLD (attach federal and New York State computations; see instr.)	13		
14	Allowable New York State depreciation from Form CT-399, if applicable (see instr.)	14		
15	Other subtractions (see instructions)	15		
16	Total subtractions (add lines 10 through 15)	16	3334241	00
17	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here and on line 42)	17	40345889	00
18	Investment income before allocation (from Form CT-3-ATT, line 22, but not more than line 17 above; see instr.)	18	30771567	00
19	Business income before allocation (subtract line 18 from line 17)	19	9574322	00
20	Allocated investment income (multiply line 18 by $\frac{0.014603}{\%}$ from Form CT-3-ATT, line 5)	20	449357	00
21	Allocated business income (multiply line 19 by $\frac{0.191842}{\%}$ line 119, 121, or 141; see instr.)	21	1836757	00
22	Total allocated income (add lines 20 and 21)	22	2286114	00
23	Optional depreciation adjustments (attach Form CT-324; enter here and on line 69; see instructions)	23		
24	ENI base (line 22 plus or minus line 23; see instructions)	24	2286114	00
25	ENI base tax (see instructions; multiply line 24 by the appropriate rate from the Tax rates schedule in Form CT-3/4-I; enter here and on line 72)	25	162314	00

Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)

		A Beginning of year		B End of year		C Average value	
26	Total assets from federal return	26	218534501800	217504532500	218019517200		
27	Real property and marketable securities included on line 26	27	107340183300	108682877700	108011530500		
28	Subtract line 27 from line 26.....	28	111194318500	108821654800	110007986700		
29	Real property and marketable securities at fair market value.....	29	131045017900	163715954100	147380486000		
30	Adjusted total assets (add lines 28 and 29) ..	30	242239336400	272537608900	257388472700		
31	Total liabilities.....	31	5171802700	3500110300	4335956500		
32	Total capital (subtract line 31, column C, from line 30, column C)	32	253052516200				
33	Subsidiary capital (from Form CT-3-ATT, line 28; if none, enter 0)	33					
34	Business and investment capital (subtract line 33 from line 32)	34	2530525162.00				
35	Investment capital (from Form CT-3-ATT, line 7, column E; if none, enter 0)	35	125777294500				
36	Business capital (subtract line 35 from line 34)	36	127275221700				
37	Allocated investment capital (multiply line 35 by <table border="1"><tr><td>0.014603</td><td>%</td></tr></table> from Form CT-3-ATT, line 5)	0.014603	%	37	1836725800		
0.014603	%						
38	Allocated business capital (multiply line 36 by <table border="1"><tr><td>0.191842</td><td>%</td></tr></table> from line 119, 121, or 141)	0.191842	%	38	24416733100		
0.191842	%						
39	Capital base (add lines 37 and 38)	39	26253458900				
40	Capital base tax	40	39380200				
41	Issuer's allocation percentage	41	0.103747 %				



Computation of minimum taxable income (MTI) base (see instructions)

42	ENI from line 17	42	4034588900
Adjustments (see instructions for lines 43 through 50)			
43	Depreciation of tangible property placed in service after 1986	43	11994100
44	Amortization of mining exploration and development costs paid or incurred after 1986.....	44	
45	Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only)	45	
46	Basis adjustments in determining gain or loss from sale or exchange of property.....	46	671900
47	Long term contracts entered into after February 28, 1986.....	47	
48	Installment sales of certain property.....	48	
49	Merchant marine capital construction funds	49	
50	Passive activity loss (closely held and personal service corporations only)	50	
51	Add lines 42 through 50	51	4047254900
Tax preference items			
52	Depletion (see instructions).....	52	
53			
54	Intangible drilling costs (see instructions)	54	
55	Add lines 51 through 54	55	4047254900
56	New York NOLD from line 13 (see instructions)	56	
57	Add lines 55 and 56.....	57	4047254900
58	Alternative net operating loss deduction (ANOLD) (see instructions)	58	
59	MTI (subtract line 58 from line 57)	59	4047254900
60	Investment income before apportioned NOLD (add line 18 and Form CT-3-ATT, line 21)	60	3077156700
61	Investment income not included in ENI but included in MTI (see instructions)	61	
62	Investment income before apportioned ANOLD (add lines 60 and 61)	62	3077156700
63	Apportioned New York ANOLD (see instructions)	63	
64	Alternative investment income before allocation (subtract line 63 from line 62; see instructions)	64	3077156700
65	Alternative business income before allocation (subtract line 64 from line 59)	65	9700982.00
66	Allocated alternative business income (multiply line 65 by $\frac{19.1842}{100}$ % from line 119, 121, or 161)	66	186105600
67	Allocated alternative investment income (multiply line 64 by $\frac{1.4603}{100}$ % from Form CT-3-ATT, line 5)	67	44935700
68	Allocated MTI (add lines 66 and 67)	68	231041300
69	Optional depreciation adjustments from line 23.....	69	
70	MTI base (line 68 plus or minus line 69)	70	231041300
71	Tax on MTI base (multiply line 70 by appropriate rate; see instructions)	71	3465600

(continued)



Computation of tax

72	Tax on ENI base from line 25	72	16231400
73	Tax on capital base from line 40 (see instructions)		
	New small business: First year <input type="checkbox"/> Second year <input type="checkbox"/>	73	39380200
You must enter an amount on line 74a below; if none, enter 0.			
74a	New York receipts (see instructions)	74a	4143908000
74b	Fixed dollar minimum tax (see instructions)	74b	500000
75	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception)	75	39380200
76	Subsidiary capital base from Form CT-3-ATT, line 31	76	
77	Subsidiary capital base tax from Form CT-3-ATT, line 32	77	
78	Tax due before credits (add lines 75 and 77)	78	39380200
79	Tax credits (see instructions)	79	1036000
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter 0)	80	29019400
81	Amount from line 71 or 74b, whichever is larger	81	3465600
82	Tax due (see instructions)	82	29019400
First installment of estimated tax for next period:			
83a	If you filed a request for extension, enter amount from Form CT-5, line 2	83a	28824200
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instructions	83b	
84	Add line 82 and line 83a or 83b	84	57843600
85	Total prepayments from line 106	85	100884800
86	Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter 0)	86	
87	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	87	
88	Interest on late payment (see instructions)	88	
89	Late filing and late payment penalties (see instructions)	89	
90	Balance (add lines 86 through 89)	90	
Voluntary gifts/contributions (see instructions):			
91a	Return a Gift to Wildlife	91a	00
91b	Breast Cancer Research and Education Fund	91b	00
91c	Prostate and Testicular Cancer Research and Education Fund ...	91c	00
91d	9/11 Memorial	91d	00
91e	Volunteer Firefighting & EMS Recruitment Fund	91e	00
91f	Veterans Remembrance	91f	00
92	Total (add lines 84, 87, 88, 89, and 91a through 91f)	92	57843600
93	Balance due (If line 85 is less than line 92, subtract line 85 from line 92 and enter here. This is the amount due; enter the payment amount on line A on page 1)	93	
94	Overpayment (If line 85 is more than line 92, subtract line 92 from line 85. This is your overpayment; enter here and see instructions)	94	43041200
95	Amount of overpayment to be credited to next period (see instructions)	95	43041200
96	Balance of overpayment (subtract line 95 from line 94; see instructions)	96	
97	Amount of overpayment to be credited to Form CT-3M/4M (see instructions)	97	
98	Refund of overpayment (subtract line 97 from line 96; see instructions)	98	
99a	Refund of unused tax credits (see instructions and attach appropriate forms)	99a	
99b	Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms)	99b	

(continued)

Summary of credits claimed on line 79 against current year's franchise tax (see instructions for lines 79, 99a, 99b, 100a, and 100b)

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

Form CT-38, line 28.....	<input type="text"/>	Form CT-259.....	<input type="text"/>	Form CT-633.....	<input type="text"/>
Form CT-40.....	<input type="text"/>	Form CT-261.....	<input type="text"/>	Form CT-634.....	<input type="text"/>
Form CT-41.....	<input type="text"/>	Form CT-501.....	<input type="text"/>	Form CT-635.....	265300
Form CT-43.....	3040500	Form CT-502.....	<input type="text"/>	Form CT-636.....	<input type="text"/>
Form CT-44.....	<input type="text"/>	Form CT-601.....	<input type="text"/>	Form CT-637.....	<input type="text"/>
Form CT-46.....	<input type="text"/>	Form CT-601.1.....	<input type="text"/>	Form CT-638.....	<input type="text"/>
Form CT-47.....	<input type="text"/>	Form CT-602.....	<input type="text"/>	Form CT-639.....	<input type="text"/>
Form CT-236.....	<input type="text"/>	Form CT-603.....	<input type="text"/>	Form CT-640.....	<input type="text"/>
Form CT-238.....	<input type="text"/>	Form CT-604.....	<input type="text"/>	Form CT-641.....	<input type="text"/>
Form CT-239.....	<input type="text"/>	Form CT-605.....	<input type="text"/>	Servicing mortgages credit	<input type="text"/>
Form CT-241.....	<input type="text"/>	Form CT-606.....	<input type="text"/>	Form DTF-621	2175000
Form CT-242.....	<input type="text"/>	Form CT-607.....	4880000	Form DTF-622	<input type="text"/>
Form CT-243.....	<input type="text"/>	Form CT-611.....	<input type="text"/>	Form DTF-624	<input type="text"/>
Form CT-246.....	<input type="text"/>	Form CT-611.1.....	<input type="text"/>	Form DTF-630	<input type="text"/>
Form CT-248.....	<input type="text"/>	Form CT-612.....	<input type="text"/>	Other credits.....	<input type="text"/>
Form CT-249.....	<input type="text"/>	Form CT-613.....	<input type="text"/>		
Form CT-250.....	<input type="text"/>	Form CT-631.....	<input type="text"/>		

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box ☐

If you claimed the tax-free NY area tax elimination credit and you had a 100% area allocation factor, mark an **X** in the box ☐

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

100a Total tax credits claimed above (enter here and on line 79; attach form or statement for each tax credit claimed) **100a** 10360800

100b Total tax credits above that are refund eligible (see instructions) **100b**

Composition of prepayments on line 85 (see instructions)

		Date paid	Amount
101 Mandatory first installment.....	101		31884800
102a Second installment from Form CT-400.....	102a		
102b Third installment from Form CT-400.....	102b	09/15/14	33000000
102c Fourth installment from Form CT-400.....	102c	12/15/14	26000000
103 Payment with extension request from Form CT-5, line 5	103	03/15/15	10000000
104 Overpayment credited from prior years (see instr.)	Period <input type="text"/>	104	
105 Overpayment credited from Form CT-3M/4M.....	Period <input type="text"/>	105	
106 Total prepayments (add lines 101 through 105; enter here and on line 85)	106		100884800

107 If you are a member of an affiliated federal group, enter primary corporation name and EIN:

Name <input type="text"/>	EIN <input type="text"/>
---------------------------	--------------------------

If you are more than 50% owned by another corporation, enter parent corporation name and EIN:

Name <input type="text"/>	EIN <input type="text"/>
---------------------------	--------------------------

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Interest paid to shareholders (see instructions)

108 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? (mark an X in the appropriate box) If Yes, complete the following and line 109 (attach additional sheets if necessary)				108	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Shareholder's name		SSN or EIN			
Interest paid to shareholder	Total indebtedness to shareholder described above	• Total interest paid			
109 Is there written evidence of the indebtedness? (mark an X in the appropriate box)				109	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
110 Interest deducted in computing FTI on line 1 of this form				110	1050229500
111 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years				111	

Schedule A, Part 1 — Computation of business allocation percentage for aviation corporations (see instructions)

		A New York State	B Everywhere	
112a Revenue aircraft arrivals and departures (see instr.) •	112a			
112b Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A) •	112b	.60		
112c Adjusted NYS revenue aircraft arrivals and departures (multiply line 112a, column A, by line 112b) •	112c			
113 New York State percentage (divide line 112c by line 112a, column B) •	113			%
114a Revenue tons handled (see instructions) •	114a			
114b Adjustment per Tax Law section 210.3(a)(7)(A) •	114b	.60		
114c Adjusted NYS revenue tons handled (multiply line 114a, column A, by line 114b) •	114c			
115 New York State percentage (divide line 114c by line 114a, column B) •	115			%
116a Originating revenue (see instructions) •	116a			
116b Adjustment per Tax Law section 210.3(a)(7)(A) •	116b	.60		
116c Adjusted NYS originating revenue (multiply line 116a, column A, by line 116b) •	116c			
117 New York State percentage (divide line 116c by line 116a, column B) •	117			%
118 Total (add lines 113, 115, and 117) •	118			%
119 New York business allocation percentage (divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-38, line 6) •	119			%

Schedule A, Part 2 — Computation of business allocation percentage for trucking and railroad corporations (see instr.)

		A New York State	B Everywhere	
120 Revenue miles •	120			
121 New York State business allocation percentage (divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-38, line 6) •	121			%



Schedule A, Part 3 — Computation of business allocation percentage (see instructions)Number of New York State employees • Wages paid to New York State employees (see line 138 instructions) • Are you principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier,
or are you a qualified foreign air carrier? (mark an X in the appropriate box) Yes • ☐ No • ☒If No, complete **only** lines 129 through 136 and enter on line 141 the receipts factor computed on line 136. The receipts factor is the business allocation percentage.

		A		B	
Average value of property (see instructions)		New York State		Everywhere	
122	Real estate owned	122			
123	Real estate rented	123			
124	Inventories owned	124			
125	Tangible personal property owned	125			
126	Tangible personal property rented	126			
127	Total (add lines 122 through 126)	127			
128	New York State property factor (divide line 127, column A, by line 127, column B)	128			%

Receipts in the regular course of business from:

129	Sales of tangible personal property allocated to New York State (see instructions) •	129			
130	All sales of tangible personal property (see instr.) •	130			
131	Services performed (see instructions)	131			
132	Rentals of property (see instructions)	132			
133	Royalties (see instructions)	133			
134	Other business receipts (see instructions)	134	4143908000	21600591100	
135	Total (add lines 129 through 134)	135	4143908000	21600591100	
136	New York State receipts factor (divide line 135, column A, by line 135, column B; see instructions)	136			0.191842 %
137	New York State additional receipts factor (see instructions)	137			%

Payroll

138	Wages and other compensation of employees, except general executive officers (see instr.) •	138			
139	New York State payroll factor (divide line 138, column A, by line 138, column B)	139			%
140	Total New York State factors (add lines 128, 136, 137, and 139)	140			%
141	New York State business allocation percentage (see instructions)	141			0.191842 %

Schedule A, Part 4 — Computation of alternative business allocation percentage for MTI base (see instructions)If you are **not** an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete **only** lines 149 through 156 and enter on line 161 the receipts factor computed on line 156. The receipts factor is the alternative business allocation percentage.

Average value of property (see instructions)		A — New York State		B — Everywhere	
142	Real estate owned	142			
143	Real estate rented	143			
144	Inventories owned.....	144			
145	Tangible personal property owned.....	145			
146	Tangible personal property rented	146			
147	Total (add lines 142 through 146)	147			
148	New York State property factor (divide line 147, column A, by line 147, column B)	148			%

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Receipts in the regular course of business from:

149 Sales of tangible personal property allocated to New York State (see instructions)	149			
150 All sales of tangible personal property	150			
151 Services performed (see instructions)	151			
152 Rentals of property	152			
153 Royalties	153			
154 Other business receipts	154	4143908000	21600591100	
155 Total (add lines 149 through 154)	155	4143908000	21600591100	
156 New York State receipts factor (divide line 155, column A, by line 155, column B; see instructions)	156			%
157 New York State additional receipts factor (see instructions)	157			0.191842 %

Payroll

158 Wages and other compensation of employees, except general executive officers	158			
159 New York State payroll factor (divide line 158, column A, by line 158, column B)	159			%
160 Total New York State factors (add lines 148, 156, 157, and 159)	160			%
161 Alternative business allocation percentage (see instructions)	161			0.191842 %

162 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition in the line 25 instructions of Form CT-3/4-I; mark an X in the appropriate box)	162	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
163 If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions)	163		
164 Are you claiming qualified New York manufacturer status, which includes eligible qualified New York manufacturers and qualified emerging technology companies (QETCs), for a lower capital base tax rate and limitation? (see instructions; mark an X in the appropriate box)	164	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
165 Are you claiming qualified New York manufacturer or eligible qualified New York manufacturer status for a lower ENI tax rate? (see instructions; mark an X in the appropriate box)	165	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
166 Are you claiming eligible qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box)	166	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
167 Are you a qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot and have elected to be subject only to the fixed dollar minimum tax base? (mark an X in the appropriate box)	167	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
168 Are you claiming QETC status for a lower ENI rate? (see instructions; mark an X in the appropriate box)	168	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
169 Are you claiming qualified New York manufacturer or QETC status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box)	169	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
170 Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in the appropriate box)	170	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

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

Final federal determination	<input type="checkbox"/>	If marked, enter date of determination:	— —
Net operating loss (NOL) carryback ..	<input type="checkbox"/>	Capital loss carryback	<input type="checkbox"/>
Federal return filed Form 1139	<input type="checkbox"/>	Form 1120X	<input type="checkbox"/>

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years	•	538895600
Federal NOL carryover total available for use this tax year from all prior tax years.....	•	
New York State NOL carryforward total for future tax years	•	538895600
Federal NOL carryforward total for future tax years.....	•	

Corporations organized outside New York State: Complete the following for capital stock issued and outstanding.

Number of par shares	Value	Number of no-par shares	Value
\$		\$	

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Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/>	Designee's name (print) Bill Smith	Designee's phone number () 518-555-2525
	Designee's e-mail address BILLSMITH@TAXESDONERIGHT.COM		PIN 123456

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title vice President
	E-mail address of authorized person JOHNDOE@CTEF43607621635686.COM	Telephone number () 518-555-2626	Date 03/15/2015
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 RETURN PARKWAY	City Albany
	E-mail address of individual preparing this return BILLSMITH@TAXESDONERIGHT.COM	State NY	ZIP code 12227
		Preparer's NYTPRIN	Date 03/15/2015

See instructions for where to file.

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2013

CT-3-ATT

New York State Department of Taxation and Finance

**Schedules B, C, and D -
Attachment to Form CT-3****General Business Corporation Franchise Tax Return**

CTEF4344238241249

Employer identification number (EIN)

002199002

Attach to Form CT-3, *General Business Corporation Franchise Tax Return*.**Schedule B, Part 1 - Computation of investment capital and investment allocation percentage**

(See instructions; attach separate sheets if necessary, displaying this information formatted as below.)

Section 1 - Corporate and governmental debt instruments

Description of investment (identify each debt instrument and its date of maturity here; for each debt instrument complete columns C through G on the corresponding lines below)

Item	A - Debt instrument (see instructions)				B - Maturity date
A					
B					
Item	C Average value (see instructions)	D - Liabilities directly or indirectly attributable to investment capital (see instructions)	E Net average value (column C - column D; see instructions)	F Issuer's allocation % (see instructions)	G Value allocated to New York State (column E x column F)
A					
B					
Amounts from attached list					
Totals of Section 1					
1					

Section 2 - Corporate stock, stock rights, stock warrants, and stock options

Description of investment (identify each investment and enter number of shares here; for each investment complete columns C through G on the corresponding lines below)

Item	A - Investment (see instructions)				B - Number of shares
A	SEE STATEMENT 3				
B					
Item	C Average value (see instructions)	D - Liabilities directly or indirectly attributable to investment capital (see instructions)	E Net average value (column C - column D; see instructions)	F Issuer's allocation % (see instructions)	G Value allocated to New York State (column E x column F)
A					
B					
Amounts from attached list					
Totals of Section 2					
2	996,945,532.	29,330,291.	967,615,241.		14,130,246.
Totals of Section 1 (from line 1)					
3					
Totals (add lines 2 and 3 in columns C, D, E, and G)					
4	996,945,532.	29,330,291.	967,615,241.		14,130,246.
Investment allocation percentage without the addition of cash (divide line 4, column G, by line 4, column E).					
5	Use to compute Form CT-3, lines 20, 37, and 67; and Form CT-38, line 7				5 1.4603 %
Cash (see instr.)					
6	290,157,704.		290,157,704.		
Investment capital (add lines 4 and 6 in columns C, D, and E). Enter column E total on Form CT-3, line 35					
7	1,287,103,236.	29,330,291.	1,257,772,945.		

Schedule B, Part 2 - Computation of investment income before allocation (see instructions)

8	Interest income from investment capital in Part 1, Section 1 (see instructions)	8	4,462,873.
9	Interest income from bank accounts (if line 5 is zero, enter 0 here; see instructions)	9	
10	All other interest income from investment capital (see instructions)	10	
11	Dividend income from investment capital (see instructions)	11	3,334,241.
12	Net capital gain or loss from investment capital (see instructions)	12	19,635,961.
13	Investment income other than interest, dividends, capital gains, or capital losses (see instructions)	13	26,665,906.
14	Total investment income (add lines 8 through 13)	14	54,098,981.
15	Interest deductions directly attributable to investment capital (see instr.)	15	10,502,295.
16	Noninterest deductions directly attributable to investment capital (see instr.)	16	12,825,119.
17	Interest deductions indirectly attributable to investment capital (see instr.)	17	
18	Noninterest deductions indirectly attributable to investment capital (see instr.)	18	
19	Total deductions (add lines 15 through 18)	19	23,327,414.
20	Balance (subtract line 19 from line 14)	20	30,771,567.
21	Apportioned New York net operating loss deduction (NOLD) (see instructions)	21	
22	Investment income before allocation (subtract line 21 from line 20; enter here and on Form CT-3, line 18)	22	30,771,567.

Schedule C, Part 1 - Income from subsidiary capital (see instructions)

23	Interest from subsidiary capital (see instructions; attach list)	23	
24	Dividends from subsidiary capital (see instructions; attach list)	24	
25	Capital gains from subsidiary capital (see instructions; attach list)	25	
26	Total (add lines 23 through 25; enter here and on Form CT-3, line 10)	26	

Schedule C, Part 2 - Computation and allocation of subsidiary capital base and tax (see instructions)

Include all corporations, except a DISC, in which you own more than 50% of the voting stock. Attach separate sheets if necessary, displaying this information formatted as below.

A - Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)

Item	Name					EIN
A						
B						
C						
A Item	B % of voting stock owned	C Average value (see instructions)	D Liabilities directly or indirectly attributable to subsidiary capital (see instructions)	E Net average value (column C - column D; see instructions)	F Issuer's allocation % (see instr.)	G Value allocated to New York State (column E x column F)
A						
B						
C						
Amounts from attached list . .						

27	Totals (add amounts in columns C and D)	27	
28	Total net average value of subsidiary capital (add amounts in column E; enter here and on Form CT-3, line 33)	28	
29	Subsidiary capital base before deduction (add amounts in column G)	29	
30	Value of subsidiary capital included in column G of subsidiaries taxable under Tax Law Article 32; Article 33; or Article 9, section 186 (see instructions)	30	
31	Subsidiary capital base (subtract line 30 from line 29; enter here and on Form CT-3, line 76)	31	
32	Subsidiary capital base tax (multiply line 31 by .0009; enter here, on Form CT-3, line 77, and on Form CT-38, line 25)	32	

Qualified public utilities: use Schedule D, Part 1 to compute the adjustment for entire net income (ENI).
Transferees: use lines 40, 41, and 43 only to compute the adjustment for ENI.

Schedule D, Part 1 - Adjustments for qualified public utilities and transferees (see instructions)

Other additions		
33	Federal depreciation deduction for transition property (see instructions)	33
34	Federal loss on the sale of transition property (see instructions)	34
35	New York gain on the sale of transition property (see instructions)	35
36	Add lines 33, 34, and 35 (enter here and include on Form CT-3, line 8)	36
Other subtractions		
37	New York depreciation deduction for transition property (see instructions)	37
38	New York loss on the sale of transition property (see instructions)	38
39	Federal gain on the sale of transition property (see instructions)	39
40	Transition property basis adjustment carryover to gain transactions (see instructions)	40
41	Transition property basis adjustment carryover to loss transactions (see instructions)	41
42	New York regulatory asset deduction (see instructions)	42
43	Add lines 37 through 42 (enter here and include on Form CT-3, line 15)	43

Qualified power producers or qualified pipeline corporations: use Schedule D, Part 2 if you claim a depreciation deduction on transition property for federal income tax purposes.

Schedule D, Part 2 - Adjustments for qualified power producers and qualified pipeline corporations (see instr.)

Other additions		
44	Federal depreciation deduction for transition property (see instructions; enter here and include on Form CT-3, line 8)	44
Other subtractions		
45	New York depreciation deduction for transition property (see instructions; enter here and include on Form CT-3, line 15)	45

**Claim for Special Additional Mortgage
Recording Tax Credit**Tax Law – Article 9, Sections 183, 184, 185, and 186
Articles 9-A, 32, and 33

All filers must enter tax period:

beginning 01/01/2014 ending 12/31/2014

CTEF43607621635686

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2

1a	Special additional mortgage recording tax due and paid during current tax year that	• 1a	
1b	(see instructions).....	• 1b	3040500
2	.....	• 2	
3	Total available tax credit (add lines 1a, 1b, and 2)	• 3	3040500

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

4	Tax (see below*)	4	39380200	
5	mortgage recording tax credit (see instructions).....	5		
6	Subtotal (subtract line 5 from line 4)	6	39380200	
7	Minimum tax (see below**).....	7	3465600	
8	(subtract line 7 from line 6; if less than zero, enter 0)	• 8	35914600	
9	(see instructions).....	• 9	3040500	
10	(subtract line 9 from line 3)	• 10		

Refund or credit and carryforward of special additional mortgage recording tax credit (Article 9-A taxpayers only)

11	1 1 (see instructions).....	11	
12	(see instructions).....	12	
13	Balance to be refunded (enter the amount from line 12 to be refunded; see instructions)	• 13	
14	(enter the amount from line 12 to be credited; see instructions)	• 14	
15	Amount of carryforward (subtract lines 13 and 14 from line 10)	• 15	

If you filed:

Form CT-3	Line 78	** Enter on line 7 the minimum tax shown below:
Form CT-3-A.....	Line 77	amount from CT-3, line 81
Form CT-3-S.....	2	amount from CT-3-A, line 80
2 2	Schedule A, line 5	2
2	Line 10	250
Form CT-33	Line 11	250
Form CT-33-A.....	Line 15	(see instructions for line 7 on page 2)
Form CT-33-NL.....	Line 5	250
Form CT-183	Line 4	75
Form CT-184	Line 3 or line 4	0
Form CT-185	Line 6	10
Form CT-186	Line 5	125

A

X in the box..... • ☒

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Claim for Excelsior Jobs Program Tax Credit

CT-607

Tax Law – Article 1, Section 31; Article 9, Section 187-q;
Article 9-A, Section 210.41; Article 32, Section 1456(u); and Article 33, Section 1511(y)

All filers must enter tax period:

beginning 01/01/2014 ending 12/31/2014

CTEF43607621635686

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A (enter a number from 1 to 10; see instructions)• **A** 3**B** Mark an **X**

(see instructions)

• **B****Schedule A – Excelsior jobs tax credit component** (see instructions)

1	see instructions)	• 1	3680000
2	(from line 29)	• 2	
3	(add lines 1 and 2; enter here and on line 13; New York S corporations, see instructions).....	• 3	3680000

Schedule B – Excelsior investment tax credit component (see instructions)

4	see instructions)	• 4	1200000
5	(from line 29)	• 5	
6	(add lines 4 and 5; enter here and on line 14; New York S corporations, see instructions).....	• 6	1200000

Schedule C – Excelsior research and development tax credit component (see instructions)

7	see instructions)	• 7	
8	(from line 29)	• 8	
9	(add lines 7 and 8; enter here and on line 15; New York S corporations, see instructions).....	• 9	

Schedule D – Excelsior real property tax credit component (see instructions)

10	see instructions)	• 10	
11	(from line 29)	• 11	
12	(add lines 10 and 11; enter here and on line 16; New York S corporations, see instructions).....	• 12	

Schedule E – Credit summary (New York S corporations only complete this schedule if reporting a recapture)

13	(from line 3)	• 13	3680000
14	(from line 6)	• 14	1200000
15	(from line 9)	• 15	
16	(from line 12)	• 16	
17	(add lines 13 through 16)	• 17	4880000
18	(see instructions).....	• 18	
19	(see instructions).....	• 19	4880000

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**New York Youth Works Tax Credit**

Tax Law – Article 9-A, Section 210.44

CT-635

All filers enter tax period:

beginning

01/01/2014

ending

12/31/2014

CTEF43607621635686

002199002

A Mark an **X**

B

•

C

•

D

•

E

• **Schedule A – Credit for certified youths**

1	(see instructions)	1	•	1		
2 Partner:		1	•	2	2653	
3 Total credit (see instructions)			•	3	2653	

Schedule B – Computation of tax credit used, refunded, or credited as an overpayment to the next tax year (see instructions) S corporations: Do not

4	(see instructions)	4		393802	
5	(see instructions)	•	5	30405	
6			6	363397	
7	(see instructions)		7	5000	
8	(subtract line 7 from line 6; if zero or less, enter 0)	•	8	358397	
9	(see instructions)	•	9	2653	
10	(subtract line 9 from line 3)	•	10		
11	(limited to the amount on line 10; see instructions)	•	11		
12	(subtract line 11 from line 10; see instructions)	•	12		

Schedule C – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
PARTNER	121212121	2653 00
13	(enter here and on line 2)	• 13 2653

635001140099



Schedule D – Employee information and computation of credit *(complete a separate Schedule D for each certified youth; see instr.)*

	•	
Hire date (mm-dd-yy)		

Part 1 – 2014 hours worked and monthly factors for full-time or part-time work *(see instructions)*

Month	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Number of hours worked												
Full-time or part-time factor												

Part 2 – 2015 hours worked and monthly factors for full-time or part-time work *(for fiscal year filers only; see instructions)*

Month	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Number of hours worked												
Full-time or part-time factor												

Part 3 – Computation of credit

14 *(see instructions)*

15 *(see instructions)*

16 *(see instructions)*

17 *(add lines 15 and 16)*

•	14		
	15		
•	16		
	17		





Claim for QETC Employment Credit

Tax Law – Articles 9-A and 22

DTF-621

All filers must enter tax period:

01/01/2014

12/31/2014

Name as shown on return
CTEF43607621635686

002199002

201 20 20 20

X

1st ☐ 2nd ☒ 3rd ☐

A

(see instructions, Form DTF-621-I)

• A

•

Schedule A – Eligibility requirements

Part 1 – Location and sales (mark X in the appropriate boxes)

1 10 000 000 1 2 1 2

2 10 000 000 1 2 1 2

Yes 1 2 2 No 1 2

Part 2 – QETC business activities

Research and development (R&D) activities (see instructions)

3 No, 8 Yes, 1.060199 %

4 90814300

5 (if you have any amount of R&D funds but zero net sales, you are a QETC; skip line 6 and mark the box on line 7) 85657800

6 (divide line 4 by line 5; enter the result as a percentage) 1.060199 %

7 2 No 8 1.060199 %

Primary products and services

8 Yes 9 85657800

9 8 85657800

10 10 11 12 11 1 85657800

11 9 10 (enter the result as a percentage) 0.0000 %

12 11 No 0 1.060199 %

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

466001140099



621001140099



13

• 13

14

• 14

15 1 1 (enter the result as a percentage)

• 15 %

16 1 0

Yes

No

☐☒**Part 3 – Computation of average number of full-time employees in New York State for the current tax year and three-year base period**

	1	0	0	1	
	28	29	28	30	115

17 (see instructions)

• 17 28.75

	1	0	0	1	
	5	5	11	15	36
	0	3	6	9	18
Third year					
					54

18 period (see instructions)

• 18 7

19 the result as a percentage; see instructions)

(divide line 17 by line 18; enter

• 19 4.107143 %If your percentage
Schedule B;

19 is less than 101%, do not complete

101

Schedule B – Computation of credit for the current tax year

20 1 (include only those employees listed on page 3)

• 20 28.75

21 18

• 21 7

22 21 20

• 22 21.75

23 Credit per employee

23 1000.00

24 (multiply line 22 by line 23; see instructions)

• 24 21750.00

466002140099



621002140099



Additional information for Schedule B – Employee listing

1

[illegible]

00 1 0099



2100 1 0099



Schedule C – Computation of QETC employment credit

25	1	(Fiduciaries: see instructions.)	25		
26		(from Schedule B, line 24; see instr.)	26	2175	.00
27		(add lines 25 and 26; see instructions)	• 27	2175	00

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

28		(see instructions)	• 28	393802	00
29		(see instructions)	• 29	81858	00
30	Net tax	(subtract line 29 from line 28)	• 30	311944	00
31		(from Form CT-3, line 81, or Form CT-3-A, line 80)	• 31	34656	00
32	8	1 0 (if less than zero, enter 0)	• 32	277288	00
33		(see instructions)	• 33	21750	00
34		(subtract line 33 from line 27)	• 34		
35		(see instructions)	• 35		
36	tax return	(subtract line 35 from line 34; see instructions)	• 36		



**Tax Shelter Reportable Transactions****Attachment to New York State Return**

Tax Law - Article 1, Section 25(a)(1)

All filers must enter tax period:

beginning 01/01/2014 ending 12/31/2014

Name(s) as shown on your return CTEF43607621635686	Taxpayer identification number shown on page 1 of your tax return 002199002	
Spouse's name (for personal income tax, if applicable)	Spouse's identification number (if applicable)	
Mailing address 002199002		
City, village, town, or post office Albany	State NY	ZIP code 12227
Taxpayer's e-mail address JOHNDOE@CTEF43607621635686.COM		

File this form with your business tax return, your amended business tax return, your personal income tax return, or your amended personal income tax return.

1 Identify the type of federal reportable transactions. Mark an **X** in the box(es) that apply (see instructions, Form DTF-686-I).

A. ☐ Listed transactionD. ☒ Loss transactionB. ☐ Confidential transactionE. ☐ Transaction with brief assets holding periodC. ☐ Transaction with contractual protectionF. ☐ Transaction of interest

2 Enter the total number of IRS Form(s) 8886 that are attached to this form **2** **1**

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

.

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

A. ☐ New York listed transactionB. ☐ New York confidential transactionC. ☐ New York transaction with contractual protection

5 Enter the total number of New York Form(s) DTF-686-ATT that are attached to this form **5**

Waiver of the secrecy provisions of the Tax Law for purposes of a consolidated disclosure

(see instructions)

As an authorized officer of the above named corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law, Article 9, section 202; Article 9-A, section 211.8; Article 32, section 1467; and Article 33, section 1518 as such provisions relate to the disclosure requirements of Tax Law section 25.

Authorized officer	Printed name of authorized officer John Doe	Signature of authorized officer	Official title VICE PRESIDENT
	E-mail address of authorized officer JOHNDOE@CTEF43607621635686.COM	Telephone number (518) 555-2626	Date 03/15/2015

686001140099



Test 26

Begins on next page

[Return to Test Chart](#)

**CT-3**

New York State Department of Taxation and Finance

**General Business Corporation
Franchise Tax Return**

Tax Law - Article 9-A

See form CT-3/4-1 before completing return.

All filers must enter tax period:

Final return ☐Amended return ☐

beginning 01-01-2014

ending 12-31-2014

Employer identification number (EIN) 002199003	File number AA 3	Business telephone number (518) 555-2626	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
Legal name of corporation CTEF4344238241249		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation NY		Date received (for Tax Department use only)
Number and street or PO box 43 WA HARRIMAN CAMPUS		Date of incorporation 03-13-1988		
City ALBANY	State NY	ZIP code 12227 000 US	Foreign corporations: date began business in NYS	
NAICS business code number (from NYS Pub 910) 112120	If address/phone above is new, mark an X in the box <input type="checkbox"/>		Audit (for Tax Department use only)	
NYS Principal business activity HOUSING		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		

Metropolitan transportation business tax (MTA surcharge)

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. (mark an **X** in the appropriate box).... ☐ Yes ☐ No

A. Pay amount shown on line 93. Make check payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (see instructions for details.)	Payment enclosed	
A		
B. Federal return filed (you must mark an X in one): Attach a complete copy of your federal return.		
Form 1120 <input type="checkbox"/>	Form 1120-H..... <input type="checkbox"/>	Form 1120-REIT or Form 1120-RIC <input type="checkbox"/>
Consolidated basis <input type="checkbox"/>	Form 1120S..... <input type="checkbox"/>	Other: <input checked="" type="checkbox"/>
C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS <input type="checkbox"/>		
D. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see instructions).		
E. Do you have an interest in, or have you rented, real property located in New York State? (mark an X in one box) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, enter county <u>NEW YORK</u> and the value of such property or rent..... <u>11,410,326</u>		
F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark one box) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
G. If you marked the <i>Consolidated basis</i> box in line B above, complete the following:		
1. Number of corporations included in the federal consolidated group..... <input type="text"/>		
2. Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD)..... <input type="text"/>		
3. If substantially all of the voting stock in this corporation is owned or controlled, directly or indirectly, by another corporation give the name and EIN of that corporation below.		
Legal name of corporation	EIN	
H. Do you have an interest in any partnerships? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.		
I. Did you include a disregarded entity in this return? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.		

Computation of entire net income (ENI) base

1	FTI before net operating loss (NOL) and special deductions.....	1	-459,077
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions).....	2	
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock (see instr.).....	3	
4a	Interest deductions directly attributable to subsidiary capital (see instructions).....	4a	
4b	Noninterest deductions directly attributable to subsidiary capital (see instructions).....	4b	
5a	Interest deductions indirectly attributable to subsidiary capital (see instructions).....	5a	
5b	Noninterest deductions indirectly attributable to subsidiary capital (see instructions).....	5b	
6	New York State and other state and local taxes deducted on your federal return (see instructions).....	6	
7	Federal depreciation from Form CT-399, if applicable (see instructions).....	7	
8	Other additions (see instructions).....	8	
9	Add lines 1 through 8	9	-459,077
10	Income from subsidiary capital (from Form CT-3-ATT, line 26; see instr.)...	10	
11	Fifty percent of dividends from nonsubsidiary corporations (see instr.)...	11	
12	Foreign dividends gross-up not included on lines 10 and 11 (see instr.)...	12	
13	New York NOLD (attach federal New York State computations; see instr.)...	13	
14	Allowable New York State depreciation from Form CT-399, if applicable (see instr.)	14	
15	Other subtractions (see instructions).....	15	
16	Total subtractions (add lines 10 through 15).....	16	
17	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here and on line 42).....	17	-459,077
18	Investment income before allocation (from Form CT-3-ATT, line 22, but not more than line 17 above; see instr.)	18	
19	Business income before allocation (subtract line 18 from line 17).....	19	-459,077
20	Allocated investment income (multiply line 18 by <input type="text"/> % from Form CT-3-ATT, line 5).....	20	
21	Allocated business income (multiply line 19 by <input type="text"/> 1.00000 % from line 119, 121, or 141; see instr.)....	21	-459,077
22	Total allocated income (add lines 20 and 21).....	22	-459,077
23	Optional depreciation adjustments (attach Form CT-324; enter here and on line 69; see instructions).....	23	
24	ENI base (line 22 plus or minus line 23; see instructions).....	24	-459,077
25	ENI base tax (see instructions; multiply line 24 by the appropriate rate from the Tax rates schedule in Form CT-3/4-I; enter here and on line 72).....	25	0

Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)

		A Beginning of year	B End of year	C Average value
26	Total assets from federal return	26	6,354,402	6,759,246
27	Real property and marketable securities included on line 26.....	27	5,816,525	5,617,555
28	Subtract line 27 from line 26.....	28	537,877	1,141,691
29	Real property and marketable securities at fair market value	29	10,311,612	10,860,969
30	Adjusted total assets (add lines 28 and 29).....	30	10,849,489	12,002,660
31	Total liabilities	31	3,126,179	3,746,865
32	Total capital (subtract line 31, column C, from line 30, column C).....	32		8,255,795
33	Subsidiary capital (from Form CT-3-ATT, line 28; if none, enter 0).....	33		
34	Business and investment capital (subtract line 33 from line 32).....	34		8,255,795
35	Investment capital (from Form CT-3-ATT, line 7, column E; if none, enter 0).....	35		80,556
36	Business capital (subtract line 35 from line 34).....	36		8,175,239
37	Allocated investment capital (multiply line 35 by <input type="text"/> % from Form CT-3-ATT, line 5).....	37		
38	Allocated business capital (multiply line 36 by <input type="text"/> 1.00000 % from line 119, 121, or 141).....	38		8,175,239
39	Capital base (add lines 37 and 38).....	39		8,175,239
40	Capital base tax.....	40		3,270
41	Issuer's allocation percentage.....	41	0.990242 %	

Computation of minimum taxable income (MTI) base (see instructions)

42	ENI from line 17.....	42	-459,077
Adjustments (see instructions for lines 43 through 50)			
43	Depreciation of tangible property placed in service after 1986.....	43	
44	Amortization of mining exploration and development costs paid or incurred after 1986.....	44	
45	Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only).....	45	
46	Basis adjustments in determining gain or loss from sale or exchange of property.....	46	
47	Long term contracts entered into after February 28, 1986	47	
48	Installment sales of certain property.....	48	
49	Merchant marine capital construction funds	49	
50	Passive activity loss (closely held and personal service corporations only).....	50	
51	Add lines 42 through 50	51	-459,077
Tax preference items			
52	Depletion (see instructions).....	52	
53			
54	Intangible drilling costs (see instructions).....	54	
55	Add lines 51 through 54.....	55	-459,077
56	New York NOLD from line 13 (see instructions).....	56	
57	Add lines 55 and 56.....	57	-459,077
58	Alternative net operating loss deduction (ANOLD) (see instructions).....	58	
59	MTI (subtract line 58 from line 57).....	59	-459,077
60	Investment income before apportioned NOLD (add line 18 and Form CT-3-ATT, line 21).....	60	
61	Investment income not included in ENI but included in MTI (see instructions).....	61	
62	Investment income before apportioned ANOLD (add lines 60 and 61).....	62	
63	Apportioned New York ANOLD (see instructions).....	63	
64	Alternative investment income before allocation (subtract line 63 from line 62; see instructions).....	64	
65	Alternative business income before allocation (subtract line 64 from line 59).....	65	-459,077
66	Allocated alternative business income (multiply line 65 by 1.0000 % from line 119, 121, or 161).....	66	-459,077
67	Allocated alternative investment income (multiply line 64 by % from Form CT-3-ATT, line 5).....	67	
68	Allocated MTI (add lines 66 and 67).....	68	-459,077
69	Optional depreciation adjustments from line 23	69	
70	MTI base (line 68 plus or minus line 69).....	70	-459,077
71	Tax on MTI base (multiply line 70 by appropriate rate; see instructions).....	71	

(continued)

Computation of tax

72	Tax on ENI base from line 25.....	72	0
73	Tax on capital base from line 40 (see instructions)		
	New small business: First year <input type="checkbox"/> Second year <input type="checkbox"/>	73	3,270
You must enter an amount on lines 74a below; if none, enter 0.			
74a	New York receipts (see instructions).....	74a	1,889,409
74b	Fixed dollar minimum tax (see instructions).....	74b	1,500
75	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception).....	75	3,270
76	Subsidiary capital base from Form CT-3-ATT, line 31.....	76	
77	Subsidiary capital base tax from Form CT-3-ATT, line 32.....	77	
78	Tax due before credits (add lines 75 and 77).....	78	3,270
79	Tax credits (see instructions).....	79	1,770
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter 0).....	80	1,500
81	Amount from line 71 or 74b, whichever is larger.....	81	1,500
82	Tax due (see instructions).....	82	1,500
First installment of estimated tax for next period:			
83a	If you filed a request for extension, enter amount from Form CT-5, line 2.....	83a	795
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instructions.....	83b	
84	Add line 82 and line 83a or 83b.....	84	2,295
85	Total prepayments from line 106.....	85	2,600
86	Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter 0).....	86	
87	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	87	
88	Interest on late payment (see instructions).....	88	
89	Late filing and late payment penalties (see instructions).....	89	
90	Balance (add lines 86 through 89).....	90	
Voluntary gifts/contributions (see instructions)			
91a	Return a Gift to Wildlife.....	91a	
91b	Breast Cancer Research and Education Fund.....	91b	
91c	Prostate and Testicular Cancer Research and Education Fund.....	91c	
91d	9/11 Memorial.....	91d	
91e	Volunteer Firefighting & EMS Recruitment Fund.....	91e	
91f	Veterans Remembrance.....	91f	
92	Total (add lines 84, 87, 88, 89, and 91a through 91f).....	92	2,295
93	Balance due (If line 85 is less than line 92, subtract line 85 from line 92 and enter here. This is the amount due; enter the payment amount on line A on page 1).....	93	
94	Overpayment (If line 85 is more than line 92, subtract line 92 from line 85. This is your overpayment; enter here and see instructions).....	94	305
95	Amount of overpayment to be credited to next period (see instructions).....	95	
96	Balance of overpayment (subtract line 95 from line 94; see instructions).....	96	305
97	Amount of overpayment to be credited to Form CT-3M/4M (see instructions).....	97	
98	Refund of overpayment (subtract line 97 from line 96; see instructions).....	98	305
99a	Refund of unused tax credits (see instructions and attach appropriate forms).....	99a	861
99b	Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms).....	99b	

(continued)

Summary of credits claimed on line 79 against current year's franchise tax (see instructions for lines 79, 99a, 99b, 100a, and 100b)

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

Form CT-38, line 28.....	<input type="text"/>	Form CT-259.....	<input type="text"/>	Form CT-633.....	<input type="text"/>
Form CT-40.....	<input type="text"/>	Form CT-261.....	<input type="text"/>	Form CT-634.....	<input type="text"/>
Form CT-41.....	<input type="text"/>	Form CT-501.....	<input type="text"/>	Form CT-635.....	<input type="text"/>
Form CT-43.....	1,770	Form CT-502.....	<input type="text"/>	Form CT-636.....	<input type="text"/>
Form CT-44.....	33,126	Form CT-601.....	<input type="text"/>	Form CT-637.....	<input type="text"/>
Form CT-46.....	<input type="text"/>	Form CT-601.1.....	<input type="text"/>	Form CT-638.....	<input type="text"/>
Form CT-47.....	<input type="text"/>	Form CT-602.....	<input type="text"/>	Form CT-639.....	<input type="text"/>
Form CT-236.....	<input type="text"/>	Form CT-603.....	<input type="text"/>	Form CT-640.....	<input type="text"/>
Form CT-238.....	559,122	Form CT-604.....	<input type="text"/>	Form CT-641.....	<input type="text"/>
Form CT-239.....	<input type="text"/>	Form CT-605.....	<input type="text"/>	Servicing mortgages credit.....	<input type="text"/>
Form CT-241.....	861	Form CT-606.....	<input type="text"/>	Form DTF-621.....	<input type="text"/>
Form CT-242.....	<input type="text"/>	Form CT-607.....	<input type="text"/>	Form DTF-622.....	<input type="text"/>
Form CT-243.....	<input type="text"/>	Form CT-611.....	<input type="text"/>	Form DTF-624.....	<input type="text"/>
Form CT-246.....	<input type="text"/>	Form CT-611.1.....	<input type="text"/>	Form DTF-630.....	<input type="text"/>
Form CT-248.....	<input type="text"/>	Form CT-612.....	<input type="text"/>	Other credits.....	<input type="text"/>
Form CT-249.....	7,403	Form CT-613.....	<input type="text"/>		
Form CT-250.....	<input type="text"/>	Form CT-631.....	<input type="text"/>		

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area tax elimination credit and you had 100% area allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an X in the box..... ☐

100a Total tax credits claimed above (enter here and on line 79; attach form or statement for each tax credit claimed).....	100a	1,770
100b Total tax credits above that are refund eligible (see instructions).....	100b	1,770

Composition of prepayments on line 85 (see instructions)

		Date paid	Amount
101 Mandatory first installment	101	03-15-2014	650
102a Second installment from Form CT-400	102a	06-15-2014	650
102b Third installment from Form CT-400	102b	09-15-2014	650
102c Fourth installment from Form CT-400	102c	12-15-2014	650
103 Payment with extension request from Form CT-5, line 5	103		
104 Overpayment credited from prior years (see instr.).	Period <input type="text"/>	104	
105 Overpayment credited from Form CT-3M/4M.....	Period <input type="text"/>	105	
106 Total prepayments (add lines 101 through 105; enter here and on line 85).....		106	2,600

107 If you are a member of an affiliated federal group, enter primary corporation name and EIN:

Name <input type="text"/>	EIN <input type="text"/>
---------------------------	--------------------------

If you are more than 50% owned by another corporation, enter parent corporation name and EIN:

Name <input type="text"/>	EIN <input type="text"/>
---------------------------	--------------------------

Interest paid to shareholders (see instructions)

108 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? (mark an X in the appropriate box) If Yes, complete the following and line 109 (attach additional sheets if necessary) 108			<input type="checkbox"/> Yes <input type="checkbox"/> No
Shareholder's name	SSN or EIN		
Interest paid to shareholder	Total indebtedness to shareholder described above	Total interest paid	
109 Is there written evidence of the indebtedness? (mark an X in the appropriate box)..... 109			<input type="checkbox"/> Yes <input type="checkbox"/> No
110 Interest deducted in computing FTI on line 1 of this form 110			170,711
111 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years 111			

Schedule A, Part 1 - Computation of business allocation percentage for aviation corporations (see instructions)

	A New York State	B Everywhere
112a Revenue aircraft arrivals and departures (see instr.)..... 112a		
112b Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A)..... 112b	.60	
112c Adjusted NYS revenue aircraft arrivals and departures (multiply line 112a, column A, by line 112b)..... 112c		
113 New York State percentage (divide line 112c by line 112a, column B)..... 113		%
114a Revenue tons handled (see instructions)..... 114a		
114b Adjustment per Tax Law section 210.3(a)(7)(A)..... 114b	.60	
114c Adjusted NYS revenue tons handled (multiply line 114a, column A, by line 114b)..... 114c		
115 New York State percentage (divide line 114c by line 114a, column B)..... 115		%
116a Originating revenue (see instructions)..... 116a		
116b Adjustment per Tax Law section 210.3(a)(7)(A)..... 116b	.60	
116c Adjusted NYS originating revenue (multiply line 116a, column A, by line 116b)..... 116c		
117 New York State percentage (divide line 116c by line 116a, column B)..... 117		%
118 Total (add lines 113, 115, and 117)..... 118		%
119 New York business allocation percentage (divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-38, line 6)..... 119		%

Schedule A, Part 2 - Computation of business allocation percentage for trucking and railroad corporations (see instr.).....

	A New York State	B Everywhere
120 Revenue miles..... 120		
121 New York State business allocation percentage (divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-38, line 6)..... 121		%

Schedule A, Part 3 - Computation of business allocation percentage (see instructions)

Number of New York State employees.....	<input type="text"/>
Wages paid to New York State employees (see line 138 instructions).....	<input type="text"/>

Are you principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier, or are you a qualified foreign air carrier? (mark an X in the appropriate box)..... ☐ Yes ☐ No

If **No**, complete **only** lines 129 through 136 and enter on line 141 the receipts factor computed on line 136. The receipts factor is the business allocation percentage.

Average value of property (see instructions)		A New York State	B Everywhere
122 Real estate owned	122		
123 Real estate rented	123		
124 Inventories owned	124		
125 Tangible personal property owned	125		
126 Tangible personal property rented	126		
127 Total (add lines 122 through 126).....	127		
128 New York State property factor (divide line 127, column A, by line 127, column B).....			128 %

Receipts in the regular course of business from:

129 Sales of tangible personal property allocated to New York State (see instructions).....	129		
130 All sales of tangible personal property (see instr.).....	130		
131 Services performed (see instructions).....	131		
132 Rentals of property (see instructions).....	132		
133 Royalties (see instructions).....	133		
134 Other business receipts (see instructions).....	134		
135 Total (add lines 129 through 134).....	135		
136 New York State receipts factor (divide line 135, column A, by line 135, column B; see instructions).....			136 %
137 New York State additional receipts factor (see instructions).....			137 %

Payroll

138 Wages and other compensation of employees, except general executive officers (see instr.)...	138		
139 New York State payroll factor (divide line 138, column A, by line 138, column B).....			139 %
140 Total New York State factors (add lines 128, 136, 137, and 139).....			140 %
141 New York State Business allocation percentage(see instructions).....			141 %

Schedule A, Part 4 - Computation of alternative business allocation percentage for MTI base (see instructions)

If you are **not** an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete **only** lines 149 through 156 and enter on line 161 the receipts factor computed on line 156. The receipts factor is the alternative business allocation percentage

Average value of property (see instructions)		A - New York State	B - Everywhere
142 Real estate owned.....	142		
143 Real estate rented.....	143		
144 Inventories owned.....	144		
145 Tangible personal property owned.....	145		
146 Tangible personal property rented.....	146		
147 Total (add lines 142 through 146).....	147		
148 New York State property factor (divide line 147, column A, by line 147, column B).....			148 %

Receipts in the regular course of business from:

149 Sales of tangible personal property allocated to New York State (see instructions)...	149		
150 All sales of tangible personal property	150		
151 Services performed (see instructions).....	151		
152 Rentals of property	152		
153 Royalties	153		
154 Other business receipts	154		
155 Total (add lines 149 through 154).....	155		
156 New York State receipts factor (divide line 155, column A, by line 155, column B; see instructions).....	156		%
157 New York State weighted receipts factor(see instructions).....	157		%

Payroll

158 Wages and other compensation of employees, except general executive officers	158		
159 New York State payroll factor (divide line 158, column A, by line 158, column B).....	159		%
160 Total New York State factors (add lines 148, 156, 157, and 159).....	160		%
161 Alternative business allocation percentage (see instructions).....	161		1.000000 %

162 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition in the line 25 instructions of Form CT-3/4-I; mark an X in the appropriate box).....	162	<input type="checkbox"/> Yes <input type="checkbox"/> No
163 If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions).....	163	
164 Are you claiming qualified New York manufacturer status, which includes eligible qualified New York manufacturers and qualified emerging technology companies (QETCs), for a lower capital base tax rate and limitation? (see instructions; mark an X in the appropriate box).....	164	<input type="checkbox"/> Yes <input type="checkbox"/> No
165 Are you claiming qualified New York manufacturer or eligible qualified New York manufacturer status for a lower ENI tax rate? (see instructions; mark an X in the appropriate box).....	165	<input type="checkbox"/> Yes <input type="checkbox"/> No
166 Are you claiming eligible qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	166	<input type="checkbox"/> Yes <input type="checkbox"/> No
167 Are you a qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot and have elected to be subject only to the fixed dollar minimum tax base? (mark an X in the appropriate box).....	167	<input type="checkbox"/> Yes <input type="checkbox"/> No
168 Are you claiming QETC status for a lower EN rate? (see instructions; mark an X in the appropriate box).....	168	<input type="checkbox"/> Yes <input type="checkbox"/> No
169 Are you claiming qualified New York manufacturer or QETC status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	169	<input type="checkbox"/> Yes <input type="checkbox"/> No
170 Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in the appropriate box).....	170	<input type="checkbox"/> Yes <input type="checkbox"/> No

Amended return information

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

Final federal determination.....	<input type="checkbox"/>	If marked, enter date of determination: _____
Net operating loss (NOL) carryback.....	<input type="checkbox"/>	Capital loss carryback..... <input type="checkbox"/>
Federal return filed.....Form 1139	<input type="checkbox"/>	Form 1020X..... <input type="checkbox"/>

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years.....	5,618,748
Federal NOL carryover total available for use this tax year from all prior tax years.....	
New York State NOL carryforward total for future years.....	6,077,825
Federal NOL carryforward total for future years.....	459,077

Corporations organized outside New York State: Complete the following for capital stock issued and outstanding.

Number of par shares	Value \$	Number of no-par shares	Value \$
----------------------	-------------	-------------------------	-------------

Third-party designee	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Designee's name (print) BILL SMITH		Designee's phone number 5185552525	
	Designee's e-mail address (see Instructions) billsmith@taxesdoneright.com				PIN 12345
Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.					
Authorized person	Printed name of authorized person JOHN DOE		Signature of authorized person	Official title Vice President	
	E-mail address of authorized person			Telephone number 5185552626	Date 03-15-2015
Paid preparer use only (see Instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT		Firm's EIN 123456987		Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway		City ALBANY	State NY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com			Preparer's NYTPRN 10000000	ZIP code 12227
Date 03-15-2015					

See instructions for where to file.

**CT-3-ATT**

New York State Department of Taxation and Finance

**Schedules B, C, and D -
Attachment to Form CT-3****General Business Corporation Franchise Tax Return**

Legal name of corporation CTEF4344238241249	Employer identification number (EIN) 002199003
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Attach to Form CT-3, *General Business Corporation Franchise Tax Return*.**Schedule B, Part 1 - Computation of investment capital and investment allocation percentage**

(See instructions; attach separate sheets if necessary, displaying this information formatted as below.)

Section 1 - Corporate and governmental debt instruments

Description of investment (identify each debt instrument and its date of maturity here; for each debt instrument complete columns C through G on the corresponding lines below)

A - Debt instrument (see instructions)	B - Maturity Date
INVESTMENTS	06-30-2014

C Average Value (see instructions)	D - Liabilities directly or indirectly attributed to investment capital (see instructions)	E Net Average Value (Column C - column D) (see instructions)	F Issuer's allocation % (see instructions)	G Value allocated to New York State (column E x column F)
80,556	0	80,556	0	0

Amounts from attached list				
1 Totals of Section 1	80,556	80,556		

Section 2 - Corporate stock, stock rights, stock warrants, and stock options

Description of investment (identify each investment and enter number of shares here; for each investment complete columns C through G on the corresponding lines below)

A - Investment	B - Number of Shares
----------------	----------------------

C Average Value (see instructions)	D - Liabilities directly or indirectly attributed to investment capital (see instructions)	E Net Average Value (Column C - column D) (see instructions)	F Issuer's allocation % (see instructions)	G Value allocated to New York State (column E x column F)
--	---	---	--	---

Amounts from attached list				
2 Totals of Section 2				
3 Totals of Section 1 (from line 1)	80,556	80,556		
4 Totals (add lines 2 and 3 in columns C, D, E, and G)	80,556	80,556		

Investment allocation percentage without the addition of cash (divide line 4, column G, by line 4, column E).
5 Use to compute Form CT-3, lines 20, 37, and 67; and Form CT-38, line 7

5

6 Cash (see instr.)				
7 Investment capital (add lines 4 and 6 in columns C, D, and E). Enter column E total on Form CT-3, line 35	80,556	80,556		

Schedule B, Part 2 - Computation of investment income before allocation (see instructions)

8 Interest income from investment capital in Part 1, Section 1 (see instructions).....	8	
9 Interest income from bank accounts (if line 5 is zero, enter 0 here; see instructions).....	9	
10 All other interest income from investment capital (see instructions).....	10	
11 Dividend income from investment capital (see instructions).....	11	
12 Net capital gain or loss from investment capital (see instructions).....	12	
13 Investment income other than interest, dividends, capital gains, or capital losses (see instructions)....	13	
14 Total investment income (add lines 8 through 13).....	14	
15 Interest deductions directly attributable to investment capital (see instr.)....	15	
16 Noninterest deductions directly attributable to investment capital (see instr.).....	16	
17 Interest deductions indirectly attributable to investment capital (see instr.)..	17	
18 Noninterest deductions indirectly attributable to investment capital (see instr.).....	18	
19 Total deductions (add lines 15 through 18).....	19	
20 Balance (subtract line 19 from line 14).....	20	
21 Apportioned New York net operating loss deduction (NOLD) (see instructions).....	21	
22 Investment income before allocation (subtract line 21 from line 20; enter here and on Form CT-3, line 18)....	22	

Schedule C, Part 1 - Income from subsidiary capital (see instructions)

23 Interest from subsidiary capital (see instructions; attach list).....	23	
24 Dividends from subsidiary capital (see instructions; attach list).....	24	
25 Capital gains from subsidiary capital (see instructions; attach list).....	25	
26 Total (add lines 23 through 25; enter here and on Form CT-3, line 10).....	26	

Schedule C, Part 2 - Computation and allocation of subsidiary capital base and tax (see instructions)

Include all corporations, except a DISC, in which you own more than 50% of the voting stock. Attach separate sheets if necessary, displaying this information formatted as below.

A Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation, complete columns B through G on the corresponding lines below.

B % of voting stock owned	C Average Value (see instructions)	D Liabilities directly or indirectly attributed to subsidiary capital (see instructions)	E Net average Value (column C - column D) (see instructions)	F Issuer's allocation % (see instr.)	G Value allocated to New York State (column E x column F)
---------------------------------------	--	--	--	---	--

Amounts from attached list					
27 Totals (add amounts in columns C and D)	27				
28 Total net average value of subsidiary capital (add amounts in column E; enter here and on Form CT-3, line 33).....	28				
29 Subsidiary capital base before deduction (add amounts in column G).....	29				
30 Value of subsidiary capital included in column G of subsidiaries taxable under Tax Law Article 32; Article 33; or Article 9, section 186 (see instructions).....	30				
31 Subsidiary capital base (subtract line 30 from line 29; enter here and on Form CT-3, line 76).....	31				
32 Subsidiary capital base tax (multiply line 31 by .0009; enter here, on Form CT-3, line 77, and on Form CT-38, line 25).....	32				

Qualified public utilities: use Schedule D, Part 1 to compute the adjustment for entire net income (ENI).

Transferees: use lines 40, 41, and 43 only to compute the adjustment for ENI.

Schedule D, Part 1 - Adjustments for qualified public utilities and transferees (see instructions)

Other additions		
33 Federal depreciation deduction for transition property (see instructions).....	33	
34 Federal loss on the sale of transition property (see instructions).....	34	
35 New York gain on the sale of transition property (see instructions).....	35	
36 Add lines 33, 34, and 35 (enter here and include on Form CT-225, Schedule A).....	36	
Other subtractions		
37 New York depreciation deduction for transition property (see instructions).....	37	
38 New York loss on the sale of transition property (see instructions).....	38	
39 Federal gain on the sale of transition property (see instructions).....	39	
40 Transition property basis adjustment carryover to gain transactions (see instructions).....	40	
41 Transition property basis adjustment carryover to loss transactions (see instructions).....	41	
42 New York regulatory asset deduction (see instructions).....	42	
43 Add lines 37 through 42 (enter here and include on Form CT-225, Schedule B).....	43	

Qualified power producers or qualified pipeline corporations: use Schedule D, Part 2 if you claim a depreciation deduction on transition property for federal income tax purposes.

Schedule D, Part 2 - Adjustments for qualified power producers and qualified pipeline corporations (see instr.

Other additions		
44 Federal depreciation deduction for transition property (see instructions; enter here and include on Form CT-225, Schedule A).....	44	
Other subtractions		
45 New York depreciation deduction for transition property (see instructions; enter here and include on Form CT-225, Schedule B).....	45	

**Claim for Special Additional Mortgage Recording Tax Credit****CT-43**Tax Law - Article 9, Sections 183, 184, 185, and 186
Articles 9-A, 32, and 33

All filers must enter tax period:

beginning 01-01-2014 ending 12-31-2014

Legal Name of corporation CTEF4344238241249	Employer identification number 002199003
--	---

Read instructions on page 2.

Attach this form to your franchise tax return.

1a Special additional mortgage recording tax due and paid during current tax year that qualifies for the credit.....	1a	2,746
1b Special additional mortgage recording tax due and paid during current year from a flow through entity that qualifies for the credit (see instructions).....	1b	
2 Unused special additional mortgage recording tax credit from preceding period.....	2	
3 Total available tax credit (add lines 1a, 1b and 2).....	3	2,746

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

4 Tax (see below*).....	4	3,270	
5 Tax credits claimed before the special additional mortgage recording tax credit.....	5		
6 Subtotal (subtract line 5 from line 4).....	6	3,270	
7 Minimum tax (see below**).....	7	1,500	
8 Limitation on credit used (subtract line 7 from line 6; if less than zero, enter 0).....	8	1,770	
9 Special additional mortgage recording tax credit used this period (see instructions).....	9	1,770	
10 Unused special additional mortgage recording tax credit available for carryforward (subtract line 9 from line 3).....	10	976	

Refund or credit and carryforward of special additional mortgage recording tax credit (Article 9-A taxpayers only)

11 Amount of recording tax included on line 1a and 1b for recording of residential mortgages only (see instructions).....	11	
12 Amount of special additional mortgage recording tax credit eligible for refund or credit (see instructions).....	12	
13 Balance to be refunded (enter the amount from line 12 to be refunded, see instructions).....	13	
14 Balance to be credited as an overpayment (enter the amount from line 12 to be credited; see instructions).....	14	
15 Amount of carryforward (subtract lines 13 and 14 from line 10).....	15	

If you filed:***Enter on line 4 any net recaptured tax credits plus the amount from:**

Form CT-3.....	Line 78.....	
Form CT-3-A.....	Line 77.....	
Form CT-3-S.....	Line 23.....	
Form CT-32 or CT-32-A.....	Schedule A, line 5.....	250
Form CT-32-S.....	Line 10.....	250
Form CT-33.....	Line 11.....	250
Form CT-33-A.....	Line 15.....	(see instructions for line 7 on page 2)
Form CT-33-NL.....	Line 5.....	250
Form CT-183.....	Line 4.....	75
Form CT-184.....	Line 3 or line 4.....	0
Form CT-185.....	Line 6.....	10
Form CT-186.....	Line 5.....	125

****Enter on line 7 the minimum tax shown below:**amount from CT-3, line 81
amount from CT-3-A, line 80
amount from CT-3-S, line 23A If you are claiming this credit as a corporate partner, mark an X in the box..... ☐

**Claim for Clean Heating Fuel Credit**

Tax Law - Article 9-A, Section 210.39

CT-241

All filers must enter tax period:

beginning

01-01-2014

ending

12-31-2014

Legal name of corporation

CTEF4344238241249

Employer identification number (EIN)

002199003

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

Part 1 - Computation of clean heating fuel credit (see instructions; documentation must be attached)

A Purchase date	B Gallons of bioheat eligible for credit	C Percentage of biodiesel per gallon of bioheat (enter as a decimal, not to exceed .2)	D Multiply column B by column C
--------------------	--	--	---------------------------------------

See Page 3

Total from attached sheets, if any.....		475
1 Credit amount (total column D amounts).....	1	861
2 Clean heating fuel credits passed through from partnership(s) (from line 13).....	2	
3 Total clean heating fuel credit available (add lines 1 and 2; S corporations should transfer this amount to Form CT-34-SH, New York S Corporation Shareholders' Information Schedule).....	3	861

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

4 Tax due before credits (see instructions).....	4	3,270
5 Tax credits claimed before the clean heating fuel credit (see instructions).....	5	1,770
6 Net tax (subtract line 5 from line 4).....	6	1,500
7 Tax limitation (from Form CT-3, line 81, or Form CT-3-A, line 80).....	7	1,500
8 Tax credit after limitation (subtract line 7 from line 6; if the result is negative, enter 0).....	8	0
9 Clean heating fuel credit to be used this year (see instructions).....	9	0
10 Unused clean heating fuel credit (subtract line 9 from line 3).....	10	861
11 Amount of line 10 to be refunded (see instructions).....	11	861
12 Amount to be credited as an overpayment to next year's tax (subtract line 11 from line 10; see instructions).....	12	

Part 3 - Partnership information (complete only if you entered an amount on line 2; attach additional sheets if necessary)

Name of partnership	Partnership's EIN	Credit amount allocated
---------------------	-------------------	-------------------------

Total from additional sheet(s), if any.....		
13 Total credit amount allocated from partnership(s) (enter here and on line 2).....	13	

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

Part 1 - Computation of clean heating fuel credit (see instructions; documentation must be attached)

A Purchase date	B Gallons of bioheat eligible for credit	C Percentage of biodiesel per gallon of bioheat (enter as a decimal, not to exceed .2)	D Multiply column B by column C
01-16-2014	4,888	.020000	98
02-07-2014	4,902	.020000	98
02-26-2014	4,916	.020000	98
03-20-2014	4,587	.020000	92

**Claim for Clean Heating Fuel Credit**

Tax Law - Article 9-A, Section 210.39

All filers must enter tax period:

beginning

01-01-2014

ending

12-31-2014

Legal name of corporation CTEF4344238241249	Employer identification number (EIN) 002199003
--	---

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

Part 1 - Computation of clean heating fuel credit (see instructions; documentation must be attached)

A Purchase date	B Gallons of bioheat eligible for credit	C Percentage of biodiesel per gallon of bioheat (enter as a decimal, not to exceed .2)	D Multiply column B by column C
--------------------	--	--	---------------------------------------

See Page 3

Total from attached sheets, if any.....	
1 Credit amount (total column D amounts).....	1
2 Clean heating fuel credits passed through from partnership(s) (from line 13).....	2
3 Total clean heating fuel credit available (add lines 1 and 2; S corporations should transfer this amount to Form CT-34-SH, New York S Corporation Shareholders' Information Schedule).....	3

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

4 Tax due before credits (see instructions).....	4
5 Tax credits claimed before the clean heating fuel credit (see instructions).....	5
6 Net tax (subtract line 5 from line 4).....	6
7 Tax limitation (from Form CT-3, line 81, or Form CT-3-A, line 80).....	7
8 Tax credit after limitation (subtract line 7 from line 6; if the result is negative, enter 0).....	8
9 Clean heating fuel credit to be used this year (see instructions).....	9
10 Unused clean heating fuel credit (subtract line 9 from line 3).....	10
11 Amount of line 10 to be refunded (see instructions).....	11
12 Amount to be credited as an overpayment to next year's tax (subtract line 11 from line 10; see instructions).....	12

Part 3 - Partnership information (complete only if you entered an amount on line 2; attach additional sheets if necessary)

Name of partnership	Partnership's EIN	Credit amount allocated
---------------------	-------------------	-------------------------

Total from additional sheet(s), if any.....	
13 Total credit amount allocated from partnership(s) (enter here and on line 2).....	13

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

Part 1 - Computation of clean heating fuel credit (see instructions; documentation must be attached)

A Purchase date	B Gallons of bioheat eligible for credit	C Percentage of biodiesel per gallon of bioheat (enter as a decimal, not to exceed .2)	D Multiply column B by column C
04-19-2014	4,715	.020000	94
09-05-2014	4,918	.020000	98
11-18-2014	4,810	.020000	96
12-11-2014	4,891	.020000	98

**Claim for Clean Heating Fuel Credit**

Tax Law - Article 9-A, Section 210.39

CT-241

All filers must enter tax period:

beginning 01-01-2014

ending 12-31-2014

Legal name of corporation
CTEF4344238241249Employer identification number (EIN)
002199003

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

Part 1 - Computation of clean heating fuel credit (see instructions; documentation must be attached)

A Purchase date	B Gallons of bioheat eligible for credit	C Percentage of biodiesel per gallon of bioheat (enter as a decimal, not to exceed .2)	D Multiply column B by column C
12-31-2014	4,399	.020000	89

Total from attached sheets, if any.....

- | | |
|--|---|
| 1 Credit amount (total column D amounts)..... | 1 |
| 2 Clean heating fuel credits passed through from partnership(s) (from line 13)..... | 2 |
| 3 Total clean heating fuel credit available (add lines 1 and 2; S corporations should transfer this amount to Form CT-34-SH, New York S Corporation Shareholders' Information Schedule)..... | 3 |

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

4 Tax due before credits (see instructions).....	4
5 Tax credits claimed before the clean heating fuel credit (see instructions).....	5
6 Net tax (subtract line 5 from line 4).....	6
7 Tax limitation (from Form CT-3, line 81, or Form CT-3-A, line 80).....	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 8).....	10
11 Amount of line 10 to be refunded (see instructions).....	11
12 Amount to be credited as an overpayment to next year's tax (subtract line 11 from line 10; see instructions).....	12

Part 3 - Partnership information (complete only if you entered an amount on line 2; attach additional sheets if necessary)

Name of partnership	Partnership's EIN	Credit amount allocated
---------------------	-------------------	-------------------------

Total from additional sheet(s), if any.....

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

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

☐



Claim for Long-Term Care Insurance Credit

Tax Law - Article 9, Article 9-A, Article 32, and Article 33

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Legal name of corporation CTEF4344238241249	Employer identification number 002199003
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File this form with Form(s) CT-183, CT-184, CT-185, CT-186, CT-186-E, CT-186-P, CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, or CT-33-NL

Computation of available long-term care insurance credit (New York S corporations, see instructions)

1	Qualified long-term care insurance premiums paid during the current tax year.....	1	5,929.00
2	Multiply line 1 by 20% (.2).....	2	1,186.00
3	Long-term care insurance credit from partnership(s) (from line 13; see instructions).....	3	
4	Unused long-term care insurance credit from preceding period.....	4	6,217.00
5	Total available long-term care insurance credit (add lines 2, 3, and 4).....	5	7,403.00

Computation of long-term care insurance credit limitation

6	Tax due before credits(see instructions).....	6	3,270	
7	Enter other credits claimed before the long-term care insurance credit (see instructions).....	7	1,770.00	
8	Net tax (subtract line 7 from line 6).....	8	1,500	
9	Minimum tax limitation (see instructions).....	9	1,500	
10	Long-term care insurance credit limitation(subtract line 9 from line 8; if line 9 is greater than line 8, enter 0).....	10	.00	

Computation of long-term care insurance credit used and available for carryforward

11	Long-term care insurance credit to be used for the current tax year (see instructions).....	11	
12	Long-term care insurance credit to be carried forward (subtract line 11 from line 5).....	12	7,403.00

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

Name of partnership	Identifying number	Amount of credit
---------------------	--------------------	------------------

Total from additional sheet(s), if any.....

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

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



Claim for Investment Tax Credit for the Financial Services Industry

CT-44

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Legal name of corporation

CTEF4344238241249

Employer identification number

002199003

File this form with Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-NL, or CT-33-A.

Schedule A - Eligibility and investment tax credit (ITC) (see instructions)**Important:** If this is your first tax year, **do not** complete Parts 1, 2, and 3. Begin with Part 4.**Part 1 - 80% current-year test** (see instructions) Computation of percentage of administrative and support employees in New York State for the current tax year

Current tax year	A March 31	B June 30	C September 30	D December 31	E Total
Number of administrative and support employees in New York State					
1a Average number of administrative and support employees in New York State (divide column E above by four; carry the result to two decimal places, but do not round).....					
					1a
Number of administrative and support employees everywhere					
1b Average number of administrative and support employees everywhere (divide column E above by four; carry the result to two decimal places, but do not round).....					
					1b
2 Percentage of administrative and support employees in New York State (divide line 1a by line 1b; carry the result to two decimal places, but do not round).....					
					2 %

Does the percentage on line 2 equal or exceed 80%?..... Yes ☐ No ☐

If Yes, skip Parts 2 and 3, and continue with Part 4.

If No, you do not qualify using the current-year test.

Part 2 - 95% three-year back-office test (see instructions) Computation of average number of administrative and support employees in New York State for the current tax year and three-year test period

Current tax year	A March 31	B June 30	C September 30	D December 31	E Total
Number of administrative and support employees in New York State					
3a Average number of administrative and support employees in New York State for current tax year (divide column E by four; carry the result to two decimal places, but do not round)					
					3a
Number of administrative and support employees in New York State during three-year test period	A March 31	B June 30	C September 30	D December 31	E Total
A. First year					
B. Second year					
C. Third year					
D. Total number of administrative and support employees in New York State for three-year test period (add column E lines A, B, and C)					
3b Average number of administrative and support employees in New York State for three-year test period (divide line D by twelve; carry the result to two decimal places, but do not round)					
					3b
4 Percentage of employment for administrative and support employees in New York State (divide line 3a by line 3b; carry the result to two decimal places, but do not round)					
					4 %

Does the percentage on line 4 equal or exceed 95%?..... Yes ☐ No ☐

If Yes, skip Part 3 and continue with Part 4.

If No, you do not qualify using the three-year back-office test.

4 If you are claiming this credit as a corporate partner, mark an X in the box (see instructions)..... ☐

Part 3 - 90% end-of-year test (see instructions) Computation of percentage of employees in New York State for the current tax year

Current tax year	A March 31	B June 30	C September 30	D December 31	E Total	
Number of employees in New York State						
5a Average number of employees in New York State during the current tax year (divide column E by four).....					5a	
5b Number of employees in New York State on the last day of your first tax year in which you were subject to tax in New York State (taxpayers subject to tax in 1998 see instructions).....					5b	
6 Percentage of employees in New York State for the current tax year (divide line 5a by line 5b).....					6	%

Does the percentage on line 6 equal or exceed 90%?..... Yes ☐ No ☐

If Yes, continue with Part 4.

If No, you do not qualify using the 90% end-of-year test.

Part 4 - Computation of ITC (see instructions)

A Description of property	B Principal use	C Date acquired	D Life (years)	E Investment credit base	F ITC (column E x appropriate rate; see Rate schedule 1)
PARTNERSHIPS PROPERTY	CREDIT FROM PS	2014-10-02	15	147,377.00	7,369.00

Amount from attached list.....

7 Total (add column F amounts; enter here and on line 18)..... 7 7,369.00

Rate schedule 1 - ITC rates to be used in Schedule A, Part 4

5% (.05) on first \$350,000,000 of investment credit base

4% (.04) on excess of \$350,000,000 of investment credit base

A New York S corporation must compute its ITC at the rate of 4% (.04). The pro-rata share of the ITC will be allowed to each individual shareholder.

Schedule B - Employment incentive credit (EIC) *(Article 9-A only; see instructions)***Part 1 - Eligibility for EIC**

	A Year	B March 31	C June 30	D September 30	E December 31	F Total (B + C + D + E)	G Average	H* Percent %
A. Use with Part 2, line 12; first succeeding year								
8 Number of New York State employees in the current tax year								
9 Number of New York State employees in employment base year								
B. Use with Part 2, line 13; second succeeding year								
10 Number of New York State employees in the current tax year								
11 Number of New York State employees in employment base year								

* Divide the average number of employees in the current tax year by the average number of employees in base year. Carry the result to two decimal places, but do not round.

Part 2 - Computation of EIC

	A Tax year in which ITC was allowed	B Amount of investment credit base on which original ITC was allowed	C EIC (multiply column B by the rate from Rate schedule 2 below)
12 Information for first succeeding year; use percentage on line 9, column H, to determine rate			
13 Information for second succeeding year; use percentage on line 11, column H, to determine rate			
14 Add column C amounts from lines 12 and 13 <i>(enter here and on line 19)</i>		14	

Rate schedule 2 - EIC rate to be used in Schedule B, Part 2

Employment requirement at least	Rates
101% but less than 102%	1½% (.015) of investment credit base
102% but less than 103%	2% (.02) of investment credit base
103%	2½% (.025) of investment credit base

Schedule C - Recapture of ITC (see instructions) Attach additional sheets if necessary

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

Amounts from attached list.....		
15 Recaptured ITC (add column H amounts).....	15	
16 Additional recapture (see instructions).....	16	
17 Recapture total (add lines 15 and 16; enter here and on line 22).....	17	

Summary of tax credit(s)

18 ITC (from line 7).....	18	7,369.00
19 EIC - Article 9-A only (from line 14).....	19	
20 Unused ITC or EIC from preceding period (see instructions).....	20	25,757.00
21 Total (add lines 18, 19, and 20).....	21	33,126.00
22 Recapture of credit(s) (from line 17).....	22	
23 Net ITC(s) (see instructions).....	23	33,126.00

Computation of ITC used, refunded, or carried forward (New York S corporations do not complete this section)

24 Tax before credits (see instructions).....	24	3,270.00	
25 Tax credits claimed before the ITC (see instructions).....	25	1,770.00	
26 Subtract line 25 from line 24.....	26	1,500.00	
27 Minimum tax (from Form CT-3, line 81; CT-3-A, line 80; CT-32 or CT-32-A, line 4; CT-33, line 4; CT-33-NL, line 4; CT-33-A, enter the sum of lines 4 and 12).....	27		
28 Limitation on credit used (subtract line 27 from line 26; if zero or less, enter 0)....	28	.00	
29 ITC to be used this period (see instructions).....	29	.00	
30 Unused ITC (subtract line 29 from line 23).....	30	33,126.00	
31 Qualified new businesses only: ITC available for refund (see instructions).....	31		
32 Qualified new businesses only: amount of line 31 to be refunded (see instructions).....	32		
33 Qualified new businesses only: amount of line 31 to be applied as an overpayment to next year's tax (subtract line 32 from line 31; see instructions).....	33		
34 Unused ITC available (see instructions).....	34	33,126.00	
35 Unused expired tax credits (see instructions).....	35		
36 Unused ITC available to be carried forward (subtract line 35 from line 34).....	36	33,126.00	



Claim for Rehabilitation of Historic Properties Credit

CT-238

Tax Law - Articles 9-A, 32, and 33

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Legal name of corporation CTEF4344238241249	Employer identification number (EIN) 002199003
--	---

Attach to Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, or CT-33-NL.

Part 1 - Certified historic structure information and credit amounts (attach additional sheets if necessary; see instructions,

Schedule A - Certified historic structure information

Property	A Address of certified historic structure	B Project number	C Date of completion
1			
2			
3			

Schedule B - Certified historic structure credit amounts

Property	A - Qualified rehabilitation expenditures	B - Multiply column A by 20% (.2)	C - Enter the lesser of column B or \$5,000,000
1			
2			
3			

Total from additional sheet(s), if any.....

1 Total of column C amounts.....	1	
2 Rehabilitation of historic properties credit from partnership(s) (from line 17; see instructions).....	2	
3 Unused rehabilitation of historic properties credit carried over from previous tax years.....	3	559,122
4 Total rehabilitation of historic properties credit (add lines 1, 2, and 3; New York S corporations, see instructions).....	4	559,122
5 Rehabilitation of historic properties credit recapture (from line 16; New York S corporations, see instructions).....	5	0
6 Total rehabilitation of historic properties credit available (see instructions).....	6	559,122

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

7 Tax due before credits (see instructions).....	7	3,270
8 Tax credits claimed before rehabilitation of historic properties credit (see instructions).....	8	1,770
9a Subtract line 8 from line 7.....	9a	1500
9b Tax limitation (see instructions).....	9b	1500
9c Credit limitation (subtract line 9b from line 9a; if line 9b is greater than line 9a, enter 0).....	9c	0
10 Credit used this year (see instructions).....	10	0
11 Unused credit to be carried forward (subtract line 10 from line 6).....	11	559,122

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

12 Federal recapture amount on New York property.....	12	
13 Amount of federal credit on New York property originally allowed.....	13	
14 Divide line 12 by line 13 (carry result to four decimal places).....	14	
15 Amount of New York credit originally allowed.....	15	
16 New York recapture amount (multiply line 15 by line 14; enter here and on line 5).....	16	

Part 4 - Partnership information (attach additional sheets as necessary)

Name of partnership	Partnership's EIN	Credit amount allocated
---------------------	-------------------	-------------------------

Total from additional sheet(s), if any.....	
17 Total credit amount allocated from partnership(s) (enter here and on line 2).....	17

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

Test 27

Begins on next page

[Return to Test Chart](#)

**CT-3**

New York State Department of Taxation and Finance

**General Business Corporation
Franchise Tax Return**

Tax Law - Article 9-A

See form CT-3/4-I before completing return.

All filers must enter tax period:

Final return ☐Amended return ☐

beginning 01-01-2014

ending 12-31-2014

Employer identification number (EIN) 002199004	File number AA 8	Business telephone number 518-555-2626	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
Legal name of corporation CTEF46605613634636637		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation NY		Date received (for Tax Department use only)
Number and street or PO box 46605613 WA HARRIMAN CAMPUS		Date of incorporation 01-02-1996		
City ALBANY	State NY	ZIP code 12227	Foreign corporations: date began business in NYS	
NAICS business code number (from NYS Pub 910) 312120	If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	
NYS Principal business activity BREWERY		Audit (for Tax Department use only)		

Metropolitan transportation business tax (MTA surcharge)

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The **MCTD includes** the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. (mark an **X** in the appropriate box).... ☐ Yes ☒ No

A. Pay amount shown on line 93. Make check payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (see instructions for details.)	A	Payment enclosed
B. Federal return filed (you must mark an X in one): Attach a complete copy of your federal return.		
Form 1120 <input checked="" type="checkbox"/>	Form 1120-H..... <input type="checkbox"/>	Form 1120-REIT or Form 1120-RIC <input type="checkbox"/>
Consolidated basis <input type="checkbox"/>	Form 1120S..... <input type="checkbox"/>	Other: <input type="checkbox"/>
C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS <input type="checkbox"/>		
D. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see instructions).		
E. Do you have an interest in, or have you rented, real property located in New York State? (mark an X in one box) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
If Yes, enter county <u>ALBANY</u> and the value of such property or rent.....		1,488,000
F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark one box) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
G. If you marked the <i>Consolidated basis</i> box in line B above, complete the following:		
1. Number of corporations included in the federal consolidated group.....		<input type="text"/>
2. Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD).....		<input type="text"/>
3. If substantially all of the voting stock in this corporation is owned or controlled, directly or indirectly, by another corporation give the name and EIN of that corporation below.		
Legal name of corporation <input type="text"/>		EIN <input type="text"/>
H. Do you have an interest in any partnerships? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.		
I. Did you include a disregarded entity in this return? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input type="checkbox"/> No		
If Yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.		

Computation of entire net income (ENI) base

1	FTI before net operating loss (NOL) and special deductions.....	1	655,550
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions).....	2	
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock (see instr.).....	3	
4a	Interest deductions directly attributable to subsidiary capital (see instructions).....	4a	
4b	Noninterest deductions directly attributable to subsidiary capital (see instructions).....	4b	
5a	Interest deductions indirectly attributable to subsidiary capital (see instructions).....	5a	
5b	Noninterest deductions indirectly attributable to subsidiary capital (see instructions).....	5b	
6	New York State and other state and local taxes deducted on your federal return (see instructions).....	6	-876
7	Federal depreciation from Form CT-399, if applicable (see instructions).....	7	487,742
8	Other additions (see instructions).....	8	
9	Add lines 1 through 8	9	1,142,416
10	Income from subsidiary capital (from Form CT-3-ATT, line 26; see instr.)...	10	
11	Fifty percent of dividends from nonsubsidiary corporations (see instr.)...	11	
12	Foreign dividends gross-up not included on lines 10 and 11 (see instr.)...	12	
13	New York NOLD (attach federal New York State computations; see instr.)....	13	44,323
14	Allowable New York State depreciation from Form CT-399, if applicable (see instr.)	14	490,101
15	Other subtractions (see instructions).....	15	
16	Total subtractions (add lines 10 through 15).....	16	534,424
17	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here and on line 42).....	17	607,992
18	Investment income before allocation (from Form CT-3-ATT, line 22, but not more than line 17 above; see instr.)	18	
19	Business income before allocation (subtract line 18 from line 17).....	19	607,992
20	Allocated investment income (multiply line 18 by 1.000000 % from Form CT-3-ATT, line 5).....	20	
21	Allocated business income (multiply line 19 by .695874 % from line 119, 121, or 141; see instr.).....	21	423,086
22	Total allocated income (add lines 20 and 21).....	22	423,086
23	Optional depreciation adjustments (attach Form CT-324; enter here and on line 69; see instructions).....	23	
24	ENI base (line 22 plus or minus line 23; see instructions).....	24	423,086
25	ENI base tax (see instructions; multiply line 24 by the appropriate rate from the Tax rates schedule in Form CT-3/4-I; enter here and on line 72).....	25	13,750

Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)

		A Beginning of year	B End of year	C Average value
26	Total assets from federal return	26	4,386,940	4,302,662
27	Real property and marketable securities included on line 26.....	27		
28	Subtract line 27 from line 26.....	28	4,386,940	4,302,662
29	Real property and marketable securities at fair market value	29		
30	Adjusted total assets (add lines 28 and 29).....	30	4,386,940	4,302,662
31	Total liabilities	31	3,803,627	3,375,385
32	Total capital (subtract line 31, column C, from line 30, column C).....	32		755,295
33	Subsidiary capital (from Form CT-3-ATT, line 28; if none, enter 0).....	33		
34	Business and investment capital (subtract line 33 from line 32).....	34		755,295
35	Investment capital (from Form CT-3-ATT, line 7, column E; if none, enter 0).....	35		
36	Business capital (subtract line 35 from line 34).....	36		755,295
37	Allocated investment capital (multiply line 35 by 1.000000 % from Form CT-3-ATT, line 5).....	37		
38	Allocated business capital (multiply line 36 by .695874 % from line 119, 121, or 141).....	38		525,590
39	Capital base (add lines 37 and 38).....	39		525,590
40	Capital base tax.....	40		788
41	Issuer's allocation percentage.....	41	0.695874 %	

Computation of minimum taxable income (MTI) base *(see instructions)*

42	ENI from line 17	42	607,992.00
Adjustments <i>(see instructions for lines 43 through 50)</i>			
43	Depreciation of tangible property placed in service after 1986	43	607,992
44	Amortization of mining exploration and development costs paid or incurred after 1986	44	
45	Amortization of circulation expenditures paid or incurred after 1986 <i>(personal holding companies only)</i>	45	
46	Basis adjustments in determining gain or loss from sale or exchange of property	46	
47	Long term contracts entered into after February 28, 1986	47	
48	Installment sales of certain property	48	
49	Merchant marine capital construction funds	49	
50	Passive activity loss <i>(closely held and personal service corporations only)</i>	50	
51	Add lines 42 through 50	51	607,992
Tax preference items			
52	Depletion <i>(see instructions)</i>	52	
53			
54	Intangible drilling costs <i>(see instructions)</i>	54	
55	Add lines 51 through 54	55	607,992
56	New York NOLD from line 13 <i>(see instructions)</i>	56	44,323
57	Add lines 55 and 56	57	652,315
58	Alternative net operating loss deduction (ANOLD) <i>(see instructions)</i>	58	69,327
59	MTI <i>(subtract line 58 from line 57)</i>	59	582,988
60	Investment income before apportioned NOLD <i>(add line 18 and Form CT-3-ATT, line 21)</i>	60	
61	Investment income not included in ENI but included in MTI <i>(see instructions)</i>	61	
62	Investment income before apportioned ANOLD <i>(add lines 60 and 61)</i>	62	
63	Apportioned New York ANOLD <i>(see instructions)</i>	63	
64	Alternative investment income before allocation <i>(subtract line 63 from line 62; see instructions)</i>	64	
65	Alternative business income before allocation <i>(subtract line 64 from line 59)</i>	65	582,988
66	Allocated alternative business income <i>(multiply line 65 by 0.695874 % from line 119, 121, or 161)</i>	66	405,686
67	Allocated alternative investment income <i>(multiply line 64 by 1.000000 % from Form CT-3-ATT, line 5)</i>	67	
68	Allocated MTI <i>(add lines 66 and 67)</i>	68	405,686
69	Optional depreciation adjustments from line 23	69	
70	MTI base <i>(line 68 plus or minus line 69)</i>	70	405,686
71	Tax on MTI base <i>(multiply line 70 by appropriate rate; see instructions)</i>	71	3,043

(continued)

Computation of tax

72	Tax on ENI base from line 25.....	72	13,750
73	Tax on capital base from line 40 (see instructions) New small business: First year <input type="checkbox"/> Second year <input type="checkbox"/>	73	788
You must enter an amount on lines 74a below; if none, enter 0.			
74a	New York receipts (see instructions).....	74a	4,794,031
74b	Fixed dollar minimum tax (see instructions).....	74b	750
75	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception).....	75	13,750
76	Subsidiary capital base from Form CT-3-ATT, line 31.....	76	
77	Subsidiary capital base tax from Form CT-3-ATT, line 32.....	77	
78	Tax due before credits (add lines 75 and 77).....	78	13,750
79	Tax credits (see instructions).....	79	13,000
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter 0).....	80	750
81	Amount from line 71 or 74b, whichever is larger.....	81	3,043
82	Tax due (see instructions).....	82	750
First installment of estimated tax for next period:			
83a	If you filed a request for extension, enter amount from Form CT-5, line 2.....	83a	
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instructions.....	83b	
84	Add line 82 and line 83a or 83b.....	84	750
85	Total prepayments from line 106.....	85	2,350
86	Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter 0).....	86	
87	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	87	
88	Interest on late payment (see instructions).....	88	
89	Late filing and late payment penalties (see instructions).....	89	
90	Balance (add lines 86 through 89).....	90	
Voluntary gifts/contributions (see instructions)			
91a	Return a Gift to Wildlife.....	91a	
91b	Breast Cancer Research and Education Fund.....	91b	
91c	Prostate and Testicular Cancer Research and Education Fund.....	91c	
91d	9/11 Memorial.....	91d	
91e	Volunteer Firefighting & EMS Recruitment Fund.....	91e	
91f	Veterans Remembrance.....	91f	
92	Total (add lines 84, 87, 88, 89, and 91a through 91f).....	92	750
93	Balance due (If line 85 is less than line 92, subtract line 85 from line 92 and enter here. This is the amount due; enter the payment amount on line A on page 1).....	93	
94	Overpayment (If line 85 is more than line 92, subtract line 92 from line 85. This is your overpayment; enter here and see instructions).....	94	1,600
95	Amount of overpayment to be credited to next period (see instructions).....	95	1,574
96	Balance of overpayment (subtract line 95 from line 94; see instructions).....	96	26
97	Amount of overpayment to be credited to Form CT-3M/4M (see instructions).....	97	
98	Refund of overpayment (subtract line 97 from line 96; see instructions).....	98	26
99a	Refund of unused tax credits (see instructions and attach appropriate forms).....	99a	70,979
99b	Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms).....	99b	15,000

(continued)

Summary of credits claimed on line 79 against current year's franchise tax (see instructions for lines 79, 99a, 99b, 100a, and 100b)

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

Form CT-38, line 28.....		Form CT-259.....		Form CT-633.....	
Form CT-40.....		Form CT-261.....		Form CT-634.....	
Form CT-41.....		Form CT-501.....		Form CT-635.....	
Form CT-43.....		Form CT-502.....		Form CT-636.....	2,293
Form CT-44.....		Form CT-601.....		Form CT-637.....	
Form CT-46.....	10,707	Form CT-601.1.....		Form CT-638.....	
Form CT-47.....		Form CT-602.....		Form CT-639.....	
Form CT-236.....		Form CT-603.....		Form CT-640.....	
Form CT-238.....		Form CT-604.....		Form CT-641.....	
Form CT-239.....		Form CT-605.....		Servicing mortgages credit.....	
Form CT-241.....		Form CT-606.....		Form DTF-621.....	
Form CT-242.....		Form CT-607.....		Form DTF-622.....	
Form CT-243.....		Form CT-611.....		Form DTF-624.....	
Form CT-246.....		Form CT-611.1.....		Form DTF-630.....	
Form CT-248.....		Form CT-612.....		Other credits.....	
Form CT-249.....		Form CT-613.....			
Form CT-250.....		Form CT-631.....			

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area tax elimination credit and you had 100% area allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an X in the box..... ☐

100a Total tax credits claimed above (enter here and on line 79; attach form or statement for each tax credit claimed).....	100a	13,000
100b Total tax credits above that are refund eligible (see instructions).....	100b	2,293

Composition of prepayments on line 85 (see instructions)

	Date paid	Amount
101 Mandatory first installment	101	375
102a Second installment from Form CT-400	102a	
102b Third installment from Form CT-400	102b	
102c Fourth installment from Form CT-400	102c	
103 Payment with extension request from Form CT-5, line 5	103	
104 Overpayment credited from prior years (see instr.) Period 12-31-2013	104	1,975
105 Overpayment credited from Form CT-3M/4M..... Period	105	
106 Total prepayments (add lines 101 through 105; enter here and on line 85).....	106	2,350

107 If you are a member of an affiliated federal group, enter primary corporation name and EIN:

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

If you are more than 50% owned by another corporation, enter parent corporation name and EIN:

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

Interest paid to shareholders (see instructions)

108 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? <i>(mark an X in the appropriate box)</i> If Yes, complete the following and line 109 <i>(attach additional sheets if necessary)</i>			108 <input type="checkbox"/> Yes <input type="checkbox"/> No	
Shareholder's name		SSN or EIN		
Interest paid to shareholder	Total indebtedness to shareholder described above	Total interest paid		
109 Is there written evidence of the indebtedness? <i>(mark an X in the appropriate box)</i>			109 <input type="checkbox"/> Yes <input type="checkbox"/> No	
110 Interest deducted in computing FTI on line 1 of this form			110 117,735	
111 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years			111	

Schedule A, Part 1 - Computation of business allocation percentage for aviation corporations (see instructions)

	A New York State	B Everywhere	
112a Revenue aircraft arrivals and departures <i>(see instr.)</i>	112a		
112b Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A).....	112b .60		
112c Adjusted NYS revenue aircraft arrivals and departures <i>(multiply line 112a, column A, by line 112b)</i>	112c		
113 New York State percentage <i>(divide line 112c by line 112a, column B)</i>		113	%
114a Revenue tons handled <i>(see instructions)</i>	114a		
114b Adjustment per Tax Law section 210.3(a)(7)(A).....	114b .60		
114c Adjusted NYS revenue tons handled <i>(multiply line 114a, column A, by line 114b)</i>	114c		
115 New York State percentage <i>(divide line 114c by line 114a, column B)</i>		115	%
116a Originating revenue <i>(see instructions)</i>	116a		
116b Adjustment per Tax Law section 210.3(a)(7)(A).....	116b .60		
116c Adjusted NYS originating revenue <i>(multiply line 116a, column A, by line 116b)</i>	116c		
117 New York State percentage <i>(divide line 116c by line 116a, column B)</i>		117	%
118 Total <i>(add lines 113, 115, and 117)</i>		118	%
119 New York business allocation percentage <i>(divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-38, line 6)</i>		119	%

Schedule A, Part 2 - Computation of business allocation percentage for trucking and railroad corporations (see instr.).....

	A New York State	B Everywhere	
120 Revenue miles.....	120		
121 New York State business allocation percentage <i>(divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-38, line 6)</i>		121	%

Schedule A, Part 3 - Computation of business allocation percentage (see instructions)

Number of New York State employees.....	<input type="text"/>
Wages paid to New York State employees (see line 138 instructions).....	<input type="text"/>
Are you principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier, or are you a qualified foreign air carrier? (mark an X in the appropriate box).....	
	<input type="checkbox"/> Yes <input type="checkbox"/> No

If *No*, complete **only** lines 129 through 136 and enter on line 141 the receipts factor computed on line 136. The receipts factor is the business allocation percentage.

Average value of property (see instructions)		A New York State	B Everywhere
122	Real estate owned	122	
123	Real estate rented	123	
124	Inventories owned	124	
125	Tangible personal property owned	125	
126	Tangible personal property rented	126	
127	Total (add lines 122 through 126).....	127	
128	New York State property factor (divide line 127, column A, by line 127, column B).....	128	%

Receipts in the regular course of business from:

129	Sales of tangible personal property allocated to New York State (see instructions).....	129	4,775,883	
130	All sales of tangible personal property (see instr.).....	130		6,871,074
131	Services performed (see instructions).....	131		
132	Rentals of property (see instructions).....	132		
133	Royalties (see instructions).....	133		
134	Other business receipts (see instructions).....	134	18,148	18,148
135	Total (add lines 129 through 134).....	135	4,794,031	6,889,222
136	New York State receipts factor (divide line 135, column A, by line 135, column B; see instructions).....	136		0.695874 %
137	New York State additional receipts factor (see instructions).....	137		%

Payroll

138	Wages and other compensation of employees, except general executive officers (see instr.)...	138		
139	New York State payroll factor (divide line 138, column A, by line 138, column B).....	139		%
140	Total New York State factors (add lines 128, 136, 137, and 139).....	140		%
141	New York State Business allocation percentage(see instructions).....	141		0.695874 %

Schedule A, Part 4 - Computation of alternative business allocation percentage for MTI base (see instructions)

If you are **not** an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete **only** lines 149 through 156 and enter on line 161 the receipts factor computed on line 156. The receipts factor is the alternative business allocation percentage

Average value of property (see instructions)		A - New York State	B - Everywhere
142	Real estate owned.....	142	
143	Real estate rented.....	143	
144	Inventories owned.....	144	
145	Tangible personal property owned.....	145	
146	Tangible personal property rented.....	146	
147	Total (add lines 142 through 146).....	147	
148	New York State property factor (divide line 147, column A, by line 147, column B).....	148	%

Receipts in the regular course of business from:

149 Sales of tangible personal property allocated to New York State (see instructions).....	149	4,775,883	
150 All sales of tangible personal property	150		6,871,074
151 Services performed (see instructions).....	151		
152 Rentals of property	152		
153 Royalties	153		
154 Other business receipts	154	18,148	18,148
155 Total (add lines 149 through 154).....	155	4,794,031	6,889,222
156 New York State receipts factor (divide line 155, column A, by line 155, column B; see instructions).....	156		0.695874 %
157 New York State weighted receipts factor(see instructions).....	157		%

Payroll

158 Wages and other compensation of employees, except general executive officers.....	158		
159 New York State payroll factor (divide line 158, column A, by line 158, column B).....	159		%
160 Total New York State factors (add lines 148, 156, 157, and 159).....	160		%
161 Alternative business allocation percentage (see instructions).....	161		0.695874 %

162 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition in the line 25 instructions of Form CT-3/4-I; mark an X in the appropriate box).....	162	<input type="checkbox"/> Yes <input type="checkbox"/> No
163 If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions).....	163	
164 Are you claiming qualified New York manufacturer status, which includes eligible qualified New York manufacturers and qualified emerging technology companies (QETCs), for a lower capital base tax rate and limitation? (see instructions; mark an X in the appropriate box).....	164	<input type="checkbox"/> Yes <input type="checkbox"/> No
165 Are you claiming qualified New York manufacturer or eligible qualified New York manufacturer status for a lower ENI tax rate? (see instructions; mark an X in the appropriate box).....	165	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
166 Are you claiming eligible qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	166	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
167 Are you a qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot and have elected to be subject only to the fixed dollar minimum tax base? (mark an X in the appropriate box).....	167	<input type="checkbox"/> Yes <input type="checkbox"/> No
168 Are you claiming QETC status for a lower EN rate? (see instructions; mark an X in the appropriate box).....	168	<input type="checkbox"/> Yes <input type="checkbox"/> No
169 Are you claiming qualified New York manufacturer or QETC status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	169	<input type="checkbox"/> Yes <input type="checkbox"/> No
170 Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in the appropriate box).....	170	<input type="checkbox"/> Yes <input type="checkbox"/> No

Amended return information

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

Final federal determination.....	<input type="checkbox"/>	If marked, enter date of determination:
Net operating loss (NOL) carryback.....	<input type="checkbox"/>	Capital loss carryback.....
Federal return filed.....Form 1139	<input type="checkbox"/>	Form 1020X.....

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years.....	44,323
Federal NOL carryover total available for use this tax year from all prior tax years.....	699,024
New York State NOL carryforward total for future years.....	
Federal NOL carryforward total for future years.....	43,474

Corporations organized outside New York State: Complete the following for capital stock issued and outstanding.

Number of par shares	Value	Number of no-par shares	Value
	\$		\$

Third-party designee <small>(see Instructions)</small>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Designee's name <i>(print)</i> BILL SMITH	Designee's phone number 518-555-2525
	Designee's e-mail address BILLSMITH@TAXESDONERIGHT.COM		PIN

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

Authorized person	Printed name of authorized person JOHN DOE		Signature of authorized person	Official title VICE PRESIDENT	
	E-mail address of authorized person JOHNDOE@CTEF48805613634636637.COM		Telephone number 518-555-2626	Date 03-15-2015	
Paid preparer use only <small>(see Instr.)</small>	Firm's name <i>(or yours if self-employed)</i>		Firm's EIN 123456987		Preparer's PTIN or SSN
	Signature of individual preparing this return	Address 315 RETURN PARKWAY		City ALBANY	State NY
	E-mail address of individual preparing this return BILLSMITH@TAXESDONERIGHT.COM		Preparer's NYTPRIN		Date 03-15-2015

See instructions for where to file.

**Claim for Investment Tax Credit****CT-46**

(Includes Employment Incentive Credit)

Tax Law - Article 9-A, Sections 210.12 and 210.12-D

All filers must enter tax period:

beginning 01-01-2014 ending 12-31-2014

Legal name of corporation
CTEF46805613634636637Employer identification number
002199004

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

Summary of tax credit(s)

1 Investment tax credit (from line 20).....	1	20,721
2 Investment tax credit on research and development (R&D) property at the optional rate (from line 21).....	2	
3 Retail enterprises tax credit (from Form CT-46-ATT).....	3	
4 Historic barns credit (from Form CT-46-ATT).....	4	
5 Subtotal (add lines 1 through 4).....	5	20,721
6 Employment incentive credit (from line 28).....	6	58,410
7a Unused investment tax credit or employment incentive credit from preceding period (New York S corporations, enter 0).....	7a	122,420
7b Unused expired tax credits (see instructions; New York S corporations enter 0).....	7b	
7c Subtract line 7b from line 7a.....	7c	122,420
8 Total (add lines 5, 6, and 7c; New York S corporations, see instructions).....	8	201,551
9 Recapture of excess credit taken in previous periods (from line 32; New York S corporations, see instructions).....	9	
10 Net investment tax credit(s) (see instructions).....	10	

Computation of investment tax credit used, refunded, or carried forward (New York S corporations do not complete this section)

11 Tax due before credits (from Form CT-3 or Form CT-3-A).....	11	13,750	
12 Tax credits claimed before the investment tax credit (see instructions)....	12		
13 Subtract line 12 from line 11.....	13	13,750	
14 Tax on minimum taxable income or fixed dollar minimum, whichever amount is larger (from Form CT-3 or Form CT-3-A).....	14	3,043	
15 Limitation on investment tax credit (subtract line 14 from line 13; if less than 0, enter 0).....	15	10,707	
16 Investment tax credit to be used this period (enter the lesser of line 10 or line 15; transfer this amount to your franchise tax return).....	16	10,707	
17 Unused investment tax credit (subtract line 16 from line 10).....	17	190,844	
18a Qualified new businesses only: Investment tax credit available for refund (see instructions).....	18a		
18b Qualified new businesses only: Amount of line 18a to be refunded (see instructions).....	18b		
18c Qualified new businesses only: Amount of line 18a to be applied as an overpayment to next year's tax (subtract line 18b from line 18a; transfer this amount to your franchise tax return).....	18c		
19 Unused investment tax credit available to be carried forward (see instructions).....	19	190,844	

Schedule A - Investment tax credit (Attach additional sheet(s) as necessary; see instructions)

A Description of property (list items separately)	B Principal use	C Date acquired (mm-dd-yy)	D Life (Years)	E Investment credit base	F Investment tax credit (column E x standard rate; see Rate schedule 1 in Form CT-46-I)	G Investment tax credit on R&D property (R&D property in column E x optional rate; see Rate schedule 1 in Form CT-46-I)
BREWERY	MANUFACTURING	05/01/2014	7			

Amounts from attached list.....

20 Add column F amounts (enter here and on line 1).....	20	20,721
21 Add column G amounts (enter here and on line 2).....	21	

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

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

A	Use with Schedule C, line 26, first succeeding year	A Year	B March 31	C June 30	D September 30	E December 31	F Total (B+C+D+E)	G Average	H* Percent %
22	Number of New York State employees in employment base year	2012	17	20	22	21	80	20	
23	Number of New York State employees in current tax year	2014	37	51	52	54	194	49	2.450000
B	Use with Schedule C, line 27, second succeeding year	Year	March 31	June 30	September 30	December 31	Total (B+C+D+E)	Average	Percent %
24	Number of New York State employees in employment base	2011	18	18	18	18	72	18	
25	Number of New York State employees in current tax year	2014	37	51	52	54	194	49	2.720000

*Divide the average number of employees in the current tax year by the average number of employees in the base year (column G).

Schedule C - Employment incentive credit computation (see example in Form CT-46-I, Schedules B and C Examples)

		A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional rate)	C <i>Employment incentive credit</i> <i>(multiply column B by the appropriate rate</i> <i>from Rate schedule 2 in Form CT-46-I)</i>
26	Information for first succeeding year: use line 23, column H, to determine rate	2013	2,291,669	57,292
27	Information for second succeeding year: use line 25, column H, to determine rate	2012	44,721	11,118
28	Add column C amounts (enter here and on line 6).....			28 58,410

Schedule D - Recapture of investment tax credit, including rehabilitation expenditures for retail enterprises and historic barns

A Description of property	B Date of acquisition or rehabilitation (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	F Percentage (E / D)	G Total original investment tax credit allowed	H Recaptured investment tax credit (F x G)
------------------------------	--	--	-----------------------	---------------------------------	----------------------------	---	---

29	Total recaptured investment tax credit from attached sheet(s).....	29	
30	Recaptured investment tax credit (add column H amounts and line 29).....	30	
31	Additional recapture.....	31	
32	Add lines 30 and 31 (enter here and on line 9).....	32	



Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry

Tax Law - Article 9-A, Sections 210.12-B and 210.12-C

CT-605

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Employer identification number(s) shown on page 1 of your tax return 002199004	File this claim with your corporation franchise tax return, Form CT-3, CT-3-S, or CT-3-A. Attach a copy of the <i>Certificate of Eligibility</i> and retention certificate.
Legal name of corporation filing the franchise tax return CTEF46605613634636637	
Name of empire zone (EZ)	

A Mark an X in the box if you are claiming this credit as a corporate partner (see instructions)..... ☒ A ☐**Schedule A - Eligibility and empire zone investment tax credit (EZ-ITC)****Important:** If this is your first tax year, do not complete Parts 1, 2, and 3. Begin with Part 4.

Part 1 - 80% current-year test (see instructions) Computation of percentage of administrative and support employees in New York State for the current tax year

Current tax year	March 31	June 30	September 30	December 31	Total
Number of administrative and support employees in New York State	200	200	200	200	800
1a Average number of administrative and support employees in New York State (divide Total column by four; carry the result to two decimal places, but do not round).....	1a 200				
Number of administrative and support employees everywhere	300	300	300	300	800
1b Average number of administrative and support employees everywhere (divide Total column by four; carry the result to two decimal places, but do not round).....	1b 200				
2 Percentage of administrative and support employees in New York State (divide line 1a by line 1b; carry the result to two decimal places, but do not round).....	2 1.000000 %				

Does the percentage on line 2 equal or exceed 80%?..... Yes ☒ No ☐
 If Yes, skip Parts 2 and 3, and continue with Part 4. If No, you do not qualify using the current-year test.

Part 2 - 95% three-year back-office test (see instructions) Computation of average number of administrative and support employees in New York State for the current tax year and three-year test period

Current tax year	March 31	June 30	September 30	December 31	Total
Number of administrative and support employees in New York State					
3a Average number of administrative and support employees in New York State for current tax year (carry the result to two decimal places, but do not round).....	3a				
Number of administrative and support employees in New York State during three-year test period	March 31	June 30	September 30	December 31	Total
A. First year					
B. Second year					
C. Third year					
D. Total number of administrative and support employees in New York State for three-year test period (add Total column lines A, B, and C).....					
3b Average number of administrative and support employees in New York State for three-year test period (carry the result to two decimal places, but do not round).....	3b				
4 Percentage of employment for administrative and support employees in New York State (divide line 3a by line 3b; carry the result to two decimal places, but do not round).....	4 %				

Does the percentage on line 4 equal or exceed 95%?..... Yes ☐ No ☐
 If Yes, skip Part 3 and continue with Part 4. If No, you do not qualify using the three-year back-office test.

Part 3 - 90% end-of-year test (see instructions) Computation of percentage of employees in New York State for the current tax year

Current tax year	March 31	June 30	September 30	December 31	Total	
Number of employees in New York State						
5a Average number of employees in New York State during the current tax year (divide Total column by four).....					5a	
5b Number of employees in New York State on the last day of your first tax year in which you were subject to tax in New York State (taxpayers subject to tax in 1998, see instructions).....					5b	
6 Percentage of employees in New York State for the current tax year (divide line 5a by line 5b).....					6	%

Does the percentage on line 6 equal or exceed 90%?..... Yes ☐ No ☒

If Yes, continue with Part 4. If No, you do not qualify using the 90% end-of-year test.

Part 4 - EZ-ITC (see instructions)**Property located in EZ on which EZ-ITC is claimed** (attach additional sheets if necessary)

A Itemized description of property	B Principal use	C Date acquired	D Life (years)	E Cost or other basis
BREWERY	BEER BREWING	03/01/2012	25	15,000
WHAREHOUSE	STORAGE	05/17/2012	30	20,000

Amount from attached sheets.....

7a EZ-ITC for corporate franchise tax (add column E amounts and multiply by 10% (0.10); enter the result here and on line 13).....	Column E total x 0.10 =	7a	3,500
7b EZ-ITC for New York S corporations (add column E amounts and multiply by 8% (0.08); enter the result here and on line 13).....	Column E total x 0.08 =	7b	

Schedule B - EZ-EIC (see instructions)**Part 1 - Employment information required to determine eligibility for EZ-EIC** (see instructions)

	A	B	C	D	E	F	G	H
A Information in conjunction with Schedule B, Part 2, line a	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for current tax year	2014	70	90	100	140	400	100	
Number of employees in EZ for employment base year	2012	50	70	90	110	320	80	125
B Information in conjunction with Schedule B, Part 2, line b	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for current tax year								
Number of employees in EZ for employment base year								
C Information in conjunction with Schedule B, Part 2, line c	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for current tax year								
Number of employees in EZ for employment base year								

* Divide the average number of employees in the current tax year by the average number of employees in base year (column G). Carry the result to two decimal places, but do not round.

Part 2 - Computation of EZ-EIC (see instructions)

A	B	C
Tax year in which EZ-ITC was allowed	Amount of original EZ-ITC	EZ-EIC (multiply column B by 30% (.30))

8 Total - Enter column C total here and on line 18.....

8.

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

A	B	C	D	E	F	G	H	I
Description of property	Date acquired	Date property ceased to qualify	Life (months)	Unused life (months)	Percentage (E / D)	EZ-ITC allowed	Recaptured EZ-ITC (F x G)	Recaptured EZ-EIC

Amounts from attached sheets.....

9 Recaptured EZ-ITC (add column H amounts).....

9

10 Recaptured EZ-EIC (add column I amounts; enter here and on line 21).....

10

11 Augmented recapture amount.....

11

12 Add lines 9 and 11; enter total here and on line 16.....

12

Schedule D - Part 1 - Computation of EZ-ITC

13	EZ-ITC from line 7a or 7b.....	13	3,500
14	Unused EZ-ITC from preceding period.....	14	
15	Total (add lines 13 and 14).....	15	3,500
16	Recapture of EZ-ITC (from line 12).....	16	
17	Net EZ-ITC or addback (see instructions).....	17	3,500

Part 2 - Computation of EZ-EIC

18	EZ-EIC from line 8.....	18	
19	Unused EZ-EIC from preceding period.....	19	
20	Total (add lines 18 and 19).....	20	
21	Recapture of EZ-EIC (from line 10).....	21	
22	Net EZ-EIC or addback (see instructions).....	22	

Schedule E - Part 1 - Computation of EZ-EIC and EZ-ITC used (C corporations only; see instructions)

	Column A EZ-EIC	Column B EZ-ITC
23 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).....		13,750
24 Enter in Column B the higher of the tax on the minimum taxable income base or the fixed dollar minimum tax (from Form CT-3 or CT-3-A).....		13,000
25 Enter in Column A the fixed dollar minimum tax (from Form CT-3 or CT-3-A).....		
26 EZ credit limitation (Column A: subtract line 25 from line 23; Column B: subtract line 24 from line 23).....		705
27 EZ credit used this period (Column A: enter the lesser of line 22 or Column A, line 26; Column B: enter the lesser of line 17 or Column B, line 26).....	750	750
28 Total EZ-EIC and EZ-ITC used this period (add line 27, Columns A and B; see instructions).....		750

Part 2 - Credits available for refund or carryforward (C corporations only; see instructions)

29	Net EZ-ITC from line 17 (if line 17 is zero or less, enter 0 here and on line 31).....	29	3,500
30	EZ-ITC used from line 27, Column B.....	30	750
31	EZ-ITC available for carryforward (subtract line 30 from line 29).....	31	2,750
32	Qualified or new businesses only: EZ-ITC available for refund (see instructions).....	32	
33	Qualified or new businesses only: Amount of line 32 to be refunded (see instructions).....	33	
34	Qualified or new businesses only: Amount of line 32 to be applied as an overpayment to next year's tax (subtract line 33 from line 32; see instructions).....	34	
35	EZ-ITC available for carryforward after refund (see instructions).....	35	2,750
36	Net EZ-EIC from line 22 (if line 22 is zero or less, enter 0).....	36	
37	EZ-EIC used from line 27, Column A.....	37	
38	EZ-EIC available for carryforward (subtract line 37 from line 36).....	38	
39	Qualified or new businesses only: EZ-EIC available for refund (see instructions).....	39	
40	Qualified or new businesses only: Amount of line 39 to be refunded (see instructions).....	40	
41	Qualified or new businesses only: Amount of line 39 to be applied as an overpayment to next year's tax (subtract line 40 from line 39; see instructions).....	41	
42	EZ-EIC available for carryforward after refund (see instructions).....	42	2,750



Empire State Jobs Retention Program Credit

Tax Law - Article 1, Section 36; Article 9-A, Section 210.44;
Article 32, Section 1456(y); and Article 33, Section 1511(bb)

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Legal name of corporation filing franchise tax return CTEF46605613634636637	Employer identification number (EIN) 002199004
--	---

File this form with your franchise tax return. You must also attach a copy of the certificate(s) of tax credit issued by Empire State Development (ESD).

A Year of eligibility (enter a number from 1 to 10; see instructions)..... **A** 13

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

Schedule A - Computation of credit

1 Empire State jobs retention program credit (see instructions).....	1	10,000
2 Empire State jobs retention program credit from partnerships (enter the amount from line 15).....	2	
3 Total Empire State jobs retention program credit (add lines 1 and 2; New York S corporations, see instructions).....	3	10,000
4 Recapture of credit taken in previous tax years (see instructions).....	4	
5 Net Empire State jobs retention program credit (see instructions).....	5	10,000

Schedule B - Computation of Empire State jobs retention program credit used, refunded, or credited as an overpayment to the next year (New York S corporations do not complete this section)

6 Tax due before credits (see instructions).....	6	13,750
7 Tax credits claimed before the Empire State jobs retention program credit (see instructions).....	7	13,000
8 Subtract line 7 from line 6.....	8	750
9 Minimum tax (see instructions).....	9	750
10 Credit limitation (subtract line 9 from line 8; if zero or less, enter 0).....	10	0
11 Empire State jobs retention program credit to be used this tax year (see instructions).....	11	0
12 Unused Empire State jobs retention program credit available for refund or as an overpayment (subtract line 11 from line 5).....	12	
13 Empire State jobs retention program credit to be refunded (limited to the amount on line 12; see instructions).....	13	
14 Empire State jobs retention program credit to be applied as an overpayment to next year's tax (subtract line 13 from line 12; see instructions).....	14	10,000

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

Name of partnership	Partnership's EIN	Amount of credit
---------------------	-------------------	------------------

Total from additional sheet(s), if any.....

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

**Beer Production Credit**

Tax Law - Article 1, Section 37, Article 9-A, Section 210.45

CT-636

All filers must enter tax period:

beginning 2014-01-01

ending 2014-12-31

Legal name of corporation
CTEF46605613634636637Employer identification number (EIN)
002199004

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

Mark an **X** in the box if you are claiming this credit as a corporate partner (see instructions)..... ☐**Schedule A - Eligibility**A Are you registered as a distributor under Tax Law Article 18 (Taxes on Alcoholic Beverages)?..... Yes ☒ No ☐B For the tax year, did you produce 60 million gallons of beer or less in New York State?..... Yes ☒ No ☐If you answered **No** to question A or B, stop. You do not qualify for this credit for this tax year.**Schedule B - Computation of credit (see instructions)****Part 1 - Credit for the first 500,000 gallons produced in New York State (attach additional sheets if necessary)**

A Beer production facility's physical address	B Total gallons of beer produced in NYS in this tax year
--	---

636 BEER DR

572,705

ITHACA NY 14850

1	Total of column B amounts from additional Form(s) CT-636, if any	1	
2	Add column B amounts (include any amount from line 1).....	2	572,705
3	Enter the lesser of line 2 or 500,000.....	3	500,000
4	Total credit for first 500,000 gallons produced in New York State (multiply line 3 by .14; see instr.)....	4	70,000

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

A Beer production facility's physical address	B Total gallons of beer produced in NYS in this tax year
--	---

636 BEER DR

572,705

ITHACA NY 14850

5	Total of column B amounts from additional Form(s) CT-636, if any	5	
6	Add column B amounts (include any amount from line 5).....	6	572,705
7	Subtract 500,000 from line 6.....	7	72,705
8	Enter the lesser of line 7 or 15,000,000 (see instructions).....	8	72,705
9	Total credit for gallons produced in New York State in excess of 500,000 (multiply line 8 by .045).....	9	3,272
10	Add lines 4 and 9.....	10	73,272
11	Partner: Enter your share of credit from your partnership (from line 23).....	11	
12	Add lines 10 and 11 (see instructions).....	12	73,272

Schedule C - 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)

13	Tax due before credits.....	13	13,750
14	Tax credits claimed before this credit.....	14	10,707
15	Subtract line 14 from line 13.....	15	3,043
16	Minimum tax.....	16	750
17	Credit limitation (subtract line 16 from line 15; if zero or less, enter 0).....	17	2,293
18	Credit to be used this tax year.....	18	2,293
19	Unused tax credit available as a refund or as an overpayment (subtract line 18 from line 12).....	19	70,979
20	Tax credit to be refunded (limited to the amount on line 19).....	20	70,979
21	Amount to be applied as an overpayment to next year's tax (subtract line 20 from line 19).....	21	

Schedule D - Partnership information *(attach additional sheets if necessary)*

Name of partnership	Partnership's EIN	Credit amount
---------------------	-------------------	---------------

22	Total from additional sheet(s), if any.....	22	
23	Total credit from partnerships (enter here and on line 11).....	23	



Alternative Fuels and Electric Vehicle Recharging Property Credit

CT-637

Tax Law - Article 9, Section 187-b and Article 9-A, Section 210.24

All filers must enter tax period:

Attach this form to your franchise tax return.

beginning 2014-01-01 ending 2014-12-31

Legal name of corporation
CTEF46605613634636637Employer identification number (EIN)
002199004A If you are claiming this credit as a corporate partner, mark an ☒ in the box..... ☐

Schedule A - Alternative fuels vehicle refueling and electric vehicle recharging property information and credit amounts (attach additional sheets as necessary)

A Location of vehicle refueling or recharging property	B Total cost of vehicle refueling or recharging property (see instructions)	C Number of pumps or recharging stations	D (Column B / column C) x 50% (.5)	E Enter the lesser of column D or \$5,000	F Column C x column E
ITHACA	200,000	2	50,000	5,000	10,000

Total of column F amounts from additional sheet(s), if any.....

1 Total of all column F amounts..... 1 10,000

Schedule B - Computation of available credit for the current year

2 Credit computed for the current tax year (from line 1).....	2	10,000
3 Credit amount from partnership(s) (from line 18; see instructions).....	3	
4 Unused credit carried over from previous tax years (New York S corps do not make an entry on this line).....	4	
5 Total credit computed for the current tax year (add lines 2, 3, and 4; New York S corporations, see instructions).....	5	10,000
6 Recapture of credit taken in previous tax years (from line 17; New York S corporations, see instr.).....	6	
7 Total available credit for the current tax year (see instructions).....	7	10,000

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	13,750
9	Tax credits claimed before this credit (see instructions).....	9	13,000
10	Subtract line 9 from line 8.....	10	750
11	Minimum tax (see instructions).....	11	750
12	Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0).....	12	0
13	Credit to be used this tax year (enter the lesser of line 12 or line 7).....	13	0
14	Credit to be carried forward (subtract line 13 from line 7).....	14	10,000

Schedule D - Computation of credit recapture (see instructions; attach additional sheets as necessary)

A Tax year credit allowed	B Total recovery period of property	C Years in service prior to recapture year	D Recapture years (column B - column C)	E Recapture % (column D / column B)	F Original credit allowed	G Credit recapture (column E x column F)
---------------------------------------	---	--	---	--	------------------------------	--

Total of column G amounts from additional sheet(s), if any.....	
15 Recaptured credit (add column G amounts).....	15
16 Partner in a partnership: enter your share of the recapture of the credit (see instructions).....	16
17 Total recaptured credit (add lines 15 and 16; enter here and on line 6).....	17

Schedule E - Partnership information (see instructions; attach additional sheets as necessary)

Name of partnership	Partnership's EIN	Credit amount allocated
---------------------	-------------------	-------------------------

Total from additional sheet(s), if any.....	
18 Total credit amount allocated from partnership(s) (enter here and on line 3).....	18



Claim for Environmental Remediation Insurance Credit

Tax Law - Article 1, Section 23; Article 9, Section 187 - i; Article 9-A, Section 210.35;
Article 32, Section 1456(s); and Article 33, Section 1511(w)

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Legal name of corporation filing franchise tax return

CTEF46605613634636637

Employer identification number (EIN)

002199004

File this form with your franchise tax return.

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the property for which you are claiming this credit.....

2014-06-24

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

Brownfield site identifying information

Enter the following information as listed on the *Certificate of Completion* (COC) issued by the Department of Environmental Conservation (DEC) for the qualified site (see instructions). Attach a copy of the COC. Also attach a copy of the certification form for the environmental remediation insurance tax credit completed by the insurer.

Site name BROWNFIELD		
Site location - municipality ITHACA	Site location - county ONANDAGA	
DEC region 7	Division of Environmental Remediation (DER) site number C734102	Date COC was issued 2014-05-01

Mark an **X** in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area..... ☐

Computation of available environmental remediation insurance credit

1	Qualified environmental remediation insurance premiums paid.....	1	10,000
2	Multiply line 1 by 50% (.5).....	2	5,000
3	Enter line 2 amount or 30,000 , whichever is less.....	3	
4	Environmental remediation insurance credit received from a flow-through entity (see instructions).....	4	
5	Subtotal (add lines 3 and 4; New York S corporations, see instructions).....	5	
6	Recapture of credit (see instructions).....	6	
7	Total environmental remediation insurance credit available for use (see instructions).....	7	5,000

Computation of environmental remediation insurance credit limitation

8	Tax due before credits (see instructions).....	8	
9	Enter other credits claimed before the environmental remediation insurance credit (see instructions).....	9	13,000
10	Net tax (subtract line 9 from line 8).....	10	
11	Minimum tax (see instructions).....	11	
12	Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0).....	12	

Computation of environmental remediation insurance credit used, refunded, or credited as an overpayment in the next tax year

13	Environmental remediation insurance credit to be used for the current tax year (see instructions).....	13	
14	Environmental remediation insurance credit available for refund or as an overpayment (subtract line 13 from line 7).....	14	5,000
15	Environmental remediation insurance credit to be refunded (limited to the amount on line 14; see instructions).....	15	
16	Environmental remediation insurance credit to be credited as an overpayment in the next tax year (subtract line 15 from line 14; see instructions).....	16	5,000

Partnership information (see instructions for line 4)

Name of partnership	Partnership's EIN	Amount of credit
---------------------	-------------------	------------------

Total from attached sheet(s) if any.....

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

Test 28

Begins on next page

[Return to Test Chart](#)

**CT-3**

New York State Department of Taxation and Finance

**General Business Corporation
Franchise Tax Return**

Tax Law - Article 9-A

See form CT-3/4-I before completing return.

All filers must enter tax period:

Final return ☐ Amended return ☐

beginning 01-01-2014 ending 12-31-2014

Employer identification number (EIN) 002199005	File number	Business telephone number 518-555-2626	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
Legal name of corporation CTELF3			Trade name/DBA	
Mailing name (if different from legal name above) c/o			State or country of incorporation NY	Date received (for Tax Department use only)
Number and street or PO box 3 WA Harriman Campus			Date of incorporation 07-23-2001	
City ALBANY	State NY	ZIP code 12227	US	Foreign corporations: date began business in NYS
NAICS business code number (from NYS Pub 910) 335900			If address/phone above is new, mark an X in the box <input type="checkbox"/>	Audit (for Tax Department use only)
NYS Principal business activity Manufacturing			If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	

Metropolitan transportation business tax (MTA surcharge)

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. (mark an **X** in the appropriate box).... ☐ Yes ☐ No

A. Pay amount shown on line 93. Make check payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (see instructions for details.)			Payment enclosed
B. Federal return filed (you must mark an X in one): Attach a complete copy of your federal return.			
Form 1120 <input type="checkbox"/>	Form 1120-H..... <input type="checkbox"/>	Form 1120-REIT or Form 1120-RIC	<input type="checkbox"/>
Consolidated basis <input checked="" type="checkbox"/>	Form 1120S..... <input type="checkbox"/>	Other: _____	<input type="checkbox"/>
C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS <input type="checkbox"/>			
D. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see instructions).			
E. Do you have an interest in, or have you rented, real property located in New York State? (mark an X in one box) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
If Yes, enter county _____ and the value of such property or rent..... <input type="text"/>			
F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark one box) <input type="checkbox"/> Yes <input type="checkbox"/> No			
G. If you marked the <i>Consolidated basis</i> box in line B above, complete the following:			
1. Number of corporations included in the federal consolidated group.....			10
2. Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD).....			99,747,564
3. If substantially all of the voting stock in this corporation is owned or controlled, directly or indirectly, by another corporation give the name and EIN of that corporation below.			
Legal name of corporation Voting Stock Corp			EIN 545454545
H. Do you have an interest in any partnerships? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.			
I. Did you include a disregarded entity in this return? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input type="checkbox"/> No			
If Yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.			

Computation of entire net income (ENI) base

1	FTI before net operating loss (NOL) and special deductions.....	1	32,207,764
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions).....	2	
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock (see instr.).....	3	
4a	Interest deductions directly attributable to subsidiary capital (see instructions).....	4a	
4b	Noninterest deductions directly attributable to subsidiary capital (see instructions).....	4b	
5a	Interest deductions indirectly attributable to subsidiary capital (see instructions).....	5a	
5b	Noninterest deductions indirectly attributable to subsidiary capital (see instructions).....	5b	
6	New York State and other state and local taxes deducted on your federal return (see instructions).....	6	4,102,691
7	Federal depreciation from Form CT-399, if applicable (see instructions).....	7	2,576,319
8	Other additions (see instructions).....	8	1,095,125
	1,095,125		
9	Add lines 1 through 8	9	39,981,899
10	Income from subsidiary capital (from Form CT-3-ATT, line 26; see instr.)...	10	
11	Fifty percent of dividends from nonsubsidiary corporations (see instr.)...	11	
12	Foreign dividends gross-up not included on lines 10 and 11 (see instr.)...	12	
13	New York NOLD (attach federal New York State computations; see instr.)...	13	
14	Allowable New York State depreciation from Form CT-399, if applicable (see instr.)	14	3,158,446
15	Other subtractions (see instructions).....	15	
16	Total subtractions (add lines 10 through 15).....	16	3,158,446
17	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here and on line 42).....	17	36,823,453
18	Investment income before allocation (from Form CT-3-ATT, line 22, but not more than line 17 above; see instr.)	18	
19	Business income before allocation (subtract line 18 from line 17).....	19	36,823,453
20	Allocated investment income (multiply line 18 by % from Form CT-3-ATT, line 5).....	20	
21	Allocated business income (multiply line 19 by .028872 % from line 119, 121, or 141; see instr.).....	21	1,063,167
22	Total allocated income (add lines 20 and 21).....	22	1,063,167
23	Optional depreciation adjustments (attach Form CT-324; enter here and on line 69; see instructions).....	23	
24	ENI base (line 22 plus or minus line 23; see instructions).....	24	1,063,167
25	ENI base tax (see instructions; multiply line 24 by the appropriate rate from the Tax rates schedule in Form CT-3/4-I; enter here and on line 72).....	25	75,485

Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)

		A Beginning of year	B End of year	C Average value	
26	Total assets from federal return	26	230,668,963	304,085,223	267,377,093
27	Real property and marketable securities included on line 26.....	27			
28	Subtract line 27 from line 26.....	28	230,668,963	304,085,223	267,377,093
29	Real property and marketable securities at fair market value	29			
30	Adjusted total assets (add lines 28 and 29).....	30	230,668,963	304,085,223	267,377,093
31	Total liabilities	31	217,774,829	254,530,860	236,152,845
32	Total capital (subtract line 31, column C, from line 30, column C).....	32			31,224,248
33	Subsidiary capital (from Form CT-3-ATT, line 28; if none, enter 0).....	33			11,029,329
34	Business and investment capital (subtract line 33 from line 32).....	34			20,194,919
35	Investment capital (from Form CT-3-ATT, line 7, column E; if none, enter 0).....	35			
36	Business capital (subtract line 35 from line 34).....	36			20,194,919
37	Allocated investment capital (multiply line 35 by <input type="text"/> % from Form CT-3-ATT, line 5).....	37			
38	Allocated business capital (multiply line 36 by <input type="text"/> .028872 % from line 119, 121, or 141).....	38			583,068
39	Capital base (add lines 37 and 38).....	39			583,068
40	Capital base tax.....	40			875
41	Issuer's allocation percentage.....	41	<input type="text"/> .018674 %		

Computation of minimum taxable income (MTI) base (see instructions)

42	ENI from line 17.....	42	36823453.00
Adjustments (see instructions for lines 43 through 50)			
43	Depreciation of tangible property placed in service after 1986.....	43	234,645
44	Amortization of mining exploration and development costs paid or incurred after 1986.....	44	
45	Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only).....	45	
46	Basis adjustments in determining gain or loss from sale or exchange of property.....	46	-2,036
47	Long term contracts entered into after February 28, 1986	47	
48	Installment sales of certain property.....	48	
49	Merchant marine capital construction funds	49	
50	Passive activity loss (closely held and personal service corporations only).....	50	
51	Add lines 42 through 50	51	37,056,062
Tax preference items			
52	Depletion (see instructions).....	52	
53			
54	Intangible drilling costs (see instructions).....	54	
55	Add lines 51 through 54.....	55	37,056,062
56	New York NOLD from line 13 (see instructions).....	56	
57	Add lines 55 and 56.....	57	37,056,062
58	Alternative net operating loss deduction (ANOLD) (see instructions).....	58	
59	MTI (subtract line 58 from line 57).....	59	37,056,062
60	Investment income before apportioned NOLD (add line 18 and Form CT-3-ATT, line 21).....	60	
61	Investment income not included in ENI but included in MTI (see instructions).....	61	
62	Investment income before apportioned ANOLD (add lines 60 and 61).....	62	
63	Apportioned New York ANOLD (see instructions).....	63	
64	Alternative investment income before allocation (subtract line 63 from line 62; see instructions).....	64	
65	Alternative business income before allocation (subtract line 64 from line 59).....	65	37,056,062
66	Allocated alternative business income (multiply line 65 by .028872 % from line 119, 121, or 161)	66	1,069,883
67	Allocated alternative investment income (multiply line 64 by % from Form CT-3-ATT, line 5)	67	
68	Allocated MTI (add lines 66 and 67).....	68	1,069,883
69	Optional depreciation adjustments from line 23	69	
70	MTI base (line 68 plus or minus line 69).....	70	1,069,883
71	Tax on MTI base (multiply line 70 by appropriate rate; see instructions).....	71	16,048

(continued)

Computation of tax

72	Tax on ENI base from line 25.....	72	75,485
73	Tax on capital base from line 40 (see instructions) New small business: First year <input type="checkbox"/> Second year <input type="checkbox"/>	73	875
You must enter an amount on lines 74a below; if none, enter 0.			
74a	New York receipts (see instructions).....	74a	8,181,161
74b	Fixed dollar minimum tax (see instructions).....	74b	3,500
75	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception).....	75	75,485
76	Subsidiary capital base from Form CT-3-ATT, line 31.....	76	
77	Subsidiary capital base tax from Form CT-3-ATT, line 32.....	77	
78	Tax due before credits (add lines 75 and 77).....	78	75,485
79	Tax credits (see instructions).....	79	92,556
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter 0).....	80	
81	Amount from line 71 or 74b, whichever is larger.....	81	16,048
82	Tax due (see instructions).....	82	16,048
First installment of estimated tax for next period:			
83a	If you filed a request for extension, enter amount from Form CT-5, line 2.....	83a	20,000
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instructions.....	83b	
84	Add line 82 and line 83a or 83b.....	84	36,048
85	Total prepayments from line 106.....	85	120,526
86	Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter 0).....	86	
87	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	87	
88	Interest on late payment (see instructions).....	88	
89	Late filing and late payment penalties (see instructions).....	89	
90	Balance (add lines 86 through 89).....	90	
Voluntary gifts/contributions (see instructions)			
91a	Return a Gift to Wildlife.....	91a	
91b	Breast Cancer Research and Education Fund.....	91b	
91c	Prostate and Testicular Cancer Research and Education Fund.....	91c	
91d	9/11 Memorial.....	91d	
91e	Volunteer Firefighting & EMS Recruitment Fund.....	91e	
91f	Veterans Remembrance.....	91f	
92	Total (add lines 84, 87, 88, 89, and 91a through 91f).....	92	36,048
93	Balance due (If line 85 is less than line 92, subtract line 85 from line 92 and enter here. This is the amount due; enter the payment amount on line A on page 1).....	93	
94	Overpayment (If line 85 is more than line 92, subtract line 92 from line 85. This is your overpayment; enter here and see instructions).....	94	84,478
95	Amount of overpayment to be credited to next period (see instructions).....	95	84,478
96	Balance of overpayment (subtract line 95 from line 94; see instructions).....	96	
97	Amount of overpayment to be credited to Form CT-3M/4M (see instructions).....	97	
98	Refund of overpayment (subtract line 97 from line 96; see instructions).....	98	
99a	Refund of unused tax credits (see instructions and attach appropriate forms).....	99a	
99b	Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms).....	99b	33,119

(continued)

Summary of credits claimed on line 79 against current year's franchise tax (see instructions for lines 79, 99a, 99b, 100a, and 100b)

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

Form CT-38, line 28.....		Form CT-259.....		Form CT-633.....	
Form CT-40.....		Form CT-261.....		Form CT-634.....	
Form CT-41.....		Form CT-501.....		Form CT-635.....	
Form CT-43.....		Form CT-502.....		Form CT-636.....	
Form CT-44.....		Form CT-601.....		Form CT-637.....	
Form CT-46.....		Form CT-601.1.....		Form CT-638.....	
Form CT-47.....		Form CT-602.....		Form CT-639.....	
Form CT-236.....		Form CT-603.....		Form CT-640.....	
Form CT-238.....		Form CT-604.....		Form CT-641.....	
Form CT-239.....		Form CT-605.....		Servicing mortgages credit.....	
Form CT-241.....		Form CT-606.....		Form DTF-621.....	
Form CT-242.....		Form CT-607.....		Form DTF-622.....	
Form CT-243.....		Form CT-611.....	28,462	Form DTF-624.....	
Form CT-246.....		Form CT-611.1.....		Form DTF-630.....	
Form CT-248.....		Form CT-612.....	64,094	Other credits.....	
Form CT-249.....		Form CT-613.....			
Form CT-250.....		Form CT-631.....			

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area tax elimination credit and you had 100% area allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an X in the box..... ☐

100a Total tax credits claimed above (enter here and on line 79; attach form or statement for each tax credit claimed)..... **100a** 92,556

100b Total tax credits above that are refund eligible (see instructions)..... **100b**

Composition of prepayments on line 85 (see instructions)

	Date paid	Amount
101 Mandatory first installment	101 03-15-2014	20,750
102a Second installment from Form CT-400	102a 06-15-2014	35,000
102b Third installment from Form CT-400	102b	
102c Fourth installment from Form CT-400	102c	
103 Payment with extension request from Form CT-5, line 5	103	
104 Overpayment credited from prior years (see instr.) Period 12-31-2013	104	64,776
105 Overpayment credited from Form CT-3M/4M..... Period	105	
106 Total prepayments (add lines 101 through 105; enter here and on line 85).....	106	120,526

107 If you are a member of an affiliated federal group, enter primary corporation name and EIN:

Name Affiliate 1 Inc	EIN 888888888
-------------------------	------------------

If you are more than 50% owned by another corporation, enter parent corporation name and EIN:

Name Parent Corporation Inc	EIN 999999999
--------------------------------	------------------

Interest paid to shareholders (see instructions)

108 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? (mark an X in the appropriate box) If Yes, complete the following and line 109 (attach additional sheets if necessary) 108			<input type="checkbox"/> Yes <input type="checkbox"/> No
Shareholder's name		SSN or EIN	
Interest paid to shareholder	Total indebtedness to shareholder described above	Total interest paid	
109 Is there written evidence of the indebtedness? (mark an X in the appropriate box)..... 109			<input type="checkbox"/> Yes <input type="checkbox"/> No
110 Interest deducted in computing FTI on line 1 of this form 110			2,149,771
111 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years 111			

Schedule A, Part 1 - Computation of business allocation percentage for aviation corporations (see instructions)

		A New York State	B Everywhere	
112a	Revenue aircraft arrivals and departures (see instr.)..... 112a			
112b	Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A)..... 112b	.60		
112c	Adjusted NYS revenue aircraft arrivals and departures (multiply line 112a, column A, by line 112b)..... 112c			
113	New York State percentage (divide line 112c by line 112a, column B)..... 113			%
114a	Revenue tons handled (see instructions)..... 114a			
114b	Adjustment per Tax Law section 210.3(a)(7)(A)..... 114b	.60		
114c	Adjusted NYS revenue tons handled (multiply line 114a, column A, by line 114b)..... 114c			
115	New York State percentage (divide line 114c by line 114a, column B)..... 115			%
116a	Originating revenue (see instructions)..... 116a			
116b	Adjustment per Tax Law section 210.3(a)(7)(A).. 116b	.60		
116c	Adjusted NYS originating revenue (multiply line 116a, column A, by line 116b)..... 116c			
117	New York State percentage (divide line 116c by line 116a, column B)..... 117			%
118	Total (add lines 113, 115, and 117)..... 118			%
119	New York business allocation percentage (divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-38, line 6)..... 119			%

Schedule A, Part 2 - Computation of business allocation percentage for trucking and railroad corporations (see instr.).....

		A New York State	B Everywhere	
120	Revenue miles..... 120			
121	New York State business allocation percentage (divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-38, line 6)..... 121			%

Schedule A, Part 3 - Computation of business allocation percentage (see instructions)

Number of New York State employees.....	
Wages paid to New York State employees (see line 138 instructions).....	6,337,027

Are you principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier, or are you a qualified foreign air carrier? (mark an X in the appropriate box)..... ☐ Yes ☐ No

If **No**, complete **only** lines 129 through 136 and enter on line 141 the receipts factor computed on line 136. The receipts factor is the business allocation percentage.

		A New York State	B Everywhere
Average value of property (see instructions)			
122 Real estate owned	122		
123 Real estate rented	123		
124 Inventories owned	124		
125 Tangible personal property owned	125		
126 Tangible personal property rented	126		
127 Total (add lines 122 through 126).....	127		
128 New York State property factor (divide line 127, column A, by line 127, column B).....	128		%

Receipts in the regular course of business from:

129 Sales of tangible personal property allocated to New York State (see instructions).....	129	7,426,299	
130 All sales of tangible personal property (see instr.).....	130		282,602,511
131 Services performed (see instructions).....	131		
132 Rentals of property (see instructions).....	132		
133 Royalties (see instructions).....	133	100,983	100,983
134 Other business receipts (see instructions).....	134	653,879	653,879
135 Total (add lines 129 through 134).....	135	8,181,161	283,357,373
136 New York State receipts factor (divide line 135, column A, by line 135, column B; see instructions).....	136		.028872 %
137 New York State additional receipts factor (see instructions).....	137		%

Payroll

138 Wages and other compensation of employees, except general executive officers (see instr.)... 138		
139 New York State payroll factor (divide line 138, column A, by line 138, column B).....	139	%
140 Total New York State factors (add lines 128, 136, 137, and 139).....	140	%
141 New York State Business allocation percentage(see instructions).....	141	.028872 %

Schedule A, Part 4 - Computation of alternative business allocation percentage for MTI base (see instructions)

If you are **not** an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete **only** lines 149 through 156 and enter on line 161 the receipts factor computed on line 156. The receipts factor is the alternative business allocation percentage

		A - New York State	B - Everywhere
Average value of property (see instructions)			
142 Real estate owned.....	142		
143 Real estate rented.....	143		
144 Inventories owned.....	144		
145 Tangible personal property owned.....	145		
146 Tangible personal property rented.....	146		
147 Total (add lines 142 through 146).....	147		
148 New York State property factor (divide line 147, column A, by line 147, column B).....	148		%

Receipts in the regular course of business from:

149 Sales of tangible personal property allocated to New York State (see instructions).....	149	7,426,299	
150 All sales of tangible personal property	150		282,602,511
151 Services performed (see instructions).....	151		
152 Rentals of property	152		
153 Royalties	153	100,983	100,983
154 Other business receipts	154	653,879	653,879
155 Total (add lines 149 through 154).....	155	8,181,161	283,357,373
156 New York State receipts factor (divide line 155, column A, by line 155, column B; see instructions).....	156		.028872 %
157 New York State weighted receipts factor(see instructions).....	157		%

Payroll

158 Wages and other compensation of employees, except general executive officers.....	158		
159 New York State payroll factor (divide line 158, column A, by line 158, column B).....	159		%
160 Total New York State factors (add lines 148, 156, 157, and 159).....	160		%
161 Alternative business allocation percentage (see instructions).....	161		.028872 %

162 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition in the line 25 instructions of Form CT-3/4-I; mark an X in the appropriate box).....	162	<input type="checkbox"/> Yes <input type="checkbox"/> No
163 If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions).....	163	
164 Are you claiming qualified New York manufacturer status, which includes eligible qualified New York manufacturers and qualified emerging technology companies (QETCs), for a lower capital base tax rate and limitation? (see instructions; mark an X in the appropriate box).....	164	<input type="checkbox"/> Yes <input type="checkbox"/> No
165 Are you claiming qualified New York manufacturer or eligible qualified New York manufacturer status for a lower ENI tax rate? (see instructions; mark an X in the appropriate box).....	165	<input type="checkbox"/> Yes <input type="checkbox"/> No
166 Are you claiming eligible qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	166	<input type="checkbox"/> Yes <input type="checkbox"/> No
167 Are you a qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot and have elected to be subject only to the fixed dollar minimum tax base? (mark an X in the appropriate box).....	167	<input type="checkbox"/> Yes <input type="checkbox"/> No
168 Are you claiming QETC status for a lower EN rate? (see instructions; mark an X in the appropriate box).....	168	<input type="checkbox"/> Yes <input type="checkbox"/> No
169 Are you claiming qualified New York manufacturer or QETC status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	169	<input type="checkbox"/> Yes <input type="checkbox"/> No
170 Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in the appropriate box).....	170	<input type="checkbox"/> Yes <input type="checkbox"/> No

Amended return information

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

Final federal determination..... <input type="checkbox"/>	If marked, enter date of determination: _____
Net operating loss (NOL) carryback..... <input type="checkbox"/>	Capital loss carryback..... <input type="checkbox"/>
Federal return filed..... Form 1139 <input type="checkbox"/>	Form 1020X..... <input type="checkbox"/>

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years.....	
Federal NOL carryover total available for use this tax year from all prior tax years.....	
New York State NOL carryforward total for future years.....	
Federal NOL carryforward total for future years.....	

Corporations organized outside New York State: Complete the following for capital stock issued and outstanding.

Number of par shares	Value \$	Number of no-par shares	Value \$

Third-party designee <small>(see instructions)</small>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Designee's name <i>(print)</i> Bill Smith	Designee's phone number 5185552525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person John Doe		Signature of authorized person		Official title Vice President	
	E-mail address of authorized person johndoe@ct3.com				Telephone number 5185552626	Date 03-15-2015
Paid preparer use only <small>(see instr.)</small>	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN	
	Signature of individual preparing this return		Address 315 Return Parkway		City Albany	State NY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN		Date 03-15-2015	

See instructions for where to file.

**Claim for ZEA Wage Tax Credit****CT-601.1**Tax Law - Article 9-A, Section 210.19; Article 32, Section 1456(e); and
Article 33, Section 1511(g)

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Taxpayer identification number shown on page 1 of your tax return 002199005		File this claim with your corporation tax return, Form CT-3, CT-3-A, CT-32, CT-32-A, CT-33, CT-33-A, or CT-33-NL.
Legal name of corporation filing the franchise tax return CTELF3		
Name of zone equivalent area (ZEA)	Date of ZEA designation	

Schedule A - Application of ZEA wage tax credit for the current tax year**Part 1 - Computation of 50% limitation**

1	ZEA wage tax credit carryforward from preceding tax year.....	1	42,018.00
2	Current year's tax (see instructions).....	2	56,350.00
3	Fifty percent limitation (see instructions).....	3	28,175.00

Taxpayers claiming wage tax credits in multiple ZEAs and EZs must complete Schedule B.

Part 2 - Computation of tax limitation

4	Current year's tax (see instructions).....	4	75,485.00
5	Enter other credits claimed before the ZEA wage tax credit (see instructions).....	5	92,556.00
6	Net tax (subtract line 5 from line 4).....	6	
7	Enter appropriate tax: Article 9-A - enter the tax on minimum taxable income or fixed dollar minimum tax (whichever is larger) Article 32 - enter the fixed minimum tax of 250 Article 33 - enter 250	7	16,048.00
8	ZEA wage tax credit limitation (subtract line 7 from line 6).....	8	
9	ZEA wage tax credit limitation for current tax year (enter the lesser of line 3 or line 8 amount).....	9	

Part 3 - Computation of ZEA wage tax credit used for the current tax year

10	ZEA wage tax credit used for current tax year (see instructions).....	10	
----	---	----	--

Part 4 - Computation of ZEA wage tax credit carryforward

11	ZEA wage tax credit available as carryforward (subtract line 10 from line 1).....	11	28,175.00
----	---	----	-----------

Schedule B - Computation of 50% limitation for multiple wage tax credit claims (see instructions)**Part 1 - Computation of 50% limitation**

12	Current year's tax (from line 2).....	12	56,350.00
13	Fifty percent limitation (multiply line 12 by 50% (.5)).....	13	28,175.00

Part 2 - Unused ZEA wage tax credit 50% limitation

A Fifty percent limitation (from line 13)	B Amount of ZEA and EZ wage tax credits applied prior to this credit		C Unused ZEA and EZ wage tax credit 50% limitation (column A amount - column B total amount used)
	Zone name	Amount of credit	
28,175	Total amount used		

14 Unused ZEA wage tax credit limitation (subtract column B total from column A; enter here and on line 3) 14 28,175.00

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

**Claim for EZ Capital Tax Credit**

Tax Law - Articles 9-A, 32, and 33

CT-602

Attach a copy of Empire State Development Corporation
Form Z10, *Eligibility to Apply for a Zone Capital Tax Credit*.

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Legal name of corporation filing the franchise tax return CTELF3	Employer identification number (EIN) (as shown on page 1 of your tax return) 002199005
---	--

File with corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, or CT-33-NL. See Form CT-602-I, *Instructions for Form CT-602*.

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

Schedule A - Monetary contributions to EZ community development projects (see instructions)

A	B	C
Name of community development project	Location of zone	Amount of monetary contributions

Total from additional sheet(s) attached.....		
1 Total amount of contributions to EZ community development projects (add column C amounts).....	1	
2 Credit rate 25%.....	2	.25
3 EZ capital tax credit (multiply line 1 by line 2).....	3	
4 Credit from partnership(s) from contributions to EZ community development projects (see instructions).....	4	
5 Total credit from monetary contributions (add lines 3 and 4; S corporations: see instructions).....	5	

Schedule B - Limitations of EZ capital tax credit (New York S corporations do not complete Schedule B)**Part 1 - Fifty percent limitation**

6 Tax from Form CT-3, line 78; Form CT-3-A, line 77; Form CT-32, line 5; Form CT-32-A, line 5; Form CT-33, line 5; or Form CT-33-NL, line 5.....	6	75,485.00
7 Enter 50% (.5) of line 6.....	7	3,742.50

Part 2 - Lifetime limitation for monetary contributions to community development projects

8 Limitations per Article 9-A section 210.20(a); Article 32 section 1456(d)(1); and Article 33 section 1511(h)(1).....	8	100,000.00
9 EZ capital tax credit previously allowed, less any previous recapture (see instructions).....	9	9,500.00
10 EZ capital tax credit still allowable (subtract line 9 from line 8; see instructions).....	10	90,500.00
11 EZ capital tax credit allowable this year (enter the amount from either line 5 or line 10, whichever is less).....	11	

Part 3 - Tax on minimum taxable income/fixed dollar minimum limitation

12 Tax due before credits(see instructions).....	12	75,485.00
13 Credits claimed before the EZ capital tax credit (see instructions).....	13	92,556.00
14 Balance of Tax (subtract line 13 from line 12).....	14	
15 Tax on minimum taxable income or fixed dollar minimum (Form CT-3, line 81; Form CT-3-A, line 80; Form CT-32, line 4; Form CT-32-A, line 4; Form CT-33, line 4; or Form CT-33-NL, line 4).....	15	16,048.00
16 Credit limitation (subtract line 15 from line 14).....	16	

Schedule C – Computation of EZ capital tax credit and carryover (New York S corporations do not complete Schedule C)

17	EZ capital tax credit allowable this year (from line 11).....	17	
18	Unused EZ capital tax credit from previous periods beginning on or after January 1, 1994.....	18	4,491.00
19	Total (add lines 17 and 18).....	19	4,491.00
20	EZ capital tax credit recapture from line 24.....	20	
21	Net EZ capital tax credit available this year (see instructions).....	21	4,491.00
22	EZ capital tax credit used this year (see instructions).....	22	
23	EZ capital tax credit available for carryforward (see instructions).....	23	4,491.00

Schedule D – Recapture of EZ capital tax credit (see instructions)

[illegible]



CT-611 Claim for Brownfield Redevelopment Tax Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008

Tax Law - Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210.33; Article 32, Section 1456(q); and Article 33, Section 1511(u)

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Legal name of corporation filing franchise tax return CTELF3	Employer identification number (EIN) 002199005
---	---

File this form with your franchise tax return. A separate Form CT-611 must be filed for each Certificate of Completion (COC).

Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program prior to June 23, 2008? Yes ☒ No ☐

If you answered Yes, complete Form CT-611 to claim the brownfield redevelopment tax credit. If you answered No, and the site was accepted on or after June 23, 2008, do not complete this form; instead use Form CT-611.1 to claim the brownfield redevelopment tax credit.

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit. 2005-03-03

Schedule A - Brownfield site identifying information

Enter the following information as listed on the COC issued by the DEC for the qualified site (see instructions).

Attach a copy of the COC.

Site name Site Name Ave		
Site location - municipality Site Location	Site location - county Site County	
DEC region 7	Division of Environmental Remediation (DER) site number C123456	Date COC was issued 2010-12-16

If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. Attach a copy of the sale or transfer documentation to this form.

Is the qualified site for which the COC was issued by the DEC located in an environmental zone (EN-Zone)? Yes ☐ No ☐

If Yes, enter the percent of the qualified site located within an EN-Zone. %

Schedule B - Site preparation credit component (see instructions)

A Description of site preparation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs

Total of column C amounts from attached list

1 Add column C amounts (corporate partners; see instructions)	1
2 Applicable percentage rate (see instructions)	2 %
3 Site preparation credit component (multiply line 1 by line 2; enter here and on line 13; New York S corporations, see instructions)	3

Schedule C - Tangible property credit component (see instructions)

A Description of qualified property (list items separately; see instr.)	B Principal use	C Date placed in service (mm-dd-yy)	D Life (years; see instr.)	E Cost or other basis
Qualified	Storage	2012-06-24	30	237,184.00
Total of column E amounts from attached list.....				
4 Add column E amounts.....				4 237,184.00
5 Applicable percentage rate (see instructions).....				5 .12 %
6 Tangible property credit component (multiply line 4 by line 5; enter here and on line 14; New York S corporations, see instructions).....				6 28,462.00

Schedule D - On-site groundwater remediation credit component (see instructions)

A Description of groundwater remediation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs
Total of column C amounts from attached list.....		
7 Add column C amounts.....		7
8 Applicable percentage rate (see instructions).....		8 %
9 On-site groundwater remediation credit component (multiply line 7 by line 8; enter here and on line 15; New York S corporations, see instructions).....		9

Schedule E - Recapture of credit taken in previous tax years (attach additional sheets if necessary)**Recapture of tangible property credit component for property that ceases to be in qualified use:** (see instructions)

A Description of property	B Date property was placed in service (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	F Percentage (col E / col D)	G Tangible property credit component previously allowed	H Recaptured tangible property credit component (column F x column G)
Total of column H amounts from attached list.....							
10 Recaptured tangible property credit component (add column H amounts).....							10
Recapture if COC is revoked							
11a Net tangible property credit component previously allowed (see instructions).....							11a
11b Site preparation credit component previously allowed.....							11b
11c On-site groundwater remediation credit component previously allowed.....							11c
12 Enter line 10 amount or sum of lines 11a through 11c (enter here and on line 17; New York S corporations, see instructions).....							12

Credit summary (New York S corporations do not complete this section)

13 Site preparation credit component (from line 3).....	13	
14 Tangible property credit component (from line 6).....	14	28,462.00
15 On-site groundwater remediation credit component (from line 9).....	15	
16 Subtotal (add lines 13, 14, and 15).....	16	28,462.00
17 Recapture of credit taken in previous tax years (from line 12).....	17	
18 Net brownfield redevelopment credit (see instructions).....	18	28,462.00

Computation of brownfield redevelopment tax credit used, refunded, or credited as an overpayment in the next year (New York S corporations do not complete this section)

19	Tax due before credits (see instructions).....	19		
20	Tax credits claimed before the brownfield redevelopment tax credit (see instructions).....	20		
21	Subtract line 20 from line 19.....	21		
22	Minimum tax (see instructions).....	22		16,048.00
23	Credit limitation (subtract line 22 from line 21; if zero or less, enter 0).....	23		59,437.00
24	Brownfield redevelopment tax credit to be used this tax year (see instructions).....	24		28,462.00
25	Unused brownfield redevelopment tax credit available for refund or as an overpayment (subtract line 24 from line 18).....	25		
26	Brownfield redevelopment tax credit to be refunded (limited to the amount on line 25; see instructions).....	26		
27	Brownfield redevelopment tax credit to be credited as an overpayment in the next tax year (subtract line 26 from line 25; see instructions).....	27		

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

Name of partnership		• Partnership's EIN	
Costs allocated to taxpayer	• Site preparation costs	• Tangible property costs	• Groundwater remediation costs
Name of partnership		• Partnership's EIN	
Costs allocated to taxpayer	• Site preparation costs	• Tangible property costs	• Groundwater remediation costs
Name of partnership		• Partnership's EIN	
Costs allocated to taxpayer	• Site preparation costs	• Tangible property costs	• Groundwater remediation costs
Name of partnership		• Partnership's EIN	
Costs allocated to taxpayer	• Site preparation costs	• Tangible property costs	• Groundwater remediation costs
Name of partnership		• Partnership's EIN	
Costs allocated to taxpayer	• Site preparation costs	• Tangible property costs	• Groundwater remediation costs
Total from additional sheet(s) if any.....	• Site preparation costs	• Tangible property costs	• Groundwater remediation costs
28 Total costs allocated from partnership(s) (enter here and include on lines 1, 4, and 7 as applicable)	28		



Claim for Remediated Brownfield Credit For Real Property Taxes

CT-612

Tax Law - Article 9, Section 187-h; Article 9-A, Section 210.34;
Article 32, Section 1456(r); and Article 33, Section 1511(v)

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Legal name of corporation filing franchise tax return CTELF3	Employer identification number (EIN) 002199005
Address of qualified brownfield site CT3 W CT612 Ave Albany NY 12227	

File this form with your franchise tax return. A separate Form CT-612 must be filed for each *Certificate of Completion* (COC).

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit..... 2006-03-03

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

Schedule A - Brownfield site identifying information (see instructions)

Enter the following information as listed on the COC issued by the Department of Environmental Conservation (DEC) for the qualified site. **Attach a copy of the COC.**

Site name 612 Site Name		
Site location - municipality Site Location	Site location - county county	
DEC region 7	Division of Environmental Remediation (DER) site number	Date COC was issued 2011-12-16

Mark an **X** in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area..... ☒

If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. **Attach a copy** of the sale or transfer documentation to this form.....

Is the qualified site for which the COC was issued by the DEC located entirely within an environmental zone (EN-Zone)?..... Yes ☐ No ☐

Schedule B - Computation of average number of full-time employees employed by a developer and a lessee (see instr.)

March 31	June 30	September 30	December 31	Total
73	72		74	293
1 Average number of full-time employees (if less than 25, no credit is allowed; see instructions).....				1 73

Schedule C - Computation of remediated brownfield credit for real property taxes

2	Employment number factor (see instructions).....	2	.50
3	Eligible real property taxes (see instructions).....	3	128,188
4	Enter 0.25 (if the qualified site is located entirely within an EN-Zone, enter 1.0).....	4	
5	Remediated brownfield credit for real property taxes (multiply line 2 by line 3 by line 4).....	5	64,094
6	Recapture of remediated brownfield credit for real property taxes (see instructions).....	6	
7	Remediated brownfield credit for real property taxes after recapture (see instructions).....	7	64,094
8	Limitation of remediated brownfield credit for real property taxes (multiply 10,000 by line 1).....	8	730,000
9	Remediated brownfield credit for real property taxes after limitation (enter the lesser of line 7 or line 8)	9	64,094
10	Remediated brownfield credit for real property taxes from partnerships (see instructions).....	10	
11	Total remediated brownfield credit for real property taxes (add lines 9 and 10; New York S corporations see instructions).....	11	64,094

12	Enter your franchise tax (see instructions).....	12	75,485
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	28,462
14	Subtract line 13 from line 12.....	14	47,023
15	Credit limitation (see instructions).....	15	16,048
16	Credit limitation (subtract line 15 from line 14; if zero or less, enter 0).....	16	30,975
17	Remediated brownfield credit for real property taxes to be used this tax year (see instructions)....	17	30,975
18	Unused remediated brownfield credit for real property taxes available for refund or as an overpayment (subtract line 17 from line 11).....	18	33,119
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	33,119

Schedule E – Partnership information (see instructions)[illegible]

Test 29

Begins on next page

[Return to Test Chart](#)

**CT-3**

New York State Department of Taxation and Finance

**General Business Corporation
Franchise Tax Return**

Tax Law - Article 9-A

See form CT-3/4-I before completing return.

All filers must enter tax period:

Final return ☐Amended return ☐

beginning

01-01-2014

ending

12-31-2014

Employer identification number (EIN) 002199006	File number AA 3	Business telephone number (518) 555-2626	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
Legal name of corporation CTEF246248261			Trade name/DBA	
Mailing name (if different from legal name above) c/o			State or country of incorporation NY	Date received (for Tax Department use only)
Number and street or PO box 43 WA HARRIMAN CAMPUS			Date of incorporation 04-11-2011	
City ALBANY	State NY	ZIP code 12227 000 US	Foreign corporations: date began business in NYS	
NAICS business code number (from NYS Pub 910) 112120			Audit (for Tax Department use only)	
If address/phone above is new, mark an X in the box <input type="checkbox"/>			If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	
NYS Principal business activity MOVIE PRODUCTION				

Metropolitan transportation business tax (MTA surcharge)

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The **MCTD includes** the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. (mark an **X** in the appropriate box).... ☐ Yes ☐ No

A. Pay amount shown on line 93. Make check payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (see instructions for details.)		Payment enclosed A 0
B. Federal return filed (you must mark an X in one): Attach a complete copy of your federal return.		
Form 1120 <input checked="" type="checkbox"/>	Form 1120-H..... <input type="checkbox"/>	Form 1120-REIT or Form 1120-RIC <input type="checkbox"/>
Consolidated basis <input type="checkbox"/>	Form 1120S..... <input type="checkbox"/>	Other: <input type="checkbox"/>
C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS <input type="checkbox"/>		
D. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see instructions).		
E. Do you have an interest in, or have you rented, real property located in New York State? (mark an X in one box) <input type="checkbox"/> Yes <input type="checkbox"/> No		
If Yes, enter county _____ and the value of such property or rent..... <input type="text"/>		
F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark one box) <input type="checkbox"/> Yes <input type="checkbox"/> No		
G. If you marked the <i>Consolidated basis</i> box in line B above, complete the following:		
1. Number of corporations included in the federal consolidated group..... <input type="text"/>		
2. Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD)..... <input type="text"/>		
3. If substantially all of the voting stock in this corporation is owned or controlled, directly or indirectly, by another corporation give the name and EIN of that corporation below.		
Legal name of corporation <input type="text"/>		EIN <input type="text"/>
H. Do you have an interest in any partnerships? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input type="checkbox"/> No		
If yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.		
I. Did you include a disregarded entity in this return? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input type="checkbox"/> No		
If Yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.		

Computation of entire net income (ENI) base

1	FTI before net operating loss (NOL) and special deductions.....	1	-45,946
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions).....	2	
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock (see instr.).....	3	
4a	Interest deductions directly attributable to subsidiary capital (see instructions).....	4a	
4b	Noninterest deductions directly attributable to subsidiary capital (see instructions).....	4b	
5a	Interest deductions indirectly attributable to subsidiary capital (see instructions).....	5a	
5b	Noninterest deductions indirectly attributable to subsidiary capital (see instructions).....	5b	
6	New York State and other state and local taxes deducted on your federal return (see instructions).....	6	35
7	Federal depreciation from Form CT-399, if applicable (see instructions).....	7	
8	Other additions (see instructions).....	8	
9	Add lines 1 through 8	9	-45,911
10	Income from subsidiary capital (from Form CT-3-ATT, line 26; see instr.)...	10	
11	Fifty percent of dividends from nonsubsidiary corporations (see instr.)...	11	
12	Foreign dividends gross-up not included on lines 10 and 11 (see instr.)...	12	
13	New York NOLD (attach federal New York State computations; see instr.)...	13	
14	Allowable New York State depreciation from Form CT-399, if applicable (see instr.)...	14	
15	Other subtractions (see instructions).....	15	
16	Total subtractions (add lines 10 through 15).....	16	
17	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here and on line 42).....	17	-45,911
18	Investment income before allocation (from Form CT-3-ATT, line 22, but not more than line 17 above; see instr.)...	18	
19	Business income before allocation (subtract line 18 from line 17).....	19	-45,911
20	Allocated investment income (multiply line 18 by <input type="text" value="1.00000"/> % from Form CT-3-ATT, line 5).....	20	
21	Allocated business income (multiply line 19 by <input type="text" value="0.252011"/> % from line 119, 121, or 141; see instr.)...	21	-11,570
22	Total allocated income (add lines 20 and 21).....	22	-11,570
23	Optional depreciation adjustments (attach Form CT-324; enter here and on line 69; see instructions).....	23	
24	ENI base (line 22 plus or minus line 23; see instructions).....	24	-11,570
25	ENI base tax (see instructions; multiply line 24 by the appropriate rate from the Tax rates schedule in Form CT-3/4-I; enter here and on line 72).....	25	0

Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)

		A Beginning of year	B End of year	C Average value
26	Total assets from federal return	26	68,400	63,459
27	Real property and marketable securities included on line 26.....	27		
28	Subtract line 27 from line 26.....	28	68,400	63,459
29	Real property and marketable securities at fair market value	29		
30	Adjusted total assets (add lines 28 and 29).....	30	68,400	63,459
31	Total liabilities	31	68,400	45,946
32	Total capital (subtract line 31, column C, from line 30, column C).....	32		8,757
33	Subsidiary capital (from Form CT-3-ATT, line 28; if none, enter 0).....	33		
34	Business and investment capital (subtract line 33 from line 32).....	34		8,757
35	Investment capital (from Form CT-3-ATT, line 7, column E; if none, enter 0).....	35		
36	Business capital (subtract line 35 from line 34).....	36		8,757
37	Allocated investment capital (multiply line 35 by <input type="text" value="1.0000"/> % from Form CT-3-ATT, line 5).....	37		
38	Allocated business capital (multiply line 36 by <input type="text" value="0.252011"/> % from line 119, 121, or 141).....	38		2,207
39	Capital base (add lines 37 and 38).....	39		2,207
40	Capital base tax.....	40		3
41	Issuer's allocation percentage.....	41	0.252027 %	

Computation of minimum taxable income (MTI) base (see instructions)

42	ENI from line 17.....	42	-45,911
Adjustments (see instructions for lines 43 through 50)			
43	Depreciation of tangible property placed in service after 1986.....	43	
44	Amortization of mining exploration and development costs paid or incurred after 1986.....	44	
45	Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only).....	45	
46	Basis adjustments in determining gain or loss from sale or exchange of property.....	46	
47	Long term contracts entered into after February 28, 1986.....	47	
48	Installment sales of certain property.....	48	
49	Merchant marine capital construction funds.....	49	
50	Passive activity loss (closely held and personal service corporations only).....	50	
51	Add lines 42 through 50.....	51	-45,911
Tax preference items			
52	Depletion (see instructions).....	52	
53			
54	Intangible drilling costs (see instructions).....	54	
55	Add lines 51 through 54.....	55	-45,911
56	New York NOLD from line 13 (see instructions).....	56	
57	Add lines 55 and 56.....	57	-45,911
58	Alternative net operating loss deduction (ANOLD) (see instructions).....	58	
59	MTI (subtract line 58 from line 57).....	59	-45,911
60	Investment income before apportioned NOLD (add line 18 and Form CT-3-ATT, line 21).....	60	
61	Investment income not included in ENI but included in MTI (see instructions).....	61	
62	Investment income before apportioned ANOLD (add lines 60 and 61).....	62	
63	Apportioned New York ANOLD (see instructions).....	63	
64	Alternative investment income before allocation (subtract line 63 from line 62; see instructions).....	64	
65	Alternative business income before allocation (subtract line 64 from line 59).....	65	-45,911
66	Allocated alternative business income (multiply line 65 by 0.252011 % from line 119, 121, or 161).....	66	-11,570
67	Allocated alternative investment income (multiply line 64 by 1.00000 % from Form CT-3-ATT, line 5).....	67	
68	Allocated MTI (add lines 66 and 67).....	68	-11,570
69	Optional depreciation adjustments from line 23.....	69	
70	MTI base (line 68 plus or minus line 69).....	70	-11,570
71	Tax on MTI base (multiply line 70 by appropriate rate; see instructions).....	71	

(continued)

Computation of tax

72	Tax on ENI base from line 25.....	72	
73	Tax on capital base from line 40 (see instructions) New small business: First year <input type="checkbox"/> Second year <input type="checkbox"/>	73	3
You must enter an amount on lines 74a below; if none, enter 0.			
74a	New York receipts (see instructions).....	74a	314,045
74b	Fixed dollar minimum tax (see instructions).....	74b	175
75	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception).....	75	175
76	Subsidiary capital base from Form CT-3-ATT, line 31.....	76	
77	Subsidiary capital base tax from Form CT-3-ATT, line 32.....	77	
78	Tax due before credits (add lines 75 and 77).....	78	175
79	Tax credits (see instructions).....	79	54,358.25
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter 0).....	80	
81	Amount from line 71 or 74b, whichever is larger.....	81	175
82	Tax due (see instructions).....	82	
First installment of estimated tax for next period:			
83a	If you filed a request for extension, enter amount from Form CT-5, line 2.....	83a	
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instructions.....	83b	
84	Add line 82 and line 83a or 83b.....	84	
85	Total prepayments from line 106.....	85	25
86	Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter 0).....	86	
87	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	87	
88	Interest on late payment (see instructions).....	88	
89	Late filing and late payment penalties (see instructions).....	89	
90	Balance (add lines 86 through 89).....	90	
Voluntary gifts/contributions (see instructions)			
91a	Return a Gift to Wildlife.....	91a	
91b	Breast Cancer Research and Education Fund.....	91b	
91c	Prostate and Testicular Cancer Research and Education Fund.....	91c	
91d	9/11 Memorial.....	91d	
91e	Volunteer Firefighting & EMS Recruitment Fund.....	91e	
91f	Veterans Remembrance.....	91f	
92	Total (add lines 84, 87, 88, 89, and 91a through 91f).....	92	
93	Balance due (If line 85 is less than line 92, subtract line 85 from line 92 and enter here. This is the amount due; enter the payment amount on line A on page 1).....	93	
94	Overpayment (If line 85 is more than line 92, subtract line 92 from line 85. This is your overpayment; enter here and see instructions).....	94	
95	Amount of overpayment to be credited to next period (see instructions).....	95	
96	Balance of overpayment (subtract line 95 from line 94; see instructions).....	96	
97	Amount of overpayment to be credited to Form CT-3M/4M (see instructions).....	97	
98	Refund of overpayment (subtract line 97 from line 96; see instructions).....	98	
99a	Refund of unused tax credits (see instructions and attach appropriate forms).....	99a	49,358.25
99b	Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms).....	99b	5,000

(continued)

Summary of credits claimed on line 79 against current year's franchise tax (see instructions for lines 79, 99a, 99b, 100a, and 100b)

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

Form CT-38, line 28.....		Form CT-259.....		Form CT-633.....	
Form CT-40.....		Form CT-261.....	5,000	Form CT-634.....	
Form CT-41.....		Form CT-501.....		Form CT-635.....	
Form CT-43.....		Form CT-502.....		Form CT-636.....	
Form CT-44.....		Form CT-601.....		Form CT-637.....	
Form CT-46.....		Form CT-601.1.....		Form CT-638.....	
Form CT-47.....		Form CT-602.....		Form CT-639.....	
Form CT-236.....		Form CT-603.....		Form CT-640.....	
Form CT-238.....		Form CT-604.....		Form CT-641.....	
Form CT-239.....		Form CT-605.....		Servicing mortgages credit.....	
Form CT-241.....		Form CT-606.....		Form DTF-621.....	
Form CT-242.....		Form CT-607.....		Form DTF-622.....	
Form CT-243.....		Form CT-611.....		Form DTF-624.....	
Form CT-246.....	3,472.25	Form CT-611.1.....		Form DTF-630.....	
Form CT-248.....	45,886	Form CT-612.....		Other credits.....	
Form CT-249.....		Form CT-613.....			
Form CT-250.....		Form CT-631.....			

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area tax elimination credit and you had 100% area allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an X in the box..... ☐

100a Total tax credits claimed above (enter here and on line 79; attach form or statement for each tax credit claimed).....	100a	54,358.25
100b Total tax credits above that are refund eligible (see instructions).....	100b	49,358.25

Composition of prepayments on line 85 (see instructions)

	Date paid	Amount
101 Mandatory first installment	101	
102a Second installment from Form CT-400	102a	
102b Third installment from Form CT-400	102b	
102c Fourth installment from Form CT-400	102c	
103 Payment with extension request from Form CT-5, line 5	103 03-15-2015	25
104 Overpayment credited from prior years (see instr.) Period	104	
105 Overpayment credited from Form CT-3M/4M..... Period	105	
106 Total prepayments (add lines 101 through 105; enter here and on line 85).....	106	25

107 If you are a member of an affiliated federal group, enter primary corporation name and EIN:

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

If you are more than 50% owned by another corporation, enter parent corporation name and EIN:

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

Interest paid to shareholders (see instructions)

108 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? (mark an **X** in the appropriate box) If Yes, complete the following and line 109 (attach additional sheets if necessary) **108** ☐ Yes ☐ No

Shareholder's name	SSN or EIN	
Interest paid to shareholder	Total indebtedness to shareholder described above	Total interest paid

109 Is there written evidence of the indebtedness? (mark an **X** in the appropriate box)..... **109** ☐ Yes ☐ No

110 Interest deducted in computing FTI on line 1 of this form **110**

111 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years **111**

Schedule A, Part 1 - Computation of business allocation percentage for aviation corporations (see instructions)

		A New York State	B Everywhere
112a Revenue aircraft arrivals and departures (see instr.).....	112a		
112b Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A).....	112b	.60	
112c Adjusted NYS revenue aircraft arrivals and departures (multiply line 112a, column A, by line 112b).....	112c		
113 New York State percentage (divide line 112c by line 112a, column B).....	113		%
114a Revenue tons handled (see instructions).....	114a		
114b Adjustment per Tax Law section 210.3(a)(7)(A).....	114b	.60	
114c Adjusted NYS revenue tons handled (multiply line 114a, column A, by line 114b).....	114c		
115 New York State percentage (divide line 114c by line 114a, column B).....	115		%
116a Originating revenue (see instructions).....	116a		
116b Adjustment per Tax Law section 210.3(a)(7)(A).....	116b	.60	
116c Adjusted NYS originating revenue (multiply line 116a, column A, by line 116b).....	116c		
117 New York State percentage (divide line 116c by line 116a, column B).....	117		%
118 Total (add lines 113, 115, and 117).....	118		%
119 New York business allocation percentage (divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-38, line 6).....	119		%

Schedule A, Part 2 - Computation of business allocation percentage for trucking and railroad corporations (see instr.).....

		A New York State	B Everywhere
120 Revenue miles.....	120		
121 New York State business allocation percentage (divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-38, line 6).....	121		%

Schedule A, Part 3 - Computation of business allocation percentage (see instructions)

Number of New York State employees.....	
Wages paid to New York State employees (see line 138 instructions).....	

Are you principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier, or are you a qualified foreign air carrier? (mark an X in the appropriate box)..... ☐ Yes ☐ No

If **No**, complete **only** lines 129 through 136 and enter on line 141 the receipts factor computed on line 136. The receipts factor is the business allocation percentage.

Average value of property (see instructions)		A New York State	B Everywhere
122	Real estate owned	122	
123	Real estate rented	123	
124	Inventories owned	124	
125	Tangible personal property owned	125	
126	Tangible personal property rented	126	
127	Total (add lines 122 through 126).....	127	
128	New York State property factor (divide line 127, column A, by line 127, column B).....	128	%

Receipts in the regular course of business from:

129	Sales of tangible personal property allocated to New York State (see instructions).....	129	314,045	
130	All sales of tangible personal property (see instr.).....	130		1,246,156
131	Services performed (see instructions).....	131		
132	Rentals of property (see instructions).....	132		
133	Royalties (see instructions).....	133		
134	Other business receipts (see instructions).....	134		
135	Total (add lines 129 through 134).....	135	314,045	1,246,156
136	New York State receipts factor (divide line 135, column A, by line 135, column B; see instructions).....	136	0.252011	%
137	New York State additional receipts factor (see instructions).....	137		%

Payroll

138	Wages and other compensation of employees, except general executive officers (see instr.)...	138		
139	New York State payroll factor (divide line 138, column A, by line 138, column B).....	139		%
140	Total New York State factors (add lines 128, 136, 137, and 139).....	140		%
141	New York State Business allocation percentage (see instructions).....	141	0.252011	%

Schedule A, Part 4 - Computation of alternative business allocation percentage for MTI base (see instructions)

If you are **not** an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete **only** lines 149 through 156 and enter on line 161 the receipts factor computed on line 156. The receipts factor is the alternative business allocation percentage

Average value of property (see instructions)		A - New York State	B - Everywhere
142	Real estate owned.....	142	
143	Real estate rented.....	143	
144	Inventories owned.....	144	
145	Tangible personal property owned.....	145	
146	Tangible personal property rented.....	146	
147	Total (add lines 142 through 146).....	147	
148	New York State property factor (divide line 147, column A, by line 147, column B).....	148	%

Receipts in the regular course of business from:

149 Sales of tangible personal property allocated to New York State (see instructions).....	149	314,045	
150 All sales of tangible personal property	150		1,246,156
151 Services performed (see instructions).....	151		
152 Rentals of property	152		
153 Royalties	153		
154 Other business receipts	154		
155 Total (add lines 149 through 154).....	155	314,045	1,246,156
156 New York State receipts factor (divide line 155, column A, by line 155, column B; see instructions).....	156		0.252011 %
157 New York State weighted receipts factor (see instructions).....	157		%

Payroll

158 Wages and other compensation of employees, except general executive officers.....	158		
159 New York State payroll factor (divide line 158, column A, by line 158, column B).....	159		%
160 Total New York State factors (add lines 148, 156, 157, and 159).....	160		%
161 Alternative business allocation percentage (see instructions).....	161		0.252011 %

162 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition in the line 25 instructions of Form CT-3/4-I; mark an X in the appropriate box).....	162	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
163 If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions).....	163	63,459
164 Are you claiming qualified New York manufacturer status, which includes eligible qualified New York manufacturers and qualified emerging technology companies (QETCs), for a lower capital base tax rate and limitation? (see instructions; mark an X in the appropriate box).....	164	<input type="checkbox"/> Yes <input type="checkbox"/> No
165 Are you claiming qualified New York manufacturer or eligible qualified New York manufacturer status for a lower ENI tax rate? (see instructions; mark an X in the appropriate box).....	165	<input type="checkbox"/> Yes <input type="checkbox"/> No
166 Are you claiming eligible qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	166	<input type="checkbox"/> Yes <input type="checkbox"/> No
167 Are you a qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot and have elected to be subject only to the fixed dollar minimum tax base? (mark an X in the appropriate box).....	167	<input type="checkbox"/> Yes <input type="checkbox"/> No
168 Are you claiming QETC status for a lower EN rate? (see instructions; mark an X in the appropriate box).....	168	<input type="checkbox"/> Yes <input type="checkbox"/> No
169 Are you claiming qualified New York manufacturer or QETC status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	169	<input type="checkbox"/> Yes <input type="checkbox"/> No
170 Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in the appropriate box).....	170	<input type="checkbox"/> Yes <input type="checkbox"/> No

Amended return information

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

Final federal determination.....	<input type="checkbox"/>	If marked, enter date of determination:
Net operating loss (NOL) carryback.....	<input type="checkbox"/>	Capital loss carryback.....
Federal return filed.....Form 1139	<input type="checkbox"/>	Form 1020X.....

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years.....	
Federal NOL carryover total available for use this tax year from all prior tax years.....	
New York State NOL carryforward total for future years.....	45,911
Federal NOL carryforward total for future years.....	45,946

Corporations organized outside New York State: Complete the following for capital stock issued and outstanding.

Number of par shares	Value \$	Number of no-par shares	Value \$
----------------------	-------------	-------------------------	-------------

Third-party designee	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Designee's name (print) BILL SMITH		Designee's phone number 5185552525	
	(see instructions) Designee's e-mail address billsmith@taxesdoneright.com			PIN 12345	
Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.					
Authorized person	Printed name of authorized person JOHN DOE		Signature of authorized person	Official title Vice President	
	E-mail address of authorized person johndoe@ name of form.com			Telephone number 5185552626	Date 03-15-2015
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT		Firm's EIN 123456987		Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 RETURN PARKWAY		City ALBANY	State NY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com			Preparer's NYTPRIN 10000000	Date 03-15-2015

See instructions for where to file.

Claim for Empire State Commercial Production Credit

CT-246



Tax Law - Article 1, Section 28 and Article 9-A, Section 210.38

All filers must enter tax period:

beginning 2014-01-01

ending 2014-12-31

Legal name of corporation
CTEF246248261Employer identification number (EIN)
002199006

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

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

1 Enter the amount of commercial production credit (see instructions).....	1	6,944.5
2 Commercial production credit from partnership(s) (from line 18).....	2	
3 Add lines 1 and 2 (New York S corporations see instructions).....	3	6,944.5
4 Unused commercial production credit carried over from the previous tax year.....	4	
5 Total commercial production credit available in the current tax year (add lines 3 and 4).....	5	6,944.5

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

6 Tax due before credits (see instructions).....	6	
7 Tax credits claimed before the commercial production credit (if none, enter 0; see instructions).....	7	45,886
8 Tax after application of all other credits (subtract line 7 from line 6).....	8	175
9 Fixed dollar minimum tax (from Form CT-3 or Form CT-3-A).....	9	
10 Limitation on commercial production credit to be used this period (subtract line 9 from line 8; if line 8 is less than line 9, enter 0).....	10	175
11 Commercial production credit to be used this year (see instructions).....	11	
12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0.....	12	6,944.5
13 Subtract line 11 from line 5.....	13	6,944.5
14 Amount available for carryforward (multiply line 12 by 50% (.5)).....	14	3,472.25
15 Amount of commercial production credit available for refund (subtract line 14 from line 13).....	15	3,472.25
16 Amount of commercial production credit you want to be refunded (limited to the amount on line 15; see instructions).....	16	3,472.25
17 Amount of refundable commercial production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions).....	17	

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

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

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

**Claim for Empire State Film
Production Credit**

Tax Law - Article 1, Section 24 and Article 9-A, Section 210.36

CT-248

All filers must enter tax period: beginning 2014-01-01

ending 2014-12-31

Legal name of corporation CTEF246248261	Employer identification number (EIN) 002199006
--	---

See Form CT-248-I, *Instructions for Form CT-248*, before completing.

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

A Film production credit allocation year, if applicable (from your certificate of tax credit; see instructions).....	A	2012
B Film production credit allocation year, if applicable (from the partnership's certificate of tax credit; see instr.).....	B	

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

1 Film production credit.....	1	45,886
2 Amount of line 1 available for the current tax year.....	2	45,886
3 Credit available from prior years.....	3	
4 Film production credit from partnership(s) (from line 15).....	4	
5 Total film production credit available in the current tax year.....	5	45,886

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

6 Tax due before credits (see instructions).....	6	175
7 Tax credits claimed before the film production credit (if none enter 0; see instructions).....	7	0
8 Tax after application of all other credits (subtract line 7 from line 6).....	8	175
9 Fixed dollar minimum tax (from Form CT-3 or Form CT-3-A).....	9	175
10 Limitation on film production credit to be used this period (subtract line 9 from line 8; if line 8 is less than line 9, enter 0).....	10	0
11 Film production credit to be used this year (see instructions).....	11	
12 Amount of film production credit available for refund (subtract line 11 from line 5).....	12	45,886
13 Amount of film production credit you want to be refunded (limited to the amount on line 12; see instructions).....	13	45,886
14 Amount of refundable film production credit you want to be applied to next year's tax (subtract line 13 from line 12; see instructions).....	14	

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

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

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

16 Amount of credit to be claimed for 2015 (see instructions).....	16	
17 Amount of credit to be claimed for 2016 (see instructions).....	17	

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

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

Tax Law - Article 1, Section 31 and Article 9-A, Section 210.41

All filers must enter tax period:

beginning

2014-01-01

ending

2014-12-31

Legal name of corporation
CTEF246248261Employer identification number (EIN)
002199006

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

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

1a Enter the amount of post-production credit (see instructions).....	1a	10,000
1b Amount of line 1a available for the current tax year (see instructions).....	1b	10,000
1c Post-production credit from prior years (see instructions).....	1c	
2 Post-production credit from partnership(s) (from line 18; see instructions).....	2	
3 Add lines 1b, 1c, and 2 (New York S corporations see instructions).....	3	10,000
4 Unused post-production credit carried over from the previous tax year (see instructions).....	4	
5 Total post-production credit available in the current tax year (add lines 3 and 4).....	5	10,000

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

6 Tax due before credits (see instructions).....	6	175
7 Tax credits claimed before the post-production credit (if none, enter 0; see instructions).....	7	49,358.25
8 Tax after application of all other credits (subtract line 7 from line 6).....	8	
9 Fixed dollar minimum tax (from Form CT-3 or Form CT-3-A).....	9	175
10 Limitation on post-production credit to be used this period (subtract line 9 from line 8; if line 8 is less than line 9, enter 0).....	10	
11 Post-production credit to be used this year (see instructions).....	11	
12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0.....	12	10,000
13 Subtract line 11 from line 5.....	13	10,000
14 Amount available for carryforward (multiply line 12 by 50% (.5)).....	14	5,000
15 Amount of post-production credit available for refund (subtract line 14 from line 13).....	15	5,000
16 Amount of post-production credit you want to be refunded (limited to the amount on line 15; see instructions).....	16	
17 Amount of refundable post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions).....	17	5,000

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

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

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

19 Amount of credit to be claimed for 2015 (see instructions).....	19	
20 Amount of credit to be claimed for 2016 (see instructions).....	20	

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

Test 30

Begins on next page

[Return to Test Chart](#)

**CT-3**

New York State Department of Taxation and Finance

**General Business Corporation
Franchise Tax Return**

Tax Law - Article 9-A

See form CT-3/4-I before completing return.

All filers must enter tax period:

Final return ☐ Amended return ☐

beginning 01-01-2014 ending 12-31-2014

Employer identification number (EIN) 002199023	File number AA 3	Business telephone number (518) 591-5006	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF CT3 Test with 633 and 640		Trade name/DBA CTEF CT633 CT640		
Mailing name (if different from legal name above) c/o CTEF CT633 CT640		State or country of incorporation Washington		Date received (for Tax Department use only)
Number and street or PO box STE 3 2633 640th Street		Date of incorporation		
City ALBANY	State NY	ZIP code 12227 2812 US	Foreign corporations: date began business in NYS	
NAICS business code number (from NYS Pub 910)	If address/phone above is new, mark an X in the box <input type="checkbox"/>		Audit (for Tax Department use only)	
NYS Principal business activity		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		

Metropolitan transportation business tax (MTA surcharge)

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. (mark an **X** in the appropriate box).... ☐ Yes ☐ No

A. Pay amount shown on line 93. Make check payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (see instructions for details.)	A	Payment enclosed
B. Federal return filed (you must mark an X in one): Attach a complete copy of your federal return.		
Form 1120 <input type="checkbox"/>	Form 1120-H..... <input type="checkbox"/>	Form 1120-REIT or Form 1120-RIC <input type="checkbox"/>
Consolidated basis <input type="checkbox"/>	Form 1120S..... <input type="checkbox"/>	Other: _____ <input type="checkbox"/>
C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS <input type="checkbox"/>		
D. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see instructions).		
E. Do you have an interest in, or have you rented, real property located in New York State? (mark an X in one box) <input type="checkbox"/> Yes <input type="checkbox"/> No		
If Yes, enter county _____ and the value of such property or rent..... <input type="text"/>		
F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark one box) <input type="checkbox"/> Yes <input type="checkbox"/> No		
G. If you marked the <i>Consolidated basis</i> box in line B above, complete the following:		
1. Number of corporations included in the federal consolidated group..... <input type="text"/>		
2. Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD)..... <input type="text"/>		
3. If substantially all of the voting stock in this corporation is owned or controlled, directly or indirectly, by another corporation give the name and EIN of that corporation below.		
Legal name of corporation	EIN	
H. Do you have an interest in any partnerships? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input type="checkbox"/> No		
If yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.		
I. Did you include a disregarded entity in this return? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input type="checkbox"/> No		
If Yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.		

Computation of entire net income (ENI) base

1	FTI before net operating loss (NOL) and special deductions.....	1	
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions).....	2	
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock (see instr.).....	3	
4a	Interest deductions directly attributable to subsidiary capital (see instructions).....	4a	
4b	Noninterest deductions directly attributable to subsidiary capital (see instructions).....	4b	
5a	Interest deductions indirectly attributable to subsidiary capital (see instructions).....	5a	
5b	Noninterest deductions indirectly attributable to subsidiary capital (see instructions).....	5b	
6	New York State and other state and local taxes deducted on your federal return (see instructions).....	6	
7	Federal depreciation from Form CT-399, if applicable (see instructions).....	7	
8	Other additions (see instructions).....	8	
9	Add lines 1 through 8	9	
10	Income from subsidiary capital (from Form CT-3-ATT, line 26; see instr.)...	10	
11	Fifty percent of dividends from nonsubsidiary corporations (see instr.)...	11	
12	Foreign dividends gross-up not included on lines 10 and 11 (see instr.)...	12	
13	New York NOLD (attach federal New York State computations; see instr.)...	13	
14	Allowable New York State depreciation from Form CT-399, if applicable (see instr.)...	14	
15	Other subtractions (see instructions).....	15	
16	Total subtractions (add lines 10 through 15).....	16	
17	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here and on line 42).....	17	
18	Investment income before allocation (from Form CT-3-ATT, line 22, but not more than line 17 above; see instr.)...	18	
19	Business income before allocation (subtract line 18 from line 17).....	19	
20	Allocated investment income (multiply line 18 by <input type="text"/> % from Form CT-3-ATT, line 5).....	20	
21	Allocated business income (multiply line 19 by <input type="text"/> % from line 119, 121, or 141; see instr.).....	21	
22	Total allocated income (add lines 20 and 21).....	22	
23	Optional depreciation adjustments (attach Form CT-324; enter here and on line 69; see instructions).....	23	
24	ENI base (line 22 plus or minus line 23; see instructions).....	24	
25	ENI base tax (see instructions; multiply line 24 by the appropriate rate from the Tax rates schedule in Form CT-3/4-I; enter here and on line 72).....	25	

Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)

		A Beginning of year	B End of year	C Average value
26	Total assets from federal return	26		366,000,000
27	Real property and marketable securities included on line 26.....	27		810,000
28	Subtract line 27 from line 26.....	28		366,000,000
29	Real property and marketable securities at fair market value	29		810,000
30	Adjusted total assets (add lines 28 and 29).....	30		366,000,000
31	Total liabilities	31		86,000,000
32	Total capital (subtract line 31, column C, from line 30, column C).....	32		280,000,000
33	Subsidiary capital (from Form CT-3-ATT, line 28; if none, enter 0).....	33		
34	Business and investment capital (subtract line 33 from line 32).....	34		280,000,000
35	Investment capital (from Form CT-3-ATT, line 7, column E; if none, enter 0).....	35		
36	Business capital (subtract line 35 from line 34).....	36		280,000,000
37	Allocated investment capital (multiply line 35 by <input type="text"/> % from Form CT-3-ATT, line 5).....	37		
38	Allocated business capital (multiply line 36 by <input type="text"/> % from line 119, 121, or 141).....	38		280,000,000
39	Capital base (add lines 37 and 38).....	39		280,000,000
40	Capital base tax.....	40		420,000
41	Issuer's allocation percentage.....	41	<input type="text"/> %	

Computation of minimum taxable income (MTI) base (see instructions)

42	ENI from line 17.....	42	
Adjustments (see instructions for lines 43 through 50)			
43	Depreciation of tangible property placed in service after 1986.....	43	
44	Amortization of mining exploration and development costs paid or incurred after 1986.....	44	
45	Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only).....	45	
46	Basis adjustments in determining gain or loss from sale or exchange of property.....	46	
47	Long term contracts entered into after February 28, 1986	47	
48	Installment sales of certain property.....	48	
49	Merchant marine capital construction funds	49	
50	Passive activity loss (closely held and personal service corporations only).....	50	
51	Add lines 42 through 50	51	
Tax preference items			
52	Depletion (see instructions).....	52	
53			
54	Intangible drilling costs (see instructions).....	54	
55	Add lines 51 through 54.....	55	
56	New York NOLD from line 13 (see instructions).....	56	
57	Add lines 55 and 56.....	57	
58	Alternative net operating loss deduction (ANOLD) (see instructions).....	58	
59	MTI (subtract line 58 from line 57).....	59	
60	Investment income before apportioned NOLD (add line 18 and Form CT-3-ATT, line 21).....	60	
61	Investment income not included in ENI but included in MTI (see instructions).....	61	
62	Investment income before apportioned ANOLD (add lines 60 and 61).....	62	
63	Apportioned New York ANOLD (see instructions).....	63	
64	Alternative investment income before allocation (subtract line 63 from line 62; see instructions).....	64	
65	Alternative business income before allocation (subtract line 64 from line 59).....	65	
66	Allocated alternative business income (multiply line 65 by <input type="text"/> % from line 119, 121, or 161).....	66	
67	Allocated alternative investment income (multiply line 64 by <input type="text"/> % from Form CT-3-ATT, line 5).....	67	
68	Allocated MTI (add lines 66 and 67).....	68	
69	Optional depreciation adjustments from line 23	69	
70	MTI base (line 68 plus or minus line 69).....	70	
71	Tax on MTI base (multiply line 70 by appropriate rate; see instructions).....	71	

(continued)

Computation of tax

72	Tax on ENI base from line 25.....	72	
73	Tax on capital base from line 40 (see instructions) New small business: First year <input checked="" type="checkbox"/> Second year <input type="checkbox"/>	73	
You must enter an amount on lines 74a below; if none, enter 0.			
74a	New York receipts (see instructions).....	74a	
74b	Fixed dollar minimum tax (see instructions).....	74b	5,000
75	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception).....	75	420,000
76	Subsidiary capital base from Form CT-3-ATT, line 31.....	76	
77	Subsidiary capital base tax from Form CT-3-ATT, line 32.....	77	
78	Tax due before credits (add lines 75 and 77).....	78	420,000
79	Tax credits (see instructions).....	79	378,379
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter 0).....	80	41,621
81	Amount from line 71 or 74b, whichever is larger.....	81	5,000
82	Tax due (see instructions).....	82	41,621
First installment of estimated tax for next period:			
83a	If you filed a request for extension, enter amount from Form CT-5, line 2.....	83a	
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instructions.....	83b	
84	Add line 82 and line 83a or 83b.....	84	
85	Total prepayments from line 106.....	85	41,621
86	Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter 0).....	86	
87	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	87	
88	Interest on late payment (see instructions).....	88	
89	Late filing and late payment penalties (see instructions).....	89	
90	Balance (add lines 86 through 89).....	90	
Voluntary gifts/contributions (see instructions)			
91a	Return a Gift to Wildlife.....	91a	
91b	Breast Cancer Research and Education Fund.....	91b	
91c	Prostate and Testicular Cancer Research and Education Fund.....	91c	
91d	9/11 Memorial.....	91d	
91e	Volunteer Firefighting & EMS Recruitment Fund.....	91e	
91f	Veterans Remembrance.....	91f	
92	Total (add lines 84, 87, 88, 89, and 91a through 91f).....	92	
93	Balance due (If line 85 is less than line 92, subtract line 85 from line 92 and enter here. This is the amount due; enter the payment amount on line A on page 1).....	93	
94	Overpayment (If line 85 is more than line 92, subtract line 92 from line 85. This is your overpayment; enter here and see instructions).....	94	
95	Amount of overpayment to be credited to next period (see instructions).....	95	
96	Balance of overpayment (subtract line 95 from line 94; see instructions).....	96	
97	Amount of overpayment to be credited to Form CT-3M/4M (see instructions).....	97	
98	Refund of overpayment (subtract line 97 from line 96; see instructions).....	98	
99a	Refund of unused tax credits (see instructions and attach appropriate forms).....	99a	
99b	Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms).....	99b	

(continued)

Summary of credits claimed on line 79 against current year's franchise tax (see instructions for lines 79, 99a, 99b, 100a, and 100b)

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

Form CT-38, line 28.....	<input type="text"/>	Form CT-259.....	<input type="text"/>	Form CT-633.....	<input type="text" value="128,379"/>
Form CT-40.....	<input type="text"/>	Form CT-261.....	<input type="text"/>	Form CT-634.....	<input type="text"/>
Form CT-41.....	<input type="text"/>	Form CT-501.....	<input type="text"/>	Form CT-635.....	<input type="text"/>
Form CT-43.....	<input type="text"/>	Form CT-502.....	<input type="text"/>	Form CT-636.....	<input type="text"/>
Form CT-44.....	<input type="text"/>	Form CT-601.....	<input type="text"/>	Form CT-637.....	<input type="text"/>
Form CT-46.....	<input type="text"/>	Form CT-601.1.....	<input type="text"/>	Form CT-638.....	<input type="text"/>
Form CT-47.....	<input type="text"/>	Form CT-602.....	<input type="text"/>	Form CT-639.....	<input type="text"/>
Form CT-236.....	<input type="text"/>	Form CT-603.....	<input type="text"/>	Form CT-640.....	<input type="text" value="250,000"/>
Form CT-238.....	<input type="text"/>	Form CT-604.....	<input type="text"/>	Form CT-641.....	<input type="text"/>
Form CT-239.....	<input type="text"/>	Form CT-605.....	<input type="text"/>	Servicing mortgages credit.....	<input type="text"/>
Form CT-241.....	<input type="text"/>	Form CT-606.....	<input type="text"/>	Form DTF-621.....	<input type="text"/>
Form CT-242.....	<input type="text"/>	Form CT-607.....	<input type="text"/>	Form DTF-622.....	<input type="text"/>
Form CT-243.....	<input type="text"/>	Form CT-611.....	<input type="text"/>	Form DTF-624.....	<input type="text"/>
Form CT-246.....	<input type="text"/>	Form CT-611.1.....	<input type="text"/>	Form DTF-630.....	<input type="text"/>
Form CT-248.....	<input type="text"/>	Form CT-612.....	<input type="text"/>	Other credits.....	<input type="text"/>
Form CT-249.....	<input type="text"/>	Form CT-613.....	<input type="text"/>		
Form CT-250.....	<input type="text"/>	Form CT-631.....	<input type="text"/>		

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area tax elimination credit and you had 100% area allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an X in the box..... ☐

100a Total tax credits claimed above (enter here and on line 79; attach form or statement for each tax credit claimed)..... **100a**

100b Total tax credits above that are refund eligible (see instructions)..... **100b**

Composition of prepayments on line 85 (see instructions)

		Date paid	Amount
101 Mandatory first installment	101	03-14-2014	39,000
102a Second installment from Form CT-400	102a	06-13-2014	2,621
102b Third installment from Form CT-400	102b		
102c Fourth installment from Form CT-400	102c		
103 Payment with extension request from Form CT-5, line 5	103		
104 Overpayment credited from prior years (see instr.).....	Period <input type="text"/>	104	
105 Overpayment credited from Form CT-3M/4M.....	Period <input type="text"/>	105	
106 Total prepayments (add lines 101 through 105; enter here and on line 85).....		106	41,621

107 If you are a member of an affiliated federal group, enter primary corporation name and EIN:

Name <input type="text"/>	EIN <input type="text"/>
---------------------------	--------------------------

If you are more than 50% owned by another corporation, enter parent corporation name and EIN:

Name <input type="text"/>	EIN <input type="text"/>
---------------------------	--------------------------

Interest paid to shareholders (see instructions)

108 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? (mark an X in the appropriate box) If Yes, complete the following and line 109 (attach additional sheets if necessary)			108	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Shareholder's name		SSN or EIN			
Interest paid to shareholder	Total indebtedness to shareholder described above	Total interest paid			
109 Is there written evidence of the indebtedness? (mark an X in the appropriate box)			109	<input type="checkbox"/> Yes	<input type="checkbox"/> No
110 Interest deducted in computing FTI on line 1 of this form			110		
111 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years			111		

Schedule A, Part 1 - Computation of business allocation percentage for aviation corporations (see instructions)

		A New York State	B Everywhere	
112a Revenue aircraft arrivals and departures (see instr.)	112a			
112b Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A)	112b	.60		
112c Adjusted NYS revenue aircraft arrivals and departures (multiply line 112a, column A, by line 112b)	112c			
113 New York State percentage (divide line 112c by line 112a, column B)	113			%
114a Revenue tons handled (see instructions)	114a			
114b Adjustment per Tax Law section 210.3(a)(7)(A)	114b	.60		
114c Adjusted NYS revenue tons handled (multiply line 114a, column A, by line 114b)	114c			
115 New York State percentage (divide line 114c by line 114a, column B)	115			%
116a Originating revenue (see instructions)	116a			
116b Adjustment per Tax Law section 210.3(a)(7)(A)	116b	.60		
116c Adjusted NYS originating revenue (multiply line 116a, column A, by line 116b)	116c			
117 New York State percentage (divide line 116c by line 116a, column B)	117			%
118 Total (add lines 113, 115, and 117)	118			%
119 New York business allocation percentage (divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-38, line 6)	119			%

Schedule A, Part 2 - Computation of business allocation percentage for trucking and railroad corporations (see instr.)

		A New York State	B Everywhere	
120 Revenue miles	120			
121 New York State business allocation percentage (divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-38, line 6)	121			%

Schedule A, Part 3 - Computation of business allocation percentage (see instructions)

Number of New York State employees.....	
Wages paid to New York State employees (see line 138 instructions).....	

Are you principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier, or are you a qualified foreign air carrier? (mark an X in the appropriate box)..... ☐ Yes ☐ No

If **No**, complete **only** lines 129 through 136 and enter on line 141 the receipts factor computed on line 136. The receipts factor is the business allocation percentage.

Average value of property (see instructions)		A New York State	B Everywhere
122 Real estate owned	122		
123 Real estate rented	123		
124 Inventories owned	124		
125 Tangible personal property owned	125		
126 Tangible personal property rented	126		
127 Total (add lines 122 through 126).....	127		
128 New York State property factor (divide line 127, column A, by line 127, column B).....	128		%

Receipts in the regular course of business from:

129 Sales of tangible personal property allocated to New York State (see instructions).....	129		
130 All sales of tangible personal property (see instr.).....	130		
131 Services performed (see instructions).....	131		
132 Rentals of property (see instructions).....	132		
133 Royalties (see instructions).....	133		
134 Other business receipts (see instructions).....	134		
135 Total (add lines 129 through 134).....	135		
136 New York State receipts factor (divide line 135, column A, by line 135, column B; see instructions).....	136		%
137 New York State additional receipts factor (see instructions).....	137		%

Payroll

138 Wages and other compensation of employees, except general executive officers (see instr.)...	138		
139 New York State payroll factor (divide line 138, column A, by line 138, column B).....	139		%
140 Total New York State factors (add lines 128, 136, 137, and 139).....	140		%
141 New York State Business allocation percentage(see instructions).....	141		%

Schedule A, Part 4 - Computation of alternative business allocation percentage for MTI base (see instructions)

If you are **not** an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete **only** lines 149 through 156 and enter on line 161 the receipts factor computed on line 156. The receipts factor is the alternative business allocation percentage

Average value of property (see instructions)		A - New York State	B - Everywhere
142 Real estate owned.....	142		
143 Real estate rented.....	143		
144 Inventories owned.....	144		
145 Tangible personal property owned.....	145		
146 Tangible personal property rented.....	146		
147 Total (add lines 142 through 146).....	147		
148 New York State property factor (divide line 147, column A, by line 147, column B).....	148		%

Receipts in the regular course of business from:

149 Sales of tangible personal property allocated to New York State (see instructions)...	149		
150 All sales of tangible personal property	150		
151 Services performed (see instructions).....	151		
152 Rentals of property	152		
153 Royalties	153		
154 Other business receipts	154		
155 Total (add lines 149 through 154).....	155		
156 New York State receipts factor (divide line 155, column A, by line 155, column B; see instructions).....	156		%
157 New York State weighted receipts factor (see instructions).....	157		%

Payroll

158 Wages and other compensation of employees, except general executive officers	158		
159 New York State payroll factor (divide line 158, column A, by line 158, column B).....	159		%
160 Total New York State factors (add lines 148, 156, 157, and 159).....	160		%
161 Alternative business allocation percentage (see instructions).....	161		%

162 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition in the line 25 instructions of Form CT-3/4-I; mark an X in the appropriate box).....	162	<input type="checkbox"/> Yes <input type="checkbox"/> No
163 If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions).....	163	
164 Are you claiming qualified New York manufacturer status, which includes eligible qualified New York manufacturers and qualified emerging technology companies (QETCs), for a lower capital base tax rate and limitation? (see instructions; mark an X in the appropriate box).....	164	<input type="checkbox"/> Yes <input type="checkbox"/> No
165 Are you claiming qualified New York manufacturer or eligible qualified New York manufacturer status for a lower ENI tax rate? (see instructions; mark an X in the appropriate box).....	165	<input type="checkbox"/> Yes <input type="checkbox"/> No
166 Are you claiming eligible qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	166	<input type="checkbox"/> Yes <input type="checkbox"/> No
167 Are you a qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot and have elected to be subject only to the fixed dollar minimum tax base? (mark an X in the appropriate box).....	167	<input type="checkbox"/> Yes <input type="checkbox"/> No
168 Are you claiming QETC status for a lower EN rate? (see instructions; mark an X in the appropriate box).....	168	<input type="checkbox"/> Yes <input type="checkbox"/> No
169 Are you claiming qualified New York manufacturer or QETC status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	169	<input type="checkbox"/> Yes <input type="checkbox"/> No
170 Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in the appropriate box).....	170	<input type="checkbox"/> Yes <input type="checkbox"/> No

Amended return information

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

Final federal determination.....	<input type="checkbox"/>	If marked, enter date of determination: _____
Net operating loss (NOL) carryback.....	<input type="checkbox"/>	Capital loss carryback..... <input type="checkbox"/>
Federal return filed..... Form 1139	<input type="checkbox"/>	Form 1020X..... <input type="checkbox"/>

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years.....	
Federal NOL carryover total available for use this tax year from all prior tax years.....	
New York State NOL carryforward total for future years.....	
Federal NOL carryforward total for future years.....	

Corporations organized outside New York State: Complete the following for capital stock issued and outstanding.

Number of par shares	Value \$	Number of no-par shares	Value \$
----------------------	-------------	-------------------------	-------------

Third-party designee <small>(see Instructions)</small>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Designee's name <i>(print)</i>		Designee's phone number	
	Designee's e-mail address			PIN	
Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.					
Authorized person	Printed name of authorized person		Signature of authorized person		Official title
	E-mail address of authorized person			Telephone number	Date 03-15-2015
Paid preparer use only <small>(see Instr.)</small>	Firm's name <i>(or yours if self-employed)</i>		Firm's EIN 123456987		Preparer's PTIN or SSN
	Signature of individual preparing this return		Address 0		City
			State AA		ZIP code
	E-mail address of individual preparing this return			Preparer's NYTPRIN	Date 03-15-2015



Economic Transformation and Facility Redevelopment Program Tax Credit

CT-633

Tax Law - Article 1, Section 35; Article 9, Section 187-r; Article 9-A,
Section 210.43; Article 32, Section 1456(x); and Article 33, Section 1511(aa)

All filers must enter tax period:

beginning 2014-01-01

ending 2014-12-31

Legal name of corporation filing franchise tax return

CTEF CT3 Test with 633 and 640

Employer identification number (EIN)

002199023

File this form with your franchise tax return. You must also attach a copy of the *certificate of eligibility* and the *Preliminary Schedule of Benefits* issued by Empire State Development (ESD).

Mark an **X** in the appropriate box to indicate the tax year of the benefit period for which you are claiming the credit on this form:

1st ☒

2nd ☐

3rd ☐

4th ☐

5th ☐

Are you claiming this credit as a corporate partner? (mark an **X** in the appropriate box)..... Yes ☐ No ☒

Schedule A - Eligibility (see Eligibility on page 1 in instructions)

Part 1 - Qualified new business

1 Is the business a qualified new business? (see Definitions in instructions) Yes ☒ No ☐

If Yes, continue with Part 2. If No, stop. You do not qualify for this credit.

Part 2 - Net new jobs - Computation of average number of net new jobs (see instructions)

Current tax year	A March 31	B June 30	C September 30	D December 31	E Total
Number of net new jobs	7	6	4	3	20

2 Average number of net new jobs for the current tax year (see instructions)..... 2 5

3 Is the average number of net new jobs (on line 2) five or greater?..... Yes ☒ No ☐

If Yes, complete Schedule B. If No, stop. You do not qualify for this credit for the current tax year.

Schedule B - Computation of credit component amounts (attach additional sheets if necessary)

Part 1 - Jobs tax credit component - Complete the information below for each net new job created and maintained in the economic transformation area (see instructions)

A Employee's name	B Social security number	C Date first employed (mm-dd-yy)	D Last date of employment during the current tax year	E Gross Wages	F Credit amount (column E x 6.85% (.0685))
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See Page 5

Total of column F amounts from attached sheet(s)..... 38,130

4 Jobs tax credit component (add column F amounts)..... 4 50,839

5 Jobs tax credit component from partnerships (from the Jobs tax credit column of line 35)..... 5

6 Total jobs tax credit component (add lines 4 and 5; S corporations see instructions)..... 6 50,839

Part 2 - Investment tax credit (ITC) component (see instructions)

Qualified investment at a closed facility (see instructions)

A Description of property	B Date placed in service (mm-dd-yy)	C Cost or other basis for federal income tax purposes	D Credit (column C x 10% (.10))
------------------------------	--	--	---------------------------------------

Total of column D amounts from attached sheet(s).....		
7 Total (add column D amounts).....	7	
8 Closed facility ITC (enter the lesser of line 7 or the maximum credit amount provided to you by ESD; see instructions).....	8	

All other qualified investments (see instructions)

A Description of property	B Date placed in service (mm-dd-yy)	C Cost or other basis for federal income tax purposes	D Credit (column C x 6% (.06))
------------------------------	--	--	--------------------------------------

Processing Center	2014-01-29	525,000	31,500
Warehouse	2014-04-29	285,000	17,100

Total of column D amounts from attached sheet(s).....		15,120
9 Total (add column D amounts).....	9	48,600
10 Other qualified investments credit component limitation (see instructions).....	10	4000000.00
11 Other qualified investments credit component after limitation (enter the lesser of line 9 or 10).....	11	48,600
12 Add lines 8 and 11.....	12	48,600
13 ITC component from partnerships (from the Investment tax credit column of line 35).....	13	
14 Total ITC component (add lines 12 and 13; S corporations see instructions).....	14	48,600

Part 3 - Training tax credit component (see instructions)

A Employee's name	B Social security number	C Description of training expense	D Date paid (mm-dd-yy)	E Amount of expense	F Column E x 50% (.5)	G Credit (enter the lesser of column F or \$4000)
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See Page 5

Total of column G amounts from attached sheet(s).....	
---	--

15 Total (add column G amounts).....	15	24,670
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	24,670

Part 4 - Real property tax credit component (see instructions)**Property located entirely within closed facility** (see instructions)

A Eligible real property taxes	B Benefit period year rate *	C Credit amount (column A x column B)
--	---	--

Total of column C from attached sheet(s)	
--	--

* 1st year 50% (.50); 2nd year 40% (.40); 3rd year 30% (.30); 4th year 20% (.20); 5th year 10% (.10)

18 Real property tax credit component for property located entirely within a closed facility (add column C amounts) **18****Property located outside a closed facility** (see instructions)

A Eligible real property taxes	B Benefit period year rate **	C Credit amount (column A x column B)
--	--	--

10,750 0.25 2,687.5

6,329 0.25 1,582.25

Total of column C from attached sheet(s)	
--	--

** 1st year 25% (.25); 2nd year 20% (.20); 3rd year 15% (.15); 4th year 10% (.10); 5th year 5% (.05)

19 Real property tax credit component for property located outside a closed facility (add column C amounts)	19	4,269.75
20 Add lines 18 and 19	20	4,269.75
21 Real property tax credit component from partnerships (from the Real property tax credit column of line 35)	21	
22 Total real property tax credit component (add lines 20 and 21; S corporations see instructions)	22	4,269.75

Schedule C - Credit summary (S corporations see instructions)

23 Total credit components (add lines 6, 14, 17, and 22)	23	128,379
24 Recapture of credits taken in previous years (see instructions)	24	
25 Net economic transformation and facilities redevelopment program tax credit (see instructions)	25	128,379

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	420,000
27 Tax credits claimed before this credit (see instructions)	27	
28 Subtract line 27 from line 26	28	420,000
29 Minimum tax (see instructions)	29	5,000
30 Credit limitation (subtract line 29 from line 28; if zero or less, enter 0)	30	415,000
31 Credit to be used this tax year (see instructions)	31	128,379
32 Unused tax credit available as a refund or as an overpayment (subtract line 31 from line 30)	32	
33 Tax credit to be refunded (limited to the amount on line 32; see instructions)	33	
34 Amount to be applied as an overpayment to next year's tax (subtract line 33 from line 32; see instructions)	34	

Schedule E - Partnership information
 (see instructions; attach additional sheets if necessary using the same format shown)

Total from additional sheet(s) if any	Jobs tax credit		Investment tax credit		Training tax credit		Real property tax credit	
35 Total credits allocated from partnership(s) (enter here and on lines 5, 13, 16, and 21; see instructions) 35	Jobs tax credit		Investment tax credit		Training tax credit		Real property tax credit	

Part 1 - Jobs tax credit component - Complete the information below for each net new job created and maintained in the economic transformation area (see instructions)

A Employee's name	B Social security number	C Date first employed (mm-dd-yy)	D Last date of employment during the current tax year	E Gross Wages	F Credit amount (column E x 6.85% (.0685))
Jalen Lewis	123456789	2014-01-03	2014-12-31	46,871	3,211
Devan Lewis	234567890	2014-04-14	2014-12-31	35,153	2,408
Juliette Lee	345678901	2014-03-07	2014-12-31	39,059	2,676
Sheba Moon	456789012	2014-05-09	2014-12-31	31,247	2,140
Norman Jones	567890123	2014-04-25	2014-12-31	33,200	2,274

Part 3 - Training tax credit component (see instructions)

A Employee's name	B Social security number	C Description of training expense	D Date paid (mm-dd-yy)	E Amount of expense	F Column E x 50% (.5)	G Credit (enter the lesser of column F or \$4000)
Jalen Lewis	123456789	computer class	2014-01-16	6,000	3,000	3,000
Devan Lewis	234567890	Computer class	2014-04-20	4,500	2,250	2,250
Juliette Lee	345678901	Programming class	2014-03-27	5,400	2,700	2,700
Sheba Moon	456789012	Programming class	2014-05-30	3,200	1,600	1,600



New York State Department of Taxation and Finance

START-UP NY Telecommunication Services Excise Tax Credit**CT-640**

Tax Law – Article 1, Section 39 and Article 9-A, Section 210.49

All filers must enter tax period:

beginning 01-01-2014

ending 12-31-2014

Legal name of corporation
CTEF CT3 Test with 633 and 640Employer identification number (EIN)
002199023

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

A Certificate number from Form DTF-74, *Certificate of Eligibility*, issued to the approved START-UP NY business (see instructions)

B Year of START-UP NY business tax benefit period (enter a number from 1 to 10; see instructions)

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

Schedule A – Employment test

Computation of the employment number of the approved business and its related persons within New York State for the current tax year and the year immediately preceding the year in which the business submitted its application to locate in a tax-free NY area.

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of employees	7	6	4	3	20
1 Current tax year employment number within New York State (see instructions)	1				5

Tax year immediately preceding START-UP NY business application	March 31	June 30	September 30	December 31	Total
Tax year ending (mm-yy).....	7	6	4	3	20
2 Employment number within New York State for the tax year immediately preceding START-UP NY business application (see instructions)	2				5

Computation of the average number of net new jobs in the tax-free NY area for the current tax year.

Current tax year net new jobs	March 31	June 30	September 30	December 31	Total
Number of net new jobs	7	6	4	3	20
3 Net new jobs of the business in the tax-free NY area during the tax year (see instructions)	3				5
4 Add lines 2 and 3	4				5
5 Does the amount on line 1 equal or exceed line 4? (see instructions)	5				

Yes ☒ No ☐

If No, you do not qualify for the credit. Do not complete the rest of this form.

Schedule B – Allocation factor (see instructions)

	A Tax-free NY area	B New York State
6 Average value of property (see instructions)	6 405000	405000
7 Property factor (divide line 6, column A by line 6, column B; carry result to four decimal places)	7	1.0000
8 Wages and other compensation of employees (see instructions)	8 742120	742120
9 Wage factor (divide line 8, column A by line 8, column B; carry result to four decimal places)	9	1.0000
10 Total factors (add lines 7 and 9)	10	2
11 Allocation factor (divide line 10 by two; carry result to four decimal places)	11	1

Schedule C – Computation of credit

12 Telecommunication services excise tax paid (see instructions)	12	250000
13 Telecommunication services excise tax credit from partnership(s) (from line 24)	13	
14 Total credit (add lines 12 and 13)	14	

Schedule D – Computation of credit used (New York S corporations do not complete this part)

15 Tax due before credits (see instructions)	15	420000
16 Tax credits claimed before this credit (see instructions)	16	128379
17 Tax after application of credits (subtract line 16 from line 15)	17	291621
18 Tax limitation (see instructions)	18	
19 Limitation on credit (subtract line 18 from line 17; if line 18 is more than line 17, enter 0)	19	291621
20 Credit used for this period (enter the lesser of line 14 or line 19; enter here and on your franchise tax return)	20	250000
21 Unused telecommunication services excise tax credit (subtract line 20 from line 14)	21	
22 Amount of credit to be refunded (limited to the amount on line 21; enter here and on your franchise tax return)	22	
23 Amount of credit to be applied as an overpayment to next period (subtract line 22 from line 21; enter here and on your franchise tax return)	23	

Schedule E – Partnership information (see instructions; attach additional sheets as necessary)[illegible]

Test 31

Begins on next page

[Return to Test Chart](#)

**CT-3**

New York State Department of Taxation and Finance

**General Business Corporation
Franchise Tax Return**

Tax Law - Article 9-A

See form CT-3/4-I before completing return.

All filers must enter tax period:

Final return ☐ Amended return ☐

beginning 01-01-2014 ending 12-31-2014

Employer identification number (EIN) 002199020	File number AA 1	Business telephone number 518-555-2626	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF3225638639501641			Trade name/DBA	
Mailing name (if different from legal name above) c/o			State or country of incorporation NEW YORK	Date received (for Tax Department use only)
Number and street or PO box 3 WA Harriman Campus			Date of incorporation 08-13-2001	
City Albany	State NY	ZIP code 12227	US	Foreign corporations: date began business in NYS
NAICS business code number (from NYS Pub 910) 525990	If address/phone above is new, mark an X in the box <input type="checkbox"/>			Audit (for Tax Department use only)
NYS Principal business activity manufacturer			If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	

Metropolitan transportation business tax (MTA surcharge)

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. (mark an **X** in the appropriate box).... ☐ Yes ☐ No

A. Pay amount shown on line 93. Make check payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (see instructions for details.)	A	Payment enclosed
B. Federal return filed (you must mark an X in one): Attach a complete copy of your federal return.		
Form 1120 <input type="checkbox"/>	Form 1120-H..... <input type="checkbox"/>	Form 1120-REIT or Form 1120-RIC <input type="checkbox"/>
Consolidated basis <input type="checkbox"/>	Form 1120S..... <input type="checkbox"/>	Other: _____ <input type="checkbox"/>
C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS <input type="checkbox"/>		
D. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see instructions).		
E. Do you have an interest in, or have you rented, real property located in New York State? (mark an X in one box) <input type="checkbox"/> Yes <input type="checkbox"/> No		
If Yes, enter county _____ and the value of such property or rent..... <input type="text"/>		
F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark one box) <input type="checkbox"/> Yes <input type="checkbox"/> No		
G. If you marked the <i>Consolidated basis</i> box in line B above, complete the following:		
1. Number of corporations included in the federal consolidated group..... <input type="text"/>		
2. Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD)..... <input type="text"/>		
3. If substantially all of the voting stock in this corporation is owned or controlled, directly or indirectly, by another corporation give the name and EIN of that corporation below.		
Legal name of corporation	EIN	
H. Do you have an interest in any partnerships? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input type="checkbox"/> No		
If yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.		
I. Did you include a disregarded entity in this return? (mark an X in the appropriate box)..... <input type="checkbox"/> Yes <input type="checkbox"/> No		
If Yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.		

Computation of entire net income (ENI) base

1	FTI before net operating loss (NOL) and special deductions.....	1	
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions).....	2	
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock (see instr.).....	3	
4a	Interest deductions directly attributable to subsidiary capital (see instructions).....	4a	
4b	Noninterest deductions directly attributable to subsidiary capital (see instructions).....	4b	
5a	Interest deductions indirectly attributable to subsidiary capital (see instructions).....	5a	
5b	Noninterest deductions indirectly attributable to subsidiary capital (see instructions).....	5b	
6	New York State and other state and local taxes deducted on your federal return (see instructions).....	6	
7	Federal depreciation from Form CT-399, if applicable (see instructions).....	7	
8	Other additions (see instructions).....	8	6900
9	Add lines 1 through 8	9	6900
10	Income from subsidiary capital (from Form CT-3-ATT, line 26; see instr.)...	10	
11	Fifty percent of dividends from nonsubsidiary corporations (see instr.)...	11	
12	Foreign dividends gross-up not included on lines 10 and 11 (see instr.)...	12	
13	New York NOLD (attach federal New York State computations; see instr.)....	13	
14	Allowable New York State depreciation from Form CT-399, if applicable (see instr.)	14	
15	Other subtractions (see instructions).....	15	6550
16	Total subtractions (add lines 10 through 15).....	16	6550
17	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here and on line 42).....	17	350
18	Investment income before allocation (from Form CT-3-ATT, line 22, but not more than line 17 above; see instr.)	18	
19	Business income before allocation (subtract line 18 from line 17).....	19	
20	Allocated investment income (multiply line 18 by <input type="text"/> % from Form CT-3-ATT, line 5).....	20	
21	Allocated business income (multiply line 19 by <input type="text"/> % from line 119, 121, or 141; see instr.).....	21	
22	Total allocated income (add lines 20 and 21).....	22	
23	Optional depreciation adjustments (attach Form CT-324; enter here and on line 69; see instructions).....	23	
24	ENI base (line 22 plus or minus line 23; see instructions).....	24	
25	ENI base tax (see instructions; multiply line 24 by the appropriate rate from the Tax rates schedule in Form CT-3/4-I; enter here and on line 72).....	25	

Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)

		A Beginning of year	B End of year	C Average value
26	Total assets from federal return	26		366,000,000
27	Real property and marketable securities included on line 26.....	27		810,000
28	Subtract line 27 from line 26.....	28		365,190,000
29	Real property and marketable securities at fair market value	29		810,000
30	Adjusted total assets (add lines 28 and 29).....	30		366,000,000
31	Total liabilities	31		86,000,000
32	Total capital (subtract line 31, column C, from line 30, column C).....	32		280,000,000
33	Subsidiary capital (from Form CT-3-ATT, line 28; if none, enter 0).....	33		
34	Business and investment capital (subtract line 33 from line 32).....	34		280,000,000
35	Investment capital (from Form CT-3-ATT, line 7, column E; if none, enter 0).....	35		
36	Business capital (subtract line 35 from line 34).....	36		280,000,000
37	Allocated investment capital (multiply line 35 by <input type="text"/> % from Form CT-3-ATT, line 5).....	37		
38	Allocated business capital (multiply line 36 by <input type="text"/> % from line 119, 121, or 141).....	38		280,000,000
39	Capital base (add lines 37 and 38).....	39		280,000,000
40	Capital base tax.....	40		420,000
41	Issuer's allocation percentage.....	41	<input type="text"/> %	

Computation of minimum taxable income (MTI) base *(see instructions)*

42	ENI from line 17.....	42	350.00
Adjustments <i>(see instructions for lines 43 through 50)</i>			
43	Depreciation of tangible property placed in service after 1986.....	43	
44	Amortization of mining exploration and development costs paid or incurred after 1986.....	44	
45	Amortization of circulation expenditures paid or incurred after 1986 <i>(personal holding companies only)</i>	45	
46	Basis adjustments in determining gain or loss from sale or exchange of property.....	46	
47	Long term contracts entered into after February 28, 1986	47	
48	Installment sales of certain property.....	48	
49	Merchant marine capital construction funds	49	
50	Passive activity loss <i>(closely held and personal service corporations only)</i>	50	
51	Add lines 42 through 50	51	
Tax preference items			
52	Depletion <i>(see instructions)</i>	52	
53			
54	Intangible drilling costs <i>(see instructions)</i>	54	
55	Add lines 51 through 54.....	55	
56	New York NOLD from line 13 <i>(see instructions)</i>	56	
57	Add lines 55 and 56.....	57	
58	Alternative net operating loss deduction (ANOLD) <i>(see instructions)</i>	58	
59	MTI <i>(subtract line 58 from line 57)</i>	59	
60	Investment income before apportioned NOLD <i>(add line 18 and Form CT-3-ATT, line 21)</i>	60	
61	Investment income not included in ENI but included in MTI <i>(see instructions)</i>	61	
62	Investment income before apportioned ANOLD <i>(add lines 60 and 61)</i>	62	
63	Apportioned New York ANOLD <i>(see instructions)</i>	63	
64	Alternative investment income before allocation <i>(subtract line 63 from line 62; see instructions)</i>	64	
65	Alternative business income before allocation <i>(subtract line 64 from line 59)</i>	65	
66	Allocated alternative business income <i>(multiply line 65 by</i> <input type="text"/> <i>% from line 119, 121, or 161)</i>	66	
67	Allocated alternative investment income <i>(multiply line 64 by</i> <input type="text"/> <i>% from Form CT-3-ATT, line 5)</i>	67	
68	Allocated MTI <i>(add lines 66 and 67)</i>	68	
69	Optional depreciation adjustments from line 23	69	
70	MTI base <i>(line 68 plus or minus line 69)</i>	70	
71	Tax on MTI base <i>(multiply line 70 by appropriate rate; see instructions)</i>	71	

(continued)

Computation of tax

72	Tax on ENI base from line 25.....	72	
73	Tax on capital base from line 40 (see instructions) New small business: First year <input checked="" type="checkbox"/> Second year <input type="checkbox"/>	73	420,000
You must enter an amount on lines 74a below; if none, enter 0.			
74a	New York receipts (see instructions).....	74a	
74b	Fixed dollar minimum tax (see instructions).....	74b	5,000
75	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception).....	75	420,000
76	Subsidiary capital base from Form CT-3-ATT, line 31.....	76	
77	Subsidiary capital base tax from Form CT-3-ATT, line 32.....	77	
78	Tax due before credits (add lines 75 and 77).....	78	420,000
79	Tax credits (see instructions).....	79	420,000
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter 0).....	80	
81	Amount from line 71 or 74b, whichever is larger.....	81	5,000
82	Tax due (see instructions).....	82	
First installment of estimated tax for next period:			
83a	If you filed a request for extension, enter amount from Form CT-5, line 2.....	83a	
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instructions.....	83b	
84	Add line 82 and line 83a or 83b.....	84	
85	Total prepayments from line 106.....	85	10,580
86	Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter 0).....	86	
87	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	87	
88	Interest on late payment (see instructions).....	88	
89	Late filing and late payment penalties (see instructions).....	89	
90	Balance (add lines 86 through 89).....	90	
Voluntary gifts/contributions (see instructions)			
91a	Return a Gift to Wildlife.....	91a	
91b	Breast Cancer Research and Education Fund.....	91b	
91c	Prostate and Testicular Cancer Research and Education Fund.....	91c	
91d	9/11 Memorial.....	91d	
91e	Volunteer Firefighting & EMS Recruitment Fund.....	91e	
91f	Veterans Remembrance.....	91f	
92	Total (add lines 84, 87, 88, 89, and 91a through 91f).....	92	
93	Balance due (If line 85 is less than line 92, subtract line 85 from line 92 and enter here. This is the amount due; enter the payment amount on line A on page 1).....	93	
94	Overpayment (If line 85 is more than line 92, subtract line 92 from line 85. This is your overpayment; enter here and see instructions).....	94	
95	Amount of overpayment to be credited to next period (see instructions).....	95	
96	Balance of overpayment (subtract line 95 from line 94; see instructions).....	96	
97	Amount of overpayment to be credited to Form CT-3M/4M (see instructions).....	97	
98	Refund of overpayment (subtract line 97 from line 96; see instructions).....	98	
99a	Refund of unused tax credits (see instructions and attach appropriate forms).....	99a	
99b	Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms).....	99b	

(continued)

Summary of credits claimed on line 79 against current year's franchise tax (see instructions for lines 79, 99a, 99b, 100a, and 100b)

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

Form CT-38, line 28.....		Form CT-259.....		Form CT-633.....	
Form CT-40.....		Form CT-261.....		Form CT-634.....	
Form CT-41.....		Form CT-501.....	16,000	Form CT-635.....	
Form CT-43.....		Form CT-502.....		Form CT-636.....	
Form CT-44.....		Form CT-601.....		Form CT-637.....	
Form CT-46.....		Form CT-601.1.....		Form CT-638.....	393,029
Form CT-47.....		Form CT-602.....		Form CT-639.....	7,371
Form CT-236.....		Form CT-603.....		Form CT-640.....	
Form CT-238.....		Form CT-604.....		Form CT-641.....	3,600
Form CT-239.....		Form CT-605.....		Servicing mortgages credit.....	
Form CT-241.....		Form CT-606.....		Form DTF-621.....	
Form CT-242.....		Form CT-607.....		Form DTF-622.....	
Form CT-243.....		Form CT-611.....		Form DTF-624.....	
Form CT-246.....		Form CT-611.1.....		Form DTF-630.....	
Form CI-248.....		Form CI-612.....		Other credits.....	
Form CT-249.....		Form CT-613.....			
Form CT-250.....		Form CT-631.....			

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area tax elimination credit and you had 100% area allocation factor, mark an X in the box..... ☐

If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an X in the box..... ☐

100a Total tax credits claimed above (enter here and on line 79; attach form or statement for each tax credit claimed)..... **100a** 420,000

100b Total tax credits above that are refund eligible (see instructions)..... **100b**

Composition of prepayments on line 85 (see instructions)

	Date paid	Amount
101 Mandatory first installment	101 03-15-2014	880
102a Second installment from Form CT-400	102a 06-15-2014	9,700
102b Third installment from Form CT-400	102b	
102c Fourth installment from Form CT-400	102c	
103 Payment with extension request from Form CT-5, line 5	103	
104 Overpayment credited from prior years (see instr.) Period	104	
105 Overpayment credited from Form CT-3M/4M..... Period	105	
106 Total prepayments (add lines 101 through 105; enter here and on line 85).....	106	10,580

107 If you are a member of an affiliated federal group, enter primary corporation name and EIN:

Name	EIN

If you are more than 50% owned by another corporation, enter parent corporation name and EIN:

Name	EIN

Interest paid to shareholders (see instructions)

108 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? (mark an X in the appropriate box) If Yes, complete the following and line 109 (attach additional sheets if necessary) **108** ☐ Yes ☐ No

Shareholder's name	SSN or EIN
Interest paid to shareholder	Total indebtedness to shareholder described above
	Total interest paid

109 Is there written evidence of the indebtedness? (mark an X in the appropriate box)..... **109** ☐ Yes ☐ No

110 Interest deducted in computing FTI on line 1 of this form **110**

111 If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years **111**

Schedule A, Part 1 - Computation of business allocation percentage for aviation corporations (see instructions)

		A New York State	B Everywhere
112a Revenue aircraft arrivals and departures (see instr.).....	112a		
112b Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A).....	112b	.60	
112c Adjusted NYS revenue aircraft arrivals and departures (multiply line 112a, column A, by line 112b).....	112c		
113 New York State percentage (divide line 112c by line 112a, column B).....	113		%
114a Revenue tons handled (see instructions).....	114a		
114b Adjustment per Tax Law section 210.3(a)(7)(A).....	114b	.60	
114c Adjusted NYS revenue tons handled (multiply line 114a, column A, by line 114b).....	114c		
115 New York State percentage (divide line 114c by line 114a, column B).....	115		%
116a Originating revenue (see instructions).....	116a		
116b Adjustment per Tax Law section 210.3(a)(7)(A).....	116b	.60	
116c Adjusted NYS originating revenue (multiply line 116a, column A, by line 116b).....	116c		
117 New York State percentage (divide line 116c by line 116a, column B).....	117		%
118 Total (add lines 113, 115, and 117).....	118		%
119 New York business allocation percentage (divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-38, line 6).....	119		%

Schedule A, Part 2 - Computation of business allocation percentage for trucking and railroad corporations (see instr.).....

		A New York State	B Everywhere
120 Revenue miles.....	120		
121 New York State business allocation percentage (divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-38, line 6).....	121		%

Schedule A, Part 3 - Computation of business allocation percentage (see instructions)

Number of New York State employees.....	<input type="text"/>
Wages paid to New York State employees (see line 138 instructions).....	<input type="text"/>
Are you principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier, or are you a qualified foreign air carrier? (mark an X in the appropriate box).....	
	<input type="checkbox"/> Yes <input type="checkbox"/> No

If **No**, complete only lines 129 through 136 and enter on line 141 the receipts factor computed on line 136. The receipts factor is the business allocation percentage.

Average value of property (see instructions)		A New York State	B Everywhere
122 Real estate owned	122		
123 Real estate rented	123		
124 Inventories owned	124		
125 Tangible personal property owned	125		
126 Tangible personal property rented	126		
127 Total (add lines 122 through 126).....	127		
128 New York State property factor (divide line 127, column A, by line 127, column B).....	128		%

Receipts in the regular course of business from:

129 Sales of tangible personal property allocated to New York State (see instructions).....	129		
130 All sales of tangible personal property (see instr.).....	130		
131 Services performed (see instructions).....	131		
132 Rentals of property (see instructions).....	132		
133 Royalties (see instructions).....	133		
134 Other business receipts (see instructions).....	134		
135 Total (add lines 129 through 134).....	135		
136 New York State receipts factor (divide line 135, column A, by line 135, column B; see instructions).....	136		%
137 New York State additional receipts factor (see instructions).....	137		%

Payroll

138 Wages and other compensation of employees, except general executive officers (see instr.)...	138		
139 New York State payroll factor (divide line 138, column A, by line 138, column B).....	139		%
140 Total New York State factors (add lines 128, 136, 137, and 139).....	140		%
141 New York State Business allocation percentage(see instructions).....	141		%

Schedule A, Part 4 - Computation of alternative business allocation percentage for MTI base (see instructions)

If you are **not** an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete **only** lines 149 through 156 and enter on line 161 the receipts factor computed on line 156. The receipts factor is the alternative business allocation percentage

Average value of property (see instructions)		A - New York State	B - Everywhere
142 Real estate owned.....	142		
143 Real estate rented.....	143		
144 Inventories owned.....	144		
145 Tangible personal property owned.....	145		
146 Tangible personal property rented.....	146		
147 Total (add lines 142 through 146).....	147		
148 New York State property factor (divide line 147, column A, by line 147, column B).....	148		%

Receipts in the regular course of business from:

149 Sales of tangible personal property allocated to New York State (see instructions).....	149		
150 All sales of tangible personal property	150		
151 Services performed (see instructions).....	151		
152 Rentals of property	152		
153 Royalties	153		
154 Other business receipts	154		
155 Total (add lines 149 through 154).....	155		
156 New York State receipts factor (divide line 155, column A, by line 155, column B; see instructions).....	156		%
157 New York State weighted receipts factor (see instructions).....	157		%

Payroll

158 Wages and other compensation of employees, except general executive officers.....	158		
159 New York State payroll factor (divide line 158, column A, by line 158, column B).....	159		%
160 Total New York State factors (add lines 148, 156, 157, and 159).....	160		%
161 Alternative business allocation percentage (see instructions).....	161		%

162 Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition in the line 25 instructions of Form CT-3/4-I; mark an X in the appropriate box).....	162	<input type="checkbox"/> Yes <input type="checkbox"/> No
163 If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions).....	163	
164 Are you claiming qualified New York manufacturer status, which includes eligible qualified New York manufacturers and qualified emerging technology companies (QETCs), for a lower capital base tax rate and limitation? (see instructions; mark an X in the appropriate box).....	164	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
165 Are you claiming qualified New York manufacturer or eligible qualified New York manufacturer status for a lower ENI tax rate? (see instructions; mark an X in the appropriate box).....	165	<input type="checkbox"/> Yes <input type="checkbox"/> No
166 Are you claiming eligible qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	166	<input type="checkbox"/> Yes <input type="checkbox"/> No
167 Are you a qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot and have elected to be subject only to the fixed dollar minimum tax base? (mark an X in the appropriate box).....	167	<input type="checkbox"/> Yes <input type="checkbox"/> No
168 Are you claiming QETC status for a lower EN rate? (see instructions; mark an X in the appropriate box).....	168	<input type="checkbox"/> Yes <input type="checkbox"/> No
169 Are you claiming qualified New York manufacturer or QETC status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box).....	169	<input type="checkbox"/> Yes <input type="checkbox"/> No
170 Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in the appropriate box).....	170	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

Final federal determination.....	<input type="checkbox"/>	If marked, enter date of determination:
Net operating loss (NOL) carryback.....	<input type="checkbox"/>	Capital loss carryback.....
Federal return filed.....Form 1139	<input type="checkbox"/>	Form 1020X.....

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years.....	
Federal NOL carryover total available for use this tax year from all prior tax years.....	
New York State NOL carryforward total for future years.....	
Federal NOL carryforward total for future years.....	

Corporations organized outside New York State: Complete the following for capital stock issued and outstanding.

Number of par shares	Value	Number of no-par shares	Value
	\$		\$

Third-party designee <small>(see instructions)</small>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Designee's name <i>(print)</i> Bill Smith	Designee's phone number 5185552525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person John Doe		Signature of authorized person	Official title Vice President	
	E-mail address of authorized person johndoe@ct3501638639641225.com			Telephone number 5185552525	Date 03-15-2015
Paid preparer use only <small>(see Instr.)</small>	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN
	Signature of individual preparing this return	Address 315 Return Parkway		City Albany	State NY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRN		Date 03-15-2015

See instructions for where to file.



Temporary Deferral Nonrefundable Payout Credit

CT-501

Tax Law - Article 1, Section 34; Article 9, Section 187-o; Article 9-A, Section 210.41; Article 32, Section 1456(v); and Article 33, Section 1511(y)

File this form with your franchise tax return.

Legal name of corporation CTEF3225638639501641	Employer identification number 002199020
---	---

Schedule A - Computation of credit used and carried over

1 Temporary deferral nonrefundable payout credit carry forward (from 2013 Form CT-501, line 10).....	1	16,000
2 Tax due before credits (see instructions).....	2	420,000
3 Tax credits claimed before this credit (see instructions).....	3	
4 Subtract line 3 from line 2.....	4	420,000
5 Minimum tax limitation (see instructions).....	5	5,000
6 Credit limitation (subtract line 5 from line 4; if zero or less, enter 0).....	6	415,000
7 Amount of credit used for the current tax year (see instructions).....	7	16,000
8 Amount of credit available for carryover to next year (subtract line 7 from line 1; see instructions).....	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.

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 credit plus the amount from	Enter on line 5 the amount below
Forms CT-183 and CT-184	Form CT-183, line 4 plus Form CT-184, line 3 or 4	75
Form CT-185	Line 6	10
Form CT-186	Line 5	125
Form CT-3	Line 78	Line 74b
Form CT-3-A	Line 77	Line 74b
Form CT-3-S	Line 23	Line 23
Form CT-32	Line 5	250
Form CT-32-A	Line 5	250
Form CT-32-S	Line 10	250
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.

**START-UP NY Tax Elimination Credit**

Tax Law – Article 1, Section 40 and Article 9-A, Section 210.47

CT-638

All filers must enter tax period:

beginning ending

Legal	CTEF501	002199020
-------	---------	-----------

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

A *Certificate of Eligibility*
(see instructions) **B** (enter a number from 1 to 10; see instructions) **C** X in the box ☐**Schedule A – Employment test**

within New York State

	March 31	0	September 30	December 31	Total
.....	7	6	4	3	20
1 (see instructions)				1	5

Tax year immediately preceding	March 31	0	September 30	December 31	Total
Tax year ending (mm-yy)..... 2013 employees.....	0	0	0	0	0
2 application (see instructions)				2	0

	March 31	0	September 30	December 31	Total
.....	7	6	4	3	20
3 (see instructions)				3	5
4 Add lines 2 and 3.....				4	5

5 1 (see instructions) Yes ☒ No ☐

No not Do not complete the rest of this form.

Schedule B – Allocation factor (see instructions)

	A Tax-free NY area	B New York State
6 (see instructions)	6 405000	405000
7 Property factor (divide line 6, column A, by line 6, column B; round the result to the fourth decimal place)	7	1
8 Wages, salaries, and other compensation of employees (see instructions)....	8 742120	742120
9 Wage factor (divide line 8, column A, by line 8, column B; round the result to the fourth decimal place).....	9	1
10 Total factors (add lines 7 and 9).....	10	2
11 Allocation factor (divide line 10 by two; round the result to the fourth decimal place; enter here and on line 23).....	11	1

549001140099



Schedule C – New York S corporation three factor formula business allocation percentage
(C corporations do not complete this schedule)

12 (see instructions) • **12** %

Schedule D – Tax factor (complete Part 1 or Part 2; see instructions; New York S corporations do not complete this schedule)
Part 1 – Corporations computing their own credit (see instructions)

13	.....	•	13	420000
14	.....	•	14	26971
15	Tax factor	•	15	393029

Part 2 – Corporate partners (see instructions)

16	(see instructions)	•	16	
17	All other (see instructions)	•	17	
18	Tax factor before partnership allocation (see instructions)	•	18	
19	(see instructions)	•	19	
20	Partners entire net income or	•	20	
21	19 20 (cannot exceed 1.0)	•	21	
22	Corporate partners tax factor (multiply line 18 by line 21; enter here and on line 24)	•	22	

Schedule E – Computation of credit

23	Allocation factor (from line 11; corporate partners see instructions)	•	23	
24	Tax factor (from line 15 or line 22)	•	24	393029
25	Total credit (multiply line 23 by line 24)	•	25	393029

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

26	(see instructions)	•	26	420000
27	Tax credits claimed before this credit (see instructions)	•	27	26971
28	2 2	•	28	393029
29	2 10 0 2 10	•	29	0
30	Credit limitation (subtract line 29 from line 28)	•	30	393029
31	(enter the lesser of line 25 or line 30, here and on your franchise tax return)	•	31	393029
32	(subtract line 31 from line 25)	•	32	0
33	(limited to the amount on line 32; enter here and on your franchise tax return)	•	33	0
34	(subtract line 33 from line 32; enter here and on your franchise tax return)	•	34	0



[illegible]

Minimum Wage Reimbursement Credit

Tax Law – Article 1, Section 38; Article 9, Section 187-s; Article 9-A, Section 210.46; Article 32, Section 1456(z); and Article 33, Section 1511(cc)

CT-639

All filers must enter tax period:

beginning

01-01-2014

ending

12-31-2014

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

File this form with your franchise tax return.

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

B Enter the total number of employees claimed for this credit 8

Schedule A – Computation of credit (complete Schedules C, D, and E, as applicable, before completing this schedule)

1	Credit for hours worked when the federal minimum wage equals \$7.25 per hour (from line 17)	1	5616.00
2	Credit for hours worked when the federal minimum wage exceeds \$7.25 per hour (from line 18)	2	1755.00
3	Partner: Enter your share of the credit from your partnership(s) from line 14	3	
4	Total credit (add lines 1, 2, and 3; New York S corporations, see instructions)	4	7371.00

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

5	Tax due before credits (see instructions)	5	420000.00
6	Tax credits claimed before this credit (see instructions)	6	144379.00
7	Subtract line 6 from line 5	7	275621.00
8	Minimum tax (see instructions)	8	5000.00
9	Credit limitation (subtract line 8 from line 7; if zero or less, enter 0)	9	270621.00
10	Credit to be used this tax year (enter the lesser of line 4 or line 9 here and on your franchise tax return)	10	7371.00
11	Unused tax credit available as a refund or as an overpayment (subtract line 10 from line 4)	11	
12	Tax credit to be refunded (limited to the amount on line 11; enter here and on your franchise tax return)	12	
13	Amount to be applied as an overpayment to next year's tax (subtract line 12 from line 11; enter here and on your franchise tax return)	13	

Schedule C – Partnership information (see instructions)[illegible]

[illegible]

15		• 15	7488.00
16	Tax credit rate	16	75
17	Tax credit (multiply line 15 by line 16; enter here and on line 1)	• 17	5616.00

Schedule E – Credit for hours worked when the federal minimum wage exceeds \$7.25 per hour *(attach additional sheet(s) if necessary; see instructions)*

[illegible]

Manufacturer's Real Property Tax Credit

Tax Law – Article 9-A, Section 210.48

CT-641

All filers must enter tax period:

beginning

01-01-2014

ending

12/31/2014

CTEF501

002199020

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

A

X in the box

Schedule A – Computation of credit

1	Eligible real property taxes	•	1	18000	
2	20	•	2		20
3	Tax credit (multiply line 1 by line 2).....	•	3	3600	
4	Partner: from line 14; see instructions	•	4		
5	Add lines 3 and 4 (New York S corporations, see instructions).....	•	5	3600	
6	(leave blank, not applicable for this tax year).....	•	6		
7	(see instructions).....	•	7	3600	

Schedule B – Computation of credit used *(New York S corporations do not complete this schedule)*

8	(see instructions).....	8	420000
9	Tax credits claimed before this credit (see instructions)..... •	9	151750
10	Net tax (subtract line 9 from line 8)	10	268250
11	Tax limitation	11	25 00
12	Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0) •	12	268250
13	(enter the lesser of line 7 or line 12 here and on your franchise tax return) ... •	13	3600

Schedule C – Partnership information (see instructions; attach additional sheets if necessary)[illegible]

Schedule D – Computation of credit recapture (not applicable for this tax year)

A Tax year credit allowed	B Credit originally allowed		C property taxes	D Tax credit rate	E	F (column B - column E)
2014	3600		18000	.20	3600	0
				.20		
				.20		
				.20		
.....						
15	(add column F amounts)					15 0
16 Partners:	(see instructions)					16
17	(add lines 15 and 16; enter here and on line 6)					17 0



**New York State Modifications**

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation CTEF3225638639501641	Employer identification number (EIN) 002199020
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File this form with Form CT-3, CT-3-S, or CT-33.Complete all parts that apply to you. See Form CT-225-I, *Instructions for Form CT-225*.Identify the return you are filing by marking an **X** in the box: CT-3 • ☒ CT-3-S • ☐ CT-33 • ☐**Schedule A – Certain New York State additions to federal income****Part 1 – For certain additions to federal income that did not flow through from a partnership, estate, or trust****1** New York State additions (see instructions)

	Modification number	Amount		Modification number	Amount	
1a	A - 105	1000	00	1i	A - 501	2000 00
1b	A - 203	50	00	1j	A - 106	1500 00
1c	A - 207	100	00	1k	A -	00
1d	A - 212	2000	00	1l	A -	00
1e	A - 502	50	00	1m	A -	00
1f	A - 503	100	00	1n	A -	00
1g	A - 216	50	00	1o	A -	00
1h	A - 217	50	00	1p	A -	00
Total from additional Form(s) CT-225, if any						00
2 Total (add lines 1a through 1p and the total from additional Form(s) CT-225)						2 6900 00

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

	Modification number	Amount		Modification number	Amount	
3a	EA -		00	3i	EA -	00
3b	EA -		00	3j	EA -	00
3c	EA -		00	3k	EA -	00
3d	EA -		00	3l	EA -	00
3e	EA -		00	3m	EA -	00
3f	EA -		00	3n	EA -	00
3g	EA -		00	3o	EA -	00
3h	EA -		00	3p	EA -	00
Total from additional Form(s) CT-225, if any						00
4 Total (add lines 3a through 3p and the total from additional Form(s) CT-225)						4 00
5 Total additions (add lines 2 and 4; see instructions)						5 6900 00



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

	Modification number	Amount		Modification number	Amount	
6a	S - 111	100	00	6i	S - 505	2000 00
6b	S - 115	100	00	6j	S -	00
6c	S - 205	150	00	6k	S -	00
6d	S - 208	2000	00	6l	S -	00
6e	S - 209	1000	00	6m	S -	00
6f	S - 212	50	00	6n	S -	00
6g	S - 215	150	00	6o	S -	00
6h	S - 504	1000	00	6p	S -	00
Total from additional Form(s) CT-225, if any			00			
7 Total (<i>add lines 6a through 6p and the total from additional Form(s) CT-225</i>)						7 6550 00

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

	Modification number	Amount		Modification number	Amount	
8a	ES -		00	8i	ES -	00
8b	ES -		00	8j	ES -	00
8c	ES -		00	8k	ES -	00
8d	ES -		00	8l	ES -	00
8e	ES -		00	8m	ES -	00
8f	ES -		00	8n	ES -	00
8g	ES -		00	8o	ES -	00
8h	ES -		00	8p	ES -	00
Total from additional Form(s) CT-225, if any			00			
9 Total (<i>add lines 8a through 8p and the total from additional Form(s) CT-225</i>)						9
10 Total subtractions (<i>add lines 7 and 9; see instructions</i>)						10 6550 00



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 CTEF3225638639501641	Employer identification number (EIN) 002199020
---	---

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. Do **not** complete this form if you are a qualified entity located **entirely within** a hot spot. See the instructions on page 2 before completing.

[illegible]

Test 32

Begins on next page

[Return to Test Chart](#)

**CT-3-A**

New York State Department of Taxation and Finance

General Business Corporation Combined Franchise Tax Return

Tax Law - Article 9-A

Final return ☐ Amended return ☒

All filers must enter tax period:

beginning 2014-01-01 ending 2014-12-31

Employer identification number (EIN) 002199082		File number OA 8	Business telephone number 5185915006	If you have any subsidiaries incorporated outside NYS, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF CT225A TEST			Trade name/DBA CTEF CT225A TEST		
Mailing name (if different from legal name above) c/o CTEF CT225A TEST			State or country of incorporation Washington		Date received (for Tax Department use only)
Number and street or PO box STE 225AB 2014 COMBINED AVE			Date of incorporation 1991-12-03		
City ALBANY			State NY		
ZIP code 12227 2812 US			Foreign corporations: date began business in NYS		
NAICS business code number (from NYS Pub 910)		If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business information in Form CT-1	
NYS Principal business activity Consulting				Audit (for Tax Department use only)	

Metropolitan transportation business tax (MTA surcharge)

During the tax year, did any corporation in the combined group do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, the parent must file Form CT-3M/4M (see instructions)..... Yes ☐ No ☐

A. Pay amount shown on line 94. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed
B. Combined issuer's allocation percentage (from line 41).....	B	0.822878 %
C. If any member of the combined group is the parent of a QSSS, mark an X in the box and attach Form CT-60-QSSS..... <input type="checkbox"/>		
D. Federal return filed (mark an X in one; see instructions): Attach a complete copy of your federal return. Form 1120 <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Other: <input type="checkbox"/>		
E. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see instructions).		
F. If any member in the combined group is a captive real estate investment trust (REIT) or captive regulated investment company (RIC), mark an X in the box (see instructions)..... <input type="checkbox"/>		
G. If any member in the combined group is an overcapitalized captive insurance company, mark an X in the box..... <input type="checkbox"/>		
H. If you marked the <i>Consolidated basis</i> box in line D above, complete the following:		
1. Number of corporations included in the federal consolidated group.....	8	
2. Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD).....		
3. Total consolidated FTI before the NOLD of corporations that are included in the federal consolidated return but that are not included in a combined return for New York State tax....		
4. Total FTI before the NOLD of corporations that are not included in the federal consolidated return but that are included in a combined return for New York State tax.....		
5. If substantially all of the voting stock of this corporation is owned or controlled, directly or indirectly, by another corporation, give the name and employer identification number (EIN) of that corporation below.		
Legal name of corporation	EIN	
I. Do you have an interest in any partnerships? (mark an X in the appropriate box)..... Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If Yes, enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.		
J. Did you include any disregarded entities included in this return? (mark an X in the appropriate box)..... Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.		
K. If only one subsidiary is included in this return, provide the name and EIN of that subsidiary below.		
Legal name of corporation	EIN	
L. Are any members of the combined group a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in the appropriate box)..... Yes <input type="checkbox"/> No <input type="checkbox"/>		

Legal name of corporation CTEF CT225A TEST	EIN 002199082
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Computation of combined entire net income (ENI) base

1 Federal taxable income before net operating loss (NOL) and special deductions (see instructions; include disallowed dividends paid deduction: <input type="text"/>).....	1
2 Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions).....	2
3 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock (see instructions).....	3
4a Interest deductions directly attributable to subsidiary capital (see instructions).....	4a
4b Noninterest deductions directly attributable to subsidiary capital (see instructions).....	4b
5a Interest deductions indirectly attributable to subsidiary capital (see instructions).....	5a
5b Noninterest deductions indirectly attributable to subsidiary capital (see instructions).....	5b
6 New York State and other state and local taxes deducted on your federal return (see instructions).....	6
7 Federal depreciation deduction from Form CT-399, if applicable (see instructions).....	7
8 Other additions (see instructions).....	8
9 Add lines 1 through 8, column E.....	9
10 Income from subsidiary capital (from line 219).....	10
11 Fifty percent of dividends from nonsubsidiary corporations (see instructions).....	11
12 Foreign dividends gross-up not included on lines 10 and (see instructions).....	12
13 Combined New York net operating loss deduction (NOLD) (attach federal and NYS computations; see instructions).....	13
14 Allowable New York depreciation from Form CT-399, if applicable (see instructions).....	14
15 Other subtractions (see instructions).....	15
16 Total subtractions (add lines 10 through 15, column E).....	16
17 Combined ENI (subtract line 16 from line 9; enter here and on line 42).....	17
18 Combined investment income before allocation (see instructions).....	18
19 Combined business income before allocation (subtract line 18, column E, from line 17, column E).....	19
20 Allocated combined investment income (multiply line 18 by <input type="text"/> 0.926592 % from line 199).....	20
21 Allocated combined business income (multiply line 19 by <input type="text"/> 0.782016 % from line 128, 160, or 163; see instructions).....	21
22 Total combined allocated income (add lines 20 and 21).....	22
23 Optional depreciation adjustments (see instructions).....	23
24 Combined ENI base (line 22 plus or minus line 23, column E; see instructions).....	24
25 Combined ENI base tax (see instructions; multiply line 24 by the appropriate tax rate from the Tax rates schedule; enter here and on line 72).....	25

Computation of combined capital base (use average values and enter whole dollars for lines 26 through 31; see instructions)

26 Total assets from federal return.....	26
27 Real property and marketable securities included on line 26.....	27
28 Subtract line 27 from line 26.....	28
29 Real property and marketable securities at fair market value (see instructions).....	29
30 Adjusted total assets (add lines 28 and 29).....	30
31 Total liabilities (see instructions).....	31
32 Total combined capital (subtract line 31, column E, from line 30, column E).....	32
33 Combined subsidiary capital from line 222, column E; if none, enter 0.....	33
34 Combined business and investment capital (subtract line 33 from line 32).....	34
35 Combined investment capital from line 201, column E; if none, enter 0.....	35
36 Combined business capital (subtract line 35 from line 34).....	36
37 Allocated combined investment capital (multiply line 35 by <input type="text"/> 0.926592 % from line 199).....	37
38 Allocated combined business capital (multiply line 36 by <input type="text"/> 0.782016 % from line 128, 160, or 163; see instructions).....	38
39 Combined capital base (add lines 37 and 38).....	39
40 Combined capital base tax (see instructions).....	40
41 Combined issuer's allocation percentage (see instructions; enter here and on line B on page 1).....	41

	A Parent	B Total subsidiaries (If only one subsidiary, also complete line K)	C Subtotal (column A + column B)	D Intercompany eliminations		E Combined total (column C - column D)
1	-18,429,732.00	25,104,526.00	6,674,794.00		1	6,674,794.00
2	73,646.00		73,646.00		2	73,646.00
3					3	
4a					4a	
4b					4b	
5a					5a	
5b					5b	
6					6	1,092,008.00
7	785,301.00	139.00	785,440.00		7	785,440.00
8	76,112.00	270,699.00	346,811.00		8	346,811.00
9					9	8,972,699.00
10					10	
11					11	
12					12	
13					13	
14	553,883.00	279.00	554,162.00		14	554,162.00
15		161,229.00	161,229.00		15	161,229.00
16					16	715,391.00
17					17	8,257,308.00
18					18	-75,261.00
19					19	8,332,569.00
20					20	-69,736.00
21					21	6,516,202.00
22					22	6,446,466.00
23					23	
24					24	6,446,466.00
25					25	457,699.00

26	50,736,967.00	44,827,074.00	95,564,041.00	170,084.00	26	95,393,957.00
27					27	
28	50,736,967.00	44,827,074.00	95,564,041.00	170,084.00	28	95,393,957.00
29					29	
30	50,736,967.00	44,827,074.00	95,564,041.00	170,084.00	30	95,393,957.00
31	198,033,428.00	-144,816,469.00	53,216,959.00		31	53,216,959.00
32					32	42,176,998.00
33					33	
34					34	42,176,998.00
35					35	11,920,604.00
36					36	30,256,394.00
37					37	11,045,536.00
38					38	23,660,984.00
39					39	34,706,520.00
40					40	52,060.00
41					41	0.822878 %

Legal name of corporation CTEF CT225A TEST	EIN 002199082
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Computation of combined minimum taxable income (MTI) base

42 Combined ENI from line 17.....	42
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Adjustments (see instructions for lines 43 through 50)

43 Depreciation of tangible property placed in service after 1986.....	43
44 Amortization of mining exploration and development costs paid or incurred after 1986.....	44
45 Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only).....	45
46 Basis adjustments in determining gain or loss from sale or exchange of property.....	46
47 Long-term contracts entered into after February 28, 1986.....	47
48 Installment sales of certain property.....	48
49 Merchant marine capital construction funds.....	49
50 Passive activity loss (closely held and personal service corporations only).....	50
51 Add lines 42 through 50, column E.....	51

Tax preference items

52 Depletion (see instructions).....	52
53	53
54 Intangible drilling costs (see instructions).....	54
55 Add lines 51 through 54, column E.....	55
56 Combined New York NOLD from line 13 (see instructions).....	56
57 Total (add lines 55 and 56).....	57
58 Combined alternative net operating loss deduction (ANOLD)(see instructions).....	58
59 Combined MTI (subtract line 58 from 57).....	59
60 Combined investment income before apportioned NOLD (add line 18 and line 214; see instructions).....	60
61 Combined investment income not included in ENI but included in MTI (see instructions).....	61
62 Combined investment income before apportioned ANOLD (add lines 60 and 61).....	62
63 Apportioned combined New York ANOLD (see instructions).....	63
64 Combined alternative investment income before (subtract line 63 from line 62; see instructions).....	64
65 Combined alternative business income before allocation (subtract line 64 from line 59).....	65
66 Allocated combined alternative business income (multiply line 65 by 0.782016 % from line 128, line 163, or line 195).....	66
67 Allocated combined alternative investment income (multiply line 64 by 0.926592 % from line 199).....	67
68 Allocated combined MTI (add lines 66 and 67).....	68
69 Optional depreciation adjustment from line 23, column E.....	69
70 Combined MTI base (line 68 plus or minus line 69).....	70
71 Tax on combined MTI base (multiply line 70 by the appropriate rate; see instructions).....	71

	A Parent	B Total subsidiaries (if only one subsidiary, also complete line K)	C Subtotal (column A + column B)	D Intercompany eliminations		E Combined total (column C - column D)
42					42	8,257,308.00

43	-1,060.00	-5,798.00	-6,858.00		43	-6,858.00
44					44	
45					45	
46		.00	.00		46	.00
47					47	
48					48	
49					49	
50					50	
51					51	8,250,450.00

52					52	
53						
54					54	
55					55	8,250,450.00
56					56	
57					57	8,250,450.00
58					58	
59					59	8,250,450.00
60					60	-75,261.00
61					61	
62					62	-75,261.00
63					63	
64					64	-75,261.00
65					65	8,325,711.00
66					66	6,510,839.00
67					67	-69,736.00
68					68	6,441,103.00
69					69	
70					70	6,441,103.00
71					71	96,617.00

Legal name of corporation CTEF CT225A TEST	EIN 002199082
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Computation of tax

72	Tax on combined ENI base from line 25.....	72	457,699.00
73	Tax on combined capital base from line 40 (see instructions) (if new small business, mark an X in applicable box: First year <input type="checkbox"/> Second year <input type="checkbox"/>)	73	52,060.00
Fixed dollar minimum tax (see instructions)			
74a	New York receipts (see instructions).....	74a	8,828,723.00
74b	Fixed dollar minimum tax (for the corporation filing this form; see instructions).....	74b	3,500.00
75	Amount from line 71, 72, 73, or 74b, whichever is greatest (see instructions).....	75	457,699.00
76	Combined subsidiary capital base tax from line 224.....	76	
77	Combined tax due before credits (add lines 75 and 76).....	77	457,699.00
78	Tax credits (see instructions).....	78	
79	Balance (subtract line 78 from line 77).....	79	457,699.00
80	Amount from line 71 or line 74b, whichever is greater.....	80	96,617.00
81	Combined franchise tax (see instructions).....	81	457,699.00
82	Number of subsidiaries: <input type="text" value="2"/> Number of taxable subsidiaries: <input type="text" value="2"/>	82	
See instructions before completing lines 83a and 83b			
83a	Sum of fixed dollar minimum (FDM) taxes from all subsidiaries with a FDM over \$1,000.....	83a	13,500.00
83b	Sum of FDM taxes from all subsidiaries with a FDM of \$1,000 or less.....	83b	550.00
84	Total combined tax due (add lines 81, 83a, and 83b).....	84	469,749.00
First installment of estimated tax for next period:			
85a	If you filed a request for extension, enter amount from Form CT-5.3, line 5.....	85a	
85b	If you did not file Form CT-5.3 and the total of lines 81 and 83a is over \$1,000, see instructions	85b	
86	Add line 84 and line 85a or 85b.....	86	622,409.00
87	Total prepayments from line 108.....	87	457,699.00
88	Balance (subtract line 87 from line 86; if line 87 is more than line 86, enter 0).....	88	
89	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	89	
90	Interest on late payment (see instructions).....	90	
91	Late filing and late payment penalties (see instructions).....	91	
92	Balance (add lines 88 through 91).....	92	63,005.00
Voluntary gifts/contributions (see instructions)			
93a	Return a Gift to Wildlife.....	93a	
93b	Breast Cancer Research & Education Fund.....	93b	
93c	Prostate and Testicular Cancer Research and Education Fund.....	93c	
93d	9/11 Memorial.....	93d	
93e	Volunteer Firefighting & EMS Recruitment Fund.....	93e	
93f	Amount for Veterans Remembrance.....	93f	
94	Balance due (if line 87 is less than the total of lines 86, 89, 90, 91, and 93a through 93f, enter the difference here. This is the amount due; enter the payment amount on line A on page 1).....	94	
95	Overpayment (see instructions; if line 87 is more than the total of lines 86, 89, 90, 91, and 93a through 93f, enter the difference here. This is the amount overpaid).....	95	
96	Amount of overpayment to be credited to next period (see instructions).....	96	
97	Balance of overpayment (subtract line 96 from line 95; see instructions).....	97	
98	Amount of overpayment to be credited to Form CT-3M/4M (see instructions).....	98	
99	Refund of overpayment (subtract line 98 from line 97; see instructions).....	99	
100a	Refund of unused tax credits (see instructions and attach appropriate forms).....	100a	
100b	Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms).....	100b	

Has any member of the combined group that is claiming the credits, or has an entity of which such member is an owner, been convicted of an offense, defined in New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1; mark an **X** in one box).....

Yes ☒ No ☐

Summary of credits claimed on line 78 against current year's franchise tax (see instructions for lines 78, 100a and 100b, 101a and 101b)

CT-38...	CT-248...	CT-607...	CT-641.....
CT-40...	CT-249...	CT-611...	DTF-621.....
CT-41...	CT-250...	CT-611.1.	DTF-622.....
CT-43...	CT-259...	CT-612...	DTF-624.....
CT-44...	CT-261...	CT-613...	DTF-630.....
CT-46...	CT-501...	CT-631..	Servicing
CT-47...	CT-502...	CT-633...	mortgages credit.....
CT-236...	CT-601...	CT-634...	Other credits.....
CT-238...	CT-601.1.	CT-635...	
CT-239...	CT-602..	CT-636...	
CT-241...	CT-603..	CT-637...	
CT-242...	CT-604..	CT-638...	
CT-243...	CT-605...	CT-639...	
CT-246...	CT-606...	CT-640...	

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box..... ☐

If you claimed the tax-free NY area tax elimination credit and you had a 100% area allocation factor, mark an **X** in the box..... ☐

If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an **X** in the box..... ☐

101a Total credits listed above (enter here and on line 78; attach appropriate form or statement for each credit claimed) **101a**

101b Total refund eligible tax credits (see instructions; the amount of the credit claimed as a refund should be shown only on line 100a) **101b**

Composition of prepayments included on line 87 (see instructions)

	Date paid	Amount
102 Mandatory first installment of combined group.....	102 2014-03-15	252,128.00
103a Second installment of combined group from Form CT-400.....	103a 2014-06-09	94,851.00
103b Third installment of combined group from Form CT-400.....	103b	
103c Fourth installment of combined group from Form CT-400.....	103c	
104 Payment with extension request, from Form CT-5.3, line 8.....	104	
105 Overpayment credited from prior years.....	105	110,720.00
106 Overpayment credited from Form CT-3M/4M Period	106	
107 Total prepayments from subsidiaries not previously included in the combined return (from Form(s) CT-3-A/C).....	107	
108 Total prepayments (add lines 102 through 107; enter here and on line 87).....	108	457,699.00
109 Interest deducted in computing federal taxable income (see instructions).....	109	21,184.00

110 If the IRS has completed an audit of any of your returns within the last five years, list years:

111 If a member of an affiliated federal group, enter primary corporation name and EIN:

Name CTEF CT3A EIN 002199097

112 If more than 50% owned by another corporation, enter parent corporation name and EIN:

Name CT3A EIN 002199097

113 Corporations organized outside New York State, complete the following for capital stock issued and outstanding:

Number of par shares	Value	Number of no-par shares	Value
	\$		\$

Interest paid to shareholders (see instructions)

114 Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock (mark an **X** in the appropriate box)? If Yes, complete the following and mark an **X** in the appropriate box on line 115 (if more than one, attach separate sheet).....

114Yes ☐No ☒

Shareholder's name

Social security number or EIN

Interest paid to shareholder

Total indebtedness to shareholders described above

Total interest paid

115 Is there written evidence of the indebtedness?**115**Yes ☐No ☐**116a** Is the combined group claiming small business taxpayer status for lower ENI tax rates?.....**116a**Yes ☐No ☐**116b** If you marked Yes on line 116a, enter total capital contributions (see instructions).....**116b****117a** Is the combined group claiming qualified New York manufacturer status, which includes QETCs and **eligible** qualified New York manufacturers, for a lower capital base tax rate and limitation? (see instructions; mark an **X** in the appropriate box).....**117a**Yes ☐No ☐**117b** Is the combined group claiming qualified New York manufacturer status, which includes **eligible** qualified New York manufacturers, for a lower ENI tax rate? (see instructions; mark an **X** in the appropriate box).....**117b**Yes ☐No ☐**117c** Is the combined group claiming **eligible** qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an **X** in the appropriate box).....**117c**Yes ☐No ☐**117d** Is the combined group claiming qualified emerging technology company (QETC) status for a lower ENI rate?.....**117d**Yes ☒No ☐**117e** Is the combined group claiming qualified New York manufacturer status or QETC status for a lower MTI rate or fixed dollar minimum?.....**117e**Yes ☒No ☐

Legal name of corporation CTEF CT225A TEST	EIN 002199082
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Computation of combined business allocation percentage for aviation corporations (see instructions; use the combined totals when dividing)

118a New York aircraft arrivals and departures (revenue flights only) (see instructions).....	118a
118b Adjusted New York aircraft arrivals and departures (revenue flights only) (multiply line 118a by 60% (.60)).....	118b
119 Total aircraft arrivals and departures (revenue flights only) (see instructions).....	119
120 Combined New York aircraft arrivals and departures percentage (divide line 118b, column E, by line 119, column E).....	120
121a New York revenue tons handled (see instructions).....	121a
121b Adjusted New York revenue tons handled (multiply line 121a by 60% (.60)).....	121b
122 Total revenue tons handled (see instructions).....	122
123 Combined New York revenue tons handled percentage (divide line 121b, column E, by line 122, column E).....	123
124a New York originating revenue (see instructions).....	124a
124b Adjusted New York originating revenue (multiply line 124a by 60% (.60)).....	124b
125 Total originating revenue (see instructions).....	125
126 Combined New York originating revenue percentage (divide line 124b, column E, by line 125, column E).....	126
127 Total combined New York percentages (add lines 120, 123, and 126).....	127
128 Combined New York business allocation percentage (divide line 127 by three).....	128

Computation of combined business allocation percentage (use combined totals when dividing)

Are the companies in the combined group qualified foreign air carriers, or principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier? (see instructions)..... Yes ☐ No ☒

If No, complete **only** lines 142 through 154 and enter on line 160 the receipts factor computed on line 154. The receipts factor is the business allocation percentage.

129 New York real estate owned.....	129
130 Total real estate owned.....	130
131 New York real estate rented.....	131
132 Total real estate rented.....	132
133 New York inventories owned.....	133
134 Total inventories owned.....	134
135 New York tangible personal property owned.....	135
136 Total tangible personal property owned.....	136
137 New York tangible personal property rented.....	137
138 Total tangible personal property rented.....	138
139 Total New York property (add lines 129, 131, 133, 135, and 137).....	139
140 Total property everywhere (add lines 130, 132, 134, 136, and 138).....	140
141 Combined New York State property factor (divide line 139, column E, by line 140, column E).....	141
142 Sales of tangible personal property allocated to New York State (see instructions).....	142
143 Total sales of tangible personal property (see instructions).....	143
144 New York services performed (see instructions).....	144
145 Total services performed (see instructions).....	145
146 New York rentals of property (see instructions).....	146
147 Total rentals of property (see instructions).....	147
148 New York royalties (see instructions).....	148
149 Total royalties (see instructions).....	149
150 Other New York business receipts (see instructions).....	150
151 Total other business receipts (see instructions).....	151
152 Total New York receipts (add lines 142, 144, 146, 148, and 150).....	152
153 Total receipts everywhere (add lines 143, 145, 147, 149, and 151).....	153
154 Combined New York State receipts factor (divide line 152, column E, by line 153, column E; see instructions).....	154
155 Combined New York State additional receipts factor (see instructions).....	155

(continued)

A Parent		B Total subsidiaries (if only one subsidiary, also complete line K)	C Subtotal (column A + column B)	D Intercompany eliminations		E Combined total (column C - column D)
118a					118a	
118b					118b	
119					119	
120					120	%
121a					121a	
121b					121b	
122					122	
123					123	%
124a					124a	
124b					124b	
125					125	
126					126	%
127					127	%
128					128	%

129					129	
130					130	
131					131	
132					132	
133					133	
134					134	
135					135	
136					136	
137					137	
138					138	
139					139	
140					140	
141					141	%
142	6,675,509.00	82,828,789.00	89,504,298.00		142	89,504,298.00
143	6,675,509.00	108,378,655.00	115,054,164.00		143	115,054,164.00
144					144	
145					145	
146	1,846,252.00		1,846,252.00		146	1,846,252.00
147	1,846,252.00		1,846,252.00		147	1,846,252.00
148					148	
149					149	
150	306,962.00	2,615.00	309,577.00		150	309,577.00
151	306,962.00	2,615.00	309,577.00		151	309,577.00
152	8,828,723.00	82,831,404.00	91,660,127.00		152	91,660,127.00
153	8,828,723.00	108,381,270.00	117,209,993.00		153	117,209,993.00
154					154	0.782016 %
155					155	%

Legal name of corporation CTEF CT225A TEST	EIN 002199082
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Computation of combined business allocation percentage (use combined totals when dividing) (continued)

Payroll	156 New York wages and other compensation of employees except general executive officers (see instructions).....	156
	157 Total wages and other compensation of employees except general executive officers (see instructions).....	157
	158 Combined New York State payroll factor (divide line 156, column E, by line 157, column E).....	158
	159 Total combined New York State factors (add lines 141, 154, 155, and 158).....	159
	160 Combined business allocation percentage (see instructions; enter here and in the boxes on line 21 and line 38).....	160

Computation of combined business allocation percentage for trucking and railroad corporations
(see instructions; use the combined totals when dividing)

161 New York revenue miles.....	161
162 Total revenue miles.....	162
163 Combined New York business allocation percentage (divide line 161, column E, by line 162, column E).....	163

Computation of combined alternative business allocation percentage for combined MTI base

(see instructions; use the combined totals when dividing)

If the companies in the combined group are **not** qualified foreign air carriers or principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier, complete **only** lines 177 through 189 and enter on line 195 the receipts factor computed on line 189. The receipts factor is the alternative business allocation percentage.

Average value of property (see instructions)	164	New York real estate owned.....	164	
	165	Total real estate owned.....	165	
	166	New York real estate rented.....	166	
	167	Total real estate rented.....	167	
	168	New York inventories owned.....	168	
	169	Total inventories owned.....	169	
	170	New York tangible personal property owned.....	170	
	171	Total tangible personal property owned.....	171	
	172	New York tangible personal property rented.....	172	
	173	Total tangible personal property rented.....	173	
	174	Total New York property (add lines 164, 166, 168, 170, and 172).....	174	
	175	Total property everywhere (add lines 165, 167, 169, 171, and 173).....	175	
	176	Combined New York State property factor (divide line 174, column E, by line 175, column E).....	176	
	Receipts in the regular course of business from:	177	Sales of tangible personal property allocated to New York State (see instructions).....	177
		178	Total sales of tangible personal property (see instructions).....	178
		179	New York services performed (see instructions).....	179
180		Total services performed (see instructions).....	180	
181		New York rentals of property.....	181	
182		Total rentals of property.....	182	
183		New York royalties.....	183	
184		Total royalties.....	184	
185		Other New York business receipts.....	185	
186		Total other business receipts.....	186	
Payroll	187	Total New York receipts (add lines 177, 179, 181, 183, and 185).....	187	
	188	Total receipts everywhere (add lines 178, 180, 182, 184, and 186).....	188	
	189	Combined New York State receipts factor (divide line 187, column E, by line 188, column E; see instructions).....	189	
	190	Combined New York State additional receipts factor (see instructions).....	190	
	191	New York wages and other compensation of employees except general executive officers.....	191	
	192	Total wages everywhere and other compensation of employees except general executive officers.....	192	
	193	Combined New York State payroll factor (divide line 191, column E, by line 192, column E).....	193	
	194	Total combined New York State factors (add lines 176, 189, 190, and 193).....	194	
	195	Combined alternative business allocation percentage.....	195	

A Parent		B Total subsidiaries (if only one subsidiary, also complete line K)		C Subtotal (column A + column B)		D Intercompany eliminations		E Combined total (column C - column D)	
156						156			
157						157			
158						158			%
159						159			%
160						160		0.782016	%
161						161			
162						162			
163						163			%
164						164			
165						165			
166						166			
167						167			
168						168			
169						169			
170						170			
171						171			
172						172			
173						173			
174						174			
175						175			
176						176			%
177	6,675,509.00	82,828,789.00	89,504,298.00			177		89,504,298.00	
178	6,675,509.00	108,378,655.00	115,054,164.00			178		115,054,164.00	
179						179			
180						180			
181	1,846,252.00		1,846,252.00			181		1,846,252.00	
182	1,846,252.00		1,846,252.00			182		1,846,252.00	
183						183			
184						184			
185	306,962.00	2,615.00	309,577.00			185		309,577.00	
186	306,962.00	2,615.00	309,577.00			186		309,577.00	
187	8,828,723.00	82,831,404.00	91,660,127.00			187		91,660,127.00	
188	8,828,723.00	108,381,270.00	117,209,993.00			188		117,209,993.00	
189						189		0.782016	%
190						190			%
191						191			
192						192			
193						193			%
194						194			%
195						195		0.782016	%

Legal name of corporation CTEF CT225A TEST	EIN 002199082
---	------------------

Computation of combined investment capital and investment allocation percentage

196 Section 1 - Corporate and governmental debt instruments <i>(see instructions)</i>	196
A Average value.....	A
B Liabilities directly or indirectly attributable to investment capital.....	B
C Net average value <i>(subtract line B from line A)</i>	C
D Net average value allocated to New York State.....	D
197 Section 2 - Corporate stock, stock rights, stock warrants, and stock options <i>(see instructions)</i>	197
A Average value.....	A
B Liabilities directly or indirectly attributable to investment capital.....	B
C Net average value <i>(subtract line B from line A)</i>	C
D Net average value allocated to New York State.....	D
198 Total Section 1 and Section 2.....	198
A Average value <i>(add lines 196A and 197A)</i>	A
B Liabilities directly or indirectly attributable to investment capital <i>(add lines 196B and 197B)</i>	B
C Net average value <i>(add lines 196C and 197C)</i>	C
D Net average value allocated to New York State <i>(add lines 196D and 197D)</i>	D
199 Combined investment allocation percentage <i>(divide line 198D by line 198C; use to compute lines 20, 37, 67; see instructions)</i>	199
200 Cash (optional) <i>(see instructions)</i>	200
201 Combined investment capital <i>(add lines 198C, column E, and 200, column E)</i>	201

Computation of combined investment income for allocation *(see instructions)*

202 Interest income from investment capital, listed on line 196, Section 1 <i>(see instructions)</i>	202
203 Interest income from bank accounts <i>(if line 199 is zero, enter 0 here; see instructions)</i>	203
204 All other interest income from investment capital <i>(see instructions)</i>	204
205 Dividend income from investment capital <i>(see instructions)</i>	205
206 Net capital gain or loss from investment capital <i>(see instructions)</i>	206
207 Investment income other than interest, dividends, capital gains or capital losses <i>(see instructions)</i>	207
208 Total combined investment income <i>(add lines 202 through 207)</i>	208
209 Interest deductions directly attributable to investment capital <i>(see instructions)</i>	209
210 Noninterest deductions directly attributable to investment capital <i>(see instructions)</i>	210
211 Interest deductions indirectly attributable to investment capital <i>(see instructions)</i>	211
212 Noninterest deductions indirectly attributable to investment capital <i>(see instructions)</i>	212
213 Balance <i>(subtract the sum of lines 209 through 212, column E, from line 208, column E)</i>	213
214 Apportioned New York combined NOLD <i>(see instructions)</i>	214
215 Combined investment income before allocation <i>(subtract line 214 from line 213; enter here and on line 18)</i>	215

Computation of income from combined subsidiary capital *(see instructions)*

216 Interest from combined subsidiary capital <i>(attach list)</i>	216
217 Dividends from combined subsidiary capital <i>(attach list)</i>	217
218 Capital gains from combined subsidiary capital <i>(attach list)</i>	218
219 Total income from combined subsidiary capital <i>(add lines 216 through 218; enter here and on line 10)</i>	219

Computation and allocation of combined subsidiary capital base and tax *(see instructions)*

Include corporations (except a DISC) in which you own more than 50% of the voting stock. Do not include the value of any subsidiaries included in the combined return.

220 Average value.....	220
221 Liabilities directly or indirectly attributable to subsidiary capital.....	221
222 Net average value <i>(subtract line 221 from line 220)</i>	222
223 Net average value allocated to New York State.....	223
224 Combined subsidiary capital base tax <i>(multiply line 223, column E, by .0009; enter here and on line 76)</i>	224

	A Parent	B Total subsidiaries (If only one subsidiary, also complete line K)	C Subtotal (column A + column B)	D Intercompany eliminations		E Combined total (column C - column D)
196					196	
A					A	
B					B	
C					C	
D					D	
197					197	
A	11,920,604.00		11,920,604.00		A	11,920,604.00
B					B	
C	11,920,604.00		11,920,604.00		C	11,920,604.00
D	11,045,536.00		11,045,536.00		D	11,045,536.00
198					198	
A					A	11,920,604.00
B					B	
C					C	11,920,604.00
D					D	11,045,536.00
199					199	0.926592 %
200					200	
201					201	11,920,604.00

202					202	
203					203	
204					204	
205					205	
206	-75,261.00		-75,261.00		206	-75,261.00
207					207	
208					208	-75,261.00
209					209	
210					210	
211					211	
212					212	
213					213	-75,261.00
214					214	
215					215	-75,261.00

216					216	
217					217	
218					218	
219					219	

220					220	
221					221	
222					222	
223					223	
224					224	

Amended return information

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

Final federal determination..... ☐ If marked, enter date of determination: _____

Net operating loss (NOL) carryback ... ☐ Capital loss carryback..... ☐

Federal return filed..... Form 1139 ☐ Form 1120X..... ☐

Net operating loss (NOL) information

New York State combined group NOL carryover total available for use this tax year from all prior tax years..	.00
Federal NOL carryover total available for use this tax year from all prior tax years.....	
New York State combined group NOL carryforward total for future tax years.....	.00
Federal NOL carryforward total for future tax years.....	

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

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

Authorized person	Printed name of authorized person JOHN DOE	Signature of authorized person	Official title Vice President	
	E-mail address of authorized person		Telephone number 2122467100	Date 2015-09-12
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's EIN 123456987	Preparer's PTIN or SSN	
	Signature of individual preparing this return	Address 315 RETURN PARKWAY	City ALBANY	State NY
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NY TPRIN	Date 2014-09-12



CT-3-A/ATT

New York State Department of Taxation and Finance

Schedules A, B, and C -

Attachment to Form CT-3-A General Business Corporation Combined Franchise Tax Return

Legal name of corporation CT 3A	Employer identification number (EIN) 002199097
Combined parent corporation legal name CTEF CT225A TEST	Parent EIN 002199082

This form must be completed for each corporation in the combined group with investment capital (Schedule A) or subsidiary capital (Schedule B).

Schedule C of this form must be completed for each corporation in the combined group that is a qualified public utility and transferee, qualified power producer, or qualified pipeline corporation.

See page 3 and Form CT-3-A-I, Instructions for Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B, for assistance in completing this form.

Attach this form to Form CT-3-A, General Business Corporation Combined Franchise Tax Return.

Schedule A - Investment capital information *(see instructions)*

Attach separate sheets, if necessary, displaying this information formatted as below.

Section 1 - Corporate and governmental debt instruments *(breakdown of information on Form CT-3-A, line 196)*

A - Description of investment *(identify each debt instrument here; for each debt instrument complete columns B through G on the corresponding lines below; see instructions)*

Debt instrument

B	C	D	E	F	G
Maturity date (mm-dd-yy)	Average value <i>(see instructions)</i>	Liabilities directly or indirectly attributable to investment capital <i>(see instructions)</i>	Net average value (column C - column D) <i>(see instructions)</i>	Issuer's allocation % <i>(see instr.)</i>	Value allocated to New York State (column E x column F)

Amounts from attached list					
1 Totals of Section 1	1.				

Section 2 - Corporate stock, stock rights, stock warrants, and stock options *(breakdown of information on Form CT-3-A, line 197)*

A - Description of investment *(identify each investment here; for each investment, complete columns B through G on the corresponding lines below)*

Investment

B	C	D	E	F	G
Number of shares	Average value <i>(see instructions)</i>	Liabilities directly or indirectly attributable to investment capital	Net average value (column C - column D) <i>(see instructions)</i>	Issuer's allocation % <i>(see instr.)</i>	Value allocated to New York State (column E x column F)

See page 4

Amounts from attached list					
2 Totals of Section 2	2	11,920,604.00	11,920,604		11,045,536

(continued)

Section 3 - Computation of investment capital (breakdown of information on Form CT-3-A, line 198)

		C Average value	D Liabilities directly or indirectly attributable to investment capital	E Net average value (column C ÷ column D)	F Issuance allocation %	G Value allocated to New York State (column E × column F)
3	Section 1 totals (from line 1)	3				
4	Section 2 totals (from line 2)	4	11,920,604	11,920,604		11,045,536
5	Totals (add lines 3 and 4 in columns C, D, E, and G)	5	11,920,604	11,920,604		11,045,536
6	Cash (optional; see instructions)	6				
7	Investment capital (add lines 5 and 6 in columns C, D, and E)	7	11,920,604	11,920,604		

Amounts from attached list

8	Totals (add amounts in columns C and D)	8			
9	Total net average value of subsidiary capital (add amounts in column E)	9			
10	Subsidiary capital base before deduction (add amounts in column G)	10			
11	Value of subsidiary capital included in column G of subsidiaries taxable under Article 32, Article 33, and Article 9 section 186 (see instructions)	11			
12	Subsidiary capital base (subtract line 11 from line 10; enter here and on Form CT-3-A, line 223)	12			

Schedule C - Qualified public utilities and transferees, qualified power producers, and qualified pipeline corporations *(see instructions)*

Part 1 - Adjustments for qualified public utilities and transferees *(see instructions)*

Other additions		
13 Federal depreciation deduction for transition property <i>(see instructions)</i>	13	
14 Federal loss on the sale of transition property <i>(see instructions)</i>	14	
15 New York gain on the sale of transition property <i>(see instructions)</i>	15	
16 Add lines 13, 14, and 15 <i>(enter here and include on Form CT-225-A, Schedule A)</i>	16	
Other subtractions		
17 New York depreciation deduction for transition property <i>(see instructions)</i>	17	
18 New York loss on the sale of transition property <i>(see instructions)</i>	18	
19 Federal gain on the sale of transition property <i>(see instructions)</i>	19	
20 Transition property basis adjustment carryover to gain transactions <i>(see instructions)</i>	20	
21 Transition property basis adjustment carryover to loss transactions <i>(see instructions)</i>	21	
22 New York State regulatory asset deduction <i>(see instructions)</i>	22	
23 Add lines 17 through 22 <i>(enter here and include on Form CT-225-A, Schedule B)</i>	23	

Part 2 - Adjustments for qualified power producers and qualified pipeline corporations *(see instructions)*

Other additions		
24 Federal depreciation deduction for transition property <i>(see instructions; enter here and include on Form CT-225-A, Schedule A)</i>	24	
Other subtractions		
25 New York depreciation deduction for transition property <i>(see instructions; enter here and include on Form CT-225-A, Schedule B)</i>	25	

Instructions for Schedules A and B

A parent corporation filing Form CT-3-A/ATT should transfer the appropriate amounts from Schedule A to Form CT-3-A, lines 196A through 196D, 197A through 197D and 200, column A; and the appropriate amounts from Schedule B to Form CT-3-A, lines 220 through 223, column A.

A subsidiary corporation filing Form CT-3-A/ATT, when there is only one subsidiary in the combined group, should transfer the appropriate amounts from Schedule A to Form CT-3-A, lines 196A through 196D, 197A through

197D, and 200, column B; and the appropriate amounts from Schedule B to Form CT-3-A, lines 220 through 223, column B.

A group of subsidiary corporations filing Form CT-3-A/ATT, when there is more than one subsidiary in the combined group, should transfer the appropriate amounts from Schedule A to Form CT-3-A/B, lines 196A through 196D, 197A through 197D, and 200; and the appropriate amounts from Schedule B to Form CT-3-A/B, lines 220 through 223, in the column for the proper subsidiary.

Section 2 - Corporate stock, stock rights, stock warrants, and stock options (breakdown of information on Form CT-3-A, line 197)**A -** Description of investment (identify each investment here; for each investment complete columns B through G on the corresponding lines below; see instr)

Investment

CONSULTING

B Number of shares	C Average value (see instructions)	D Liabilities directly or indirectly attributable to investment capital (see instructions)	E Net average value (column C - column D) (see instructions)	F Issuer's allocation % (see instr.)	G Value allocated to New York State (column E - column F)
0	795,432		795,432		

Section 2 - Corporate stock, stock rights, stock warrants, and stock options (breakdown of information on Form CT-3-A, line 197)**A -** Description of investment (identify each investment here; for each investment complete columns B through G on the corresponding lines below; see instr)

Investment

OTHER STOCKS

B Number of shares	C Average value (see instructions)	D Liabilities directly or indirectly attributable to investment capital (see instructions)	E Net average value (column C - column D) (see instructions)	F Issuer's allocation % (see instr.)	G Value allocated to New York State (column E - column F)
0	11,045,536		11,045,536	1.0	11,045,536

Section 2 - Corporate stock, stock rights, stock warrants, and stock options (breakdown of information on Form CT-3-A, line 197)**A -** Description of investment (identify each investment here; for each investment complete columns B through G on the corresponding lines below; see instr)

Investment

KAV

B Number of shares	C Average value (see instructions)	D Liabilities directly or indirectly attributable to investment capital (see instructions)	E Net average value (column C - column D) (see instructions)	F Issuer's allocation % (see instr.)	G Value allocated to New York State (column E - column F)
0	79,636		79,636		



New York State Modifications

(for filers of combined franchise tax returns)

Tax Law – Article 9-A and 33

CT-225-A

Legal name of corporation CTEF CT225A TEST	Employer identification number (EIN) 002199082
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File this form with Form CT-3-A or CT-33-A.

Complete all parts that apply to you. See Form CT-225-A-I, *Instructions for Forms CT-225-A and CT-225-A/B*.Identify the return you are filing by marking an X in the box: CT-3-A • ☒ CT-33-A • ☐**Schedule A – Certain New York State additions to federal taxable income (FTI)**

The amount on column E, line 5, should equal the amount on Form CT-3-A, column E, line 8, or Form CT-33-A, column E, line 74.

Part 1 – For certain additions to FTI that did not flow through from a partnership, estate, or trust

In column A, the corporation designated as the parent of the combined group enters its own amount of each other addition to FTI that did **not** flow through from a partnership, estate, or trust. In column B, the sum of each other addition 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 subsidiary, the amounts for column D are obtained from Form CT-225-A/B.

1 New York State additions (see instructions)

	Modification number	A Parent	B Total subsidiaries	C Subtotal (column A + column B)	D Intercompany eliminations	E Combined total (column C - column D)
1a	A - 203	32711 00	150750 00	183461 00		183461 00
1b	A - 204	43401 00	119949 00	163350 00		163350 00
1c	A -					
1d	A -					
1e	A -					
1f	A -					
1g	A -					
1h	A -					
1i	A -					
1j	A -					
1k	A -					
1l	A -					
1m	A -					
1n	A -					
1o	A -					
1p	A -					

Total from additional Form(s) CT-225-A, if any

	00		00		00		00
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2 Total (add columns A through E)

76112	00	270699	00	346811	00	346811	00
-------	----	--------	----	--------	----	--------	----

Part 2 – Corporations' share of certain additions to FTI from partnerships, estates, or trusts

In column A, the corporation designated as the parent of the combined group enters its own amount of each other addition to FTI that flow through to the parent from all partnerships, estates, or trusts. In column B, the sum of each other addition 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 subsidiary, the amounts for column B are obtained from Form CT-225-A/B.

3 New York State additions (see instructions)

	Modification number	A Parent	B Total subsidiaries	C Subtotal (column A + column B)	D Intercompany eliminations	E Combined total (column C - column D)
3a	EA -		00	00	00	00
3b	EA -		00	00	00	00
3c	EA -		00	00	00	00
3d	EA -		00	00	00	00
3e	EA -		00	00	00	00
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
3l	EA -		00	00	00	00
3m	EA -		00	00	00	00
3n	EA -		00	00	00	00
3o	EA -		00	00	00	00
3p	EA -		00	00	00	00

Total from additional Form(s) CT-225-A, if any

	00	00	00	00	00	00
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4 Total (add columns A through E)

	00	00	00	00	00	00
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5 Total other additions (add lines 2 and 4, columns A through E; see instructions)

76112	00	270699	00	346811	00	346811	00
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Schedule B – Certain New York State subtractions from FTI

The amount on column E, line 10 should equal the amount on Form CT-3-A, column E, line 15 or Form CT-33-A, column E, line 83.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust

In column A, the corporation designated as the parent of the combined group enters its own amount of each other subtraction from FTI that did **not** flow through from a partnership, estate, or trust. In column B, the sum of each other subtraction 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 subsidiary, the amounts for column B are obtained from Form CT-225-A/B.

6 New York State subtractions (see instructions)

	Modification number	A Parent	B Total subsidiaries	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
6a	S - 208	0	86241			86241
6b	S - 209	0	74988			74988
6c	S -					
6d	S -					
6e	S -					
6f	S -					
6g	S -					
6h	S -					
6i	S -					
6j	S -					
6k	S -					
6l	S -					
6m	S -					
6n	S -					
6o	S -					
6p	S -					

Total from additional Form(s) CT-225-A, if any

	00		00		00		00
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7 Total (add columns A through E; see instructions)

0	00	161229	00		00		161229	00
---	----	--------	----	--	----	--	--------	----

Part 2 – Corporations' share of certain subtractions from FTI from partnerships, estates, or trusts

In column A, the corporation designated as the parent of the combined group enters its own amount of each other subtraction from FTI that flow through to the parent from all partnerships, estates, or trusts. In column B, the sum of each other subtraction 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 subsidiary, the amounts for column B are obtained from Form CT-225-A/B.

8 New York State subtractions (*see instructions*)

	Modification number	A Parent	B Total subsidiaries	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
8a	ES -	00	00	00	00	00
8b	ES -	00	00	00	00	00
8c	ES -	00	00	00	00	00
8d	ES -	00	00	00	00	00
8e	ES -	00	00	00	00	00
8f	ES -	00	00	00	00	00
8g	ES -	00	00	00	00	00
8h	ES -	00	00	00	00	00
8i	ES -	00	00	00	00	00
8j	ES -	00	00	00	00	00
8k	ES -	00	00	00	00	00
8l	ES -	00	00	00	00	00
8m	ES -	00	00	00	00	00
8n	ES -	00	00	00	00	00
8o	ES -	00	00	00	00	00
8p	ES -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

	00	00	00	00	00	00
--	----	----	----	----	----	----

9 Total (*add columns A through E*)

	00	00	00	00	00	00
--	----	----	----	----	----	----

10 Total other subtractions (*add lines 7 and 9, columns A through E; see instructions*)

0	00	161229	00	00	00	161229	00
---	----	--------	----	----	----	--------	----



New York State Department of Taxation and Finance

Subsidiary Detail Spreadsheet
Attachment to Form CT-225-A
New York State Modifications
(for filers of combined franchise tax returns)**CT-225-A/B**

Legal name of the parent of the combined group CTEF 225A	Parent employer identification number (EIN) 002199082
---	--

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 subsidiary included in a combined return provides a breakdown of the amounts reported for that subsidiary as other additions or other subtractions on Form CT-3-A/B, *Subsidiary Detail Spreadsheet*, or Form CT-33-A/B, *Subsidiary Detail Spreadsheet*. In Schedule A of this form each subsidiary breaks down its other additions, and in Schedule B its other subtractions.**Schedule A – Certain New York State additions to federal taxable income (FTI)**

Legal name of subsidiary Sub 1	EIN 002199097
-----------------------------------	------------------

- 1 New York State additions – Amounts of other additions that originate with a subsidiary are reported in Part 1, separate from other addition amounts that flow through to a subsidiary from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain additions that did not flow through from a partnership, estate, or trust (see instructions)

	Modification number	Amount	
1a	A - 203	183461	00
1b	A - 204	163350	00
1c	A -		00
1d	A -		00
1e	A -		00
1f	A -		00
1g	A -		00
1h	A -		00
1i	A -		00
1j	A -		00
1k	A -		00
1l	A -		00
1m	A -		00
1n	A -		00
1o	A -		00
1p	A -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 1.....		346811	00

Part 2 – Share of certain additions to FTI from all partnerships, estates, or trusts in which the subsidiary is a partner or beneficiary (see instructions)

	Modification number	Amount	
1a	EA -		00
1b	EA -		00
1c	EA -		00
1d	EA -		00
1e	EA -		00
1f	EA -		00
1g	EA -		00
1h	EA -		00
1i	EA -		00
1j	EA -		00
1k	EA -		00
1l	EA -		00
1m	EA -		00
1n	EA -		00
1o	EA -		00
1p	EA -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 2.....			00

- 2 Total additions (add the totals of Parts 1 and 2; enter here and in this subsidiary's column on Form CT-3-A/B, line 8, or Form CT-33-A/B, line 74)

2	346811	00
---	--------	----

Schedule B – Certain New York State subtractions from FTI

Legal name of subsidiary Sub 1	EIN 002199097
-----------------------------------	------------------

3 New York State subtractions – Amounts of other subtractions that originate with a subsidiary are reported in Part 1, separate from other subtraction amounts that flow through to a subsidiary from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain subtractions that did not flow through from a partnership, estate, or trust (see instructions)

	Modification number	Amount	
3a	S - 208	86241	00
3b	S - 209	74988	00
3c	S -		00
3d	S -		00
3e	S -		00
3f	S -		00
3g	S -		00
3h	S -		00
3i	S -		00
3j	S -		00
3k	S -		00
3l	S -		00
3m	S -		00
3n	S -		00
3o	S -		00
3p	S -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 1.....		161229	00

Part 2 – Share of certain subtractions to FTI from all partnerships, estates, or trusts in which the subsidiary is a partner or beneficiary (see instructions)

	Modification number	Amount	
3a	ES -		00
3b	ES -		00
3c	ES -		00
3d	ES -		00
3e	ES -		00
3f	ES -		00
3g	ES -		00
3h	ES -		00
3i	ES -		00
3j	ES -		00
3k	ES -		00
3l	ES -		00
3m	ES -		00
3n	ES -		00
3o	ES -		00
3p	ES -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 2.....			00

4 Total subtractions (add the totals of Parts 1 and 2; enter here and in this subsidiary's column on Form CT-3-A/B, line 15; or Form CT-33-A/B, line 83)

4

161229 00