

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 <u>BTBCTELF@tax.ny.gov</u>.

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	<u>002199035</u>	CT-4	CT-3M/4M
8	CTEF3M	<u>002199016</u>	CT-3	CT-3M/4M
9	CTEF13	<u>002199072</u>	CT-13	
10	CTEF240	<u>002199062</u>	CT-240	
11	CTEF245	<u>002199052</u>	CT-245	
12	CTEF3PDF	<u>002199010</u>	CT-3	CT-239, CT-250, CT-631
13	CTEF502	<u>002199001</u>	CT-3	CT-502,CT-601,CT-603,CT-604CP,CT- 611.1,CT612
14	CTEF222	<u>002199011</u>	CT-3	CT-222 (State & MTA)
15	CTEF3A	<u>002199081</u>	CT-3A	CT-3A-ATT,CT-3A/B,CT-250
16	CTEF3AC	<u>002199097</u>	CT-3 A/C	
17	CTEF3S	<u>002199045</u>	CT3-S	CT-34SH,3-S-ATT,CT-60QSS
18a	CTEF400B	<u>002199048</u>	CT-400(June)	
18b	CTEF400C	<u>002199048</u>	CT-400(September)	
18c	CTEF400D	<u>002199048</u>	CT-400(December)	
19	CTEF33NL	<u>002199169</u>	CT-33-NL	CT-33M,CT33R,CT-33.1
20	CTEF33M	<u>002199198</u>	CT-33	CT-33M,CT33.1,CT-238
21	CTEF33A	<u>002199196</u>	CT33-A/33-M	CT-33M,CT33AATT,CT-33.1,CT-33A/B
22	CTEF33C	<u>002199199</u>	CT-33-C	
23	CTEF601	<u>002199041</u>	CT3-S	CT-34SH,CT-601,CT-603,CT604,CT606
24	CTEF38	<u>002199009</u>	CT-3	CT-38, CT-46, CT-47, CT-46-ATT
25	CTEF43	<u>002199002</u>	CT-3	CT-3ATT,CT-43,CT-607,CT-635,DTF-621,DTF-686
26	CTEF44	<u>002199003</u>	CT-3	CT-3ATT, CT-43,CT-44,CT-238,CT- 241,CT-249
27	CTEF46	<u>002199004</u>	СТ-3	CT-46,CT-636,CT-613,CT-634,CT- 605,CT-637
28	CTEF602	<u>002199005</u>	CT-3	CT-601.1, CT-602, CT-611, CT-612
29	CTEF246	<u>002199006</u>	CT-3	CT-246, CT-248, CT-261
30	CTEF633	<u>002299023</u>	CT-3	CT-633, CT-640
31	CTEF501	<u>002199020</u>	CT-3	CT-223, CT-225, CT-501, CT-638, CT- 639, CT-641
32	CTEF225A	<u>002199082</u>	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: <u>BTBCTELF@tax.ny.gov</u>. 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).

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c/o

City

New York State Department of Taxation and Finance

Request for Six-Month Extension to File

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

All filers must enter tax period: Tax Law — Articles 9-A, 13, 32, and 33 2014-01-01 2014-12-31 beginning ending Employer identification number (EIN) File number Business telephone number 002199014 5185558951 AA 9 Legal name of corporation Trade name/DBA CTEF5 Mailing name (if different from legal name) and address State or country of incorporation Date received (for Tax Department use only) New York Number and street or PO box Date of incorporation 5 Extension Way 1994-12-01 Foreign corporations: date begar business in NYS State ZIP code Albany NY 12227 Audit use If you need to update your address or phone information for corporation tax, or other tax types,

you can do so online. See Business information in Form CT-1.

Request for extension of time to file the following forms: Mark box(es) for one article only. Submit only one Form CT-5 and mark an X in both boxes in the appropriate article if you are requesting an extension for both the franchise tax and MTA surcharge returns. For example, mark an X in both the CT-3 box and the CT-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		ticle 32	e 32 Article 33					
CT-3	CT-3M/4M ∎X	CT-13 🛙		CT-32 🔲	СТ-32-М 🔳	CT-33 CT-33-0		CT-33-M	
							-		
A. Pay	amount shown on line 11.	Make payable to:	New York	State Corpor	ation Tax		Payn	nent enclosed	0.0
	ch your payment here. Det		os. (See instru	uctions for deta	ils.)	Α		75000.	00
	ation of estimated frar								
1 Fran	chise tax from the workshe	eet in Form CT-5-I	ا					69410	
2 First	installment of estimated ta	ax for the next tax	year (see ins	structions)		2		20000	
3 Total	I franchise tax and first ins	tallment (add lines	1 and 2)			3		89410	
4 Prep	payments of franchise tax (i	from line 16, column	n A)			4		29410	.00
5 Bala	nce due – franchise tax (s	ubtract line 4 from l	ine 3)			5		60000	.00
Comput	ation of estimated MT/	A surcharge							
	surcharge from the works	•	5-1			6		15453	.00
	installment of estimated N					_		3200	.00
	I MTA surcharge and first in				,			18653	.00
	ayments of MTA surcharge							3653	.00
	nce due – MTA surcharge							15000	.00
	l balance due (add lines 5 ar							75000	.00
Compos	ition of prepayments -	 Use this workshe 	eet to determ	ine the prepay	ments of franchise ta	ix on line 4 a	and the pr	repayments of t	he
	arge on line 9. See instructio								
				Date paid	A. Franchis		B. M	TA surcharge	
	datory first installment			-		8587.00		1213	
	ond installment from Form				÷	10000.00		220	
13b Third	d installment from Form CT	-400			-	5000.00		10000	
13c Four	th installment from Form C	CT-400	13c	2014-12-1	.5	5000.00		1220	
14 Over	rpayment credited from pri	or years		1	4	823.00		0	.00
15 Over	rpayment credited from Fo	m CT	Period	1	5				
16 Total	l prepayments (total all entrie	es in column A and o	column B)	1	6	29410.00		3653	.00
Paid	Firm's name (or yours if self-employ	ved)			Firm's EIN		Preparer's	PTIN or SSN	
preparer	Firm's name (or yours if self-employ Taxes Done Right				1234569	87	98	PTIN or SSN 87654123	
use	Signature of individual preparing		Address 315 Retu	rn Parkway		ńy	State NY	ZIP code 12227	
only	E-mail address of individual pre-	paring this document			Preparer		Dat	to	

See instructions for where to file.

Preparer's NYTPRIN

Date 2015-03-15



(see instr.)

E-mail address of individual preparing this document billsmith@taxesdoneright.com

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New York State Department of Taxation and Finance

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



All filers must enter tax period:

							beginning	2014-01	-01	ending	2014-1	2-31
Employer identification number (EIN)		File numb	ber	Busine	ess telep	hone numbe	r					
002199044		AA	8	()	51855	558951					
Legal name of corporation							Trade name/DE	BA				
CTEF54												
Mailing name (if different from legal name) and a	address							y of incorporation	Date re	eceived (for Tax	Department us	e only)
c/o							I	ЭE				
Number and street or PO box							Date of incorpo	oration				
54 Extension Boulevard							2012-	-01-01				
City	State			ZIP c	ode		Foreign corpora	ations: date began				
Albany		N	Y		1222	7	business in NYS 2013-	01-01	Audit u	ISE		
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.												

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
ст-з-ѕ ∎⊠	CT-32-S

 A. Pay amount shown on line 5. Make payable to: <i>New York State Corporation Tax</i> Attach your payment here. Detach all check stubs. (See instructions for details.) 		Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	Α	16.00
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)		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	2014-03-1	15	10.00	,
	Second installment from Form CT-400	7a	2014-06-1	15	3.00	,
7b	Third installment from Form CT-400	7b	2014-09-1	15	3.00	
7c	Fourth installment from Form CT-400	7c	2014-12-1	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	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
preparer use	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State ZIP code NY 12227
only (see instr.)	E-mail address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN	Date 2015-03-15



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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

lax Law – Art	lax Law – Articles 9-A, 32, and 33 All f					
			beginning	2014-01-	-01 ending 2014-12-31	
Employer identification number (EIN)	File number	Business telephone numbe	r			
002199083	0A 1	() 51855	58951			
Legal name of corporation		•	Trade name/DE	3A		
CTEF53						
Mailing name (if different from legal name) and address			State or country	of incorporation	Date received (for Tax Department use only)	
c/o			New	York		
Number and street or PO box			Date of incorpo	oration		
53 Extension Street			2009-	-06-01		
City Stat	e	ZIP code	Foreign corpora	tions: date began		
Albany	NY	12227	business in NYS		Audit use	
If you need to update your address or you can do so online. See Business in			or other tax	k types,		

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			
СТ-3-А 🛛 СТ-ЗМ/4М 🛛	CT-32-A 📕 CT-32-M 📕	СТ-33-А 📕 СТ-33-М 📕			

A. Pay amount shown on line 14. Make payable to: New York State Corporation Tax		Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	Α	6500.00

Computation of estimated franchise tax and minimum tax

1 Combined franchise tax from the worksheet (see instructions)	1	21185.0	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	50.0	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	50.0	00
4 Total combined franchise tax and minimum tax on member corporations (add lines 1, 2, and 3)	4	21185.0	00
5 First installment of estimated tax for the next tax year (see instructions)	5	5296.0	00
6 Total combined franchise tax, minimum tax on member corporations, and first installment (add lines 4 and 5)	6	26581.0	00
7 Prepayments of combined franchise tax and minimum tax on member corporations			
(enter amount from line 22, column A)	7	21186.0	00
8 Balance due (subtract line 7 from line 6)	8	5395.0	0 C

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

A Member corporation name	B EIN		C ax year	D Subsidiary	E Prior year	F Total CT-400	G Amount paid
		from (mm-yy)	to (mm-yy)	fixed dollar minimum tax	payments	payments	with a separately filed CT-5 or CT-5.4 extension
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, co	olumn D		15	100.00		1	1 1

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

Part 2 — Parent or payor corporation only

				E Prior year payme	nts	F Total CT-400 payments
		[16			
t to dete ? <i>(see in</i> s	rmine the prepayn structions).	nents	Co	A mbined franchise t	tax	B Combined MTA surcharge
	Date paid			Amount		Amount
17	2014-03-3	15		7829.	.00	1331.00
18a	2014-06-3	15		4150.	.00	850.00
18b	2014-09-3	15		4980.	.00	1020.00
18c	2014-12-3	15		415.	.00	85.00
ears		19		3812.	.00	
riod		20				
ed in th	ne					
		21				
п <i>В)</i>		22		21186.	þo	3286.00
		Fir	rm's E	EIN 123456987		Preparer's PTIN or SSN 987654123
Signature of individual preparing this document Address 315 Return					·	State ZIP code NY 12227
				Preparer's NYTPRIN	١	Date 2015-03-15
	to dete (see ins 17 18a 18b 18c ears iod ed in th <i>B</i>)	to determine the prepaym (see instructions). Date paid 17 2014-03-1 18a 2014-06-1 18b 2014-09-1 18b 2014-12-1 18c 2014-12-1 ears iod ed in the <i>B</i>)	to determine the prepayments (see instructions). Date paid 17 2014-03-15 2014-06-15 18a 2014-09-15 18b 2014-12-15 18c 2014-12-15 ears 19 iod 20 ed in the 21 B)	to determine the prepayments (see instructions). Co Date paid 17 $2014-03-15$ 18 $2014-06-15$ 18 $2014-09-15$ 18 $2014-12-15$ 18 $2014-12-15$ ears	16 to determine the prepayments (see instructions). A Date paid Amount 17 2014-03-15 7829. 18a 2014-06-15 4150. 18b 2014-09-15 4980. 18c 2014-12-15 415. ears 19 3812. iod 20 21 B) 22 21186. Firm's EIN 123456987 sears City Albany	A Combined franchise tax Date paid Amount 17 $2014-03-15$ 7829.00 18a $2014-06-15$ 4150.00 18b $2014-09-15$ 4980.00 18c $2014-12-15$ 415.00 ears 19 3812.00 iod 20 18 B) 22 21186.00 Firm's EIN 123456987 Firm's EIN 123456987



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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

						Α	ll filers must er	nter tax period:
					beginning	2014-01	-01 ending	2014-12-31
Employer identification number (EIN)		File number	Business te	lephone numbe	r			
002199015		AA 5	()	51855	58951			
Legal name of corporation					Trade name/DE	BA		
CCTEF51								
Mailing name (if different from legal name)							Date received (for Ta	ax Department use only)
c/o					N	ΙΥ		
Number and street or PO box					Date of incorpo	oration		
51 Extension Boulevard					2010-	11-19		
City	State		ZIP code		Foreign corpora	tions: date began	1	
Albany		NY	· 1	2227	business in NYS		Audit use	
If you need to update your addre you can do so online. See Busin								

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-183-M) 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 CT-183-M	СТ-3	СТ-32 🔳 СТ-32-М 📕
CT-184 CT-184-M	or CT-3M/4M	СТ-32-А 🔲 СТ-32-М <table-cell></table-cell>
CT-184-R	CT-4	
CT-185	CT-3-A CT-3M/4M	Article 33
CT-186 CT-186-M		CT-33 CT-33-M
СТ-186-Е		СТ-33-С
CT-186-EZ Discontinued effective 2012	Article 13	СТ-33-А 🚺 СТ-33-М 📘
CT-186-P	CT-13	CT-33-NL 🚺 CT-33-M 📕

Explain in detail why you need additional time to file:

Additional t	ime i	_s r	needed	to	gather	the	necessary	information	to	file a	a c	complete	an	accurate	retur	n
--------------	-------	------	--------	----	--------	-----	-----------	-------------	----	--------	-----	----------	----	----------	-------	---

Certification: I certify that this document and any attachments are to the best of my knowledge and belief true, correct, and complete. Printed name of authorized person John Doe Official title Vice President Signature of authorized person Authorized Date 2015-09-15 E-mail address of authorized person johndoe@ctelf51.com Telephone number () 5185552526 person Firm's EIN 123456987 Preparer's PTIN or SSN 987654123 Paid Firm's name (or yours if self-employed) Taxes Done Right preparer Signature of individual preparing this document Address 315 Return Parkway City Albany ZIP code 12227 State NY use only Date 2015-09-15 E-mail address of individual preparing this document billsmith@taxesdoneright@com Preparer's NYTPRIN (see instr.)



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New York State Department of Taxation and Finance 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)		File number	Business	s telepho	one numb	ber						
002199109		EE 5	5185	552525	5							
Legal name of corporation							Trade name/D	BA				•
CTEF59												
Mailing name (if different from legal n	ame)					State or cour	try of incorporatio	n Date r	eceived (f	or Tax Depart	ment use d	only)
2/0						NY						
Number and street or PO box						Date of incor	poration	-				
	59 Exte	ension Way				2003-02-)5					
City	State		ZIP code				orations: date beg	an				
Albany	NY	12227	7	U	IS	business in N	YS	Audit	use			
f you need to update your addres	s or phone infor	mation for co	rporation t	tax, or	other ta	ax		-				
ypes, you can do so online. See	Business inforr	mation in Fo	orm CT-1.									
his request for an extensio	n of time to fi	ile applies	only to t	he foi	rms sł	nown bel	ow.					•
lark an X in the box(es) in one are												
o th the business tax return and t ktension of time to file <mark>both</mark> returr	he MTA surchar 1s.	ge return. Fo	or example	e, mark	both th	he CT-186	box and the CT	-186-M	box if yo	ou are requ	esting ar	a
CT-183 🗸 CT-	-184	C	T-184-R			CT-18	6		CT-18	86-P	7	
СТ-183-М ✓ СТ-	-184-M	C	T-185	\square		CT-18	6-M		CT-18	86-P/M	Ē	
		v	1-105			OFIC			01-10		<u> </u>	
A. Pay amount shown on I							Tax			Payment e	nclosed	
Attach your payment her	re. Detach all (check stubs	. (See inst	truction	ns for d	etails.)		Α				53
Computation of estimate	ed tax											
1 Tax from worksheet(se	e instructions).							1	1			- 75
2 First installment of esti	mated tax for t	the next tax	year (see	e instru	(ctions)		1	2			12
3 Total tax and first instal	llment (add line	es 1 and 2)						🕻	3			87
4 Prepayments of tax (fro	om line 16, colu	mn A)						4	4			42
5 Balance due - tax and f	irst installmen	t (subtract	line 4 fror	n line :	3)				5			45
Computation of estimat								I				
6 MTA surcharge from w	orksheet(see i	instructions).						(6			13
7 First installment of esti	mated MTA su	rcharge for	the next	tax ye	ar(see	instructio	ns)	7	7			5
8 Total MTA surcharge a	nd first installn	nent(add line	es 6 and 7	7)				8	3			18
9 Prepayments of MTA s									•			10
10 Balance due - MTA sur	charge and fir	st installmei	nt <i>(subtr</i>	act line	e 9 fron	n line 8)		10)			8
11 Total balance due (add	lines 5 and 10 a	nd enter here	e; enter th	e payn	nent arr	nount on lir	e A above)	11	1			53
Composition of prepaymen	ts - Use the f	ollowing wo	rksheet t	o dete	ermine	the		I				
prepayments of tax on line 4 a	and line 9. If a	dditional spa	ace is nee	eded,	enter ;	see	A			в		
attached in this section and							Busines	s tax		MTA sur	charge	
separate sheet. Transfer the t	totals to the ap	opropriate co	olumn on	line 1	6.							
					Date	e paid	Amou	nt		Amo	unt	
12 Mandatory first installme				12	2014-				10			2
13a Second installment from				13a	2014-(06-15			10			2
13b Third installment from F	Form CT-400			13b	2014-	09-15			10			2
13c Fourth installment from				13c					10			2
14 Overpayment credited		rs (see instru	ictions)			14			2			2
15 Overpayment credited from			-	Period		15						
16 Total prepayments (tota	al all e <mark>ntries in c</mark>	column A and	d column l	B)		16			42			10
Firm's name (or yours	if self-employed)					Firm's E	IN		Prep	arer's PTIN	or SSN	
	s Done Right					12345			987	654123		
preparer Signature of individua	al preparing this	document A	ddress				С	ty		State	ZIP co	ode
use			315 Ret	urn P	arkwa	У	A	bany		NY	12227	1
only E-mail address of ind	ividual preparing	this documen							eparer's	NYTPRIN	Date	
(see instr.) billsmith@taxesdone	right.com										2015-03	3-15

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New York State Department of Taxation and Finance Request for Three-Month Extension to File Form CT-186-E

CT-5.9-E

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

For calendar year 2014

Employer identification number (EIN)	File number	Business telephone numb	ber			
002199114	XX 4	() 5185	552525			
Legal name of corporation		·	Trade name/DBA			
CTEF59E						
Mailing name (if different from legal name)			State or country of incorporation Date received (for Tax Department use			
c/o			NY			
Number and street or PO box			Date of incorporation			
59 E Extension Way			2005-05-24			
City State		ZIP code	Foreign corporations: date began business in NYS			
Albany	NY	12227		Audit use		
If you need to update your address or phon you can do so online. See Business informa	e information ation in Form (for corporation tax	x, or other tax types,			

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 Yo Attach your payment here. Detach all check stubs. (See a	ork State Co	r porat details.	ion Tax	A	Payment enclosed
Cor	nputation of estimated taxes and MTA surcharge	es		A. NYS tax		B. MTA surcharge
1	Excise tax on telecommunications services (see instruction	ons)	1	1312	1.00	
2	Tax on the furnishing of utility services		2			
3	Total taxes (add lines 1 and 2)		3	1312	1.00	
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	328	0.00	780.00
7b	If line 2 is over \$1,000, see instructions; otherwise enter	<i>o</i>	. 7b			
8	Add lines 7a and 7b	8	328	0.00	780.00	
9	Total (column A, add lines 3 and 8; column B, add lines 6 and 8	8)	. 9		1.00	3901.00
10	Total prepayments (transfer amounts from line 17, columns A	(and B)	10	500	0.00	2500.00
11	Balance (subtract line 10 from line 9)		11	1140	1.00	1401.00
12	Total taxes and surcharges balance (add line 11, columns A amount on line A above)				12	12802.00
Cor	nposition of prepayments claimed on line 10 (see	e instructions)		A. NYS tax		B. MTA surcharge
		Date		Amount	1	Amount
13	Mandatory first installment	13 2015-			00.00	500.00
14a	Second installment from Form CT-400	4a 2014-			00.00	500.00
14b	Third installment from Form CT-400 14	4b 2014-			00.00	500.00
14c	Fourth installment from Form CT-400	4c 2014-	12-15	10	00.00	500.00
15	Overpayment credited from prior years		1	10 10	00.00	500.00
16	Overpayment credited from Form CT		[1	6		
17	Total prepayments (total all entries in column A and column B; als	so enter on line	10) 1	1 7 50	00.00	2500.00

	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987	Preparer's PTIN or SSN 987654123	
use	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State ZIP coo NY 122	
only (see instr.)	E-mail address of individual preparing this document billsmith@taxesdoneright.com	·	Preparer's NYTPRIN	Date 2015-03-	-15



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New York State Department of Taxation and Finance

CT - 4 General Business Corporation Franchise Tax Return Short Form

Tax Law - Article 9-A

All filers must enter tax period:

Final return 🗸 Amended return 🗸		beginn	ing ()1-01-2014	ending	12-31-2014			
(see instructions)									
Employer identification number (EIN) 002199135		Business telephone 518-555-2828	e numbe	er		If you claim an overpayment, mark an X in th	• 🗌		
Legal name of corporation CTEF4M			Trade	name/DBA		box			
Mailing name (if different from legal name above)			State or NY	country of incorp		Date received (for Tax Dep use only)	artment		
Number and street or PO box 4 M V	WA HARRIMAN CA	AMPUS	Date of 06-14-1	incorporation					
City State ALBANY NY	ZIP code 12227	us	-	corporations:date s in NYS	e began				
NAICS business code number (from NYS Pub 910) If ab 445310 NYS Principal business activity SALES	pration tax	Idress or phone <, or other tax type Pusiness informati		Audit (for Tax Department	use only)				
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)									
A. Pay amount shown on line 43. Make payable to Attach your payment here. Detach all check si		-	n TaxA			Payment enclosed 360			
 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:									
	diary (QSSS) in	n this return, mark a		the box and at					
	diary (QSSS) in	n this return, mark a		the box and at		L			
Form CT-60-QSSS	diary (QSSS) in returns? To col I, real property	n this return, mark a rrect this without p located in New Yor	enalty, v k State	the box and at visit our Web si ? (mark an X	te (see ii	nstructions).	√ No		
Form CT-60-QSSS D. Have you underreported your tax due on past E. Do you have an interest in, or have you rented	diary (QSSS) in returns? To co , real property / trolling interest	n this return, mark a rrect this without p located in New Yor t in the entity during	enalty, v k State 	the box and at visit our Web si ? (mark an X st 3 years? (ma	te (see ir rkan X	nstructions).	✓ No ✓ No		
 Form CT-60-QSSS. D. Have you underreported your tax due on past E. Do you have an interest in, or have you rented <i>in the appropriate box</i>) if Yes, enter the county F. Has there been a transfer or acquisition of con 	diary (QSSS) in returns? To con , real property /	n this return, mark a rrect this without po located in New Yor t in the entity during the appropriate box)	enalty, v k State g the las	the box and at visit our Web si ? (mark an X st 3 years? (ma	te (see ir rk an X	nstructions). Yes	•		

If Yes, enter the name and (EIN) on Form CT-60-QSSS and attach it to your return.

Page 2 of 4 CT-4 2014

c	omputation of entire net income (ENI) base (see instructions)		
	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instr.)	1	81,854
	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions)		
	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock		
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
	Allowable New York State depreciation from Form CT-399, if applicable (see instructions)	8	
9	Refund or credit of certain taxes (see instructions)	9	
	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		4,399
	Form CT-3/4-I; enter here and on line 28)		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 lin	e 17, column C)		-69,128
20 Capital base tax)
Computation of minimum taxable in	come (MTI) base (see ins	structions)	
21 ENI base from line 11			1 4,399
22 Depreciation of tangible property placed in ser	vice after 1986 (see instructions)		2
23 New York NOLD from line 7			3 81,854
24 Total (add lines 21 through 23)			4 86,253
25 Alternative net operating loss deduction (ANO	LD) (see instructions)		5 //,628
26 MTI base (subtract line 25 from line 24)			6 8,625
27 Tax on MTI base (multiply line 26 by appropriate	rate; see instructions)		7 129
Computation of tax (continued on page	ge 3)		
28 Tax on ENI base from line 12			286
29 Tax on capital base from line 20 (see instruction New small business: First year)
30 Fixed dollar minimum tax (See Table 12, 13, 14 c must enter an amount on line 31; see instructio	ns)		1,500
31 New York receipts (see instructions)		2,787,869	
32 Tax due(amount from line 27, 28, 29, or 30, which First installment of estimated tax for next period		exceptions)	1,500
33a If you filed a request for extension, enter amountain the second se second second sec	nt from Form CT-5, line 2		-
33b If you did not file Form CT-5 and line 32 is over			-
34 Add line 32 and line 33a or 33b			· · · · · · · · · · · · · · · · · · ·
35 Total prepayments from line 54			· · · · · · · · · · · · · · · · · · ·
36 Balance(subtract line 35 from line 34; if line 35 is n	nore than line 34, enter 0)		360

Co	mputation of tax (continued from page 2)					
37 38 39 40	7 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) 3 8 Interest on late payment (see instructions). 3 9 Late filing and late payment penalties (see instructions). 3				37 38 39 40	360
Vo	luntary 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		
	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 e due; enter the payment amount on line A on page 1)				43	360
44	4 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 instruction	ons)			47	
48	Refund of overpayment (subtract line 47 from line 46; see instructions)				48	

Co	Composition of prepayments on line 35 (see instructions)				Date paid		Amount
49	Mandatory first installment				03-15-2014		375
50a	a Second installment from Form CT-400					2014	380
50b	b Third installment from Form CT-400				09-15-2	2014	380
50c	Fourth installment from Form CT-400			50c	12-15-2	2014	380
51	Payment with extension request from Form CT-5,	, line 5		51			
52	Overpayment credited from prior years	Period				52	
53	Overpayment credited from Form CT-3M/4M Period					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 the shareholders owning directly or indirectly, 50% of the corporation's issued and outst of Yes, complete the following and lines 5	Yes 🗸 No	
Shareholder's name	SSN or EIN	
56 Interest paid to shareholder	56	

30 melescipal to shareholder	50			
57Total indebtedness to shareholder described above				
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	\$	
	Value	
61 Number of no-par shares	\$	

Page 4 of 4 CT-4 2014		
62 Total receipts entered on your federal return	62	2,787,869
63 Interest deducted in computing FTI (see instructions)		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	✓ Yes No
69 If you marked Yes on line 68, enter total capital contributions (see worksheet in instructions)		1.000
70 Are you claiming gualified New York manufacturer status, which includes eligible gualified	. 05	1,000
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	Yes 🗸 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	Yes 🗸 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	Yes 🗸 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	Yes No
74 Are you claiming QETC status for a lower ENI rate? (see instructions; mark an X in the appropriate box).	74	Yes 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	Yes 🗸 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 If marked, enter date of determination: 04-12-2013		
Net operating loss (NOL) carryback Capital loss carryback		
Federal return filedForm 1139 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

New York State NOL carryforward total for future years
Federal NOL carryforward total for future years

Third-party designee	Ves	No	Designee's name BILL SMITH	Designee's phone number 518-555-2525	
(see instructions) Designee's email address billsmith@		billsmith@taxe	sdoneright.com		PIN

193,588

108,118

111,734

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

Federal NOL carryover total available for use this tax year from all prior tax years.....

		Printed name of authorized person		Signature of	authorized person	Official t	itle				
	orized son					Vice Pre	sident				
-		E-mail address of authorized person johndoe@ct4m.com				Telephone number 518-555-2626 Da			Date		
Pa	aid	Firm's name (or yours if self-employed) Taxe	es Done Right		Firmâs ElŅ ₂₃₄	56789	Prepa PTIN o				
prep		Signature of individual preparing this return	Address 315 Return Parkw	ay	City				State	ZIP code	
use	only				Albany	<i>(</i>			NY	12227	
(see li	E-mail address of individual preparing this return billsmith@taxesdoneright.com						parerâs NYT	PRIN		Date	
0	Den instructione for where to file										





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	٦		
Employer identification number (EIN)	File number	Business tele	number			If you claim an overpayment, mark	_ 			
002199135	AA 8 518-555-2626						an X in the box			
Legal name of corporation	Trade nan	ne/DBA		•	_					
CTEF4M						_				
Mailing name (if different from legal name above)					State or country of incorporation Date received (for Tax Department use only)					
c/o				NY						
Number and street or PO box				Date of incorporation						
4 M W	A HARRIMAN CA	MPUS		06-14-1996						
City	State	ZIP code		Foreign cor business in	porations: date beg	an				
ALBANY	NY	12227	US	pusiness in	1113					
If you need to update your address or phone inform	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business									

Information in Form CT-1.

File this form with your Form CT-3, 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.)	Α.	Payment enclosed 45
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)	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 Period ht 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)		Α	В		
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, co	23	0.000000 %			

(continued)

Page 2 of 3 CT-3M/4M (2014)

	•	-		of business	from:								_	
		s for lines 24			the MOTO									
					the MCTD									
				-	New York State.									
						26								
27 Re	entals of	property				27								
28 Ro	yalties					28								
29 Ot	her busi	ness receip	ots											
31 M(CTD rec	eipts facto	f (divide l	line 30, column	A, by line 30, co	lumn B	3)					31		0.000000 %
32 Pa	-	-		compensation										
	emplo	yees excep	t genera	al executive of	ficers	32								
33 M(CTD pay	roll factor	(divide lir	ne 32, column /	A, by line 32, col	umn B))					33		0.000000 %
34 To	tal MCT	D factors (add lines	s 23, 31, and 3	3)							34		0.000000 %
35 M(CTD allo	cation per	centage	(see instr. divid	le line 34 by three	e or by	the numl	ber of facto	rs; ente	er here and o	on line 2)	35		1.000000 %
		Part 2 - Co orations (-		allocation for			A MCTD		Nev	B w York :	State		
36 Re	evenue a	ircraft arriv	als and	departures		36								
37 M	CTD pe	rcentage (d	divide line	36, column A,	by line 36, colun	nn B)						37		0.000000 %
38 Re	evenue t	ons handle	d			38						I	\top	
39 M	CTD pe	rcentage (a	livide line	e 38, column A,	by line 38, colun	nn B)						39		0.000000 %
40 Or	iginating	revenue				40						I		
					by line 40, colum							41		0.000000 %
42 To	tal (add	lines 37, 39,	and 41)									42		0.000000 %
43 M(CTD allo	cation per	centage	(divide line 42 l	by three; enter he	ere and	on line 2)				43		0.000000 %
					allocation for			Α			В	I		
trucki	ng and	railroad c	orporat	ions (see instr	uctions)			MCTD		Nev	w York	State		
44 Re	evenue n	niles				44								
45 M(CTD allo	cation per	centage	(divide line 44,	column A, by line	e 44, co	olumn B;	enter here	and on	line 2)		45		0.000000 %
Comp	osition	of prepay	ments o	laimed on lir	ne 7 (see instruc	tions)				Date p	oaid		Ar	nount
									46		3-15-201	4		64
									47a		6-15-201	_		70
									47b		9-15-201			70
									47c		2-15-201	-		70
					n CT-5, line 10,									
	-	ent credited				00.					49	1		
											50	-		274
		ent credite						Pe	riod		51	_		
					er here and on li	ne 7)					52			274
Third -		√ Yes	No		me(print) BILL SN					Designe		e number		
desig	nee	*			" BILL SK							518	-555	-2525
(see instr	uctions)	Designee's billsmith@t									PI	N		
Certifica	tion: c			<u> </u>	achments are to	o the b	est of m	ny knowled	lge an	d belief true	e, corre	ct, and co	mple	ete.
		Printed nam	e of autho	prized person			Signatu	ure of autho	rized pe					
Author pers										Vice	Presiden			
				horized person				Telephone		r		Date		
	Firm's o	johndoe@ct ame (or you		employed)			Firmula	518-555-2	020		P-	eparer's PT	Nor	SSN
Paid		one Right	as a searce	imployed)			Firm's	EIN 12345	8789			eparers P1		0.011
preparer	Signatur	e of individua	l preparin	g this return	Address 31	5 Returr	n Parkway	/		City		Stat	e	ZIP code
use only										Albany	/	NY		12227
	1			eparing this retu	m						Prepa	arer's NYTPI	RIN	Date
	onismin	@taxesdone	-gnt.com											

Begins on next page



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 perio	d:				
Final return Amended return 🗸	beginning	01-01-20)14	ending	12-31-	2014		
Employer identification number (EIN) File number Business 002199016 AA 5 518-555	s telephone numl: 5-2626	i i	f you have a ncorporated mark an X	any subsidiar l outside NYS in the box	ies S,	If you claim overpayment an X in the	t mark	
Legal name of corporation CTEF3M	Tr	ade name/[DBA					
Mailing name (if different from legal name above) c/o	St	ate or coun r	try of inco	orporation		Date received Department us		
Number and street or PO box		ate of incorp	ooration					
City State ZIP code		-14-1956 preign corpo	rations: da	ate began				
ALBANY NY 12227	US	isiness in N	YS					
445310 mark an X in the box pl	you need to updat hone information for ther tax types, you	or corporation	on tax, or	a		Audit (for Tax L only)	Department	t use
B	lusiness informatio			-				
LESSOR								
Metropolitan transportation business tax (MTA surcharge) During the tax year did you do business, employ capital, own or lease propert Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The M Queens, Richmond, Dutchess, Nassau, Orange, Putman, Rockland, Suffolk,	ACTD includes	the countie r. <i>(mark an</i>	s of New X in the	York, Bror	nx, Kings box)	✓ Yes	No	0
A. Pay amount shown on line 93. Make check payable to: New Ye Attach your payment here. Detach all check stubs. (see instruction)		poration	lax	A	Payr	ment enclos		74
B. Federal return filed (you must mark an X in one): Attach a com	plete copy of	your fede	eral retu					
Form 1120 V Form 1120-H					T or Fo	orm 1120-F	RIC	
Consolidated basis Form 1120S			Other				L	
C. If you included a qualified subchapter S subsidiary (QSSS) in the Form CT-60-QSSS	-			d attach				
D. Have you underreported your tax due on past returns? To correct				b site <i>(se</i>	ee instr	uctions).		
E. Do you have an interest in, or have you rented, real property local	ated in New Yor	k State? (r	mark an	X in one	box)	Yes	V No	0
If Yes, enter county and	d the value of s	uch prope	rty or rei	nt	[]
 F. Has there been a transfer or acquisition of controlling interest in th G. If you marked the <i>Consolidated basis</i> box in line B above, complete Number of corporations included in the federal consolidated groups 	ete the followin	g:	-			Yes	√ No	0
 Total consolidated federal taxable income (FTI) before the net If substantially all of the voting stock in this corporation is own corporation give the name and EIN of that corporation below. 			or indired	tly, by an				
Legal name of corporation			EIN		1			
H. Do you have an interest in any partnerships? (mark an Xin the appr If yes, enter the name(s) and EIN(s) on form CT-60-QSSS and a					Yes	No		
 Did you include a disregarded entity in this return? (mark an in the If Yes, enter the name(s) and EIN(s) on form CT-60-QSSS 					Yes	✓ No		

Co	mputation of entire net income (ENI) bas	se					
1	FTI before net operating loss (NOL) and special of	deduct	ions			1	1,264
2	Interest on federal, state, municipal, and other of	oligatio	ons not included o	on line	1 (see instructions)	2	
3	Interest paid to a corporate stockholder owning more	than 50	0% of issued and ou	utstan	ding stock (see instr.)	3	
4a	Interest deductions directly attributable to sub	osidiar	y capital (see inst	tructio	ns)	4a	
4b	Noninterest deductions directly attributable to	o subs	idiary capital (se	e inst	ructions)	4b	
5a	Interest deductions indirectly attributable to s	ubsidi	ary capital (see ii	nstruc	tions)	5a	
5b	Noninterest deductions indirectly attributable	to sul	osidiary capital (s	ee in:	structions)	5b	
6	New York State and other state and local taxes of	deduct	ed on your federa	al retu	Irn (see instructions)	6	29
7	Federal depreciation from Form CT-399, if applie	cable	(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-						
11	Fifty percent of dividends from nonsubsidiary co	rporat	ions (see instr.)	11			
12	Foreign dividends gross-up not included on lines	s 10 ai	nd 11 (see instr.)	12			
13	New York NOLD (attach federal New York State co	mputa	tions; see instr.)	13			
14	Allowable New York State depreciation from Form CT-	399,if a	applicable (see Instr.)	14			
_	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 m	17	1,293				
18	Investment income before allocation (from Form (. 18					
19	Business income before allocation (subtract line	19	1,293				
20	Allocated investment income (multiply line 18 by	20					
21	Allocated business income (multiply line 19 by		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
	Optional depreciation adjustments (attach Form					23	
	ENI base (line 22 plus or minus line 23; see instru						1,293
25	ENI base tax (see instructions; multiply line 24 by th	he app	ropriate rate from ti	he Ta	x rates schedule in		
	Form CT-3/4-I; enter here and on line 72)					25	84
Со	mputation of capital base (enter whole dolla	ars for	lines 26 through	31; s	ee instructions)		
			A Reginning of	voor	B		
26	Total assets from federal return	26	Beginning of	year 272,64	End of year	,188	Average value 268,914
	Real property and marketable securities	20		212,01	200	,100	200,014
21	included on line 26	27					
28	0 1 1 1 1 07 4 F 00	28		272,64	0 265	,188	268,914
	Real property and marketable securities	20	'	272,04	203	,100	200,014
20	at fair market value	29					
30		30	2	272,64	0 265	,188	268,914
31	Total liabilities	31		, 430,45	.740	426,098	
32						. 32	-157,184
33						33	101,101
34				-157,184			
	Investment capital (from Form CT-3-ATT, line 7, co					35	,
	non rom or other and the root of the root	- annin L	.,, enter 0)				

· ·		•••	
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
	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 1.000000 % from line 119, 121, or	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 %		

Com	outation of minimum taxable income (MTI) base (see instructions)		
42	ENI from line 17	42	1293
Adjus	tments (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	1,293
Тах р	reference items		
52	Depletion (see instructions)	52	
53			
54	Intangible drilling costs (see instructions)	54	
55	Add lines 51 through 54	55	1,293
56	New York NOLD from line 13 (see instructions)	56	
57	Add lines 55 and 56	57	1,293
58	Alternative net operating loss deduction (ANOLD) (see instructions)	58	
59	MTI (subtract line 58 from line 57)	59	1,293
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	1,293
66	Allocated alternative business income (multiply line 65 by 1.000000 % from line 119, 121, or 161)	66	1,293
67	Allocated alternative investment income (multiply line 64 by 1.000000 % from Form CT-3-ATT, line 5)	67	
68	Allocated MTI (add lines 66 and 67)	68	1,293
69	Optional depreciation adjustments from line 23	69	
70	MTI base (line 68 plus or minus line 69)	70	1,293
71	Tax on MTI base (multiply line 70 by appropriate rate; see instructions)	71	19

(continued)

Com	putation 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 Second	l year		73	
Your	must enter an amount on lines 74a below; if none, enter 0.				
74a	New York receipts (see instructions)	74a	21,0	00	
	Fixed dollar minimum tax (see instructions)			74b	25
	Amount from line 71, 72, 73, or 74b, whichever is largest (see instru				84
	Subsidiary capital base from Form CT-3-ATT, line 31				
77					
78				92839272 and a state of the second state of th	84
79	Tax credits (see instructions)			79	
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78 en	nter 0)		80	84
81	Amount from line 71 or 74b, whichever is larger				25
82	Tax due (see instructions)			82	84
First	installment of estimated tax for next period:				18 A.
83a	If you filed a request for extension, enter amount from Form CT-5, I	line 2.		83a	
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instruct	tions		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, en	86	74		
87	Estimated tax penalty (see instructions; mark an X in the box if Form	CT-22	2 is attached)	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)				74
Volu	intary 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 amount due; enter the payment amount on line A on page 1)	2 and e	nter here. This is the		74
94	Overpayment (If line 85 is more than line 92, subtract line 92 from line enter here and see instructions)		A AND AND AND AND AND AND AND AND AND AN	94	
95	Amount of overpayment to be credited to next period (see instruction	95			
96	Balance of overpayment (subtract line 95 from line 94; see instruction	96			
97	Amount of overpayment to be credited to Form CT-3M/4M (see ins				
98	Refund of overpayment (subtract line 97 from line 96; see instruction	ıs)		98	
99a	Refund of unused tax credits (see instructions and attach appropriate			99a	
99b	Tax credits to be credited as an overpayment to next year's return appropriate forms)			99b	

(continued)

Summary of credits claimed	l on line 79 against current year's fran	chise tax (see inst	ructions for line	es 79, 9	9a, 99b, 100a, and 1			
	fense, or are you an owner of an entity convict 20? <i>(see Form CT-1, mark an in one box</i>							
Form CT-38, ine28	Form CT-259	Form	CT-633	1				
Form CT-40	Form CT-261		CT-634					
· · · · · · · · · · · · · · · · · · ·				-				
Form CT-41	Form CT-501		Form CT-635					
orm CT 13	Form CT-502		CT 636					
orm CT-44	Form CT-601	Form	CT-637	-				
orm CT-46	Form CT-601.1	Form (CT-638					
orm CT-47	Form CT-602	Form (CT-639	. [
orm CT-236	Form CT-603	Form	CT-640					
orm CT-238	Form CT-604		CT-641					
orm CT-239	Form CT-605	Servici	ng mortgages	=				
	Form CT-606	credit						
orm CT-241	Form CT-607		DTF-621	i di internette de la constante				
orm CT-242	Form L	DTF-622						
orm CT-243	Form CT-611	Form [DTF-624					
orm CT-246	Form CT-611.1	Form [DTF-630					
orm CT-248	Form CT-612	Other	credits					
orm CT-249	Form CT-613							
orm CT-250	Form CT-631							
	ction credit and you had a 100% zone allocation	on factor, mark an V	in the box					
	ea tax elimination credit and you had 100% are ea excise tax on telecommunications credit and							
in X in the box								
	DOVE (enter here and on line 79; attach form or statem							
00b Total tax credits above that	are refund eligible (see instructions)		100b					
composition of prepayment	ts on line 85 (see instructions)							
			Date paid		Amount			
			03-15-2014					
222	orm CT-400				2			
	I CT-400 m CT-400	C. AND REPORT AND REPORT AND ADDRESS	09-15-2014	-				
	quest from Form CT-5, line 5		03-15-2014					
	n prior years (see instr.). Period		and the second second	104				
	Form CT-3M/4M Period			105				
106 Total prepayments (add line	es 101 through 105; enter here and on line 85)			106	10			
107 If you are a member of an a	affiliated federal group, enter primary corporati	on name and EIN:						
Name	Name			EIN				
			11.4033					
	wned by another corporation, enter parent cor	-						
Name		EIN	1					

Intere	st paid to shareholder	s (see instructions)						
108	shareholders owning than 50% of the corp	ake any payments treated as intere g directly or indirectly, individually o poration's issued and outstanding o s, complete the following and line 1	or in the ag	gregate, more k? (<i>mark an X in the</i>	ry) 108	Yes	√ No	
Sha	reholder's name			SSN or EIN				
Intere	est paid to shareholder	Total indebtedness to shareholder descr	ibed above	Total interest paid				
109	Is there written eviden	ce of the indebtedness? (mark an X	in the appr	opriate box)	109	Yes	No	
110	Interest deducted in co	110		1	2,284			
111		e Service (IRS) has completed an a	-	•				
		ars						
Sche	dule A, Part 1 - Com	putation of business allocat	ion perce	entage for aviation c	orporatio	ns (see ins	tructions)	
				A New York State		B Everywhere	e	
112a		als and departures <i>(see instr.)</i>						
112b		Article 9-A, section 210.3(a)(7)(A)	112b		50			
112c	Adjusted NYS revenue departures (multiply lin by line 112b).		112c					
113		ntage (divide line 112c by line 112a,				113		%
114a	Revenue tons handled	(see instructions)	114a					
114b	Adjustment per Tax La	w section 210.3(a)(7)(A)	114b	.(60			
114c	Adjusted NYS revenue (multiply line 114a, col	e tons handled umn A, by line 114b)	114c					
115	New York State percer	ntage (divide line 114c by line 114a,	column B).			115		%
116a		ee instructions)						
116b		w section 210.3(a)(7)(A)	116b		50			
116c	Adjusted NYS originati	_	116c					
447	(multiply line 116a, coli New York State percer	umn A, by line 116b) ntage (divide line 116c by line 116a, c				117		
117 118		5, and 117)						%
119		ocation percentage (divide line 118 b						74
					-	119		%

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

Schedule A, Part 3 - Computation of business	allocation p	ercentage (see instructions))		
Number of New York State employees					
Wages paid to New York State employees (see li	ne 138 instructi	ons) <mark>.</mark>			
Are you principally engaged in the activity of an ai	r freight forwa	rder acting as principal or like	indirect air carrier,		
or are you a qualified foreign air carrier? (mark an	X in the approp	riate box)		Yes	N
f No, complete only lines 129 through 136 and	enter on line 1	41 the receipts factor comput	ted on line 136. The rece	ipts facto	r is the
pusiness allocation percentage.					
		A	В		
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 1	27, column A, L	by line 127, column B)		128	%
Receipts in the regular course of business fr	om:				
129 Sales of tangible personal property					
allocated to New York State (see instructi	ons). 129				
130 All sales of tangible personal property (see instr) 130				
131 Services performed (see instructions)	131			1	
132 Rentals of property (see instructions)					
133 Royalties (see instructions)	133				
134 Other business receipts (see instructions).					
135 Total (add lines 129 through 134)					
136 New York State receipts factor (divide line 1.			24 C	136	%
137 New York State additional receipts factor (4	see instructions)		137	%
Payroll					
138 Wages and other compensation of employe	es,				
except general executive officers (see inst	r.) 138				101.04
139 New York State payroll factor (divide line 138	, column A, by I	ine 138, column B)		139	%
140 Total New York State factors (add lines 128,	136, 137, and 1	(39)		140	%
141 New York State Business allocation percent	age/see instruc	ctions)		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			1	
148 New York State property factor (divide line 147, col	umn A, I	by line 147, column B)		148	%

Page 8 of 9 CT-3 2014

Pag	le 8 of 9 C I -3 2014						
Rece	eipts in the regular course of business from:						
149	Sales of tangible personal property allocated to New York State (sec instructions)	149				1	
150	All sales of tangible personal property	150				1	
	Services performed (see instructions)	151					
	Rentals of property	152				1	
	Royalties	153				÷	
	Other business receipts	0.000					
	Total (add lines 149 through 154)	155					
	New York State receipts factor (divide line 155, co		A, by line 155, column B; see instructions)		156	-	9
	New York State weighted receipts factor(see Inst					-	9
Payr						<u> </u>	
158	Wages and other compensation of					1	
	employees, except general executive officers	158					
159	New York State payroll factor (divide line 158, col	umn A	, by line 153, column B)		159	ţ.	9
160	Total New York State factors (add lines 148, 156,	157, a	nd 159)		160	1	9
	Alternative business allocation percentage (see in					-	9
162	Are you claiming small business taxpayer status taxpayer definition in the line 25 instructions of Form			162	VY	'es	No
163	If you marked Yes on line 162, enter total capital			163			10,000
	Are you claiming qualified New York manufacture			100			,
104	New York manufacturers and qualified emerging lower capital base tax rate and limitation? (see in	techr	nology companies (QETCs), for a	164	۲	(es	No
165	Are you claiming qualified New York manufacture status for a lower ENI tax rate? (see instructions;n			165	۲ <u> </u>	/es	No
166	Are you claiming cligible qualified New York man dollar minimum? (see instructions; mark an X in th			166	- N	(es	No
167	Are you a qualified entity of a New York State inn such New York State innovation hot spot and hav dollar minimum tax base? (mark an X in the app	ovatio ve electropriat	n hot spot that operates solely within cted to be subject only to the fixed e box)	167	,	Yes	No
168	Are you claiming QETC status for a lower EN rat					6.4 8.2	
	appropriate box)			168		Yes	No
169	Are you claiming qualified New York manufacture	r or C	ETC status for a lower MTI rate or fixed				
	dollar minimum? (see instructions; mark an X in t	he app	propriate box)	169)	Yes	No

	condition and a second se	10000	٤.
1/0	Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)?	-	Ē
	(mark an X in the appropriate box)	170	

Yes

No

Net operating loss (N	OL) information		
New York State NOL carryover t	otal available for use this ta	ix year from all prior tax years	
Federal NOL carryover total ava	ilable for use this tax year fi	rom all prior tax years	163,972
New York State NOL carryforwar	d total for future years		
Federal NOL carryforward total f	or future years		162,708
Corporations organized out	side New York State: Com	plete the following for capital stock issued and ou	utstanding.
Number of par shares	Value \$	Number of no-par shares	Value \$

Third-par designe		Designee's phone number 518-555-2525				
	Designee's e-mail address			DIN		
(see Instruction	^{ons} billsmith@taxesdoneright.com			PIN		
Certificat	ion: I certify that this return and any at	tachments are to the best of i	my knowledge and belief true, o	correct, and complete.		
	Printed name of authorized person		Signature of authorized person	Official title		
Authorize	JOHN DOE		V	/ice President		
person	E-mail address of authorized person			Telephone number	Date	
	johndoe@ct3m.com			518-555-2626	03-07-2014	
	Firm's name (or yours if self-employed)		Firm's EIN 123456789	Preparer's PTIN or	SSN	
Paid	Taxes Done Right		123456789			
	Signature of individual preparing this return	Address 315 Return Parkway	City	State	ZIP code	
use only			Albany	NY	12227	
(see Instr.)	E-mail address of individual preparing this re	eturn		Preparer's NYTPRI	N Date	
	billsmith@taxesdoneright.com					



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:

1-01-2014	ending	12-31-2014
		If you claim an
		overpayment, mark an X in the box
DBA		
y of incorporation	Date rec	celved (for Tax Department use only)
poration		
ations: date bega	an	
5		
S	;	

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		Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	Α.	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)	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 Period ht of overpayment to be refunded (see instructions)	16	

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

·		V			
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, co	lum	n B)		23	%

(continued)

Page 2 of 3 CT-3M/4M (2014)

Receipts in the regular course of business from:

10100387		ine regular is for lines 24			smess	rom:	<u> </u>				2					
- 100 S			12122	33.8 C	nated to th		24									
						ne MCTD	-				2					
			S105 10 10 10	- 11 C		lew York State		1			e.			2.		
							26	6			85					
							27									
	COLOR 1993						28									
							29									
							30				27			-		
						, by line 30, col	umn B)							31		
32 Pa		Wages an														
	- Sec		12 C 13 C 14 C			cers	10000									
33 MC	CTD pa	yroll factor	divide li	ine 32, d	olumn A,	by line 32, cold	umn B).									
34 Tot	tal MC	TD factors (add line	s 23, 3	l, and 33)									. 34		
35 MC	CTD all	ocation per	centage	(see in	str. divide	line 34 by three	or by t	he numbe	er of facto	rs; enter	here and o	on line	2)	. 35		
		Part 2 - Co porations (llocation for	2		A MCTD		Nev	B w Yor	k Stat	e		
			1				36							20		
						y line 36, colum	nn B)				20			37		
						•	38							102050		
						y line 38, colun	100/02/02			1	10			39		0
											20 27					
	Tables					/ line 40, colum			1. Sector of Sector		Kananananan	1179423.5	184528007	41		c
						1 mile 40, colum								1.000		
														5		C
43 MCTD allocation percentage (divide line 42 by three; enter he Schedule A, Part 3 - Computation of MCTD allocation for					M 11110 2)	A			B							
trucking and railroad corporations (see instructions)					MCTD		Nev	2.0	k Stat	e						
200000000000000000000000000000000000000				100 - 0100			44	1	more				n oran			
						olumn A, by line	10000	lumn B: A	nter here	and on li	08 21	0.002494	AM Card for	45		%
10 1110	and an	beacon per	cintago	lannae	1110 44, 00	olunin A, by inte	, 44, 001	unn D, e	nter nere	and on m	(ie 2)					
Comp	osition	of prepay	ments	claime	d on line	7 (see instruct	tions)				Date p	paid		A	Amount	
46 M	andator	y first instal	Iment							46	03	3-15-2	014			2
47a Se	econd in	nstallment f	rom For	m CT-4	00					47a	06	6-15-2	014			2
47b Th	nird inst	allment from	n Form	CT-400	i					47b	09	9-15-2	014			2
47c Fo	ourth in:	stallment fro	m Form	n CT-40	0					47c	12-15-2014					2
						CT-5, line 10,				. 48			0			
	State of the second								1				49			
												-	50			8
		nent credite								riod			51			
- 14 C	8.33 24				22	here and on lin	ne 7)		1258				52.			8
52 Total prepayments (add lines 50 and 51; enter here and on lin Third - party designee Ves No Designee's name(print) Bill Smit		1				Designe	V0 94	16		5-2525						
see instri	uctions)	Designee's									22	1	PIN			
rtificat	tion	billsmith@t				chments are to	the he	ost of mu	knowled	do and	heliof true	a sound		and comp	lete	
runca		Printed nam	12000		2.00100.000	Annonio are te	and be		e of autho	-		1.1.1.1.1		and comp	ioto.	
Author		JOHN		DOE				- and a		Pete	ACCAR 1513,883,847	Presid	dent			
pers	on	E-mail addre	ess of au	thorized	person			1	elephone	number	200223	105356	(Date		- 28
		johndoe@ct			NORIO COLORINA				518-555-2							
		ame (or you	irs if self-	-employe	ed)			Firm's E	IN 12345	8700			Prepar	er's PTIN	or SSN	
	Taxes D	one Right		64 60	1445	låddross om	Der	Deel	12340	0108			100	3200.00		-
Paid	10.000.00	oreparer Signature of Individual preparing this return Address 315 use only			- HOATLIND	Farkway			City			State	ZIP code			
reparer	Signatu	re of individua	8721111204020	0.70.00.080	W Produk	17-00-100-10-0-0-0-0-0-0-0-0-0-0-0-0-0-0	retuin	Tankway			City Albany			NY	12227	

Test 9

Begins on next page

Return to Test Chart

	CT-13	New York State Department of Taxation and Finance
2014	CI-13	Unrelated Business Income
		Tay Datum

Law – Article 1 File number MM 7	Business telephone numb		2014-01	-01 ending	2014-12-31 If you claim an
				,	If you alaim an
		552626			overpayment, mark an X in the box
		Trade name/DE	3A		
				Date received (for	Tax Department use only
		Date of incorpo	pration		
State NY	ZIP code 12227				
is new,	information for cor	ooration tax, o	or other tax	Audit (for Tax Depa	artment use only)
			Business		
for Exemption from	m Corporation Franchise	Taxes by a Not	-For-Profit Org	anization? `	Yes No
	NY ress/phone is new, an X in the box	NY 12227 ress/phone is new, an X in the box If you need to updation for correct types, you can do stinformation in Form	State ZIP code Date of incorporation NY 12227 Foreign corporation corporation ress/phone is new, If you need to update your addres information for corporation tax, or types, you can do so online. See information in Form CT-1.	NY 12227 tis new, in X in the box If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business information in Form CT-1.	NY Date of incorporation State ZIP code NY 12227 Foreign corporations: date began business in NYS If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business

(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.)	Α	250.00

Computation of income and tax

 2 New 3 Addit 4 Gross 5 Othe 6 Add 	lines 1 through 5		-5341.00
 3 Addit 4 Gross 5 Othe 6 Add 	tions required for shareholders of federal S corporations (see instructions) sed-up taxes for shareholders of New York S corporations (see instructions) r additions (see instructions) • IRC section 199 deduction: lines 1 through 5		
4 Gross5 Othe6 Add	sed-up taxes for shareholders of New York S corporations (see instructions) r additions (see instructions) • IRC section 199 deduction: lines 1 through 5		
5 Othe 6 Add	r additions (see instructions) • IRC section 199 deduction:	5	
6 Add	lines 1 through 5		
			-5341.00
	r income (see instructions)		
8 Feder	ral S corporation shareholder subtractions (see instructions)		
9 Othe	r subtractions (see instructions)		
10 Total	subtractions (add lines 7, 8, and 9)	10	
11 Taxal	ble 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 Taxal	ble income (subtract line 12 from line 11)	13	-5341.00
14 Alloc	ated taxable income (multiply line 13 by% from line 42; or enter amount		
	m line 13 if allocation is not claimed)		-5341.00
15 Tax b	pased on income (multiply line 14 by 9% (.09))	15	
16 Minir	num tax	16	250 00
17 Tax (/	line 15 or line 16, whichever is larger)	17	250.00
	prepayments from line 46		
19 Balar	nce (if line 18 is less than line 17, subtract line 18 from line 17)	19	250.00
20 Intere	est on late payment (see instructions)		
	filing and late payment penalties (see instructions)		
22 Balar	nce due (add lines 19, 20, and 21 and enter here; enter the payment amount on line A above)	22	250.00
	payment (if line 17 is less than line 18, subtract line 17 from line 18)		
	unt of overpayment on line 23 to be credited to next year		
25 Amo	unt of overpayment on line 23 to be refunded (subtract line 24 from line 23)	25	

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



Have you been audited by th	e Internal Rev	enue Service in the past 5 year	s? Yes	3	No If Yes, list years:
Federal return was filed on:	990-т 🗙	Other:		Atta	ch 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.

		Α								
Ave	rage value of:		New York	< Stat	е		Everyw	here		
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,	, colu	mn B)					31		%
Rec	eipts 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			·					
	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,	, colu	mn 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,							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 n							42		%
Cor	nposition of prepayments claimed on line 18*				Dat	e paio	1	4	mount	
43	Payment with extension request, Form CT-5, line 5			43						
	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• \mathbf{X}	If marked, enter date of determination: • 2001-07 - 23
Net operating loss (NOL) carryback $ullet$	Capital loss carryback
Federal return filed Form 1139 •	Amended Form 990-T



Third – par designer (see instructio	Designee's e-mail address			Designee (e's phon) PIN	e number
Certificatio	n: I certify that this return and any attachm	ents are to the best of my knowle	edge and belief true	, correc	rt, and	complete.
Authorized	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice Pi	reside	ent	
person	E-mail address of authorized person	-	Telephone number ()	626	Date 20	15-05-15
Paid	Firm's name (or yours if self-employed) Taxes Done Right	Firm's E	IN 123456987	Prepar	er's PTIN	l or SSN
preparer use	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	Sta	nte NY	ZIP code 12227
only (see instr.)	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN		Date 20	15-05-15

See instructions for where to file.



Test 10

Begins on next page

Return to Test Chart



Foreign Corporation

License Fee Return Tax Law – Article 9, Section 181.1

		Based on	2014-12-31
	na hara i dan tifan tan anakan (FIN)	period ended	
	mployer identification number (EIN) 002199062 NN 6 U S18-5.	55-2626	
	egal name of corporation	Trade name/DBA	
	TEF240	Trade Hame/DBA	
N	failing name (if different from legal name above)	State or country of incorporation MA	Date received (for Tax Department use only)
	/0		
	lumber and street or PO box 245 W A Harriman Campus	Date of incorporation 2010-03-02	
C	tity State ZIP code	Foreign corporations: date began	
Ľ	Albany NY 12227	business in NYS 2010-04-12	
	f you need to update your address or phone information for co		Audit (for Tax Department use only)
	other tax types, you can do so online. See Business information	<i>n</i> in Form CT-1.	
A.	Pay amount shown on line 12. Make payable to: New York State Corporat	tion Tax	Payment enclosed
•	Attach your payment here. Detach all check stubs. (See instructions for details.	.)	A 10.00
Cor	nputation 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, o	,	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
	edule A – Foreign corporations (including S corporations and ible under Tax Law, Article 9-A (see instructions)	corporations inclue	ded in a combined return)
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
	License fee allocation (divide line 15 by line 16)		17 27.6565 %
Sch	edule B – Foreign corporations taxable under Tax Law, Article 9	(see instructions)	
10	Crease assets loss United States obligations and each ampleued in New V	ark Stata	10

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	%



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

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

Third – pa designed (see instructio	Designee's e-mail address			D (Designee's p)	none number 518-555-2525 N 12345		
Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and								
Authorized	Printed name of authorized person John Doe	Signature of authorized person		Official title Vice Pre	esident			
person	E-mail address of authorized person johndoe@ name of form.com		Telephone nu () 51	umber 18-555-2	626 Dat	e 2015-03-15		
Paid	Firm's name (or yours if self-employed) Right Way Taxes Done Right		Firm's EIN 1234567	89	Preparer's	PTIN or SSN		
preparer use	Signature of individual preparing this return	Address 315 Return Parkway	Ci Al	ty bany	State N	ZIP code 12227		
only (see instr.)	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer	s NYTPRIN	Dat	e 2015-03-15		

See instructions for where to file.



Test 11

Begins on next page

Return to Test Chart

5	2014 CT-245 № Final F	w York State D lainten or a Fo						Retur	'n				
	return D	isclain x Law— Ar	•			-	All filers mus	st enter tax 2014-01		d: ending	201	4-12-3	31
_	Employer identification number (EIN) 002199052		File number NN 7	Business	s telephone n		5-2626				overpa	claim an yment, mark	·
	Legal name of corporation CTEF245			() 010		Trade name/DB	A			an X in	the box	
	Mailing name (if different from legal name above)						State or country N		Date re	eceived (for Ta	ax Depar	tment use o	nly)
	c/o Number and street or PO box 245 W A HARRIMAN CAMPUS						Date of incorpor 1977-	ration 05-25					
	City ALBANY	\$	State NY	ZIP code 518-	-555-26	26	Foreign corporation business in NYS 2003-	ons: date began	1				
	NAICS business code number (from NYS Pub 910) 423300 NYS principal business activity	If address/pho above is new, mark an X in t		」 informa │ types, y	tion for co	orpor o so (your address ation tax, or o online. See B	other tax	Audit u	Use Taxable Not tax By]	
	WHOLESALE Location of commercial domicile VERMONT		Date auth	orized to de		in Ne	w York State			Date to do bus mark an X			<u>—</u> Т
A	 Pay amount shown on line 6. Mal Attach your payment here. Detac 	ke payable i h all check	to: New) stubs (Se	ork Stat	e Corpo	oratio	on Tax	New fork	A A		ient en		
M	aintenance fee (See Form CT-245						•		A			2001	00
	Maintenance fee (\$300 for a full year,					,			1			300	.00
2	Total prepayments								2			50	.00
3	Subtotal (if line 2 is less than or equal to	o line 1, subtr	act line 2 fr	rom line 1)	3			250.00	0				
4	Interest (see instructions)				• 4								
5	Additional charges (see instructions)												
6	Balance due (add lines 3, 4, and 5 an					line .	A above)		6			250	.00
7	Refund of overpayment (if line 1 is s			-			,						
	ctivities (For lines 9 through 23, mark												
	List all locations of offices and othe				utside N	ew Y	/ork State <i>(a</i>	ttach additi	onal sh	eets if nec	essar	/)	
		ocation						ure of acti				ate bega	an
	LATHAM NY	oution				SA	ALESMAN		Theorem			04-02-	
9	Does the corporation own or lease used exclusively in interstate corr									Yes		No X	
10	Does the corporation maintain inve If Yes, explain									Yes		No 🗙	
11	Does the corporation employ any of If Yes, explain									Yes		No 🗙	
12	Did the corporation perform service If Yes, attach a separate sheet w		′ork State	?						Yes		No 🗙	
13	Does the corporation own assets in If Yes, explain									Yes		No 🗙	
14	Did the corporation perform any co services in New York State? If Yes, explain											No 🗙 d on pag	ie 2)



Page 2 of 2 CT-245 (2014)

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 Yes Yes Yes Yes Yes Yes Yes	NO NO NO NO NO NO
17	Transportation corporations only: Did the corporation make any pickups or deliveries in New York State during this calendar year? If Yes, attach a sheet indicating the number of pickups and deliveries made and describe the total activities of the corporation in this state.	Yes 🗌	No 🗙
18	Is the corporation formed for or engaged in the business of extracting, producing, refining, manufacturing, or compounding petroleum?	r 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)? If Yes, is any of the petroleum shipped to New York State from a location outside New York State?	Yes 🗌 Yes 🗌	No 🗙 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 🗙
22	Was the corporation previously subject to tax in New York State? If Yes, enter date the corporation ceased doing business in New York State	Yes 🗌	No 🗙
23	Is the corporation a qualified subchapter S subsidiary (QSSS)? If Yes, enter name and federal employer identification number of the parent corporation	Yes 🗌	No 🗙

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

	Name	Title	Date began	Duties	and responsibilitie	s	Compensation
TOM JONE	S	SALESMAN	2003-02-01	SALES OF M	IERCHANDISE		
Third – pa			[[Designee's p	bhone number 518-555-2525		
designee (see instructio	P	IN					
Certificatio	n: I certify that this return and	any attachments	are to the best	of my knowled	ge and belief true,	correct, a	and complete.
Authorized	Printed name of authorized person JOHN DOE	Sig	nature of authorized	oerson	Official title VICE PRI	ESIDENT	
person	E-mail address of authorized person johndoe@ctelf245.com			Te (elephone number) 518-555-2	626 Da	te 2015-03-15
Paid	Firm's name (or yours if self-employed) Taxes Done Right			Firm's EIN	N 123456987	Preparer's	PTIN or SSN 87654123
preparer use	Signature of individual preparing this	return Addre 315	ess Return Park	s City Return Parkway ALBANY			ZIP code 12227
only (see instr.)	E-mail address of individual preparing billsmith@taxesdoneric	this return t.com			Preparer's NYTPRIN	Da	te 2015-03-15

See instructions for where to file.



Test 12

Begins on next page

Return to Test Chart





General Business Corporation Franchise Tax Return

Tax Law - Article 9-A

See form CT-3/4-I before completing return	L		All filers	must ente	er tax perio	d:			
Final return Amended retur	'n		beginning	01-01-2	014	ending	12-31-	-2014	
Employer identification number (EIN) 002199010	File number AA 2		ss telephone numb 555-2626	er	If you have a incorporated mark an X	any subsidiar l outside NY in the box	ies S,	If you claim a overpayment, an X in the b	mark
Legal name of corporation CTEF3PDF			Tra	ade name/	/DBA			-	
Mailing name (if different from legal name c/o	e above)		Sta		ntry of inco	orporation		Date received (Department use	
Number and street or PO box	3 PDF Harrimar	n Campus		te of incor -24-1976	rporation				
City ALBANY	otato	P code 227	US Fo	reign corpo siness in N	orations: da NYS	ate began			
NAICS business code number (from NYS Pu	10 910) If address/phone above is new, mark an X in the	box	If you need to updat phone information fo	or corporat	ion tax, or			Audit (for Tax D only)	epartment use
NYS Principal business activity			other tax types, you Business informatio			e			
During the tax year did you do business, Transportation District (MCTD)? If Yes, yo Queens, Richmond, Dutchess, Nassau, O A. Pay amount shown on line 93.	ou must file Form CT Orange, Putman, Ro	-3M/4M. The ockland, Suffolk	MCTD includes t	he countie r. (mark a	es of New n X in the	York, Bror	nx, King e <i>box)</i>	<u> </u>	No
Attach your payment here. Det	ach all check stub	S. (see instruc	tions for details.)			Α			
B. Federal return filed (you must m Form 1120	Form	1120-H		your fed	Form	1120-RE	IT or F	orm 1120-R	IC
Consolidated basis C. If you included a qualified subcl	hapter S subsidiary		his return, mark a		Other he box an				
 Form CT-60-QSSS D. Have you underreported your ta E. Do you have an interest in, or have 	x due on past retu	rns? To corre	ct this without pe	enalty, vis					····
If Yes, enter county	-							Yes	No
 F. Has there been a transfer or acquine G. If you marked the <i>Consolidated L</i> 1. Number of corporations include 	basis box in line B	above, comp	plete the following	g:	-			Yes	No
 Total consolidated federal tax If substantially all of the votin corporation give the name an 	g stock in this corp	oration is ow	ned or controlled						
Legal name of corporation		M			EIN		1		
H. Do you have an interest in any pa If yes, enter the name(s) and El							Yes	No	
I Did you include a disregarded ent	ity in this return? (mark an in ti	he annronriate ho	(ve			Vee	No	

id you include a disregarded entity 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.

Co	mputation 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 o	outstan	ding stock (see instr.)	3	1,000
4a	Interest deductions directly attributable to subsidiary capital (see ins	structio	ns)	4a	500
4b	Noninterest deductions directly attributable to subsidiary capital (see	ee inst	ructions)	4b	500
5a	Interest deductions indirectly attributable to subsidiary capital (see	instruc	tions)	5a	1,500
	Noninterest deductions indirectly attributable to subsidiary capital (5b	2,000
	New York State and other state and local taxes deducted on your feder	6	2,000		
	Federal depreciation from Form CT-399, if applicable (see instructions)			7	
8	Other additions (see instructions).			8	8,000
-	Add lines 1 through 8			9	319,500
	Income from subsidiary capital (from Form CT-3-ATT, line 26; see instr.)		18,500		
	Fifty percent of dividends from nonsubsidiary corporations (see instr.)				
	Foreign dividends gross-up not included on lines 10 and 11 (see instr.)				
	New York NOLD (attach federal New York State computations; see instr.)				
14	Allowable New York State depreciation from Form CT-399, if applicable (see Instr.)) 14			
15	Other subtractions (see instructions)	15	1,875		
	Tetel subtractions a construction of the			4.0	20,375
	Total subtractions (add lines 10 through 15)			16	
	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here a			17	299,125
	Investment income before allocation (from Form CT-3-ATT, line 22, but not				179,125
	Business income before allocation (subtract line 18 from line 17)			19	
20			CT-3-ATT, line 5)	20	98,400
			19, 121, or 141; see instr.)	21	179,125
	Total allocated income (add lines 20 and 21)			22	277,525
	Optional depreciation adjustments (attach Form CT-324; enter here and o			23	
	ENI base (line 22 plus or minus line 23; see instructions)			24	277,525
	ENI base tax (see instructions; multiply line 24 by the appropriate rate from t Form CT-3/4-I; enter here and on line 72)			25	18,039
Со	mputation of capital base (enter whole dollars for lines 26 through	h 31; s	ee instructions)		
	A Beginning of	f year	B End of year		C Average value
26	Total assets from federal return 26 1,	,500,00	0 1,200,	000	1,350,000

			Deginning of year	Life 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					20.000
	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, c	olumn 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	3 fron	n line 32)		34	1,100,000
35	Investment capital (from Form CT-3-ATT, line 7, co.	lumn	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		0.82 % from Form CT-	-3-ATT, line 5)	37	451,000
38	Allocated business capital (multiply line 36 by		1.0 % from line 119,	121, or	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 %		

Com	putation of minimum taxable income (MTI) base (see instructions)		
42	ENI from line 17	42	299125
Adjus	stments (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 p	reference 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)

Com	putation 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 Second	year		73	1,502
You i	nust enter an amount on lines 74a below; if none, enter 0.				
74a	New York receipts (see instructions)	74a	820,00	00	
74b	Fixed dollar minimum tax (see instructions)			74b	500
75	Amount from line 71, 72, 73, or 74b, whichever is largest (see instru	ictions	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, ent	ter ().		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, li	ne 2		83a	
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instruct	ions		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, ent	ter ().		86	
87	Estimated tax penalty (see instructions; mark an X in the box if Form	CT-22	2 is attached)	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	
Volu	intary 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			ſ
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 ei	nter 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 8 enter here and see instructions)			94	
95	Amount of overpayment to be credited to next period (see instruction	1s)		95	
96	Balance of overpayment (subtract line 95 from line 94; see instruction	ns)		96	
97	Amount of overpayment to be credited to Form CT-3M/4M (see inst	ructio	ıs)	97	
98	Refund of overpayment (subtract line 97 from line 96; see instructions	s)		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 ii	nstructions and attach	005	
	appropriate forms)			99b	

(continued)

Summary of credits claimed on	i nile i 5 agamsi ci	arrow jour o ma	incluse tax t	see instru	uctions f	or an	es 19, s	99a, 93	9b, 100a	a, and 100
Have you been convicted of an offens									enal La	aw
Article 200 or 496, or section 195.20?	(see Form CT-1, ma	nrk an in one box	(Yes	No
Form CT-38, ine28	Form CT-25	9		Form C	T-633					
Form CT-40	Form CT-26	1		Form C	T-634					
Form CT-41	Form CT-50	1		Form C	T-635					
Form CT-43	Form CT-502	2		Form C	T-636		[
Form CT-44	Form CT-60	1		Form C	T-637					
Form CT-46	Form CT-60	1.1		Form C	T-638					
Form CT-47	Form CT-60	2		Form C	T-639					
Form CT-236	Form CT-60	3		Form C	T-640					
Form CT-238	Form CT-604	4		Form C						
Form CT-239	2.300 Form CT-60	5		Servicin						
Form CT-241	Form CT-60	6		Form D	TF-621.		880 g.			
Form CT-242	Form CT-607	7		Form D						_
Form CT-243	Form CT-61			Form D	TF-624.		. –			
Form CT-246	Form CT-61		2	Form D	TF-630		=			
Form CT-248	Form CT-612			Other c	285					
Form CT-249	Form CT-61	3								
· · · · · · · · · · · · · · · · · · ·	200 Form CT-61:	· · · · · · · · · · · · · · · · · · ·	5.016							
Form CT-249 Form CT-250	200 Form CT-63	1	5,016	rkan Yi	in the l					
Form CT-250	200 Form CT-63 In credit and you had	1 a 100% zone alloca	ition factor, mai							
Form CT-250 If you claimed the QEZE tax reduction If you claimed the tax-free NY area ta	200 Form CT-63 n credit and you had ax elimination credit a	1a 100% zone alloca nd you had 100% a	ition factor, mai rea allocation f	actor, m	ark an i	x in	the b	0X		
Form CT-250 If you claimed the QEZE tax reduction If you claimed the tax-free NY area ta If you claimed the tax-free NY area ex	200 Form CT-63 on credit and you had ax elimination credit a xcise tax on telecomn	1a 100% zone alloca nd you had 100% a nunications credit a	ition factor, mai rea allocation f nd you had a 1	actor, m	ark an i	x in	the b	0X		
Form CT-250 If you claimed the QEZE tax reduction If you claimed the tax-free NY area ta If you claimed the tax-free NY area ex an X in the box	200 Form CT-63 on credit and you had ax elimination credit and xcise tax on telecomn e <i>(enter here and on line</i>	1a 100% zone alloca nd you had 100% a nunications credit a 79; attach form or state	tion factor, man rea allocation f nd you had a 1 ment for each tax	actor, ma 00% are <i>credit cla</i>	ark an a alloca	X in ation	the b	0X		18,066
Form CT-250 If you claimed the QEZE tax reduction If you claimed the tax-free NY area ta If you claimed the tax-free NY area ex an X in the box	200 Form CT-63 on credit and you had ax elimination credit and xcise tax on telecomn e <i>(enter here and on line</i>	1a 100% zone alloca nd you had 100% a nunications credit a 79; attach form or state	tion factor, man rea allocation f nd you had a 1 ment for each tax	actor, ma 00% are <i>credit cla</i>	ark an a alloca	X in ation	the b	0X		18,066
Form CT-250 If you claimed the QEZE tax reduction If you claimed the tax-free NY area ta If you claimed the tax-free NY area ex an X in the box 100a Total tax credits claimed above 100b Total tax credits above that are	200 Form CT-63 on credit and you had ax elimination credit and xcise tax on telecomn e <i>(enter here and on line</i> e refund eligible <i>(see in</i>	1a 100% zone alloca nd you had 100% a nunications credit a 79; attach form or state nstructions).	tion factor, man rea allocation f nd you had a 1 ment for each tax	actor, ma 00% are <i>credit cla</i>	ark an i a alloci imed) [1	X in ation 100a 00b	the b factor,	oox , mark		
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Form CT-250 If you claimed the QEZE tax reduction If you claimed the tax-free NY area ta fyou claimed the tax-free NY area ex an X in the box 100a Total tax credits claimed above 100b Total tax credits above that are Composition of prepayments of 101 Mandatory first installment 102a Second installment from Form (200 Form CT-63 on credit and you had a ax elimination credit a xcise tax on telecomn e (enter here and on line e refund eligible (see in on line 85 (see insti-	1a 100% zone alloca nd you had 100% a nunications credit a 79; attach form or state nstructions)	ition factor, main rea allocation fi nd you had a 1 tement for each tax	actor, ma 00% are credit cla 101 102a	ark an i a alloci imed) [1	X in ation 100a 00b	the b factor,	oox , mark		
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Form CT-250 If you claimed the QEZE tax reduction If you claimed the tax-free NY area ta f you claimed the tax-free NY area ex- an X in the box	200 Form CT-63 on credit and you had ax elimination credit a xcise tax on telecomn e (enter here and on line e refund eligible (see in on line 85 (see instr CT-400	1a 100% zone alloca nd you had 100% a nunications credit a 79; attach form or state nstructions)	ition factor, main rea allocation f nd you had a 1 tement for each tax	actor, ma 00% are credit cla 101 102a 102b 102c	ark an i a alloci imed) [1	X in ation 100a 00b	the b factor,	oox , mark		
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Form CT-250 If you claimed the QEZE tax reduction If you claimed the tax-free NY area ta If you claimed the tax-free NY area ex- an X in the box 100a Total tax credits claimed above 100b Total tax credits above that are Composition of prepayments of 101 Mandatory first installment 102a Second installment from Form CT- 102b Third installment from Form CT- 102c Fourth installment from Form CT- 103 Payment with extension reques 104 Overpayment credited from pri	200 Form CT-63 on credit and you had ax elimination credit al xcise tax on telecomn e (enter here and on line e refund eligible (see in on line 85 (see instri- on line 85 (see instri- cT-400 cT-400 ct from Form CT-5, line ior years (see instr.). orm CT-3M/4M	1 a 100% zone alloca nd you had 100% a nunications credit a 79; attach form or state nstructions). ructions) e 5 Period Period	ition factor, main rea allocation find you had a 1 tement for each tax	actor, ma 00% are credit cla 101 102a 102b 102c 103	ark an a alloc: imed) 1 Date	X in ation 100a 00b paid	the b factor,	oox , mark		
Form CT-250 If you claimed the QEZE tax reduction If you claimed the tax-free NY area ta If you claimed the tax-free NY area ex- an X in the box 100a Total tax credits claimed above 100b Total tax credits above that are Composition of prepayments of 101 Mandatory first installment 102a Second installment from Form CT 102b Third installment from Form CT 102c Fourth installment from Form CT 103 Payment with extension reques 104 Overpayment credited from For	200 Form CT-63 on credit and you had a ax elimination credit and xcise tax on telecomm e (enter here and on line e refund eligible (see in on line 85 (see instri- on line 85 (see instri- cT-400 cT-400 ct-	1a 100% zone alloca nd you had 100% a nunications credit a 79; attach form or state istructions) ructions) e 5 Period Period ere and on line 85)	ation factor, man rea allocation fi nd you had a 1 ment for each tax	actor, ma 00% are credit cla 101 102a 102b 102c 103	ark an a alloc: imed) 1 Date	X in ation 100a 00b paid	the b factor,	oox , mark		
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Form CT-250 If you claimed the QEZE tax reduction If you claimed the tax-free NY area ta If you claimed the tax-free NY area ex- an X in the box 100a Total tax credits claimed above 100b Total tax credits claimed above 100b Total tax credits above that are Composition of prepayments of 101 Mandatory first installment 102a Second installment from Form CT 102b Third installment from Form CT 102c Fourth installment from Form CT 103 Payment with extension requess 104 Overpayment credited from pri 105 Overpayment credited from Fo 106 Total prepayments (add lines 10 107 If you are a member of an affiliant	200 Form CT-63 on credit and you had a ax elimination credit al xcise tax on telecomn e (enter here and on line e refund eligible (see in on line 85 (see instri- on line 85 (see instri- cT-400 CT-400 cT-400 ct from Form CT-5, line ior years (see instr.). orm CT-3M/4M	1a 100% zone alloca nd you had 100% a nunications credit a 79; attach form or state instructions) ructions) e 5 Period Period ere and on line 85) nter primary corpora	ation factor, man rea allocation fi nd you had a 1 ment for each tax	actor, ma 00% are credit cla 101 102a 102b 102c 103 EIN: EIN	ark an a alloc: imed)[1 Date	X in ation 100a 00b paid	the b factor,	oox , mark		

108	shareholders ownin than 50% of the cor	ake any payments treated as intere g directly or indirectly, individually o poration's issued and outstanding o s, complete the following and line 1	or in the ago apital stock	regate, more k? (mark an X in the	ssary)	108	Yes	No	
Sha	reholder's name			SSN or EIN					
Intere	est paid to shareholder	Total indebtedness to shareholder descr	ibed above	Total interest paid					
109	Is there written eviden	ce of the indebtedness? (mark an X	in the appro	ppriate box)		109	Yes	No	
110	Interest deducted in co	mputing FTI on line 1 of this form				110			_
111		e Service (IRS) has completed an a ears	-	-		111			
Sche	dule A, Part 1 - Com	putation of business allocation	ion perce	ntage for aviatior	1 corpo	rations	(see ins	tructions)	_
				A New York State		ł	B Everywher	e	
12a		als and departures <i>(see instr.)</i>							
12b	• • •	Article 9-A, section 210.3(a)(7)(A)	112b		.60				
12c	Adjusted NYS revenue departures (multiply line by line 112b)		1120		- 1				
113	•	ntage (divide line 112c by line 112a,					113		
14a		(see instructions)							
114b		w section 210.3(a)(7)(A)	114b		.60				
14c	Adjusted NYS revenue		114c						
115		umn A, by line 114b) ntage (divide line 114c by line 114a,	column B).				115		
16a		ee instructions)							
116b		w section 210.3(a)(7)(A)	116b		.60				
16c	Adjusted NYS originati	ng revenue umn A, by line 116b)	116c						
117		ntage (divide line 116c by line 116a, c	olumn B)				117		
118	Total (add lines 113, 11	5, and 117)							
	New York business all	ocation percentage (divide line 118 b	v three: use	to compute lines 21, 3	8, and 66	and			

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

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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	В		
Ave	rage 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, co	olumn	A, by line 127, column B)		128	3 %
Rec	eipts 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		1,000,0	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	1,000,0	000	
136	New York State receipts factor (divide line 135, co	lumn A	A, by line 135, column B; see instru	ictions)	136	6 1.0 %
137	New York State additional receipts factor (see in	structi	ons)		137	7 %
Payre	ll					
138	Wages and other compensation of employees,					1
	except general executive officers (see instr.)	138				
139	New York State payroll factor (divide line 138, colu	mn A,	by line 138, column B)		139	%
	0 Total New York State factors (add lines 128, 136, 137, and 139)					1.0 %
141	41 New York State Business allocation percentage(see instructions)					
Sch	edule A, Part 4 - Computation of alternativ	ve bu	siness allocation percent	age for MTIbase (see	instr	uctions)

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 - N	lew 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 14	7, column B)	148

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Receipts	in	the	regular	course	of	business from:	
Receipts		uie	regulai	course	UI	business nom.	

	Onland of the with the second se							
149	Sales of tangible personal property							
	allocated to New York State (see instructions)	149				4		
	All sales of tangible personal property	150				_		
	Services performed (see instructions)	151				_		
	Rentals of property	152				_		
	-	153				_		
	Other business receipts	154						
	Total (add lines 149 through 154)	155						
156	New York State receipts factor (divide line 155, col	lumn A	, by line 155, column B; see instructions)		156	(%
157	New York State weighted receipts factor(see instr	ruction	s)		157			%
Payr								
158	Wages and other compensation of					7		
	employees, except general executive officers	158						
159	New York State payroll factor (divide line 158, cold	umn A,	by line 158, column B)		159	(%
160	Total New York State factors (add lines 148, 156,	157, ar	nd 159)		160			%
161	Alternative business allocation percentage (see in	structi	ons)		161	1		%
162	2 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)					Yes		No
163	If you marked Yes on line 162, enter total capital of			163				
	Are you claiming qualified New York manufacture							
	New York manufacturers and qualified emerging							
	lower capital base tax rate and limitation? (see in:			164		Yes	1	No
165	Are you claiming qualified New York manufacture							
	status for a lower ENI tax rate? (see instructions;m		•	165		Yes		No
	Are you claiming eligible qualified New York mar			105				
100	dollar minimum? (see instructions; mark an X in th			166		Yes	1	No
167	Are you a qualified entity of a New York State inno such New York State innovation hot spot and hav	ovation	hot spot that operates solely within				<u></u>	
	such New York State innovation hot spot and hav dollar minimum tax base? (mark an X in the appr	e elec ropriate	ted to be subject only to the fixed	167		Yes	1	No
168	Are you claiming QETC status for a lower EN rat		-					
	appropriate box)			168		Yes	1	No
169	Are you claiming qualified New York manufacture	r or Q	ETC status for a lower MTI rate or fixed				_	
	dollar minimum? (see instructions; mark an X in th			169		Yes	1	No
170	Are you a residual interest holder in a real estate	morta	age investment conduit (REMIC)?					
	(mark an X in the appropriate box)	-		170		Yes	1	No

Amended return information

If filing an amended return, mark an X in th	he 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 filedForm 1139	Form 1020X					
Net operating loss (NOL) info	ormation					
New York State NOL carryover total available	ble for use this tax year from a	Il prior tax years				
Federal NOL carryover total available for u	se this tax year from all prior t	ax years				
New York State NOL carryforward total for the	future years					
Federal NOL carryforward total for future ye	ears					
Corporations organized outside New York State: Complete the following for capital stock issued and outstanding.						
Number of par shares Va	ilue	Number of no-par shares	Value			
\$			\$			

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Third-part designed		Des	Designee's phone number				
see Instructio	Designee's e-mail address		PIN				
Certificat	tion: I certify that this return and any att	achments are to the best of	my knowledge and belief true.	corre	ect, and complete.		
Printed name of authorized person Authorized			Signature of authorized person Official title Vice President				
person					lephone number 185552626	Date 03-15-15	
Paid preparer use only	Firm's name <i>(or yours if self-employed</i>) Taxes Done Right		Firm's EIN		Preparer's PTIN or SSN 623457891		
	Signature of individual preparing this return	City	Y	State NY	ZIP code 12227		
	E-mail address of individual preparing this re billsmith@taxesdoneright.com	turn			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

CT-239

For purchases or costs incurred before January 1, 2011 Tax Law – Article 9-A, Section 210.40

	All filers must enter tax period:				
	beginning 01-01-14 ending 12-31-14				
Legal name of corporation CTEF3PDF	Employer identification number (EIN) 00219910				

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

A	pplication of credit used and carried forward			
1	Credit carryforward from the preceding tax year	1		
2	Tax due before credits (see instructions)	2	180660	00
3	Tax credits claimed before the credit for taxicabs and livery service vehicles accessible to persons with disabilities (see instructions)	3	157660	00
4	Net tax (subtract line 3 from line 2; if zero or less, enter 0)	4	23000	00
5	Credit used for the current tax year (see instructions)	5	23000	00
6	Credit to be carried forward (subtract line 5 from line 1)	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.

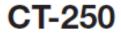
Line 5 — Enter the lesser of line 1 or line 4. Transfer this amount to your franchise tax return.

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

	All filers filust enter tax period.				
	beginning	01-01	1-14	ending	12-31-14
Legal name of corporation CTEF3PDF			Employer Ident		mber 19910

All filers must enter tax period:

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	20000
			\$500	
			\$500	
			\$500	
			\$500	
Total column E amounts from attached sheets (i	f any)			
1 Total all column E amounts (see instructions)				20000
2 Credit from partnerships (see instructions)				
3 Total credit computed for the current tax year (a	dd lines 1 and 2)			20000

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	2000	00



Claim for Security Officer Training Tax Credit

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:

CT-631

	beginning	01-01-1	14	ending	12-31-14	
	gal name of corporation EF3PDF	Employer iden		on number (0219910	EIN)	
File	e this form with Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, 185, CT 186, CT 186 E, or CT 186 P.	ст-33-А, ст	-33-N	NL, CT-18	3, CT-184,	
Pa	rt 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 Div Homeland Security and Emergency Services (DHSES)	States and the second second	A		20:	14
2	Security officer training tax credit (enter amount from the certificate of tax credit from the New DHSES and attach a copy of the certificate)	•	2		15566	
	rt 2 - Computation of security officer training tax credit used (see instruction this part)	To be a second the second s		porations (
56	Tax due before credits (see instructions)		5			
89	Limitation on security officer training tax credit (subtract line 7 from line 6; if line 7 is more than lin Security officer training tax credit used for this period (see instructions) Unused security officer training tax credit (subtract line 9 from line 3)	ne 6, enter 0) •	8		15566	00
11	Amount of security officer training tax credit to be refunded (limited to the amount on line 1) see instructions). Amount of security officer training tax credit to be applied as an overpayment to next per	0; •				
	(subtract line 11 from line 10; see instructions)		12			

Part 3 - Partnership information (see instructions)

Name of partnership	Partnership's EIN	Cre	edit amount allocated
		•	
		•	
		•	
		•	
		•	
		-	
		•	
Total from additional sheet(s), if any			10
3 Total credit amount allocated from partnership(s) (enter here and on line 2		_	
B If you are claiming this credit as a corporate partner, mark an X in the b	And a second s	DOM: N	

Test 13

Begins on next page

Return to Test Chart

New York State Department of Taxation and Finance	lew	York	State	Department	of	Taxation and	d Finance
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CT-3 New York State Department of Taxation and Finance General Business Corporation Franchise Tax Return

Tax Law - Article 9-A

2014

See fo	orm CT-3/4-I before completing return.				All file	ers must ente	er tax peri	od:			_	
Fina	Amended retur	n			beginning	g 01-01-2	2014	ending	12-31-	2014		
	oyer identification number (EIN))2199001	File number AA	r 8		ss telephone nur 555-2626	mber	incorporate	any subsidia ed outside NY in the box	ries /S,	If you claim overpaymen an X in the	t mark	
	name of corporation 502601603604CP6111612					Trade name	DBA					
										-		
Mailir c/o	g name (if different from legal name	e above)				State or cou NY	intry of inc	corporation		Date received Department us		
	per and street or PO box					Date of inco	rnoration					
Num	ter and succes of PO box	502 ET	C WA Harriman	n Campu		10-27-2009						
City		State	ZIP code	e		Foreign corp	orations: o	date began				
Albar	у	NY	12227		US	business in l	NYS					
NAIC	S business code number (from NYS Pu			_						Audit (for Tax I	Departme	ent use
5259	90	above i mark a	n X in the box		If you need to up phone information	n for corporat	tion tax, or			only)		
NYS	Principal business activity				other tax types, y			ee				
Inves	ting				Business informa	ation in Form	n G1-1.					
Metr	opolitan transportation busin	ess tax (N	ITA surchar	ge)								
During	the tax year did you do business,	employ capi	tal, own or leas	se prop	erty, or maintain	an office in t	the Metro	politan Cor	nmuter			
Trans	portation District (MCTD)? If Yes, yo	ou must file	Form CT-3M/4	M. The	MCTD includes	the counti	ies of Nev	v York, Bro	nx, King	s,		
Quee	ns, Richmond, Dutchess, Nassau, (Drange, Put	man, Rockland	d, Suffol	k, and Westches	ter. (mark a	an X in the	e appropriat	te box)	Yes	V 1	No
Α.	Pay amount shown on line 93.	Make cheo	ck payable to:	New	York State Co	poration	Тах		Pay	ment enclos	ed	
	Attach your payment here. Det	ach all che	ck stubs. (see	e instru	ctions for details.)		Α				0
в.	Federal return filed (you must m	ark an 🗙 in	one): Attac	ch a co	mplete copy o	of your fed	deral ret	urn.				
	Form 1120		Form 1120-	н			Form	1120-RE	IT or F	orm 1120-F	RIC	
	Consolidated basis 🗸		Form 11208	S		-	Othe	er:				
c.	If you included a qualified subct Form CT-60-QSSS			-	-						Г	
D 1	lave you underreported your ta:										L	
										<u> </u>		N.a.
E. 1	Do you have an interest in, or ha	ive you ren					-		· · -	√ Yes	-	No
	If Yes, enter county Niagara			8	and the value of	f such prop	erty or re	ent	L	58	,142,33	51
	as there been a transfer or acque you marked the <i>Consolidated b</i>		-		-	-	3 years?	(mark on	e box)	Yes	✓ I	No
	. Number of corporations includ											17
	. Total consolidated federal tax										42,719,7	704
	If substantially all of the voting corporation give the name an	g stock in t	his corporatio	on is ov	uned or controll							
	Legal name of corporation Pa		at corporation	IT DEION			EI	N 6565	65656		1	
нр	o you have an interest in any part		(mark an Xn	the ar	nronriate hov)				1	No	1	
	f yes, enter the name(s) and El								Yes	No		
I. D	d you include a disregarded enti If Yes, enter the name(s) a					*			Yes	√ No		

Co	omputation of entire net income (ENI) ba	se					
1	FTI before net operating loss (NOL) and special	deduct	tions			1	-122,688,664
2	Interest on federal, state, municipal, and other o	bligati	ons not included o	n line	1 (see instructions)	2	
3	Interest paid to a corporate stockholder owning more	than 5	0% of issued and ou	utstan	ding stock (see instr.)	. 3	
4a	Interest deductions directly attributable to su	bsidiar	y capital (see inst	tructio	ns)	4a	
4b	Noninterest deductions directly attributable t	to subs	sidiary capital (se	e inst	ructions)	4b	
5a	Interest deductions indirectly attributable to s	subsidi	ary capital (see ii	nstruc	tions)	. 5a	
5b	Noninterest deductions indirectly attributable	e to sul	bsidiary capital (s	ee in	structions)	. 5b	
6	New York State and other state and local taxes	deduct	ted on your federa	al retu	IFN (see instructions)	. 6	1,500
7	Federal depreciation from Form CT-399, if appli	icable	(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, lii	ne 26; see instr.)	10			
11	Fifty percent of dividends from nonsubsidiary co	orporat	ions (see instr.)	11			
12	Foreign dividends gross-up not included on line	s 10 a	nd 11 (see instr.)	12			
13	New York NOLD (attach federal New York State co	omputa	tions; see instr.)	13			
14	Allowable New York State depreciation from Form CT-	-399,if	applicable (see Instr.)	14			
15	Other subtractions (see instructions)			15	29,555,90	5	
	IY 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 n	ninus (·	-) sign; enter here a	nd on	line 42)	. 17	-32,979,702
18	Investment income before allocation (from Form	СТ-3-А	TT, line 22, but not	more	than line 17 above; see instr). 18	
19	Business income before allocation (subtract line	18 fro	m 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
	Optional depreciation adjustments (attach Form					23	
24	ENI base (line 22 plus or minus line 23; see instru	(ctions))			24	-4,897,882
25	ENI base tax (see instructions; multiply line 24 by the Form CT-3/4-I; enter here and on line 72)					25	0
Co	mputation of capital base (enter whole dol	lars foi	r lines 26 through	31; s	ee instructions)		
			A Beginning of	year	B End of year		C Average value
26	Total assets from federal return	26		158,28		7,118	104,797,702
27	Real property and marketable securities						
	included on line 26	27					
28	Subtract line 27 from line 26	28	91.1	158,28	6 118,43	7,118	104,797,702
29	Real property and marketable securities	\vdash	,				
	at fair market value	29					
30	Adjusted total assets (add lines 28 and 29)	30	91,1	158,28	6 118,43	7,118	104,797,702

30	Adjusted total assets (add lines 28 and 29)	30	91,158,286	118,437,	,118	104,797,702
31	Total liabilities	31	896,614	33,408,	653	17,152,634
32	Total capital (subtract line 31, column C, from line	30, c	olumn 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	3 fron	n line 32)		34	87,645,068
35	Investment capital (from Form CT-3-ATT, line 7, co	lumn	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	38	13,016,344
39	Capital base (add lines 37 and 38)		141)		39	13,016,344
40	Capital base tax				40	19,525
41	Issuer's allocation percentage		41	0.148512 %		

Com	outation of minimum taxable income (MTI) base (see instructions)		
42	ENI from line 17	42	-32979702.00
Adjus	tments (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
Тах р	reference 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)		-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).		
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)

Com	putation 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 Second year	73	19,525
Your	nust enter an amount on lines 74a below; if none, enter 0.		
74a	New York receipts (see instructions)		
	Fixed dollar minimum tax (see instructions).	74b	1,500
	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception)		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		
78	Tax due before credits (add lines 75 and 77)		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		1,500
82	Tax due (see instructions)		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)	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
Volu	ntary 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		
91e	Volunteer Firefighting & EMS Recruitment Fund 91e		
91f	Veterans Remembrance		
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	99b	3,500
	appropriate forms)		0,000

(continued)

1,500

Summary of credits claimed	l on line 79 against current year's fra	nchise tax (se	ee instructior	ns for lines 79, 9	9a, 99b, 100a,	and 100b
Have you been convicted of an of Article 200 or 496, or section 195.	fense, or are you an owner of an entity convid	cted of an offens				
Anticle 200 01 490, 01 Section 195.	20? (See Form OT-1, mark an mone box				Yes	√ No
Form CT-38, line28	Form CT-259		Form CT-63	3		
Form CT-40	Form CT-261		Form CT-634	4		
Form CT-41	Form CT-501		Form CT-63	5		
Form CT-43	Form CT-502	0	Form CT-63	6		
Form CT-44	Form CT-601	0	Form CT-63	7		
Form CT-46	Form CT-601.1		Form CT-638	B		
Form CT-47	Form CT-602		Form CT-63	э		
Form CT-236	Form CT-603	0	Form CT-64	D		
Form CT-238	Form CT-604		Form CT-64	1		
Form CT-239	Form CT-605		Servicing mo			
Form CT-241	Form CT-606		Form DTF-6			
Form CT-242	Form CT-607		Form DTF-6	22		
Form CT-243	Form CT-611		Form DTF-6	24		
Form CT-246	Form CT-611.1	0	Form DTF-6	30		_
Form CT-248	Form CT-612	0	Other credits	3		_
Form CT-249	Form CT-613					
Form CT-250	Form CT-631					
	iction credit and you had a 100% zone alloca	tion factor mark	an x in th	e box	Г	
	ea tax elimination credit and you had 100% ar					_
If you claimed the tax-free NY are	ea excise tax on telecommunications credit ar	nd you had a 10			L.	
••••	bove (enter here and on line 79; attach form or state		redit claimed)	100a	L	18,025
	t are refund eligible (see instructions)					18,025
Composition of prepaymen	ts on line 85 (see instructions)					
			Dat	te paid	Amount	
101 Mandatory first installment			101			
102a Second installment from Fo	orm CT-400		102a			
	1 CT-400		102b			
102c Fourth installment from For	m CT-400		102c			
103 Payment with extension red	quest from Form CT-5, line 5		103			
-	n prior vears (see instr.). Period			104		1,500

 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 Affiliate	EIN 343434343
If you are more than 50% owned by another corporation, enter parent co	orporation name and EIN:
Name Parent	EIN 656565656

115

116a

116b

116c

117

118

119

Intere	st paid to shareholders (see instructions)					
108	Did this corporation make any payments treated as intere shareholders owning directly or indirectly, individually o than 50% of the corporation's issued and outstanding or <i>appropriate box</i>) If Yes, complete the following and line 10	r in the ag apital stoo	gregate, more k? (<i>mark an X in the</i>	108	Yes	√ No
Sha	reholder's name		SSN or EIN			
Intere	st paid to shareholder Total indebtedness to shareholder descri	ibed above	Total interest paid			
109	Is there written evidence of the indebtedness? (mark an X	in the appr	opriate 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 au last five years, list years	-	-	111		
Sche	dule A, Part 1 - Computation of business allocati	on perce	entage for aviation corp	oration	s (see ins	tructions)
			A New York State		B Everywher	e
12a	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)					
113	New York State percentage (divide line 112c by line 112a,	-			113	
114a	Revenue tons handled (see instructions)					
114b	Adjustment per Tax Law section 210.3(a)(7)(A)	114b	.60			
114c	Adjusted NYS revenue tons handled					

114c

116a 116b

116c

115

117

118

119

.60

%

%

%

%

New York State percentage (divide line 114c by line 114a, column B).....

New York State percentage (divide line 116c by line 116a, column B).....

New York business allocation percentage (divide line 118 by three; use to compute lines 21, 38, and 66, and

Form CT-38, line 6).....

Total (add lines 113, 115, and 117).....

(multiply line 114a, column A, by line 114b).....

Originating revenue (see instructions).....

(multiply line 116a, column A, by line 116b).....

Adjustment per Tax Law section 210.3(a)(7)(A) ...

Adjusted NYS originating revenue

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	livide l	ine 120, column A, by line 120, col	umn B; use to		
compute lines 21, 38, and 66, and Form CT-38, lin	e 6)			121	%

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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.

			A .	В		
Aver	age 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, c	olumn	A, by line 127, column B)		128	%
Rece	eipts 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		33,019,63	31	
131	Services performed (see instructions)	131				
	Rentals of property (see instructions)					
133	Royalties (see instructions)	133				
134	Other business receipts (see instructions)	134	418,410	418,41	10	
135	Total (add lines 129 through 134)	135	4,965,944	33,438,04	41	
136	New York State receipts factor (divide line 135, co	lumn A	A, by line 135, column B; see instru	ctions)	136	0.148512 %
137	New York State additional receipts factor (see in	structi	ons)		137	%
Payro)II					
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

Ave	rage value of property (see instructions)		A - New York State	B - Everywhere		1
142	Real estate owned	142				1
143	Real estate rented	143				1
144	Inventories owned	144				1
145	Tangible personal property owned	145				1
146	Tangible personal property rented	146				1
147	Total (add lines 142 through 146)	147				1
148	New York State property factor (divide line 147, col	lumn A	, by line 147, column B)		148	

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Recei	nte	in	the	regular	course	of	business	fro
Necei	JUS		uie	regulai	course	01	Duanicaa	110

Rece	eipts in the regular course of business from:						
149	Sales of tangible personal property						
	allocated to New York State (see instructions)	149	4,547,534				
	All sales of tangible personal property	150			33,019	9,631	
151	Services performed (see instructions)	151					
152	Rentals of property	152					
	Royalties	153					
154	Other business receipts	154	418,410		41	8,410	
	Total (add lines 149 through 154)	155	4,965,944		33,43		
	New York State receipts factor (divide line 155, co						0.148512 %
	New York State weighted receipts factor(see insti	ruction	s)			157	%
Payr							
158	Wages and other compensation of						
	employees, except general executive officers						
	New York State payroll factor (divide line 158, coli		• • •				%
	Total New York State factors (add lines 148, 156,		-				%
161	Alternative business allocation percentage (see in	nstructi	ons)			161	0.148512 %
162	Are you claiming small business taxpayer status taxpayer definition in the line 25 instructions of Form		-		162	Ye	s 🗸 No
163	If you marked Yes on line 162, enter total capital	contrib	utions (see worksheet in instructions)	163		
164	Are you claiming qualified New York manufacture	er statu	is, which includes eligible qualifi	ed			
	New York manufacturers and qualified emerging	techn	ology companies (QETCs), for a				
	lower capital base tax rate and limitation? (see in	structio	ons; mark an χ in the appropriate box	()	164	√ Ye	s No
165	Are you claiming qualified New York manufacture	ror e	ligible qualified New York manuf	acturer			
	status for a lower ENI tax rate? (see instructions;n	nark an	X in the appropriate box)		165	√ Ye	s No
166	Are you claiming eligible qualified New York man						
407	dollar minimum? (see instructions; mark an X in th				166	Ye	s No
107	Are you a qualified entity of a New York State innu- such New York State innovation hot spot and hav dollar minimum tax base? (mark an X in the appl	re elec	ted to be subject only to the fixed		167	Ye	s No
168	Are you claiming QETC status for a lower EN rat	te? (se	e instructions; mark an X in the				
	appropriate box)				168	Ye	s No
169	Are you claiming qualified New York manufacture	r or Q	ETC status for a lower MTI rate or	fixed			
	dollar minimum? (see instructions; mark an χ in t	he app	ropriate box)		169	Ye	s No
170	Are you a residual interest holder in a real estate	mortg	age investment conduit (REMIC)?				
	(mark an X in the appropriate box)				170	Ye	s No

Amended return information

If filing an amended return, mark an X in the box for any items that apply and attach documentation.								
inal federal determination If marked, enter date of determination:								
Net operating loss (NOL) carryback	Net operating loss (NOL) carryback Capital loss carryback							
Federal return filedForm 1139	Federal return filedForm 1139 Form 1020X							
Net operating loss (NOL) in	nformation							
New York State NOL carryover total ava	ilable for use this tax year from	all prior tax years						
Federal NOL carryover total available fo	r use this tax year from all prio	r tax years						
New York State NOL carryforward total f	or future years		32,979,702					
Federal NOL carryforward total for future		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					
	S		\$					

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Third-party designee Ves No Designee's name (print) Designee's phone number 5185552525	r
desidnee	
Designee's e-mail address PIN 12345	
(see Instructions)billsmith@taxesdoneright.com	
Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.	
Printed name of authorized person Signature of authorized person Official title	
Authorized John Doe Vice President	
person E-mail address of authorized person Telephone number	Date
johndoe@ creditforms.com 515552026	03-15-2015
Johndelig dieditionis.com	03-10-2010
Firm's name (or yours if self-employed) Firm's EIN Preparer's PTIN or S	SN
Paid Taxes Done Right 123458987	
preparer Signature of individual preparing this return Address 315 Return Parkway City State	ZIP code
Albany NY	12227
(see Instr.) E-mail address of individual preparing this return Preparer's NYTPRIN	Date
billsmith@taxesdoneright.com	03-15-2015



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)

CT-601

			All fil begin	ers must enter tax perio	od: ending 2014-12-31
Taxpayer identification number(s) shown on	bage 1 of your tax re 002199001	turn		0	r corporation franchise
	x return: Form CT-3,				
Legal name of corporation filing the franchise CTEF502601603604CP6111612	T-32, CT-32-A, CT-32	2-S, CT-33, CT-33-A,			
 Name of empire zone (EZ) 	Name of empire zone (EZ)				Attach a copy of the
Niagara Falls		2010-06	5-23 C	entificate of Eligibility	and retention certificate.
Mark an X in the appropriate box to in credit is being claimed on this return. Mark an X in the box if you are a Cle			1st •		• 4th • 5th •
	an Energy Enter			ii wunicipai Law Artici	е то-в
Mark an X in the box if you are claim	ing this credit as	a corporate partn	ier		•
Schedule A – Eligibility requ three questions in Schedule A befor	irements – Y e computing the	′ou must meet all e EZ wage tax cre	three eligibility i edit for the currer	equirements below b t tax year in Schedul	y answering Yes to the e B (see instructions).
Part 1 – Payment of EZ wages for t	the current tax	year			
1 Were EZ wages paid during the	current tax vear	to full-time employ	vees in iobs crea	ted in an EZ?	
If you answered Yes to the question a If you have any available EZ wage credit passed through to you from	above, complete e tax credit carry	e Part 2. If you ans over from a prece	wered <i>No</i> , you c	annot compute a cred	it for the current tax year.
Part 2 – Computation of average num	nber of full-time	employees in Nev	w York State for t	he current tax year an	d four-year base period
Current tax year	March 31	June 30	September 3	0 December 31	Total
Number of full-time employees in New York State					
2 Average number of full-time emp	loyees in New Y	fork State for curre	ent tax year (do n	ot round) • 2	
Number of full-time employees in New York State during four-year base period	March 31	June 30	September 3	0 December 31	Total
First year					
Second year					
Third year					
Fourth year					
Total number of full-time employees	in New York Sta	te for four-year ba	se period		
3 Average number of full-time emp		-			
Does the average number of full employees on line 3?	-time employees	s on line 2 exceed	the average nun	ber of full-time	

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 em	ployees in the EZ	for current tax yea	ar (do not round)		
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 em	ployees in the EZ	for four-year base	period (do not rour	od) • 5	
Does the average number of ful	I-time employees	on line 4 exceed t	he		
average number of full-time e	mployees on line !	5?			Yes 🗙 No 🗌
If you answered Yes to the question cannot compute a credit for the cu					

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)

Cu	rrent tax year	March 31	June 30	September 30	December	31	Total
Nu	Number of qualified targeted employees						
6	Average number of qualified targe	hole number)	6				
7	Wage tax credit per employee	7	3,000.00				
8	Amount of EZ wage tax credit for	or qualified targete	d employees (mult	iply 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)							
10	Wage tax credit for each employ	yee				10	3,500.0	0
11	Amount of EZ wage tax credit for	or qualified targete	d employees (mult	iply 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 (gualified 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 3	31	Total
Number of qualified employees						
12 Average number of qualified e	ole number) •	12				
13 Wage tax credit per employee						1,500.00
14 Amount of EZ wage tax credit	for qualified emplo	ovees (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)

Curi	rent tax year	March 31	June 30	September 30	December 31		Total
Nun	nber of qualified employees						
15	Average number of qualified e	ole number) •	15				
16	16 Wage tax credit per employee						2,000.00
17	Amount of EZ wage tax credit	for qualified emplo	ovees (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)

- are	S = Computation of EZ wage tax credit for the current tax year (see	1101	actione)			
18	18 EZ wage tax credit for the current tax year (add lines 8, 11, 14, and 17)					
19	19 EZ wage tax credit from partnerships (enter amount from line 20b)					111,191.00
	Total EZ wage tax credit for current tax year (add lines 18 and 19; enter he			111,191.00		
Part	6 – Partnership information (attach additional sheets if necessary)					
	Name of partnership		Taxpayer ID			Amount of credit
	Name of partiteiship		Taxpayer ID			Amount of credit
• Pa	rtner	•	232323232	(•	111,191.00
• Pa		•	1 2		•	
• Pa		•	1 2		•	

Tota	I 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	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)

Par	t 1 – Computation of 50% limitation		
	Current year's tax (see instructions)	24	19,525.00
25	Fifty percent limitation (see instructions)		9,763.00
	Taxpayers claiming wage tax credits in multiple EZs and ZEAs must complete Schedule F.		I
Par	t 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
Par	t 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
Par	t 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
Sc	hedule E – Computation of refundable EZ wage tax credit (Article 9, section 185 and A	Article 9-A o	nly; see instructions)
34	Qualified or new businesses only: EZ wage tax credit available for refund (see instructions)	34	103,704.00
	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
	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 36a) (see instructions)	36c	
37	EZ wage tax credit available to be carried forward (subtract line 36a from line 33)	37	51,852.00
80	bodulo E – Computation of 50% limitation for multiple wage tax credit claims	laga ingtra	untin mal

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

Par	Part 1 – Computation of 50% limitation							
38	Current year's tax (from line 24)	38	19,525.00	0				
39	Fifty percent limitation (multiply line 38 by 50% (.5))	39						

Part 2 – Unused EZ wage tax credit 50% limitation

	-				
A Fifty percent limitation		B Amount of EZ and ZEA wage tax credits applied	C Unused EZ and ZEA wage tax credit 50% limitation		
(from line 39)		Zone name	Amount of credit		(column A amount – column B Total amount used)
					_
					-
	1				-
		Total amount used			
40 Unused E7 wage tax	con	edit limitation (subtract column B total from column A: enter	here and on line 25)	40	9,763.00

creat limitation (subtract column B total from column A; enter nere





Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit

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 filere must enter tay period:

CT-603

All mers must enter tax period.						
	beginning	2014-0	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 franc tax return, Form CT-3, CT-3-S, CT-3-A,			
Legal name of corporation filing the franchise tax return CTEF502601603604CP6111612			Form CT-603, fo	r assista	3-I, Instructions for nce in completing	
Name of empire zone (EZ) Niagara Falls			this form. Attach <i>Eligibility</i> and ret		f the <i>Certificate of</i> rtificate.	
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)

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

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:				
15	subtract line 12 from line 11) EZ credit used this period (column A: enter the lesser of line 10 or line 14,	14	8,262		8,262
		15	0		8,262
16 Total EZ-EIC and EZ-ITC used this period (add line 15, columns A and B; see instructions)					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 yearâs t@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 yearâs 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)	11,264,533
26b EZ-ITC for New York S corporations (multiply total by 8% (.08); enter here and on line 1)	

Schedule D - EZ-EIC

Part 1 - Eligibility for EZ-EIC

Year	March 31	June 30	September 30	December	Total	Average	Perce	nt*
0313				31	Columns B-E	(see instructions)		m
	98	116	117	133	464	116		
0611	0	0	0	0	0	0	0.00	%
Year	March 31	June 30	September 30	December 31	Total Columns B-E	Average (see instructions)	Percer	nt*
0913	98	116	117	133	464	116		
1210	0	0	0	0	0	0	0.00	%
Year	March 31	June 30	September 30	December 31	Total Columns B-E	Average (see instructions)	Perce	nt*
0613	98	116	117	133	464	116		
0910	0	0	0	0	0	0	0.00	%
1	Year)913 210 Year)613)910	Year March 31 0913 98 1210 0 Year March 31 0613 98 0910 0	Year March 31 June 30 J913 98 116 1210 0 0 Year March 31 June 30 Year March 31 June 30 Year March 31 June 30 J613 98 116 J910 0 0	Year March 31 June 30 September 30 J913 98 116 117 1210 0 0 0 Year March 31 June 30 September 30 1613 98 116 117 1910 0 0 0	Year March 31 June 30 September 30 December 31 J913 98 116 117 133 210 0 0 0 0 Year March 31 June 30 September 30 December 31 210 0 0 0 0 0 Year March 31 June 30 September 30 December 31 J613 98 116 117 133 J910 0 0 0 0	Year March 31 June 30 September 30 December 31 Total Columns B-E 0913 98 116 117 133 464 1210 0 0 0 0 0 Year March 31 June 30 September 30 December 31 Total Columns B-E Year March 31 June 30 September 30 December 31 Total Columns B-E 1613 98 116 117 133 464 1910 0 0 0 0 0	Year March 31 June 30 September 30 December 31 Total Columns B-E Average (see instructions) 0913 98 116 117 133 464 116 1210 0 0 0 0 0 0 0 Year March 31 June 30 September 30 December 31 Total Columns B-E Average (see instructions) Year March 31 June 30 September 30 December 31 Total Columns B-E Average (see instructions) 9613 98 116 117 133 464 116 9910 0 0 0 0 0 0	YearMarch 31June 30September 30December 31Total Columns B-EAverage (see instructions)Perce19139811611713346411612100000000YearMarch 31June 30September 30December 31Total Columns B-EAverage (see instructions)YearMarch 31June 30September 30December 31Total Columns B-EAverage (see instructions)

Part 2 - Computation of EZ-EIC

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

 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)

Α	в	С	D	E	F	G	н	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)

Tota	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				



New York State Department of Taxation and Finance Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit For Corporate Partners

CT-	60	4-	С	Ρ
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Tax Law - Article 1. Sections 15 and 16

	Tax Law - Article 1, Sections 15 and 16	Il filers	ers must enter tax period:			
	beginning 2014-0		ending 2014-12-31			
Leg	al name as shown on your franchise tax return	You	r employer identication number (EIN)			
СТЕ	EF502601603604CP6111612	002	199001			
Nan	ne of QEZE partnership	EIN	IN of QEZE partnership			
Part	ther	123	412345			
F	ile 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.			
A	ttach a copy of the retention certicate received from the partnership.					
C	Qualified empire zone enterprise (QEZE) credit for real property taxes applica	tion				
1	Enter your share of the QEZE credit for real property taxes obtained from your partnership	1	3,992			
2	Penter your franchise tax (see instructions)	1	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	H				
	Article 9-A filers - Enter the greater of the tax on the minimum taxable income base or the dollar minimum tax	fixed				
	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, enter0)	(5 0			
7	QEZE credit for real property taxes to be used this period (see instructions)	7	7			
8	Unused QEZE credit for real property taxes (subtract line 7 from line 1)	{	3 3,992			
9	Amount of unused credit on line 8 to be refunded (see instructions)	5	3,992			
1	0 Amount of unused, nonrefunded credit on line 8 to be applied as an overpayment (subtract li from line 8; see instructions).		0			

QEZE tax reduction credit computation (Article 9 filers do not complete this section)						
11 Enter the benet 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)	Α					
B Your share of partnership income allocated to New York State (see instructions)	в					
C Partnerâs entire net income or other tax ba(see instructions)	С					
D Divide line B by line C	D	1.0000				
Tax factor (multiply line D by line A; see instructions)		•	. 14			
15 QEZE tax reduction credit (multiply line 11 Å line 12 Å line 13 Å line	14)		. 15.			

ZE tax reduction credit application (Article 9 filers do not complete this section)		
Enter your franchise tax (see instructions)	16	19,525
Tax credits claimed before the QEZE tax reduction credit (see instructions)	17	
Subtract line 17 from line 16	18	19,525
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	o
Limitation on credit used (subtract line 19 from line 18; if less than zero, enter 0)	20	19,252
QEZE tax reduction credit to be used this period (see instructions)	21	
	Subtract line 17 from line 16 Article 9-A filers - If line 13 equals 1.0, enter <i>o</i> . 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	Enter your franchise tax (see instructions). 16 Tax credits claimed before the QEZE tax reduction credit (see instructions). 17 Subtract line 17 from line 16. 18 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 18 Article 32 or 33 filers - Enter 250 19 Limitation on credit used (subtract line 19 from line 18; if less than zero, enter0). 20



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	Employer identification number
CTEF502601603604CP6111612	002199001

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, entero)	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 CT-611.1 Tax Credit

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 2014-0	1-01 ending	2014-12-31	
Legal name of corporation filing franchise tax return CTEF502601603604CP6111612	Employer identificati 002199001		
File this form with your franchise tax return. A separate Form CT-611.1 must be filed for	each Certificate of	Completion (CO	IC).
Did the Department of Environmental Conservation (DEC) accept this site into the Brow 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 2008, do not complete this form; instead use Form CT-611, Claim for Brownfield Rede Accepted into the Brownfield Cleanup Program Prior to June 23, 2008, to claim the brow	velopment Tax Cre	dit, for Qualified S	
Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfie 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 instru	ictions)	Α	\checkmark
Schedule A - Brownfield site identifying information			
Enter the following information as listed on the COC issued by the DEC for the qualified	site (see instruction	s). Attach a cop	y of the COC.

Site name						
Brownfield						
Site location - municipality	Site location -	county				
Niagara Falls	Niagara					
DEC region	Division of Environmental Rem	ediation (DER) site number	Date COC was issued			
9	C932150		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 en	vironmental zone (EN-Zon	e)? Yes ✓ No			
If Yes, enter the percent of the qualified site located within an EN-Zone						
Are there multiple taxpayers listed on the COC clair	Are there multiple taxpayers listed on the COC claiming a credit for the qualified site?					
Mark an X in the box if you received notification from	om the Department of State t	hat the qualified				
site is located in a Brownfield Opportunity Area. At	tach supporting documentat	ion				
Will the qualified site be used primarily for manufact	-		Yes 🗸 🛛 No 🗌			
Schedule B - Site preparation credit componer	nt (see instructions)	-				
A Description of site preparatio	on costs	B Date costs paid or incurred (mm-dd-vv)	C Costs			

То	tal of column C amounts from attached list			
1	Add column C amounts (corporate partners: see instructions)	1	622,466	
	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 I	ist					\Box
4 Add column C amounts (corporate pa	rtners: see instructions)			4		\square
5 Applicable percentage rate (see instru	ictions)			5		%
6 On-site groundwater remediation creation	dit component (multiply line 4	by line 5; enter here and o	n line 15;			\square
New York S corporations, see instruct	ions)			6		
Schedule D - Tangible property credit	component (see instructions	5)				
A Description of qualified property (list items separately: see instr.)	B Principal use	C Date placed in service (mm-dd-vv)	D Life (vears: 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 F - Recapture of credit taken in previous tax years (attach additional sheets if necessary	v)		<u> </u>

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	property was placed in service	C Date property ceased to qualify	D Life (months)	E Unused life (months)	G Tangible property credit component previously allowed	H Recaptured tangible property credit component
	(mm-dd-yy)	(mm-dd-yy)				(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 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 (see instructions)	19	19,252	_
20	Tax credits claimed before the brownfield redevelopment tax credit (see instructions)	20	18,025	
21	Subtract line 20 from line 19	21	1,500	
22	Minimum tax (see instructions)	22	1,500	
23	Credit limitation (subtract line 22 from line 21; if zero or less, enter0)	23	0	
24	Brownfield redevelopment tax credit to be used this tax year (see instructions)	24	0	
25	Unused brownfield redevelopment tax credit available for refund or as an overpayment (subtract line 24 from line 18)	25	27,249,719	
26	Brownfield redevelopment tax credit to be refunded (limited to the amount on line 25; see instructions)	26	27,249,719	
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	0	

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

Name of partnership	Partnershipâs EIN				
Partner	123412345				
	Site preparation costs	Tangible property	Groundwater remediation costs		
Costs allocated to taxpayer	622,466	135,408,266		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</i>	20	Site preparation costs 622.466		Tangible property costs 135,408,266	Groundwater remediation costs
	as applicable)	28	022,400	- 1	135,406,266	

New York State Department of Taxation and Finance



Claim for Remediated Brownfield Credit CT-612 For Real Property Taxes

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		Employer	identificatio	on number (EIN)		
CTEF502601603604CP6111612			00219900	1				
Address of qualified brownfield site 502	ETC WA Harriman Campu		•					
Alba	ny NY	12227	,					
File this form with your franchise tax						(COC).		
Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit								
A Mark an X in the box if you are claiming this credit as a corporate partner (see instructions)								

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.

Sit	e name								
Br	ownfield								
Sit	e location - municipality			Site location -	county				
Nia	agara Falls			Nlagara					
DE	C region		Division of Env	ironmental Rer	nediation (DER) site number	Date	COC was is	sued	
9			C932150			2012-	-06-26		
loc	ated in a Brownfield								
		date the COC was trans copy of the sale or tra							
Is the qualified site for which the COC was issued by the DEC located entirely within an environmental zone (EN-Zone)?									
Schedule B - Computation of average number of full-time employees employed by a developer and a lessee (see in-									ee instr.)
	March 31	June 30	Septer	nber 30	December 31		Total		
1	Average number of full	-time employees (if less th	nan 25, no cred	it is allowed; se	e instructions) 1				
									_
S	chedule C - Compu	tation of remediated b	prownfield o	credit for re	al property taxes				
2	Employment number	factor (see instructions)				2			
3	Eligible real property	taxes (see instructions)				3			
4	Enter 0.25 (if the quali	fied site is located entirely w	ithin an EN-Zoi	ne, enter 1.0)		4			
5	Remediated brownfie	ld credit for real property t	axes (multiply	line 2 by line 3	by line 4)	5			
6									
7	Remediated brownfie	ld credit for real property t	axes after rec	apture (see i	nstructions)	7			
8	Limitation of remediat	ted brownfield credit for re	al property ta	xes (multiply	10,000 by line 1)	8			
9	Remediated brownfiel	ld credit for real property ta	axes after limi	tation <i>(enter t</i>	he lesser of line 7 or line 8)	9			
10	Remediated brownfie	eld credit for real property	taxes from pa	rtnerships (s	ee instructions)	10		171,800	
11	Total remediated brow	wnfield credit for real prope	erty taxes (ad	d lines 9 and 1); New York S corporations				-

11 see instructions)..... 171,800

Schedule D - Application of remediated brownfield credit for real property taxes (New York S corporations do not complete this s									
12 Enter your franchise tax (see instructions)	12	19,525							
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	18,025							
14 Subtract line 13 from line 12	14	1,500							
15 Credit limitation (see instructions)	15	1,500							
16 Credit limitation (subtract line 15 from line 14; if zero or less, enter0)	16	0							
17 Remediated brownfield credit for real property taxes to be used this tax year (see instructions)	17	0							
18 Unused remediated brownfield credit for real property taxes available for refund or as an overpayment (subtract line 17 from line 11).	18	171,800							
19 Amount of unused credit on line 18 to be refunded (see instructions)	19	171,800							
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	o							

section)

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

Test 14

Begins on next page

Return to Test Chart

2014	C
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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 filer	s must ente	r tax perio	d:			
Final return Amended retur	'n	beginning	01-01-2	014	ending	12-31-	2014	
Employer identification number (EIN) 002199011	File number AA 7	Business telephone num (516) 579-2880		mark an X	ny subsidiar outside NY in the box	ies S,	If you claim a overpayment, an X in the t	mark ,
Legal name of corporation CTEF3222		т	rade name/	DBA				
Mailing name (if different from legal name	e above)		tate or cour Y	ntry of inco	orporation		Date received (Department use	
Number and street or PO box	222 W A Harriman (ate of incor 3-10-1988	poration				
City NEW YORK	State ZIP co NY 12227	b	oreign corpo usiness in N	orations: da IYS	ate began			
NAICS business code number (from NYS Pu 531110 NYS Principal business activity	b 910) If address/phone above is new, mark an X in the box	If you need to upda phone information other tax types, you	for corporati	on tax, or	e		Audit (for Tax D only)	epartment use
REAL ESTATE		Business informati						
During the tax year did you do business, Transportation District (MCTD)? If Yes, yo Queens, Richmond, Dutchess, Nassau, (A, Pay amount shown on line 93.	ou must file Form CT-3N Orange, Putman, Rockla	M/4M. The MCTD includes and, Suffolk, and Westcheste	the countie er. (mark an	s of New X in the	York, Bror	nx, King: e box)	i de la companya de l	No
Attach your payment here. Det					Α			
B. Federal return filed (you must m Form 1120 Consolidated basis C. If you included a qualified subct	Form 112 Form 112 hapter S subsidiary (C	20-H 20S 2SSS) in this return, mark	an X in th	Form Other ne box an	1120-RE	IT or Fo	orm 1120-R	
Form CT-60-QSSS D. Have you underreported your tai E. Do you have an interest in, or ha	x due on past returns ave you rented, real pi	? To correct this without p roperty located in New Yo	enalty, vis rk State? (it our We mark an	X in one	box)	ructions). Yes	√ No
 If Yes, enter county F. Has there been a transfer or acqu G. If you marked the <i>Consolidated b</i> 1. Number of corporations include 	uisition of controlling i basis box in line B ab	nterest in the entity during ove, complete the followir) the last 3 ng:	years?	(mark one	e box)	Yes	✓ No
 Total consolidated federal tax If substantially all of the voting corporation give the name an Legal name of corporation 	g stock in this corpora	ation is owned or controlle			tly, by an			
H. Do you have an interest in any pa If yes, enter the name(s) and EI						Yes	✓ No	
I. Did you include a disregarded enti	ity in this return? (mar	rk an in the appropriate b	ox)			Yes	V No	

If Yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.

Co	mputation of entire net income (ENI) ba	se						
1	FTI before net operating loss (NOL) and special	deduc	tions				1	
2	Interest on federal, state, municipal, and other o	bligati	ions not included	d on lin	e 1 (see instructions)	2	
3	Interest paid to a corporate stockholder owning more	than 5	0% of issued and	l outstar	nding	stock (see instr.)	3	
4a	Interest deductions directly attributable to su	bsidia	ry capital (see ii	instructi	ons)		4a	
4b	Noninterest deductions directly attributable to	to sub	sidiary capital ((see ins	tructio	ons)	4b	
5a	Interest deductions indirectly attributable to s	subsid	iary capital (see	e instru	ctions	5)	5a	
5b	Noninterest deductions indirectly attributable	e to su	bsidiary capital	(see in	struc	tions)	5b	
6	New York State and other state and local taxes	deduc	ted on your fede	eral ret	urn (see instructions)	6	7,435
7	Federal depreciation from Form CT-399, if appl	icable	(see instruction	s)			7	
8	Other additions (see instructions)						8	
~	Add Sec. 4 through 0						_	
	Add lines 1 through 8						9	7,435
	Income from subsidiary capital (from Form CT-3							
	Fifty percent of dividends from nonsubsidiary co							
	Foreign dividends gross-up not included on line				-			
	New York NOLD (attach federal New York State c							
	Allowable New York State depreciation from Form CT							
15	Other subtractions (see instructions)			15				
10	Total subtractions (add lines 40 through 45)						16	
	Total subtractions (add lines 10 through 15) ENI (subtract line 16 from line 9; show loss with a r						16 17	7,435
	Investment income before allocation (from Form					-		7,435
	•							7,435
	Business income before allocation (subtract line						19	7,455
	Allocated investment income (multiply line 18 by					3-ATT, line 5)	20 21	
	1 Allocated business income (multiply line 19 by 1.000000 % from line 119, 121, or 141; see instr.)							7,435
	Total allocated income (add lines 20 and 21)						22	7,435
	Optional depreciation adjustments (attach Form		-			-	23	
	ENI base (line 22 plus or minus line 23; see instru						24	7,435
25	ENI base tax (see instructions; multiply line 24 by Form CT-3/4-I; enter here and on line 72)						25	528
Co	mputation of capital base (enter whole dol							
		are re	A	<i></i> , .		В		С
			Beginning o			End of year		Average value
	Total assets from federal return	26		4,541,8	49	4,178,	921	4,360,385
27	Real property and marketable securities			2,652,5	37	2,241,	201	2,446,869
~~	included on line 26	27		2,002,0	-	_, ,		
28		28		1,889,3	12	1,937,	720	1,913,516
29	Real property and marketable securities at fair market value	29	1	0,731,1	47	10,731,	147	10,731,147
30	Adjusted total assets (add lines 28 and 29)	30	1	2,620,4	59	12,668,	867	12.644.663
31	, , , ,	31		1.037.6		1,008,		1,022,896
32							32	11,621,767
	Subsidiary capital (from Form CT-3-ATT, line 28; i							11,021,707
	Business and investment capital (subtract line 3							11,621,767
	Investment capital (from Form CT-3-ATT, line 7, ci		-				35	
36							36	11,621,767
	Allocated investment capital (multiply line 35 by					3-ATT, line 5)	37	1,021,101
	Allocated business capital (multiply line 36 by		1.000000 % fro				38	11,621,767
	Capital base (add lines 37 and 38)						39	11,621,767
	Capital base tax						40	4,649
	Issuer's allocation percentage					1.000000 %		
				-				

Com	putation of minimum taxable income (MTI) base (see instructions)		
42	ENI from line 17	42	7435.00
Adjus	tments (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	7,435
Тах р	reference items		
52	Depletion (see instructions)	52	
53			
54	Intangible drilling costs (see instructions)	54	
55	Add lines 51 through 54	55	7,435
56	New York NOLD from line 13 (see instructions)	56	
57	Add lines 55 and 56	57	7,435
58	Alternative net operating loss deduction (ANOLD) (see instructions)	58	
59	MTI (subtract line 58 from line 57)	59	7,435
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	7,435
66	Allocated alternative business income (multiply line 65 by 1.000000 % from line 119, 121, or 161)	66	7,435
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	7,435
69	Optional depreciation adjustments from line 23	69	
70	MTI base (line 68 plus or minus line 69)	70	7,435
71	Tax on MTI base (multiply line 70 by appropriate rate; see instructions)	71	112

(continued)

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Computation of tax

	-				
72	Tax on ENI base from line 25			72	528
73	Tax on capital base from line 40 (see instructions)	_			
	New small business: First year Second	l year		73	4,649
You n	nust enter an amount on lines 74a below; if none, enter 0.				
74a	New York receipts (see instructions)	74a	1,218,879		
74b	Fixed dollar minimum tax (see instructions)			74b	1,500
75	Amount from line 71, 72, 73, or 74b, whichever is largest (see instru	ructions	for exception)	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 (add lines 75 and 77)			78	4,649
79	Tax credits (see instructions)			79	
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, en	nter 0)		80	4,649
81	Amount from line 71 or 74b, whichever is larger			81	1,500
82	Tax due (see instructions)			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, I	line 2		83a	1,186
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instruct	tions		83b	
84	Add line 82 and line 83a or 83b			84	5,835
85	Total prepayments from line 106			85	5,929
86	Balance (subtract line 85 from line 84; if line 85 is more than line 84, en	nter 0)		86	
87	Estimated tax penalty (see instructions; mark an X in the box if Form	CT-222	is attached) 🗸	87	18
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	18
Volu	ntary 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	5,853
	Balance due (If line 85 is less than line 92, subtract line 85 from line 92				
	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				
	enter here and see instructions)				76
95	Amount of overpayment to be credited to next period (see instruction				76
96	Balance of overpayment (subtract line 95 from line 94; see instructio				
97	Amount of overpayment to be credited to Form CT-3M/4M (see ins				
98	Refund of overpayment (subtract line 97 from line 96; see instruction)				
99a	Refund of unused tax credits (see instructions and attach appropriate			99a	
99b	Tax credits to be credited as an overpayment to next year's return			99b	
	appropriate forms)				

(continued)

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•	on line 79 against current year's fra					
Have you been convicted of an off Article 200 or 496, or section 195.2	ense, or are you an owner of an entity convid	ted of an offense, de				
Anticle 200 01 490, 01 Section 195.2	20? (See Form CT-1, mark an Infone box				Yes	✓ I
Form CT-38, line28	Form CT-259	Form	СТ-633			
Form CT-40	Form CT-261	Form	CT-634			
Form CT-41	Form CT-501		СТ-635			
Form CT-43	Form CT-502		CT-636			
	Form CT-601		CT-637			
Form CT-44						
Form CT-46	Form CT-601.1		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	Servici	ng mortgag	es		
Form CT-241	Form CT-606		DTF-621			
Form CT-242	Form CT-607	Form (DTF-622			
Form CT-243	Form CT-611	Form	DTF-624			
			DTF-630			
Form CT-246	Form CT-611.1					
Form CT-248	Form CT-612	Other	credits	····· L		
Form CT-249	Form CT-613					
Form CT-250	Form CT-631					
If you claimed the QEZE tax reduc	ction credit and you had a 100% zone allocat	ion factor, mark an X	in the bo	x		
If you claimed the tax-free NY are	a tax elimination credit and you had 100% ar	ea allocation factor, n	nark an X	in the bo	oxx	
	a excise tax on telecommunications credit ar		ea allocati	on factor,	mark	\square
100a Total tax credits claimed ab	OVE (enter here and on line 79; attach form or state)	ment for each tax credit cl	aimed)., 10)a		
	are refund eligible (see instructions)		-			
Composition of prepayment	s on line 85 (see instructions)					
	, ,		Date pa	id	Amoun	t
101 Mandatory first installment		101	06-01-2014			94
102a Second installment from For	rm CT-400					1,12
102b Third installment from Form	CT-400		09-16-2014			1,12
	n CT-400		12-16-2014	t l		1,12
	uest from Form CT-5, line 5	103	03-15-2015	5		1,61
104 Overpayment credited from				104		
105 Overpayment credited from				105		5.02
106 Total prepayments (add line:	s 101 through 105; enter here and on line 85)			106		5,92
107 If you are a member of an a	ffiliated federal group, enter primary corpora	tion name and EIN:				
Name	group and group	EIN				
If you are more than 50% o	wned by another corporation, enter parent co	rporation name and E	EIN:			
Name		EIN				

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108	shareholders ownin than 50% of the co	nake any payments treated as inten ng directly or indirectly, individually rporation's issued and outstanding es, complete the following and line	or in the capital st	aggregate, more ock? (mark an X in the	essary)	108	Yes	√ No	
Sha	reholder's name			SSN or EIN					
Intere	est paid to shareholder	Total indebtedness to shareholder des	cribed abov	e Total interest paid					
109	Is there written evide	nce of the indebtedness? (mark an	X in the ap	propriate box)		. 109	Yes	No	
110	Interest deducted in c	omputing FTI on line 1 of this form				110		28	,530
111	If the Internal Revenu	e Service (IRS) has completed an	audit of a	ny of your returns withir	n the	-			_
	last five years, list y	ears				. 111			
Sche	dule A, Part 1 - Cor	nputation of business alloca	tion per	centage for aviatio	n corp	orations	s (see inst	ructions)	
				Α			В		
				New York State		I	Everywhere		
12a	Revenue aircraft arriv	vals and departures (see instr.)	112a						
12b	Adjustment per Tax Lav	v, Article 9-A, section 210.3(a)(7)(A)	112b		.60				
112c	Adjusted NYS revenu	e aircraft arrivals and							
	departures (multiply	line 112a, column A,							
	• •								
113		entage (divide line 112c by line 112a		3)			113		
14a	Revenue tons handle	d (see instructions)							
114b	Adjustment per Tax L	aw section 210.3(a)(7)(A)	114b		.60				
14c	Adjusted NYS revenu	e tons handled	114c		-				
		olumn A, by line 114b)							
115		entage (divide line 114c by line 114a		3)			115		
16a		see instructions)							
116b		aw section 210.3(a)(7)(A)	116b		.60				
16c	Adjusted NYS origina	-	116c						
		lumn A, by line 116b)							
117		entage (divide line 116c by line 116a,							
118		15, and 117)					118		
119		llocation percentage (divide line 118					119		

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

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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		
	rage 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, ca	olumn	A, by line 127, column B)		128	%
Rec	eipts 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, co	lumn A	, by line 135, column B; see instru	ictions)	136	%
137	New York State additional receipts factor (see in	structio	ons)		137	%
Payro	ll					
138	Wages and other compensation of employees,					
	except general executive officers (see instr.)	138				
139	New York State payroll factor (divide line 138, colu	mn A, I	by line 138, column B)		139	%
	Total New York State factors (add lines 128, 136, 1				140	%
	New York State Business allocation percentage(s				141	1.000000 %
_	edule A, Part 4 - Computation of alternati				e instruc	tions)

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

Ave	age value of property (see instructions)		A - New York State	B - Everywhere		1
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, col	umn A	, by line 147, column B)	·	148	Γ

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Receipts in the regular course of business from:

	spite 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							
	Total (add lines 149 through 154)	155							
156	New York State receipts factor (divide line 155, co	lumn A,	by line 155, column B; see instru	ictions)		15	6		%
157	New York State weighted receipts factor(see inst	ructions)			157	7		%
Payr	oll					_	_		
158	Wages and other compensation of								
	employees, except general executive officers	158							
159	New York State payroll factor (divide line 158, col	umn A, I	by line 158, column B)			159)		%
160	Total New York State factors (add lines 148, 156,	157, and	d 159)			. 160)		%
161	Alternative business allocation percentage (see in	nstructio	ons)			161	1 1	.0000	00 %
162	Are you claiming small business taxpayer status				402		Yes		No
	taxpayer definition in the line 25 instructions of For	n CT-3/4	4-I; mark an X in the appropriat	te box)	162		163	\checkmark	No
163	If you marked Yes on line 162, enter total capital	contribu	utions (see worksheet in instructi	ons)	163				
164	Are you claiming qualified New York manufacture	er status	s, which includes eligible qu	alified					
	New York manufacturers and qualified emerging						Vaa		No
	lower capital base tax rate and limitation? (see in	struction	ns; mark an X in the appropriate	box)	164		Yes		No
165	Are you claiming qualified New York manufacture	eror el	igible qualified New York ma	nufacturer		_			
	status for a lower ENI tax rate? (see instructions;n	nark an	X in the appropriate box)		165		Yes		No
166	Are you claiming eligible qualified New York man	nufactu	rer status for a lower MTI rate	or fixed				_	
	dollar minimum? (see instructions; mark an X in th				166		Yes		No
167	Are you a qualified entity of a New York State inn such New York State innovation hot spot and hav dollar minimum tax base? (mark an X in the appli-	ovation /e elect	hot spot that operates solely t ed to be subject only to the fix	within ed	467		Yes		No
	dollar minimum tax base? (mark an X in the app	ropriate	box)		167		163		NO
168	Are you claiming QETC status for a lower EN rat								
	appropriate box)				168		Yes		No
169	Are you claiming qualified New York manufacture								
	dollar minimum? (see instructions; mark an X in t	he appr	opriate box)		169		Yes		No
170	Are you a residual interest holder in a real estate	mortga	ge investment conduit (REMI	C)?					
	(mark an X in the appropriate box)				170		Yes		No

Amended return information

If filing an amended return, mark an X i	f filing an amended return, mark an X in the box for any items that apply and attach documentation.				
Final federal determination	inal federal determination If marked, enter date of determination:				
Net operating loss (NOL) carryback	Capital loss carryback	·····			
Federal return filedForm 1139	Form 1020X				
Net operating loss (NOL) in	nformation				
New York State NOL carryover total ava	ilable for use this tax year from	all prior tax years	4,609,647		
Federal NOL carryover total available for	r use this tax year from all prior	r tax years	5,066,367		
New York State NOL carryforward total f	or future years		4,935,533		
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		
	\$		\$		

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Third-part designee	Bill Smith		Designee's phone number 518-555-2525			
(see Instructions)					PIN 12345	
Certificat	ion: I certify that this return and any at	tachments are to the best of	my knowledge and belief true,	corre	ect, and complete.	
	Printed name of authorized person		Signature of authorized person	Offici	al title	
Authorize	John Doe			Vice F	residen	
person	E-mail address of authorized person			Te	lephone number	Date
				51	8-555-2626	
	Firm's name (or yours if self-employed)		Firm's EIN 123456987		Preparer's PTIN or S	SN
Paid	Taxes Done Right		123456987			
	Signature of individual preparing this return	Address 315 Return Parkway	City		State	ZIP code
use only			Albany		NY	12227
(see Instr.)	E-mail address of individual preparing this re	eturn			Preparer's NYTPRIN	Date
						03-15-2015

New York State Department of Taxation and Finance

Underpayment of Estimated Tax By a Corporation

Tax Law - Article 27, Section 1085

Tax return filed: CT3

All filers	must	enter	tax	period:	
------------	------	-------	-----	---------	--

		1
beginning	01-01-2014	ending

12-31-2014

CT-222

CTEF3222	002199011
Legal name of corporation	Employer identification number

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
Bant A. Bassana fan filinn		

Part 2 - Reasons for filing

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

6 You are using the adjusted seasonal installment method (see instructions; complete applicable parts of Schedule A).....

7 You are using the annualized income installment method (see instructions; complete applicable parts of Schedule A).....

- 8 You are not a large corporation and figure your estimated tax based on the prior yearâs 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 yearâs 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.

		Α	В	С	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 <i>(see instructions)</i>	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	Α	В	С	D
pena	alty (see instructions)	First	Second	Third	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 à 7.5% à amount on line 1	8			
32	On line 23 Ä·365 Ä 7.5% Ä amount on line 1	8			
33	On line 24 Ă· 365 Ä 8%* Ä amount on line 1	В			
34	On line 25 Ä· 365 Ä 8%* Ä amount on line 1	B			
35	On line 26 ÷ 365 à %* à amount on line 18				
36					
37	On line 28 Ä·365 Ä %* Ä amount on line 18				
38	On line 29 Ä· 365 Ä %* Ä amount on line 18				
39	On line 30 Ä·366 Ä %* Ä 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	d on your franchise tax	return or MTA surcharge		18
43	Multiply line 1 by 80% (.8)			43	3,719
44	Subtract line 11, column A from line 43			44	2,641
45	Divide line 44 by three			45	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 20012	C 2013	
46	Enter the period of 6 consecutive months for which the base period					
	percentage is to be computed:					
	through					
47	Enter the ENI for the same 6 consecutive month period in preceding periods					
48	Enter the total ENI for the entire year in preceding periods					
49	In each column, enter as a percentage the result of dividing that					
	columnâs line 47 by that columnâs line 48		%	%	70	1
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, conti	nue with	
	Schedule A, line 52a.			• 		

Enter ENI for the following:	Α	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: 54a Tax year beginning in 2011		1st 6 months	1st 9 months	Entire year
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 corporationâs 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)		1		
70 Enter the amount of tax credits your corporation				Η
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

		Α		В	С	D
74	Annualized periods (see instructions)		1st	months	1st months	1st months
75	See instructions					
76	See instructions					
77	Annualized taxable income. Multiply line 75 by line 76					
78	Figure the tax on the line 77 amount using the instructions for your corporationâs 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.

	Α	В	С	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	

New York State Department of Taxation and Finance

Underpayment of Estimated Tax By a Corporation

Tax Law - Article 27, Section 1085

All filers must enter tax period:

beginning 01-01-2014

ending 12-31-2014

Tax return filed:	CT3M4M	begin
Legal name of cor	rporation	

Legal name of corporation	Employer identi	fication n	umber		
CTEF3222	002199011				
Read the instructions, Form CT-222-I, before completing.	ead the instructions, Form CT-222-I, before completing.				
Part 1 - Annual payment					
Enter your 2014 corporation franchise, excise, or gross receipts tax after credits or enter the 2014					
transportation business tax (MTA surcharge) (if both, use separate forms)		1	790		
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		
Enter your 2013 corporation franchise, excise, or gross receipts tax after credits or enter the 2013	MTA surcharge.	3	733		
Enter the amount from line 102; if not using the line 9 exception, skip this line		4			
Annual payment. Enter the lesser of lines 2, 3, or 4. Large corporations, enter the line 2 amount		5	719		
Part 2 - Reasons for filing					
Mark an $m{X}$ in the boxes below that apply. If any boxes are marked, you must file Form CT-	222 even if yo	u do not	owe a penalty.		
6 You are using the adjusted seasonal installment method (see instructions; complete applicable part	s of Schedule A).				

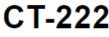
7 You are using the annualized income installment method (see instructions; complete applicable parts of Schedule A).....

- 8 You are not a large corporation and figure your estimated tax based on the prior yearâs 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 yearâs 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.

		Α	В	С	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 <i>(see instructions)</i>	183	10		
19	Overpayment - If line 11 is less than line 16, subtract line 11 from line 16			2	





Par	t 4 — Computation of the underpayment	Α	В	С		D
	penalty (see instructions)	First	Second	Thir	ď	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 ret	turn or MTA surcharge re	eturn	42	3
43	Multiply line 1 by 80% (.8)				43	632
44	Subtract line 11, column A from line 43				44	449
45	Divide line 44 by three				45	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:			
	through			
47	Enter the ENI for the same 6 consecutive month period in preceding periods •		•	•
48	Enter the total ENI for the entire year in preceding periods		•	•
49	In each column, enter as a percentage the result of dividing that			
	column's line 47 by that column's line 48	%	%	%
50	Add the percentages in line 49, columns A, B, and C; enter the result here	%		
51	Base period percentage: Divide line 50 by three; enter the result here	%	If 70% or higher, conti	nue with
	Schedule A, line 52a.			

Enter ENI for the following:	Α	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: 54a Tax year beginning in 2011		1st 6 months	1st 9 months	Entire year
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 corporationâs 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		1	1	
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		В	с	D
74	Annualized periods (see instructions)		1st	months	1st months	1st months
75	See instructions					
76	See instructions					
77	Annualized taxable income. Multiply line 75 by line 76					
78	Figure the tax on the line 77 amount using the instructions for your corporationâs return (see instructions for MTA surcharge)					
79	Enter any other taxes for each payment period (see instr.)					
80 81	Total tax before credits (add lines 78 and 79) 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.

	Α	В	С	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)

	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	
	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 Corpo

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)	File number	Business te	lephone	e number		•	If you claim an	
002199011	AA 7	(516) 579-288	30				overpayment, mark an X in the box	\checkmark
Legal name of corporation CTEF3222	Trade nan	ne/DBA						
Mailing name (if different from legal name above)				State or country of incorporation Date received (for Tax Department use only)				
c/o				NY				
Number and street or PO box				Date of incorporation				
222 W	/ A Harriman Car	npus		03-10-1988				
City	State	State ZIP code		Foreign cor business in	gn corporations: date began			
NEW YORK	NY	12227	US	business in	5111			
If you need to update your address or phone inform	ation for corpora	tion tax, or ot	ner tax ty	pes, you can	do so online. See	Business		

Information 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		Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	Α.	
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) 🗸	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)		13
16 Applocht 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)		Α	В		
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, co	olumr	в)		23	%

(continued)

Page 2 of 3 CT-3M/4M (2014)

Receipts in the regular course of business from:

-	ns for lines 24 through 29) angible personal property allocated to the MCTD	24						
	angible personal property allocated to New York State.							
	performed							
	f property							
-								
	siness receipts							
	d lines 24 through 29)							
	ceipts factor (divide line 30, column A, by line 30, co	olumn B)					31	%
-	Wages and other compensation of							
	oyees except general executive officers							
	ayroll factor (divide line 32, column A, by line 32, co							%
	TD factors (add lines 23, 31, and 33)							%
35 MCTD all	location percentage (see instr. divide line 34 by thre	e or by t	he number of facto	rs; entei	r here and on li	ne 2)	35	1.000000 %
Schedule A,	Part 2 - Computation of MCTD allocation for	r	А			В		
	porations (see instructions)		MCTD		New Y	ork Stat	e	
	aircraft arrivals and departures	36						
	ercentage (divide line 36, column A, by line 36, colu				1		37	9
	tons handled				1			-
	ercentage (divide line 38, column A, by line 38, colu				1		39	%
	ng revenue				1			
-	ercentage (divide line 40, column A, by line 40, colun						41	9
	d lines 37, 39, and 41)							9
-	location percentage (divide line 42 by three; enter h							9
	, Part 3 - Computation of MCTD allocation for				1			/
Schodulo A		r l				D	I	
	•	r	A		New Y	B ork Stat		
trucking and	d railroad corporations (see instructions)		A MCTD		New Y	B ork Stat	e	
trucking and 44 Revenue	d railroad corporations (see instructions) miles	44	MCTD	and on l		ork Stat		%
trucking and 44 Revenue 45 MCTD all	d railroad corporations (see instructions) miles location percentage (divide line 44, column A, by lin	44 e 44, col	MCTD	and on I	line 2)	ork Stat	45	
trucking and 44 Revenue 45 MCTD all Composition	d railroad corporations (see instructions) miles location percentage (divide line 44, column A, by lin n of prepayments claimed on line 7 (see instruc	44 e 44, col	MCTD		line 2) Date paie	ork Stat	45	mount
trucking and 44 Revenue 45 MCTD all Composition	d railroad corporations (see instructions) miles location percentage (divide line 44, column A, by lin	44 e 44, col	MCTD	46	line 2) Date paid 06-01	d -2014	45	mount 161
trucking and 44 Revenue 45 MCTD all Composition 46 Mandato 47a Second i	d railroad corporations (see instructions) miles location percentage (divide line 44, column A, by lin n of prepayments claimed on line 7 (see instru- ry first installment installment from Form CT-400	44 e 44, col ctions)	MCTD	46 47a	line 2) Date paid 06-01	ork Stat	45	mount
trucking and 44 Revenue 45 MCTD all Composition 46 Mandato 47a Second i	d railroad corporations (see instructions) miles location percentage (divide line 44, column A, by lin n of prepayments claimed on line 7 (see instru- ry first installment	44 e 44, col ctions)	MCTD	46 47a	Date paid 06-01 06-17 09-16	d -2014 -2014 -2014	45	mount 161
trucking and 44 Revenue 45 MCTD all Composition 46 Mandato 47a Second i 47b Third ins 47c Fourth in	d railroad corporations (see instructions) miles location percentage (divide line 44, column A, by lin n of prepayments claimed on line 7 (see instru- ry first installment installment from Form CT-400 stallment from Form CT-400	e 44, col	MCTD	46 47a 47b 47c	Date paid 06-01 06-17 09-16	d -2014 -2014	45	mount 161 191
trucking and 44 Revenue 45 MCTD all Composition 46 Mandato 47a Second i 47b Third ins 47c Fourth in	d railroad corporations (see instructions) miles location percentage (divide line 44, column A, by lin n of prepayments claimed on line 7 (see instru- ny first installment installment from Form CT-400 stallment from Form CT-400	e 44, col	MCTD	46 47a 47b 47c	Date paie 06-01 09-16 12-16	d -2014 -2014 -2014	45	mount 161 191 191
trucking and 44 Revenue 45 MCTD all Composition 46 Mandato 47a Second i 47b Third ins 47c Fourth in 48 Payment	d railroad corporations (see instructions) miles location percentage (divide line 44, column A, by lin n of prepayments claimed on line 7 (see instru- ry first installment installment from Form CT-400 stallment from Form CT-400	44 e 44, col ctions) , or Forr	MCTD lumn B; enter here m CT-5.3, line 13	46 47a 47b 47c . 48	Date paie 06-01 09-16 12-16 03-15	d -2014 -2014 -2014 -2014 -2014 -2015	45	mount 161 191 191 190
trucking and 44 Revenue 45 MCTD all Composition 46 Mandato 47a Second i 47b Third ins 47c Fourth in 48 Payment 49 Overpayn	d railroad corporations (see instructions) miles location percentage (divide line 44, column A, by lin n of prepayments claimed on line 7 (see instru- ny first installment installment from Form CT-400 stallment from Form CT-400 with extension request from Form CT-5, line 10	44 de 44, col ctions)	MCTD lumn B; enter here m CT-5.3, line 13	46 47a 47b 47c . 48	Date paie 06-01 06-17 09-16 12-16 03-15	d -2014 -2014 -2014 -2014 -2014 -2015 49	45	mount 161 191 191 190
trucking and 44 Revenue 45 MCTD all Composition 46 Mandato 47a Second i 47b Third ins 47c Fourth in 48 Payment 49 Overpayn 50 Add lines	d railroad corporations (see instructions) miles location percentage (divide line 44, column A, by lin n of prepayments claimed on line 7 (see instru- iny first installment installment from Form CT-400 stallment from Form CT-400 with extension request from Form CT-5, line 10, ment credited from prior years	44 de 44, col ctions)	MCTD lumn B; enter here m CT-5.3, line 13	46 47a 47b 47c . 48	Date paie 06-01 06-17 09-16 12-16 03-15	d -2014 -2014 -2014 -2014 -2014 -2015 49	45	mount 161 191 191 190 275
trucking and 44 Revenue 45 MCTD all Composition 46 Mandato 47a Second i 47b Third ins 47c Fourth in 48 Payment 49 Overpayn 50 Add lines 51 Overpayn	d railroad corporations (see instructions) miles location percentage (divide line 44, column A, by lin n of prepayments claimed on line 7 (see instru- iny first installment installment from Form CT-400 stallment from Form CT-400 with extension request from Form CT-5, line 10, ment credited from prior years 46 through 49	44 col ctions)	MCTD lumn B; enter here m CT-5.3, line 13	46 47a 47b 47c . 48	Date paie 06-01 06-17 09-16 12-16 03-15	d -2014 -2014 -2014 -2014 -2014 -2014 -2014 -2015 49 50 51	45	mount 161 191 191 190 275
trucking and 44 Revenue 45 MCTD all Composition 46 Mandato 47a Second i 47b Third ins 47c Fourth in 48 Payment 49 Overpayn 50 Add lines 51 Overpayn 52 Total prej	d railroad corporations (see instructions) miles	44 e 44, col ctions) , or Forr ine 7)	MCTD lumn B; enter here m CT-5.3, line 13	46 47a 47b 47c . 48	Date paie 06-01 06-17 09-16 12-16 03-15	d -2014 -2014 -2014 -2014 -2014 -2014 -2015 49 50 51 51 52.	45 Ai	mount 161 191 191 275 1,008 1,008
trucking and 44 Revenue 45 MCTD all Composition 46 Mandato 47a Second i 47b Third ins 47c Fourth in 48 Payment 49 Overpayn 50 Add lines 51 Overpayn	d railroad corporations (see instructions) miles	44 e 44, col ctions) , or Forr ine 7)	MCTD lumn B; enter here m CT-5.3, line 13	46 47a 47b 47c . 48	Date paid 06-01 06-17 09-16 12-16 03-15	d -2014 -2014 -2014 -2014 -2014 -2014 -2015 49 50 51 51 52.	45	mount 161 191 191 275 1,008 1,008
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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

2014

				beginning	2014-01	-01 ending	2014-12-3
	Amended return 🧹						
Employer identification nu 002199081	umber (EIN)	File number	Business telephone nun 8 5185915006		ny subsidiaries l outside NYS, the box	If you cla overpayn an X in t	nent, mark
Legal name of corporatio	n			Trade name/DBA			
CTEF CT3A TEST				CTEF CT3A TE	ST		
Mailing name (if different	• •			State or country of incorpora Washington	tion Date recei	ived (for Tax Dep	artment use only)
c/o CTEF CT3A TES Number and street or PO I				Date of incorporation	_		
STE 3A		COMBINED CT		1991-12-03			
City	2011		ZIP code	Foreign corporations: date be	gan		
ALBANY			2227 2812 US	business in NYS			
NAICS business code num		ddress/phone abov ew, mark X in the box	If you need to upda	te your address or or corporation tax, or	Audit (for	Tax Department	use only)
NYS Principal business ac	ctivity			can do so online. See			
Consulting			Business informati	on in Form C1-1			
perty, or maintain a parent must file Fo	d any corporation in th an office in the Metroporm CT-3M/4M (see ins	olitan Commute structions)	r Transportation Dis	trict (MCTD)? If Yes,		Yes	No
Attach vour pavm	n on line 94. Make pa nent here. Detach all d	check stubs. (See	e instructions for deta	ation rax ils.)	A	Fayment end	31.00
	's allocation percentage	-			B		22878 %
Form 1120	ed (mark an X in one; see	e instructions): A Consolidated	Attach a complete basis 🔽	Other:	return.		
Form 1120 Have you underred If any member in company (RIC), n If any member in If you marked the 1. Number of corred 2. Total consolidated 3. Total consolidated red 4. Total FTI before return but that 5. If substantially by another corred	ed (mark an X in one; see ported your tax due of the combined group is mark an X in the box (s the combined group is <i>Consolidated basis</i> b porations included in the ated federal taxable in ated FTI before the NO eturn but that are not i <u>e the NOLD of corpora</u> are included in a combined all of the voting stock poration, give the name	e instructions): Consolidated on past returns? s a captive real of see instructions) s an overcapital box in line D abo he federal conso come (FTI) befo DLD of corporation cluded in a con ations that are n bined return for of this corporation	Attach a complete basis To correct this with estate investment tr ized captive insuran ove, complete the fo olidated group ore the net operating ons that are include mbined return for Ne ot included in the f New York State tax.	copy of your federal Other: out penalty, visit our W ust (REIT) or captive r nce company, mark an llowing: g loss deduction (NOLI d in the federal ew York State tax ederal consolidated rolled, directly or indire	X in the b	ee instructio	
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Legal name of corporation	EIN				
CTEF CT3A TEST	002199081				
Computation of combined entire net income (ENI) base					
1 Federal taxable income before net operating loss (NOL) and special ded					
	1				
2 Interest on federal, state, municipal, and other obligations not included o					
 3 Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock (see instructions)					
4b Noninterest deductions directly attributable to subsidiary capital (see 5a Interest deductions indirectly attributable to subsidiary capital (see in-					
5b Noninterest deductions indirectly attributable to subsidiary capital (see in-	· · · · · · · · · · · · · · · · · · ·				
6 New York State and other state and local taxes deducted on your federa					
 7 Federal depreciation deduction from Form CT-399, if applicable (see in. 					
8 Other additions (see instructions).	· · · · · · · · · · · · · · · · · · ·				
9 Add lines 1 through 8, column E.					
10 Income from subsidiary capital (from line 219)					
11 Fifty percent of dividends from nonsubsidiary corporations (see instruct					
12 Foreign dividends gross-up not included on lines 10 and (see instruction					
13 Combined New York net operating loss deduction (NOLD) (attach federal					
14 Allowable New York depreciation from Form CT-399, if applicable (see i	instructions)				
15 Other subtractions (see instructions)					
16 Total subtractions (add lines 10 through 15, column E)					
17 Combined ENI (subtract line 16 from line 9; enter here and on line 42)					
18 Combined investment income before allocation (see instructions)					
19 Combined business income before allocation (subtract line 18, column E,					
20 Allocated combined investment income (multiply line 18 by 0.92659)					
	5 % from line 128, 160, or 163; see instructions) 21				
22 Total combined allocated income (add lines 20 and 21)					
23 Optional depreciation adjustments (see instructions)					
24 Combined ENI base (line 22 plus or minus line 23, column E; see instructio					
25 Combined ENI base tax (see instructinos; 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					
28 Subtract line 27 from line 26					
29 Real property and marketable securities at fair market value (see instruct	tions)				
30 Adjusted total assets (add lines 28 and 29)					
31 Total liabilities (see instructions)					
32 Total combined capital (subtract line 31, column E, from line 30, column E)					
33 Combined subsidiary capital from line 222, column E; if none, enter θ .					
34 Combined business and investment capital (subtract line 33 from line 32)					
35 Combined investment capital from line 201, column E; if none, enter 0					
36 Combined business capital (subtract line 35 from line 34)					
37 Allocated combined investment capital (multiply line 35 by 0.9265	92 % from line 199)				
38 Allocated combined business capital (multiply line 36 by 0.782016					
39 Combined capital base (add lines 37 and 38)					
40 Combined capital base tax (see instructions)					
41 Combined issuer's allocation percentage (see instructions; enter here and	I 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 Intercorporate 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		Contraction (Contraction)			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	1.24				9	8,972,699.00
10					10	
11			1		11	
12					12	
13		h	1		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		-du	at a state of the		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		all hardneshaddarestyddi Gan ar			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 %

64 Combined alternative investment income before

66 Allocated combined alternative business income (multiply line 65 by

67 Allocated combined alternative investment income (multiply line 64 by

Legal name of corporation	EIN	
CTEF CT3A TEST		002199081
Computation of combined minimum taxable inco	me (MTI) base	
42 Combined ENI from line 17		
Adjustments (see instructions for lines 43 through 50)		
 43 Depreciation of tangible property placed in service after 1986. 44 Amortization of mining exploration and development costs pai 		
45 Amortization of circulation expenditures paid or incurred after 46 Basis adjustments in determining gain or loss from sale or exe	1986 (personal holding companies only)	45
47 Long-term contracts entered into after February 28, 1986 48 Installment sales of certain property		
49 Merchant marine capital construction funds 50 Passive activity loss (closely held and personal service corporation)		49
51 Add lines 42through 50, column E		
Tax preference items		
52 Depletion (see instructions)		
53 54 Intangible drilling costs (see instructions)		53
55 Add lines 51through 54, column E		
56 Combined New York NOLD from line 13 (see instructions)		
57 Total (add lines 55 and 56)		
58 Combined alternative net operating loss deduction (ANOLD)	(see instructions)	

59 Combined MTI (subtract line 58 from 57).....

60 Combined investment income before apportioned NOLD (add line 18 and line 214; see instructions)......

61 Combined investment income not included in ENI but included in MTI (see instructions).....

62 Combined investment income before apportioned ANOLD (add lines 60 and 61).....

63 Apportioned combined New York ANOLD (see instructions).....

65 Combined alternative business income before allocation (subtract line 64 from line 59).....

68 Allocated combined MTI (add lines 66 and 67).....

69 Optional depreciation adjustment from line 23, column E.....

70 Combined MTI base (line 68 plus or minus line 69).....

71 Tax on combined MTI base (multiply line 70 by the appropriate rate; see instructions)......

(subtract line 63 from line 62; see instructions).....

0.782016 % from line 128, line 163, or line 195).....

0.926592 % from line 199).....

59

60

61

62 63

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66.

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71

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

-6,858.00	43	-6,858.00	-5,798.00	-1,060.00	43
	14	10000000000000000000000000000000000000			11
	45				45
.00	46	.00	.00		46
	47				47
	48				48
	49			202	49
	50				50
8,250,450.00	51				51

52	52	
53	al de la la la companya de la companya	
54	54	
55	55	8,250,450.00
56	56	
57	57	8,250,450.00
58	58	
59	59	8,250,450.00
50	60	-75,261.00
51	61	
52	62	-75,261.00
3	63	
34	64	-75,261.00
5	65	8,325,711.00
6	66	6,510,839.00
57	67	-69,736.00
8	68	6,441,103.00
9	69	
70	70	6,441,103.00
1	71	96,617.00

Legal	name of corporation		EIN			
-	CT3A TEST					002199081
Com	nutation of tay					
Con	putation 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 y	ear	Second	year 🔲)	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	e instructi	ons)		74b	3,500.00
75	Amount from line 71, 72, 73, or 74b, whichever is greatest (s	ee instru	ctions)		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: 2 Number of taxable	e subsidi	aries:	2	82	
	See instructions before completing lines 83a and 83b					
83a	Sum of fixed dollar minimum (FDM) taxes from all subsidiarie	s with a	FDM over §	51,000	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	a If you filed a request for extension, enter amount from Form CT-5.3, line 5				85a	
85b	b 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	6 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 8	86, enter	0)		88	31.00
89	Estimated tax penalty (see instructions; mark an X in the box if F	orm CT-2	22 is attache	(d)	89	
90	Interest on late payment (see instructions)			<u> </u>	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 amou				94	31.00
95	Overpayment (see instructions; if line 87 is more than the total of I					
	through 93f, enter the difference here. This is the amount overpa	aid)			95	
96	Amount of overpayment to be credited to next period (see ins	-			96	
97	Balance of overpayment (subtract line 96 from line 95; see insti				97	
98	Amount of overpayment to be credited to Form CT-3M/4M (s				98	
99	Refund of overpayment (subtract line 98 from line 97; see instru				99	
100a	Refund of unused tax credits (see instructions and attach appro				100a	
100b	Tax credits to be credited as an overpayment to next years (see instructions and attach appropriate forms)	âs returr	n		100b	

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 \checkmark

Yes

No 🖂

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

Summary of credits claimed on line 78 against current year's franchise tax

CT-606...

CT-246...

Summary	of credits claimed on line 76 a	gainst current years in	(see instructions for	lines 78, 100a and 100b, 10	01a 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			
CT-46	CT-501		CT-631		DTF-630	
CT-47	CT-502		CT-633		Servicing mortgages credit	
CT-236	CT-601		CT-634		Other credits	
CT-238	CT-601.1.		CT-635		Other credits	
CT-239	CT-602		CT-636			
CT-241	CT-603		CT-637			
CT-242	CT-604		CT-638			
CT-243	CT-605		CT-639			

	l							
If you cla	aimed the QEZE tax red	uction credit an	d you had a 100% z	one allocatio	on factor, mark an X	in the box.		
If you cla	aimed the tax-free NY ar	ea tax eliminati	on credit and you ha	ad a 100% a	rea allocation factor.	mark an X	in the box	

CT-640...

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)

Comp	osition of prepayments included on line 87 (se	e instructions)		Date p	aid	Amount
102	Mandatory first installment of combined group		102	2014	-03-15	250,198.00
103a	Second installment of combined group from Form CT-4	00	103a	2014	1-06-09	92,450.00
103b	Third installment of combined group from Form CT-400.		103b	2014	1-09-10	2,300.00
103c	Fourth installment of combined group from Form CT-40	0	103c	2014	1-12-12	
104	Payment with extension request, from Form CT-5.3, line	e 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 include	d in the combined return (from Form	n(s) CT-	3-A/C)	107	
108	Total prepayments (add lines 102 through 107; enter l	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 year	s:			
111	If a member of an affiliated federal group, enter primary of	corporation name and EIN:				
	Name CTEF CT3A	E	IN 00	2199097	,	
112	If more than 50% owned by another corporation, enter pa	arent corporation name and EIN:				
	Name CT3A	E	IN 003	2199097		

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

 Number of par shares
 Value

 \$
 \$

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Page 6	D CI-J-A 2014	•				
Inte	rest paid to sharehol	ders (see instructions)				
114	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 corporationas 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 (<i>if more than one, attach separate sheet</i>)					Yes No 🗸
Shar	Shareholder's name Social security number or EIN					
Intoro	at paid to abarabald	er Total indebtedness to sharehold	are described above	Tables and a di		
intere	st paid to sharehold	er Total indebtedness to sharehold	ers described above	lotal interest paid		
115	Is there written evide	ence of the indebtedness?			115	Yes No
					1	
116a	Is the combined grou	p claiming small business taxpayer st	atus for lower ENI tax	rates?	116a	Yes No
116b		line 116a, enter total capital contribut	-		116b	
117a	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	qualified New York m	p claiming qualified New York manufa nanufacturers, for a lower ENI tax rate?	? (see instructions; ma	rk an X in the	117ь	Yes No
117c	Is the combined grou	ip claiming eligible qualified New You inimum? (see instructions; mark an >	k manufacturer status	for a lower MTI	117c	Yes No
117d		p claiming qualified emerging technolo			117d	Yes No
117e	-	IP claiming quaified New York manufac fixed dollar minimum?			117e	Yes No

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Legal name of corporation	EIN	1
CTEF CT3A TEST	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
	Augusted from Form originating foronate (manp) me izite by core (.co/).	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)

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.

New York real estate owned	129
Total real estate owned	130
New York real estate rented	131
Total real estate rented	132
New York inventories owned.	
Total inventories owned	134
New York tangible personal property owned	135
Total tangible personal property owned	136
New York tangible personal property rented	137
Total tangible personal property rented	. 138
Total New York property (add lines 129, 131, 133, 135, and 137)	139
Total property everywhere (add lines 130, 132, 134, 136, and 138)	140
Combined New York State property factor (divide line 139, column E, by line 140, column E)	141
Sales of tangible personal property allocated to New York State (see instructions)	142
Total sales of tangible personal property (see instructions).	143
New York services performed (see instructions)	144
Total services performed (see instructions)	. 145
New York rentals of property (see instructions)	146
Total rentals of property (see instructions).	
New York royalties (see instructions)	148
Other New York business receipts (see instructions)	
Total other business receipts (see instructions)	151
Total New York receipts (add lines 142, 144, 146, 148, and 150)	152
Total receipts everywhere (add lines 143, 145, 147, 149, and 151)	153
	454
Combined New York State receipts factor (divide line 152, column E, by line 153, column E; see instructions)	. 154
	Total real estate owned

(continued)

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

Le	egal na	me of corporation	EIN				
C	TEF C	T3A TEST	002199081				
C	Comp	utation of combined business allocation percentage (use	combined totals when dividing) (continued)				
	156	New York wages and other compensation of employees except gen	eral executive officers (see instructions)	156			
= 1	157	157 Total wages and other compensation of employees except general executive officers (see instructions)					
ž	158	Combined New York State payroll factor (divide line 156, column E, by	line 157, column E)	158			
å	159	Total combined New York State factors(add lines 141, 154, 155, and 1	158)	159			
		Combined business allocation percentage (see instructions; enter here		160			
С	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.

(su	164	New York real estate owned	164
ee instructions,	165	Total real estate owned	165
	166	New York real estate rented	166
	167	Total real estate rented	167
S.		New York inventories owned.	168
£,	169	Total inventories owned	169
<u>ē</u>		New York tangible personal property owned	170
fp	171	Total tangible personal property owned	171
90		New York tangible personal property rented	172
/alu		Total tangible personal property rented	173
é		Total New York property (add lines 164, 166, 168, 170, and 172)	174
BLa	175	Total property everywhere (add lines 165, 167, 169, 171, and 173)	175
from: Ave		Combined New York State property factor (divide line 174, column E, by line 175, column E)	176
		Sales of tangible personal property allocated to New York State (see instructions)	177
		Total sales of tangible personal property (see instructions)	
ess		New York services performed (see instructions)	
usin	180	Total services performed (see instructions)	180
đ	181	New York rentals of property	181
e e		Total rentals of property	
Source	183	New York royalties	183
ar c	184	Total royalties	184
gulå	185	Other New York business receipts	185
9.0	186	Total other business receipts	186
Ě		Total New York receipts (add lines 177, 179, 181, 183, and 185).	
L S	188	Total receipts everywhere (add lines 178, 180, 182, 184, and 186)	188
ceipt	189	Combined New York State receipts factor (divide line 187, column E, by line 188, column E; see instructions)	189
2 B B		Combined New York State additional receipts factor (see instructions)	
_		New York wages and other compensation of employees except general executive officers	
		Total wages everywhere and other compensation of employees except general executive officers	
_		Combined New York State payroll factor (divide line 191, column E, by line 192, column E)	
2		Total combined New York State factors (add lines 176, 189, 190, and 193)	
ay		Combined alternative business allocation percentage.	
<u> </u>			

E Combined total plumn C - column D)		D Intercorporate eliminations	Subtotal (column A + column B)	B fotal subsidiaries only one subsidiary, o complete line K)	A Parent	
	156					56
	157					57
9	158					58
9	159					59
0.782016 9	160					60
	161					61
	162					62
9	163					63
	164					64
	165					65
	166					66
	167					67
	168					68
	169					69
	170					70
	171					71
	172					72
	173					73
	174					74
	175					75
9	176					76
89,504,298.00	177		89,504,298.00	82,828,789.00	6,675,509.00	77
115,054,164.00	178		115,054,164.00	108,378,655.00	6,675,509.00	78
	179				-1	79
	180					80
1,846,252.00	181		1,846,252.00		1,846,252.00	81
1,846,252.00	182		1,846,252.00		1,846,252.00	82
	183					83
	184					84
309,577.00	185		309,577.00	2,615.00	306,962.00	85
309,577.00	186		309,577.00	2,615.00	306,962.00	86
91,660,127.00	187		91,660,127.00	82,831,404.00	8,828,723.00	87
117,209,993.00	188		117,209,993.00	108,381,270.00	8,828,723.00	88
0.782016 9	189				-	89
9	190					90
	191					91
	192					192
9	193					93
9	194					94
2	134					

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Legal name of corporation	EIN
CTEF CT3A TEST	002199081

Computation of combined investment capital and investment allocation percentage

196	Section 1 - Corporate and governmental debt instruments (see instructions)	196
	Average value	Α
В	Liabilities directly or indirectly attributable to investment capital	В
С	Net average value (subtract line B from line A)	С
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
Α	Average value	Α
В	Liabilities directly or indirectly attributable to investment capital	B
	Net average value (subtract line B from line A)	С
D	Net average value allocated to New York State	D
198	Total Section 1 and Section 2	198
Α	Average value (add lines 196A and 197A)	Α
В	Liabilities directly or indirectly attributable to investment capital (add lines 196B and 197B)	B
С	Net average value (add lines 196C and 197C)	С
D	Net average value allocated to New York State (add lines 196D and 197D)	D
	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
	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, enter0 here; see instructions)	203
	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
	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	l
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	

000

	Α	В	C	D		E
	Parent	Total subsidiaries	Subtotal	Intercorporate		Combined total
		(If only one subsidiary,	(column A + column B)	eliminations		(column C - column D)
		also complete line K)				
196			· · ·		196	
Α					Α	
B					B	
С					С	
D					D	
197					197	
Α	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	
Α					Α	11,920,604.00
В					В	
С					С	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	22	0
221	22	
222	22	2
223	22	3
224	22	4

Page 11 CT-3-A 2014

Amended return information	
If any member of the combined group is ling	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	1
New York Otals and Direct strength NOI	00

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		
Federal NOL carryforward total for future tax years		

Third - pa design	arty	Yes 🗸 No 🗖	Designee's name (<i>print)</i> Bill <mark>S</mark> mith				Designee's phore number 518-555-2525	
see instruct		Designee's e-mail addr	ess				PIN	
ertificati	on:	I certify that this retu	urn and any attachments are t	o the best of my knowl	edge and I	pelief true	e, correct, and con	nplete.
Authorize	- CO - C	Printed name of authorized pe JOHN	erson DOE	Signature of author	zed person	Official tit Vice Pres		
person		E-mail address of authorized	person				Telephone number 2122467100	Date 2015-09-12
	1200	n's name (or yours if self-er	mployed) TAXES DONE RIGHT	10100	Firm's E 123456		Preparer's PTIN or	SSN
preparer use only (see instr.)	Signature of individual preparing this return Address 315 RETURN PARKWAY City ALBANY					State NY	ZIP code 12227 2812	
	10.00	E-mail address of individual preparing this return billsmith@taxesdoneright.com					reparer's NYTPRIN	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	Employer identification number (EIN)
CT 3A	002199097
Combined parent corporation legal name	Parent EIN
CTEF CT3A TEST	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 Maturity date (mm-dd-yy)	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 Issuerâs allocation % (see instr.)	G Value allocated to New York State (column E x column F)

Amounts from attached list				
1 lotals 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) - Description of investment (identify each investment here; for each investment, complete columns B through G on the corresponding lines below) Investment

B Number of shares	C Average value (see instructions)	D Liabilities directly or indirectly attributable to investment capital	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)
	See page 4				

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

(continued)

			С	D	E	F	G	
			Average value	Liabilities directly or indirectly attributable to investment capital	Net average value (column C â column D)	Issuera allocation %	às Value allocated to New York State (column E Ã column F)	
3	Section 1 totals (from line 1)	3						
4	Section 2 totals (from line 2)	4	11,920,604		11,920,604		11,045,53	
5	Totals (add lines	3 and	d 4 in columns C, D, E, and G)					
		5	11,920,604		11,920,604		11,045,53	
6 Cash (optional; see instructions)								
		6						
7	Investment capit	al (a	dd lines 5 and 6 in columns C,	D, and E)				
		7	11,920,604		11,920,604			

Amo	unts 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			
	Subsidiary capital base before deduction (add amounts in			10	
11	Value of subsidiary capital included in column G of subsidiarie Article 33, and Article 9 section 186 (see instructions)			11	
12	Subsidiary capital base (subtract line 11 from line 10; enter he	ere 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 (see instructions)	13						
14 Federal loss on the sale of transition property (see instructions)	14						
15 New York gain on the sale of transition property (see instructions)	15						
16 Add lines 13, 14, and 15 (enter here and include on Form CT-225-A, Schedule A)	16						
Other subtractions							
17 New York depreciation deduction for transition property (see instructions)	17						
18 New York loss on the sale of transition property (see instructions)	18						
19 Federal gain on the sale of transition property (see instructions)	19						
20 Transition property basis adjustment carryover to gain transactions (see instructions)	20						
21 Transition property basis adjustment carryover to loss transactions (see instructions)	21						
22 New York State regulatory asset deduction (see instructions)	22						
23 Add lines 17 through 22 (enter here and include on Form CT-225-A, Schedule B)	23						

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

Other additions		
24 Federal depreciation deduction for transition property (see instructions; enter here and include on		
Form CT-225-A, Schedule A)	24	
Other subtractions		
25 New York depreciation deduction for transition property (see instructions; enter here and include on		
Form CT-225-A, Schedule B)	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 Issuerâs allocation % (see instr.)	G Value allocated to New York State (column E Ä 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 Issuerâs allocation % (see instr.)	G Value allocated to New York State (column E Ã 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 Issuerâs allocation % (see instr.)	G Value allocated to New York State (column E Ă column F)
0	79,636		79,636		



New York State Department of Taxation and Finance **Credit for Purchase of an Automated External Defibrillator**

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 CTEF 3A TEST Employer identification number 002199081

CT-250

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 (i	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 (ad	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
	Tax limitation - <i>(enter appropriate tax)</i> 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



Test 16

Begins on next page

Return to Test Chart

New York State Department of Taxation and Finance



All filers must enter tax period: Tax Law - Article 9-A 2014-01-01 2014-12-31 beginning ending Final return Employer identification number Business telephone number File number 002199097 518-555-2626 Legal name of corporation Trade name/DBA CTEF3AC Mailing name (if different from legal name above) State or country of incorporation Date received (for Tax Department use only) NY c/o Number and street or PO box Date of incorporation 3 AC WA Harriman Campus 1985-01-01 City Foreign corporations: date began State ZIP code ALBANY business in NYS NY 12227 US NAICS business code number (from NYS Pub 910) If address/phone Audit (for Tax Department use only) If you need to update your address or above is new, 722513 Mark an X in the box phone information for corporation tax, or other tax types, you can do so online. See NYS Principal business activity Business information in Form CT-1. RESTAURANT Combined parentas corporation legal name Combined parent's EIN Combined issuer's allocation percentage CTEF3A 002199081 (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 🗸 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) 2 202 604 1a 1a New York receipts..... 1b Fixed dollar minimum tax (only for the corporation filing this form) 1,500 1b2 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 s Franchise tax MTA surcharge Composition of prepayments (see instructions) Date paid Date paid Amount Amount

3 Mandatory first installment	3			3		
4a Second installment from Form CT-400	4a			4a		
4b Third installment from Form CT-400	4b			4b		
4c Fourth installment from Form CT-400	4c			4c		
5 Payment with extension request	5			5		
6 Credit from prior years (see instructions).		 6			 6	
7 Add amount columns (enter here and inclu on Form CT-3-A, line 107; see instruction		 7	(enter here Form CT-3		7	

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

201

Third - pa design			ne (print)			Designeeås ph	one n	^{umbe} 518-55	5-2525	
(see instructions)						PIN 12345				
Law and is	ertification:Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State aw 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 elief true, correct, and complete.									
Printed name of authorized person Authorized John Doe				Signature of authorized person Official title Vice President						
person E-mail address of authorized person johndoe@ name of form.com				•	Telephone nu 518-555-2626		Date			
Paid		's name (or yours if self-employed) Taxes Done Right			Firm's EIN 123456987		Prepar	er's PTIN	or SSN	
only	Signa					City ALBANY		State NY	ZIP code 12227	
(see instr.)	1	ail address of individual preparing this r Ismith@taxesdoneright.com	eport	Preparer	's NYTPRIN			Date 2015-03-	15	

Test 17

Begins on next page

Return to Test Chart



New York State Department of Taxation and Finance **CT-3-S** New York S Corporation Franchise Tax Return

Tax Law - Articles 9-A and 22

Einal raturn (see no	ge 5 of the instructions)	✓ Amended r	atura		hasianing	01-01-201	A	ending	12-31-20	14
Final return (soo pa	ge 5 or the manucuous)	Amended	eturn	×	beginning	01-01-201	-1	ending	12-51-20	
Employer identificat 002199045	tion number (EIN)		1.00	siness telepho 3-555-2626	ne number	If you have an incorporated mark an x in t	outside N	aries YS,	If you claim overpaymen an x in the b	t, mark
Legal name of corp CTEF3S	oration				Trade nar	me/DBA				
Mailing name (if dif	ferent from legal name a	above)			State or c	ountry of in	corpora		e received (for T only)	ax Departmet
Number and street	or PO box	3 S WA Harriman	n Campi	us	Date of in 09-01-200	corporation 0				
City Albany		State NY	ZIP 12227	code US	Foreign con began busil	porations: dat	e)7-01-20	000		
NAICS business code i 523120	number (from NYS Pub 910)	If addressiphone above is new, mark an x in the box		If you need to update your addres	5	election effe	ctive da	ate Aud	it (for Tax Depa	rtment use on
NYS Principal busine Consulting	ss activity	I		or phone informati for corporation tax, so online. See Bu	on or other tax type usiness informatic		1.			
Has the corporation rev Yes	NO If Yes, et	eated as a New York nter effective date:	S corp	oration?	Number of sha	areholders 4	8			
Pay amount shown	on line 46. Make pay ent here. Detach all o	able to: New Yo	rk Sta	te Corporation	n Tax			Paym	ent enclose	be
If you filed a return(ctions); (4) Form CT (s) other than federal	Form 1120S, ente	equired er the	d; see instruct form number(s)	ions); and (here		licable	credit o	claim form:	
If you filed a return(If you included a qu		Form 1120S, ente subsidiary (QSS	equired er the S) in th	d; see instruct form number(s) his return, mark	ions); and (here an X in the	5) any appl	ach Fo	credit o	0-QSSS	
If you filed a return(If you included a qu Have you underrepo	s) other than federal ualified subchapter S	Form 1120S, ento subsidiary (QSS) past returns? to	equired er the S) in the correc	d; see instruct form number(s) his return, mark t this without pe	ions); and (here an X in the enalty, visit o	5) any appl box and att	ach Fo	credit o rm CT-6 instructi	ions).	
If you filed a return(If you included a qu Have you underrepo Enter your business	s) other than federal ualified subchapter S orted your tax due on	Form 1120S, enter subsidiary (QSS past returns? to ge (if you did not co	equired er the S) in the correc omplete	d; see instruct form number(s) his return, mark it this without per Form CT-3-S-ATT	ions); and (here an X in the enalty, visit o r, Schedule A, j	5) any appl box and att our Web site you must ente	ach Fo (see	rm CT-6 instructi 0 or 100)	io-QSSS	
If you filed a return(If you included a qu Have you underrepo Enter your business Enter your investme	(s) other than federal ualified subchapter S orted your tax due on s allocation percentag	Form 1120S, enter subsidiary (QSS past returns? to ge (if you did not co age (if you did not	equired er the S) in th correc omplete complet	d; see instruct form number(s) his return, mark it this without per Form CT-3-S-ATT te Form CT-3-S-A	ions); and (here an X in the enalty, visit o r, Schedule A, j	5) any appl box and att our Web site you must ente	ach Fo (see	rm CT-6 instructi 0 or 100)	io-QSSS	····· 🗸
If you filed a return(If you included a qu Have you underrepo Enter your business Enter your investme Did the S corporatio	(s) other than federal ualified subchapter S orted your tax due on s allocation percentag ent allocation percent.	Form 1120S, enter subsidiary (QSS past returns? to ge (<i>if you did not co</i> age (<i>if you did not co</i> age (<i>if you did not</i>	equired er the S) in the correct complete ction?	d; see instruct form number(s) his return, mark It this without p Form CT-3-S-ATT te Form CT-3-S-A	ions); and (here an X in the enalty, visit o r, Schedule A, j TT, Schedule B	5) any appl box and att: bur Web site you must ente t, you must en	ach Fo (see er either iter eithe	credit o rm CT-6 Instructu 0 or 100) er 0 or 100	(laim form: 0-QSSS ions). 0 0.7 0) 1.0	·····√ 30429 % 00000 %
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If you filed a return(If you included a qu Have you underrepo Enter your business Enter your investme Did the S corporatio Did this entity have Has there been a tra If the IRS has comp If this return is for a used for the New Issuer's allocation p	(s) other than federal ualified subchapter S orted your tax due on s allocation percentag ent allocation percent on make an IRC sectio an interest in real pro ansfer or acquisition of eleted an audit of any New York S torminat w York S short year (s	Form 1120S, enter subsidiary (QSS past returns? to ge (<i>if you did not co</i> age (<i>if you did not co</i> age (<i>if you did not co</i> age (<i>if you did not</i> age (<i>if you did not</i> <i>age</i> (<i>if you did not</i>	equired er the S) in th correc omplete ction? New Yo terest i rithin th n X in nge 5)	d; see instruct form number(s) his return, mark it this without per Form CT-3-S-ATT te Form CT-3-S-A ork State during in this entity dur he last five year the appropriate Normal ac	ions); and (here an X in the enalty, visit o r, Schedule A, j TT, Schedule B the last thre ring the last thre ring the last thre s, list years box to indic counting rule	5) any appl	ach Fo (see er either nethod D	credit o rm CT-6 Instructi 0 or 100) er 0 or 100 er 0 or 100 and 100 of according aily pro	claim form: 0-QSSS ions). 0 0.7 0) 1.0 Yes Yes Yes ves ves rata allocati 0.7 on 660(i)	30429 % 30429 % ✓ No ✓ No ✓ No ✓ No 30429 %
If you filed a return(If you included a qu Have you underrepo Enter your business Enter your investme Did the S corporatio Did this entity have Has there been a tra If the IRS has comp If this return is for a used for the New Issuer's allocation p Mark an X in the bo	(s) other than federal ualified subchapter S orted your tax due on s allocation percentag ent allocation percenta on make an IRC sectio an interest in real pro ansfer or acquisition o leted an audit of any Now York S torminat w York S short year (s percentage (see instru-	Form 1120S, enter subsidiary (QSS past returns? to ge (<i>if you did not co</i> age (<i>if you did not </i>	equired er the S) in the correct omplete ction? New You terest in rithin the n X in age 5)	d; see instruct form number(s) his return, mark it this without per Form CT-3-S-ATT te Form CT-3-S-A ork State during in this entity dur he last five year the appropriate Normal ac	ions); and (here an X in the enalty, visit o r, Schedule A, j ττ, Schedule B the last thre ring the last t s, list years b box to indic counting rule	5) any appl	ach Fo (see er either iter eithe nethod D Article Elig	credit o rm CT-6 Instructi 0 or 100) er 0 or 100 er 0 or 100 ar 0 or 100 er 0	claim form: 0-QSSS ions). 0 0.7 0) 1.0 Yes Yes Yes ves ves rata allocati 0.7 on 660(i)	30429 % 30429 % ✓ No ✓ No ✓ No ✓ No 30429 %
If you filed a return(If you included a qu Have you underrepo Enter your business Enter your investme Did the S corporatio Did this entity have Has there been a tra If the IRS has comp If this roturn is for a used for the New Issuer's allocation p Mark an X in the bo If you are one of th Did you include any	(s) other than federal i ualified subchapter S orted your tax due on s allocation percentag ent allocation percentag ent allocation percent on make an IRC section an interest in real pro- ansfer or acquisition of oleted an audit of any New York S terminat w York S short year (s percentage (see instru- x if you are filing Form of	Form 1120S, enter subsidiary (QSS) past returns? to ge (<i>if you did not co</i> age (<i>if you did not co</i> age (<i>if you did not</i> on 338 or 453 elect perty located in N of a controlling int of your returns w ion year, mark ar see instructions, pa inctions)	equired er the S) in the correct complete ction? New You terest in rithin the n X in nge 5) of the r QET mark an	d; see instruct form number(s) his return, mark it this without per <i>Form CT-3-S-ATT</i> te Form CT-3-S-A ork State during in this entity dur he last five year tho appropriate 	ions); and (here an X in the enalty, visit o r, schedule A, y TT, Schedule B the last thre fing the last the s, list years box to indio counting rule fork S elector alified New Y nufacturer riate box)	5) any appl	ach Fo (see er either inter eithe D Article Elig Nev	credit o rm CT-6 Instructi 0 or 100) er 0 or 100 er 0 or 100 ar 0 or 100 er 0	claim form: 0-QSSS ions). 0 0.7 0) 1.0 Yes Yes Yes ves ves ves ves ves ves ves v	30429 % 30429 % ✓ No ✓ No ✓ No ✓ No 30429 %

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

amo	unt column. (Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)			
1	Ordinary business income or loss	1	526016 0	00
	Net rental real estate income or loss	2		
3	Other net rental income or loss	3		
4	Interest income	4	7769 0	00
	Ordinary dividends	5	2.2	
6	Royalties	6		_
7	Net short-term capital gain or loss	7		
8	Net long-term capital gain or loss	8	2	
9	Net section 1231 gain or loss	9	25	
10		10	6	_
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 4,661,103 End of tax year 5,144,747			
13a	Loans from shareholders (from federal Form 1120S, Schedule L, line 19, columns b and d)			
	Beginning 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 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.)

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.)

	TTE (27) 201	1	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
	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
	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 on New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1, r		Yes • 🗌 No • 🛛
You must enter an amount on line 22; if none, enter 0.	4867	697797777838-05
22 New York receipts (see instructions)		3,294,301
23 Fixed dollar minimum tax (see instructions)		1,000
24 Recapture of tax credits (see instructions)		
25 Total tax after recapture of tax credits (add lines 23 and 24)		1,000
26 Special additional mortgage recording tax credit (current year or deferred; see ins	structions) • 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:		
20 Enter amount from line 27		1,000
29 If you filed a request for extension, enter amount from Form CT-5.4, line 2		100
30 If you did not file Form CT-5.4 and line 28 is over \$1,000, enter 25% (.25) of li	ine 28.	
Otherwise enter 0		
31 Add line 28 and line 29 or 30		1,100

Compos	ition of prepayments (see instructions):		Date paid	Amo	ount			
32 Mand	atory first installment	32	03-15-2014		100			
33 Seco	nd installment from Form CT-400	33	06-15-2014		50			
34 Third	installment from Form CT-400	34	09-15-2014		50			
35 Fourt	h installment from Form CT-400	35	12-15-2014		100			
	ent with extension request from orm CT-5.4	36	03-15-2015		100			
37 Over	payment credited from prior years (see instru	ctions)			100			
	prepayments (add lines 32 through 37)						38	500
	ice (subtract line 38 from line 31; if line 38 is larg						39	600
	ated tax penalty (see instructions); (mark an						40	
	est on late payment (see instructions)						41	
42 Late f	iling and late payment penalties (see instruction	ons)					42	100
	ice (add lines 39 through 42)						43	700
	y gifts/contributions (see instructions):							
4a Retu	rn a Gift to Wildlife				5	00		
	st Cancer Research & Education Fund					00		
4c Pros	tate Cancer Research, Detection, and Educa	tion Fur	nd		10	00		
	Memorial		Contraction of the Contraction of the Contraction		10	00		
	nteer Firefighting & EMS Recruitment Fund				10	00		
4f Vete	rans Remembrance				10	00		
45 Add li	nes 31, 40, 41, 42, and 44a through 44f					1000	45	1,250
49 Refur 50 Refur (<i>cu</i>	Int of overpayment to be credited to next period of overpayment (subtract line 48 from line 4 and of unused special additional mortgage reco urrent year or deferred; see instructions)	7); see ii ording ta	nstructions ax credit				48 49 50	
	o next period			10 EV			51	
	ed return information						•	
f filing an Final fede	amended return, mark an X in the box for an eral determination \checkmark If marked, enter date			ach document -24-2012	ation.		Desig	gnee's phore number
ird - party lesignee	Bill Smith						1) 555-2525
instructions		New Constrained	1.2.25				PI	
rtificatio	n: I certify that this return and any attachmer	its are to			belief tru	e, co	rrect, a	and complete.
	Printed name of authorized person		Signature of auth	orized person	Official t			
thorized	John Doe				Vice Pre	siden	t	
person	E-mail address of authorized person				Telephone	num	ber	Date
	johndoe@ name of form.com				518555252	5		
	rm's name (or yours if self-employed)			Firm's EIN			Prep	parer's PTIN or SSN
Data	axes Done Right			123456987	0.7			01-1 710
	anature at inducidual preparing this ratium. Address				City			State ZIP code
Paid Si eparer se only	gnature of individual preparing this return Address 315 Retu	m Parkwa	ау		Albany			NY 12227

See instructions for where to file.

New York State Department of Taxation and Finance

2014

Attachment to Form CT-3-S

l er	al name of corporation			Employe	r identification num	her		
-	TEF3S			Employer identification number 002199045				
	ach to form CT-3-S, New York S Corporation Franchise	Tax F	Return.					
	, , ,		tructions)					
	rt 1 - Computation of business allocation perce							
	· · · ·		•				Yes	No
	you make an election to use fair market value in your pro					\square		1
it th	is is your first tax year, are you making the election to use	e fair	market value in your p	property fa	ictor?		Yes	No
Ave	erage value of property (see instructions)		A New York Sta	ite	B Everywh	ere]
1	Real estate owned (see instructions)	1						
2	Real estate rented (attach list; see instructions)	2						
	Inventories owned (see instructions)	3						
4	Tangible personal property owned (see instructions)	4						
	Tangible personal property rented (see instructions)	5						
	Total (add lines 1 through 5)	6						
	New York State weighted property factor (divide line 6, co	olumn	A, by line 6, column B)			7		0.000000 %
	ceipts in the regular course of business							
	Sales of New York State tangible personal property (see instr.)	-						l
	All sales of tangible personal property (see instr.)	9						
	Services performed (see instructions)	10	3,294	4,301	4	,510,	093	
	Rentals of property (see instructions)	11						
	Royalties (see instructions)							-
	Other business receipts (see instructions)	13						-
	Total (add lines 8 through 13)	14		4,301		,510,		
15	New York State business receipts factor (divide line 14, c	olum	n A, by line 14, column l	B; see insti	ructions	15		0.730429 %
Pav	roll							
-	Total wages and other compensation of employees							1
	except general executive officers (see instr.)	16						
17	New York State weighted payroll factor (divide line 16, co	lumn	A, by line 16, column B)		17		0.000000 %
	Business allocation percentage (see instructions)					18		0.730429 %
	rt 2 - Computation of business allocation perce					ns)	I	
. •1			A New York Sta		B Everywh	· ·		
19	Revenue aircraft arrivals and departures (see instr.)	19				-		1
	Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A)	20		.60				1
	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,	colur	mn B)			22		0.000000 %
	Revenue tons handled (see instructions)	23						
24	Adjustment per Tax Law section 210.3(a)(7)(A)	24		.60				1
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,	colur	nn B)			26		0.000000 %
	Originating revenue (see instructions)	27						
28	Adjustment per Tax Law section 210.3(a)(7)(A)	28.		.60				
29	Adjusted NYS originating revenue	29						
••	(in column A, multiply line 27 by line 28)						1	0.000000
	New York percentage (divide line 29, column A, by line 27,					30		0.000000 %
	Total (add lines 22, 26, and 30)					31		0.000000 %
52	Business allocation percentage (divide line 31 by three)					32		0.000000 %

.

CT-3-S-ATT

в	С	D	E	F	G
Maturity da (mm-dd-yy)	(and in structions)	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

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

Amounts from attached list						
Totals of Section 2						
				,		
35 Total (add totals of S	35 Total (add totals of Sections 1 and 2, columns C, D, E, and G)					
35						
	n percentage without cash	(divide line 35, column G, by	line 35, column E)		1.000000 %	
37 Cash (see instr.) 37						
38 Investment capital						
38						

New York State Department of Taxation and Finance



New York S Corporation Shareholders' Information Schedule

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

Legal name of co	rpo	ration E	Employer Ident	ificati	ion number (EIN)
CTEF3S			002199045		-
Schedule A -	Sł	nareholders' New York State modifications and credits	(Enter the	total	amount reported by
		the New York S corporation on each line. Each shareholder must			
		of these amounts on his or her personal income tax return.)			
Part 1 - Total s	sha	reholder modifications related to S corporation items (see in	nstructions)		
	1	New York State franchise tax imposed under Article 9-A or Article 32		. 1	1,000
Additions	2	Federal depreciation deduction from Form CT-399, if applicable			
	3	Other additions (attach explanation)			
	4	Allowable New York depreciation from Form CT-399, if applicable		-	
Subtractions	5	Other subtractions (attach explanation).			
Other items	6	Additions to federal itemized deductions'			
Other items (attach explanation)	7	Subtractions from federal itemized deductions		. 7	
(allacii explailatioli)	8	New York State adjustments to federal tax preference items		. 8	
Part 2 - Total S	Sc	orporation New York State credits and taxes on early dispos	itions (see in:	struc	tions,
		licable forms)			
Investment tax	cre	dits (see instructions)			
		redit, retail enterprise tax credit, historic barn credit, and employment		9	
		(Form CT-46 and, if applicable, Form CT-46-ATT)		-	
		redit on research and development property (Form CT-46)		-	
		redit for financial services industry (Form CT-44)	1	1	
		positions - investment tax credit, retail enterprise tax credit, dit, investment tax credit on research and development property, or invest	mont		
		incial services industry (Form CT-44 or CT-46)		2	
		ax credits (see instructions)			
		dit (Form CT-601)	1	3	
-		redit for monetary contributions (Form CT-602)		4	
		x credit (Form CT-603)		5	
		x credit for financial services industry (Form CT-605)		6	
		redit - EZ capital tax credit, EZ investment tax credit, or EZ			
		redit for financial services industry (Form CT-602, CT-603, or CT-605)	1	7	
Qualified empir	e zo	one enterprise (QEZE) tax credits (see instructions)	L. L		
18 QEZE real pr	оре	rty tax credit allowed (Form CT-606)	1	8	
19 Net recapture	e of	QEZE real property tax credit (Form CT-606)		-	
20 QEZE tax re	duc	tion credit employment increase factor (Form CT-604)	2	0	
		ion credit zone allocation factor (Form CT-604)		1	
		ion credit benefit period factor (Form CT-604)			
		ction credit factors from partnership (for multiple partnerships attach seper		_	structions)
		employer identification number		-	
		nt increase factor (obtain factor from your partnership)		_	
		ation factor (obtain factor from your partnership)		_	
	· ·	iod factor (obtain factor from your partnership)		6	
Farmers' schoo	l ta	x credit (see instructions)			
27 Total acres of	qua	lified agricultural property		7	
28 Total amount	of e	ligible school district property taxes paid		8	
		alified agricultural property converted to nonqualified use		9	
30 Total acres of	qua	alified conservation property		0	

Page 2 of 3 CT-34-SH 2014

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	
	Empire State film production credit for the second year (Form CT-246)	40	
40			
41	Long-term care insurance credit (Form CT-249) Credit for purchase of an automated external defibrillator (Form CT-250)	41	
42		42	
	Empire State film post-production credit for the current year (Form CT-261)		
	Empire State film post-production credit for the second year (Form CT-261)	43b	
	Empire State film post-production credit for the third year (Form CT-261)		
	Excelsior jobs tax credit component (Form CT-607)	44	
	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 rechargind property credit (Form CT-637)	76	
77	Recapture of alternative fuels and electric vehicle recharging property credit (Form CT-637)	77	

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 sharehold enter last name, first name, middle enter home address on second attach federal Schedule K-1 fo	initial on first line; and third lines.	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

For period ended 12/31/2014

Legal name of pa CTEF3S

arent	corporation	

Employer identification number (EIN) of parent corporation 002199045

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.

Part 1 – QSSS required inclusion (see instructions)

Federal EIN or temporary filing (TF) number of QSSS	Effective date of federal QSSS election (mm-dd-yy)
123456789	01-01-07
234567890	01-01-07
	123456789

Part 2 – QSSS elective inclusion (see instructions)

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

Part 3 – Entities taxable as partnerships (see instructions)

Name and address of partnership	EIN

Part 4 – Disregarded entities (see instructions)

Name and address of disregarded entity	EIN

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

Authorized	John Doe	Signa	ature of autho	orized person		Telephone a	Official title Vice Pro	eside		
person	E-mail address of authorized person					Telephone n 518) 5	55-2525		Date	
Paid	Fim's name (or yours if self-employed) Taxes Done Right				Firm's E 12345	IN 6987		Prepar	er's PTIN	or SSN
preparer use		Addres 315		Parkway		Ci Alk	ity bany	Sta N		ZIP code 12227
only (see instr.)	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

~~~	<b>CT-400</b>
	( 1, 10)

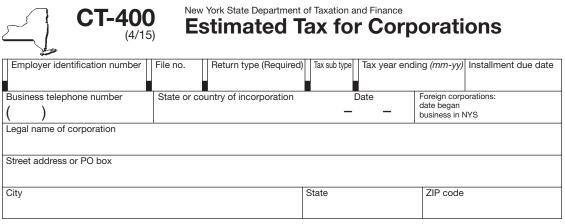
5)

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 endi	ng <i>(mm-yy)</i>	Installment	due date
002199048	AA 3	CT-3		2015-1	2-31	2015-	06-15
Business telephone number	State or co	untry of incorporation	[		Foreign corp	orations:	
( )			_		date began business in N	IYS	
Legal name of corporation							
CTEF400B							
Street address or PO box							
400 WA Harriman Camp	us						
City			State		ZIP code		
Albany			]	NY	12	227	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.



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

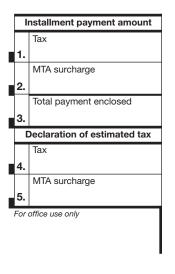
Make check or money order payable to: New York State Corporation Tax. Return this form with your payment to: NYS ESTIMATED CORPORATION TAX, PO BOX 4136, BINGHAMTON NY 13902-4136. Do not staple or clip your check or money order. Detach all check stubs.

<b>CT-400</b> (4/15	/ Fst	ork State Department of timated Ta			orati	ons
Employer identification number	File no.	Return type (Required)	Tax sub type	Tax year end	ing <i>(mm-yy)</i>	Installment due date
Business telephone number	State or cour	ntry of incorporation	_	Date _	Foreign corp date began business in N	
Legal name of corporation						
Street address or PO box						
City		S	itate		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 am	ount
	Тах	
1.		375
	MTA surcharge	
2.		200
7	Total payment enclosed	
3.		575
	Declaration of estimate	d tax
	Tax	
4.		1500
4.		
4. 5.		1500 800
5.		
5.	MTA surcharge	



Installment payment amount

Total payment enclosed

Declaration of estimated tax

Тах

Tax 4.

For office use only

2

3

5.

MTA surcharge

MTA surcharge

# Test 18b

Begins on next page

Return to Test Chart

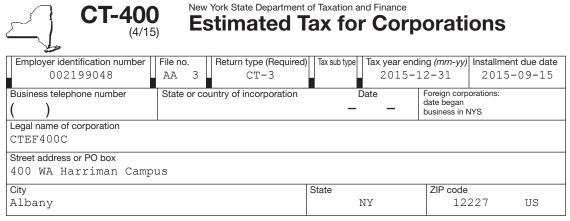
**CT-400** 

## New York State Department of Taxation and Finance Estimated Tax for Corporations

2 martine and a second se			
Employer identification number	File no. Return type (Required)	Tax sub type Tax year end	ing (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

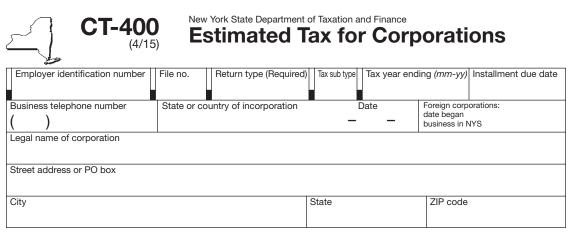
FILING MADE EASY: File and pay electronically through Online Services at www.tax.ny.gov.

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.



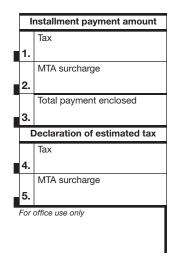
FILING MADE EASY: File and pay electronically through Online Services at www.tax.ny.gov.

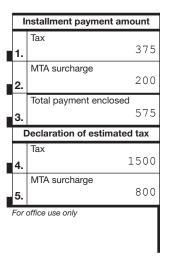
Make check or money order payable to: *New York State Corporation Tax*. Return this form with your payment to: **NYS ESTIMATED CORPORATION TAX, PO BOX 4136, BINGHAMTON NY 13902-4136.** Do not staple or clip your check or money order. Detach all check stubs.

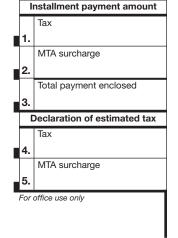


FILING MADE EASY: File and pay electronically through Online Services at www.tax.ny.gov.

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.







## Test 18c

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Return to Test Chart

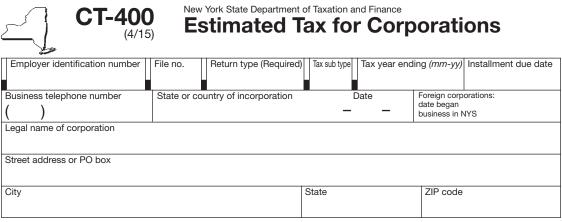
**CT-400** 

#### New York State Department of Taxation and Finance Estimated Tax for Corporations

2 million and a second						
Employer identification number	File no. Return type (Required)	Tax sub type Tax year end	ing (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	Street address or PO box					
City		State	ZIP code			

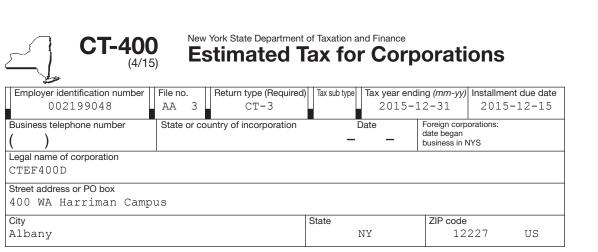
FILING MADE EASY: File and pay electronically through Online Services at www.tax.ny.gov.

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.



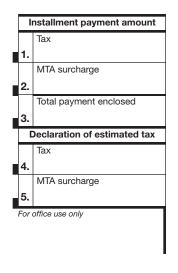
FILING MADE EASY: File and pay electronically through Online Services at www.tax.ny.gov.

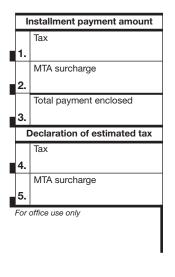
Make check or money order payable to: *New York State Corporation Tax*. Return this form with your payment to: **NYS ESTIMATED CORPORATION TAX, PO BOX 4136, BINGHAMTON NY 13902-4136.** Do not staple or clip your check or money order. Detach all check stubs.

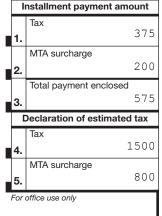


FILING MADE EASY: File and pay electronically through Online Services at www.tax.ny.gov.

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.







# Test 19

Begins on next page

Return to Test Chart

2014	CT-33-NL	-
5	2	

#### New York State Department of Taxation and Finance

### Non-Life Insurance Corporation Franchise Tax Return

	Tax Law –	Article 33	All filers m	ust enter tax per	riod:	
Amended return	]		beginning	01/01/201	4 ending	12/31/2014
Employer identification number (EIN) 002199169	File number LL 3	Business telephone nu	mber -555-2626			If you claim an overpayment, mark an <b>X</b> in the box
Legal name of corporation CTEF33NLM33R331			Trade name/D	BA		
Mailing name (if different from legal name above) C/O			State or countr	y of incorporation Dat	te received (for 1	Tax Department use only)
Number and street or PO box 33NL M WA Harriman Campus			Date of incorp	oration		
City Albany	State NY	ZIP code 12227	Foreign corpo began busines	rations: date ss in NYS		
524150 a	address/phone bove is new, nark an <b>X</b> in the box	If you need to upd information for cor	poration tax, or	s or phone other tax	dit (for Tax Depa	rtment use only)
NYS Principal business activity Insurance Sales		types, you can do <i>information</i> in Forr		Business		
<ul> <li>Pay amount shown on line 15. Make Attach your payment here. Detach a</li> <li>Federal return filed: <i>(mark an X in one )</i></li> </ul>	ll check stubs. (See	e instructions for de	ration tax fails.)	A		nent enclosed 218477 00
Form 1120-L • Form 1120	-PC •X	Consolidated basi	s •	Other:		•
Have you been audited by the Intern If Yes, list years: 2010-2012	al Revenue Service	e in the past 5 yea	ars?		Ye	es • 🗙 No •
Enter primary corporation name and EIN (if a member of an affiliated federal group	Primary I			E	EIN 23	4567891
Enter parent corporation name and EIN (if more than 50% owned by another corporation	I Parent I			E	EIN 34	5678912
Did you include a disregarded entity in	n this return? (mark	an <b>X</b> in the appropr	iate box)			Yes 🛛 No 🗌
If Yes, enter the name and EIN belo	w. If more than one	e, attach list with	names and Ell	Ns.		
	Logal name of disrogers	had antitu				

Legal name of disregarded entity Disregarded 1

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.



#### Computation of tax and installment payments of estimated tax

1	Accident and health insurance premiums from line 34 (see instr.)	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
Fi	rst 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) •	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	<b>Overpayment</b> (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 <b>%</b>

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				
Ceding 1	1	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 in	clude on line 28)		• 24	0 00



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

25	New York taxable premiums (see instructions)	75,	169,6	543 00		
26	New York ocean marine premiums (see instructions)			0 0 0		
27	New York premiums for annuity contracts and insurance for the elderly (see instr.) • 27			0 0 0		
28	New York premiums on reinsurance assumed (see instructions)	11,	858,2	211 00		
29	Total New York gross premiums (add lines 25 through 28)	87,	027,8	354 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)	12,	225,2	L50 00		
32	Total premiums (see instructions)	32,	970,1	189 00		
33	Reinsurance allocation percentage (divide line 31 by line 32; enter here and on line 23)		•	33	37.0794	%
	edule C – Computation of taxable premiums (see instructions)			0.4	0	00
	Accident and health insurance premiums (enter here and in the first box on line 1)			34	75,169,643	
35	Other non-life insurance premiums (enter here and in the first box on line 2)			35	/3,109,043	00
Sch	edule D — Computation of issuer's allocation percentage (see instructions	)				
36	New York gross direct premiums		•	36	77,221,034	
37	Total gross direct premiums			37	180,667,352	_
38	Issuer's allocation percentage (divide line 36 by line 37; enter here and on line 22)		•	38	42.7421	%
Con	nposition of prepayments (see instructions)					
			ate pa		Amount	
39	Mandatory first installment	00	15/2		537,668	
40	Second installment from Form CT-400	<b>40</b> 06/			269,000	
41	Third installment from Form CT-400		15/2		270,000	
42	Fourth installment from Form CT-400	<b>42</b> 12/	15/2	014	170,000	000
43	Payment with extension request from Form CT-5, line 5	43				
44	Overpayment credited from prior years (see instructions)			44	100,000	00

 44
 100,000
 00

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

 46
 Total prepayments (add lines 39 through 45; enter here and on line 10)
 46
 1,346,668
 00



Fire insurance premiums tax credit

Form CT-33-R ......

Form CT-33.1 .......

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

308,852 00

76,580 00

Form CT-41	Form C1-634
Form CT-43	Form CT-639
Form CT-44	Form DTF-624
Form CT-238	Form DTF-630
Form CT-249	Other credits
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	

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 information

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

Form 1139 •

Final federal determination .......

Federal return filed:

If marked, enter date of determination: •	 _

Amended Form 1120-L

120-L • Amended For

Form CT-631 .......

Form CT-633 ......

Amended Form 1120-PC •

Third – par designed (see instruction	Designee's e-mail address		Desiç (	gnee's phone number ) 518-555-2525 PIN 12345				
Certificatio	<b>Sertification:</b> I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.							
Authorized	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice Presi	ident				
person	E-mail address of authorized person johndoe@33NLcredit.com		elephone number ) 518-555-262	6 Date 03/15/2015				
Paid	Firm's name (or yours if self-employed) Taxes Done Right	Firm's El	N 123456987	eparer's PTIN or SSN 987654123				
preparer use	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	StateZIP codeNY12227				
only (see instr.)	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN	Date 03/15/2015				

See instructions for where to file.





New York State Department of Taxation and Finance

### Claim for Retaliatory Tax Credits

**CT-33-R** 

Tax Law — Article 33

All filers must enter tax period:

	Tax Law — Article 33	beginning	01/01/2014	ending	12/31/2014	
Legal name of corporation			Employer identification number			
CTEF33NLM33R331				00219	9169	

File this form with Form CT-33, CT-33-NL, or CT-33-A; but send documentation to address under Retaliatory prints.

For tax years before 2012, attach separate computa	tion.	<b>A</b> 2012	<b>B</b> 2013	<b>C</b> 2014
<b>1</b> Tax less credits (except for section 1511(c) retaliatory tax credit)	1	163213800	150401900	14268130
2 Section 1511(c) retaliatory tax credit claimed in 2012 and 2013	2	11376000	15984800	
<b>3</b> Balance (subtract line 2 from line 1)	3	151837800	134417100	
4 90% of retaliatory taxes paid in 2014 on 2012 premiums and income ( <i>line 4 may not exceed line 3, column A</i> )•	4			
5 90% of retaliatory taxes paid in 2014 on 2013 premiums and income ( <i>line 5 may not</i> <i>exceed line 3, column B</i> )			20633900	
6 90% of retaliatory taxes paid in 2014 on 2014 premiums and income (line 6 may not exceed line 1, column C)				1025130
7 Total section 1511(c) retaliatory tax credit cla				3088520

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 computa	tion.	<b>A</b> 2012		<b>B</b> 2013		<b>C</b> 2014
8	Amount of assessment paid under						
	Public Health Law section 2807-t	8					
9	Tax less credits (except for section 1511(i)						
	retaliatory tax credit)	9					
10	Section 1511(i) retaliatory credit claimed						
	in 2012 and 2013	10					
11	Balance (subtract line 10 from line 9)	11					
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)	12					
13	90% of retaliatory taxes paid to other states i	n 20	14 because of 2013				
	2807-t assessments (may not exceed lesser of line	8, col	umn B, or line 11, column B) • 13	3			
14	90% of retaliatory taxes paid to other states i	n 20	14 because of 2014 section	ion	2807-t assessments		000
	(may not exceed lesser of line 8, column C, or lir	ie 9,	column C)		•	14	000
15	Total section 1511(i) retaliatory tax credit clair	ned	this year (add lines 12, 13, a	anc	d 14) •	15	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	



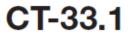
See instructions on page 2.



New York State Department of Taxation and Finance

### Claim for CAPCO Credit

Tax Law — Article 1 and Article 33



All filers must enter tax period:

	beginning	01/01/2014	ending	12/31/2014
Legal name of corporation CTEF33NLM33R331		Employer in	00219	number (EIN) 9169

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;	4	76580	00
	otherwise enter 0)			
2	Allocated CAPCO credit transferred to affiliates for the current tax year (enter amount from			
	line 27 if applicable; otherwise enter 0)	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			Τ
	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		
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)						0	00
19	Amount of unused CAPCO credit carryforward transferred to affiliat						
	if applicable; otherwise enter 0)				19	0	00
20	Unused CAPCO credit to be carried forward to the next tax year (su	lbtrac	t 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			E Allocated credit availab for the current tax yea (column B x column C)	ur 👘
Capco 1	765795 00	0.1	459480	00	76580	00
		0.1				
		0.1				
		0.1				
21 Total allocated CAPCO credit availa 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 0	00
23	85% recapture of CAPCO credit for failure to meet requirements of Tax Law section 11(c)(1)(B) •	23	0 0	po
24	70% recapture of CAPCO credit for failure to meet requirements of Tax Law section 11(c)(1)(C) •	24	0 0	po
25	100% recapture of CAPCO credit if CAPCO certificate is revoked (see instructions)	25	0 0	ρο
26	Total recapture of CAPCO credit taken in previous tax years (add lines 22 through 25; enter here and on line 10)	26	0 0	00

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

A	В	С	D	E	F
Description of CAPCO (Attach additional sheets if necessary)	Transferee corporation name			% of credit available for the current tax year	Allocated credit transferred <b>to</b> affiliates for the current tax year (column D x column E)
New Corp	Capco2	456987123	1 00	0.00	0 00
27 Total allocated CAPCO credit to					
enter here and on line 2)				• 27	0 00

#### 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)
Old Corp	Capco3	123987456	1 00	0.00	0 00
28 Total allocated CAPCO credit to amounts: enter here and on line 4)			, ,	• 28	0 00

#### 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>B</b> Transferor corporation name	C EIN	D Date of transfer or sale		E Credit carryforward transferred <b>from</b> affiliates	s
Medium Corp	Capco4	789123456	2014-01-0	1	0	00
						$\vdash$
						_
29 Total CAPCO credit carryforward tra amounts; enter here and on line 7)	29	0	0.0			

#### 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>B</b> Transferee corporation name	EIN	<b>D</b> Date of transfer or sa	le	E Credit carryforward transferred <b>to</b> affiliates	6
Large Corp	Capco5	963852741	2014-02-0	)1	0	00
<b>30</b> Total CAPCO credit <b>carryforward</b> tran amounts; enter here and on line 19)	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 All filers must enter tax period:

	Amended return					beginning	01/01/	2014	ending	12/31/2014	1
Γ	Employer identification number (EIN)	File number	Business t	elephone n		<u> </u>	State or cou			If you claim an	
	002199169	LL 3		) 555-			1	Jew Y	ork	overpayment, mark an <b>X</b> in the box	
	Legal name of corporation		N N	/		Date of incorpor	ation	Dat	e received (for	Tax Department use on	nly)
	CTEF33NLM33R331					04/01	/2013		·		
	Mailing name (if different from legal name above)					If you pood	to undata				
	c/o					If you need your addres					
	Number and street or PO box					phone infor		·			
	33NL M Wa Harriman Campus					corporation other tax ty					
	City	State	ZIP cod	e		can do so o			dit (for Tax Depa	artment use only)	
	albany	NY	1222			Business ini Form CT-1.	ormation	in i			
L	f you do business, employ capital, own or lease prope	rtv. or maintair	an office i	n the Met	tropol	itan Commute	er.				
٦	Fransportation District (MCTD) (the counties of New Yo	rk, Bronx, King	js, Queens,	Richmor	nd, Dı	utchess, Nass	au, Orang	e,			
	Putnam, Rockland, Suffolk, and Westchester), you mus However, you must disclaim liability for the MTA surcha										
_	Pay amount shown on line 22. Make payab	0							Pav	ment enclosed	
14	Attach your payment here. Detach all check							A		1	00
	mputation of MCTD allocation percentage					/					
	horized non-life insurance corporations M	-	tion ner	ontag		instructions	)				
			non per	/entage	- (300		,				
<b>1</b> a	•			10		751	69643	00			
41.	Form CT-33-NL, lines 34 and 35 and enter he MCTD premiums included on line 1a							00			
1b 2										42.3500	0/-
									2	12.3300	70
<u>111e</u> 3a	insurance corporations and unauthorized insur Net New York State premiums (from Form C				callo	on percentaç	je (see ins	<i>r.</i> )			
34	CT-33-A, line 40, column E)			3a							
01-								_			
3b											0(
4									4		%
5							<u></u>	t	5		%
6a	<b>3 • • • • • • • • • •</b>										
	line 44, column E)							_			
6b	0								_ 1		
7											%
8											%
9		ten; if line 4	or line / is	0, see in	istruc	tions)		•	9		%
	mputation of MTA surcharge										
10							,	• 10		1117961	00
11		-							.	473456	ho
	multiply line 10 by line 9)										-
12	5	•			-	,				80488	
13	5 , (									8651	-
14	3									71837	00
15a											
15b	•									28735	
16										100572	
17										72227	
18	Balance (if line 17 is less than line 16, subtract	line 17 from li	ine 16)							28345	00
19	1 21					,		• 19	9		
20									ו		
21	Late filing and late payment penalties (see	instructions) .						• 21	1		
22	Balance due (add lines 18 through 21 and ente	er here; enter	the payme	ent amou	int or	n line A abov	ə)	. 22	2	28345	υυ



Com	putati	ion of MTA surcharge (continued; see in	struc	ctions)							
23	Overp	ayment (if line 16 is less than line 17, subtract lir	ne 16	from line 17; se	e instruct	tions)		. 23	}		
24	Amou	nt of overpayment to be credited to New Yo	ork S ⁴	tate franchise	; tax			• 24			
25	Amour	nt of overpayment to be credited to next ye	ar's I	MTA surcharg	je			25			
26	Amour	nt of overpayment to be refunded (subtract li	ines 2	4 and 25 from	line 23)			26			
27	Amour	nt of MTA surcharge retaliatory tax credit to	be r	efunded (from	line 38)			27		250	06700
28	Total r	efund claimed (add lines 26 and 27)			<u></u>	<u></u>	<u></u>	• 28		250	06700
Clair	m for r	refund of MTA surcharge retaliatory t	ax c	redit (see ins	structions	s)					
For t	ax yea	rs before 2009, attach separate computa	tion	2009	20	<b>B</b> )10	<b>C</b> 2011		<b>D</b> 2012	<b>E</b> 201	3
29	MTA s	urcharge payable (see instructions)	29	1062400	0 93	3186þi	0 84093	þo	749200	0 705	56700
30	MTA s	urcharge retaliatory tax credits previously									
		wed (see instructions)	30	32460	0 8	35230	0 14167	po	490	0 214	44700
31		ce (subtract line 30 from line 29;									
	if les	s than zero, enter <b>0</b> )	31	1029940	0 84	166301	0 69926	00	748710	491	12000
32	Ninety	percent (.9) of retaliatory taxes paid this									
	year	r 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 ye	ar at	tributable							
	to th	ne 2010 MTA surcharge (may not exceed line 31, col	lumn l	B; see instr.)	3						
34	Ninety	percent (.9) of retaliatory taxes paid this ye	ar at	tributable to	the 2011						
	MTA	A surcharge (may not exceed line 31, column C;	see i	nstructions)		34	4				
35		percent (.9) of retaliatory taxes paid this ye									
		not exceed line 31, column D; see instructions) .						35			
36	Ninety	percent (.9) of retaliatory taxes paid this ye	ar at	tributable to	the 2013	MTA s	urcharge				
		not exceed line 31, column E; see instructions) .	·		<u></u>	·····				<b>6</b> 250	06700
37		MTA surcharge retaliatory tax credits		32460		35230	0 14167		490	46	51400
		wed to date (see instructions)							475	-	
38		credits (add lines 32 through 36; enter here and o					1	38	1		06700
	-	on of prepayments claimed on line 1					Date paid		A	mount	22700
39		atory first installment					03/15/2014				22700 50000
40a		ind installment from Form CT-400					06/15/2014				
40b		installment from Form CT-400				40b	09/15/2014				50000
40c		n installment from Form CT-400								7.7.2	
41	-	ent with extension request, from Form CT-5							_		-+
42		ayment credited from prior years								722	22700
		nes 39 through 42 ayment credited from Form CT-33-NL, CT-3								166	22700
		ayment credited from Form C1-33-NL, C1-3 prepayments (add lines 43 and 44; enter here ar								722	22700
		Designee's name (print)	10 011	Illie 17)				. 45			22700
de	d – par esignee instruction	Yes Mo Bill Smith							Designee's ph (518)55		
`		ns)  billsmith@taxesdoneright.com <b>n:   certify that this return and any attachme</b>	nto i	are to the bes	+ of my k	2014/04	dae and boliet	· +====	PIN	•	+~
	Ticauo	Printed name of authorized person		are to the bes ature of authorize		nomer		ial title			le.
Auth	orized	John Doe	olgi i		u person				resident		
ре	rson	E-mail address of authorized person johndoe@ name of form.com					elephone number 518)555-26		Date 0.3	15/2015	
		Firm's name (or yours if self-employed)			F		,	020	Preparer's P		
	aid	Taxes Done Right			-	Firm's El 12345	6987		9876541	23	
	parer Ise		Addres	ss Return Par	bura v		City Albany		State NY	ZIP code 12227	e
0	nly	E-mail address of individual preparing this return	10 1		Kway		Preparer's NY1	<b>FPRIN</b>	Date	9	
(see	e instr.)	billsmith@taxesdoneright.com							03,	/15/2015	

See instructions for where to file.



# Test 20

Begins on next page

Return to Test Chart

						All filers m	ust ent	er tax pe	riod:	
Amended return	~				beginning	01-01-20	014	ending	12-31-2	014
Employer identification number (EIN)		le number L 9		elephone numbe					If you claim an overpayment,	mark
Legal name of corporation CTEF33M			( 510	) 333 202	Trade name/D	BA			an <b>X</b> in the bo	(
Mailing name (if different from legal name above)						y of incorporation	Date re	ceived (for Ta	ax Department u	ise o
c/o Number and street or PO box					Date of incorp	OH oration	_			
CT33 M WA Harriman Campus					· ·	-03-21				
City Albany	St: NY	ate	ZIP code		business in NYS	tions: date began -10-25				
NAICS business code number <i>(from <b>NYS Pub 910</b>)</i> 524140	If address/phon above is new,	ne		ed to update			Audit (i	for Tax Depar	tment use only)	
VYS principal business activity	mark an <b>X</b> in the	e box	types, you							
ng the tax year did you do busines:	s, employ ca District? If Y	Yes, you to: <b>New</b>	informatic n or lease must file F <b>York Stat</b>	e property, Form CT-33	T-1. or maintain B-M (see inst <b>tion Tax</b>	an office ir			nent enclosed	
Life Health Medical Insuran ng the tax year did you do business ropolitan Commuter Transportation Pay amount shown on line 21. Ma Attach your payment here. Detach Federal return filed: <i>(mark an X in or</i>	s, employ ca ) District? If ) ake payable h all check s	Yes, you to: <b>New</b> tubs. (See	informatic In or lease must file F York State e instruction	e property, Form CT-33 <b>e Corpora</b> ns for details	T-1. or maintain B-M <i>(see inst</i> <b>tion Tax</b> S.)	an office ir tructions)			nent enclosed	
ng the tax year did you do business ropolitan Commuter Transportation Pay amount shown on line 21. Ma Attach your payment here. Detach Federal return filed: <i>(mark an X in or</i>	s, employ ca ) District? If ) ake payable h all check s	Yes, you to: <b>New</b> tubs. (See t <b>ach a co</b>	informatic in or lease must file F York Stat e instruction	e property, Form CT-33 <b>e Corpora</b> ns for details	T-1. or maintain B-M (see inst tion Tax S.) ur federal r	an office ir tructions)	A		nent enclosed	
Life Health Medical Insuran ng the tax year did you do business ropolitan Commuter Transportation Pay amount shown on line 21. Ma Attach your payment here. Detach Federal return filed: <i>(mark an X in or</i>	s, employ ca b District? If h ake payable t h all check s ne box) Att 120-PC •[	Yes, you to: <i>New</i> tubs. (See <b>ach a co</b>	informatic un or lease must file F York Stat e instruction omplete c Consolida	e property, a Form CT-33 e Corpora ns for details copy of you ated basis	T-1. or maintain B-M <i>(see inst</i> <b>tion Tax</b> S.) <b>Ir federal r</b>	an office ir tructions) <b>eturn.</b> Other:	A	Payn	nent enclosed 25168	
Life Health Medical Insuration ing the tax year did you do business ropolitan Commuter Transportation Pay amount shown on line 21. Ma Attach your payment here. Detach Federal return filed: <i>(mark an X in or</i> Form 1120-L • Form 1	s, employ ca b District? If h ake payable t h all check s ne box) Att 120-PC •[	Yes, you to: <i>New</i> tubs. (See <b>ach a co</b>	informatic un or lease must file F York Stat e instruction omplete c Consolida	e property, a Form CT-33 e Corpora ns for details copy of you ated basis	T-1. or maintain B-M <i>(see inst</i> <b>tion Tax</b> S.) <b>Ir federal r</b>	an office ir tructions) <b>eturn.</b> Other:	A	Payn	nent enclosed 25168	
Attach your payment here. Detach Federal return filed: <i>(mark an X in or</i> Form 1120-L • Form 1 Have you been audited by the Inter 2012	s, employ ca b District? If N ake payable f h all check s ne box) Att 120-PC •[ ernal Revenu EIN Name Primary	Yes, you to: <i>New</i> tubs. (See ach a co ue Servic	informatic un or lease must file F York Stat e instruction omplete c Consolida	e property, a Form CT-33 e Corpora ns for details copy of you ated basis	T-1. or maintain B-M <i>(see inst</i> <b>tion Tax</b> S.) <b>Ir federal r</b>	e an office ir tructions)	A	Payn	nent enclosed 25168	
ng the tax year did you do business ropolitan Commuter Transportation Pay amount shown on line 21. Ma Attach your payment here. Detach Federal return filed: <i>(mark an X in of</i> Form 1120-L ●  Form 1 Have you been audited by the Inte If Yes, list years: 2012 Enter primary corporation name and E	s, employ ca b District? If N ake payable i h all check si ne box) Att 120-PC •[ ernal Revenu EIN Name Primary IN Name Parent	Yes, you to: <i>New</i> tubs. (See ach a co ue Servic	informatic un or lease must file F York Stat e instruction omplete c Consolida	e property, a Form CT-33 e Corpora ns for details copy of you ated basis	T-1. or maintain B-M <i>(see inst</i> <b>tion Tax</b> S.) <b>Ir federal r</b>	e an office in tructions)	A	Payn . Yes • 3456	nent enclosed 25168	
Life Health Medical Insuration         ng the tax year did you do business         ropolitan Commuter Transportation         Pay amount shown on line 21. Ma         Attach your payment here. Detach         Federal return filed: (mark an X in or         Form 1120-L<●	s, employ ca a District? If N ake payable - h all check so ne box) Att 120-PC •[ ernal Revenue EIN Primary p): Parent Name Parent tity in this ret	Yes, you i to: <i>New</i> ' tubs. (See ach a co ach a co ue Servic y 1 1 1	informatic in or lease must file F York Stat e instruction Consolida e in the pa rk an X in th	bn in Form C e property, of Form CT-33 e Corporations for details topy of you ated basis ast 5 years the appropria	T-1. or maintain B-M (see inst tion Tax s.) Ir federal r • [] ? te box)	e an office ir tructions) eturn. Other: _		Payn . Yes • 3456	nent enclosed 25168 V 578912 .23456	0 0
Life Health Medical Insuration ing the tax year did you do business propolitan Commuter Transportation Pay amount shown on line 21. Ma Attach your payment here. Detach Federal return filed: <i>(mark an X in or</i> Form 1120-L • Prom 1 Have you been audited by the Inter If Yes, list years: 2012 Enter primary corporation name and E <i>(if a member of an affiliated federal group</i> ) Enter parent corporation name and El <i>(if more than 50% owned by another corporatio</i> )	s, employ ca a District? If N ake payable f h all check st ne box) Att 120-PC •[ ernal Revenue EIN Primary IN Name Parent Name Parent tity in this ret below. If mon Legal name	Yes, you i to: <i>New</i> ' tubs. (See ach a co ach a co ue Servic y 1 1 1	informatic in or lease must file F York Stat e instruction omplete c Consolida e in the pa e in the pa rk an X in the ne, attach	bn in Form C e property, o Form CT-33 e Corporations for details copy of you ated basis ast 5 years the appropria	T-1. or maintain B-M (see inst tion Tax s.) Ir federal r • [] ? te box)	e an office ir tructions) eturn. Other: _		Payn . Yes • 3456 7891 Yes •	nent enclosed 25168 V 578912 .23456	0 0

Attach a copy of your complete federal return, a copy of your Annual Report of Premiums and Exhibit of Premiums and Losses (New York) as filed with the New York State Department of Financial Services, and copies of the following schedules from your Annual Statement: Assets; Liabilities, Surplus and Other Funds; the Summary by Country portion of Schedule D; the Exhibit of Premiums Written, Schedule T; and Reinsurance Assumed, Part 1 of Schedule S.

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



#### Computation of tax and installment payments of estimated tax

1	Allocated entire net income (ENI) from line 82	-3849548500	× .071	. • 1	000
2	Allocated business and investment capital from line 58 •	81491112100	× .0016	. • 2	130385800
3	Alternative tax (see instructions; attach computation)	000	× .09	. • 3	000
4	Minimum tax			4	250 00
5	Allocated subsidiary capital from line 47	000	× .0008	. • 5	000
6	Life insurance company premiums (see instructions)	10975973200	× .007	. • 6	76831800
7	Total tax (amount from line 1, 2, 3, or 4, whichever is greatest, plus lin			. • 7	207217600
8	Section 1505(b) floor limitation on tax (see instructions)	96230602.00	× .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 i	nstructions)		. • 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	× .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 C	T-5, line 2		. • 14a	148498900
14b	If you did not file Form CT-5 and line 13 is over \$1,000, see ins	structions		. 🛾 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 Forr	n CT-222 is attached) •	□	. • 18	000
	Interest on late payment (see instructions)				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 pay				25168800
22	Overpayment (if line 15 is less than line 16, subtract line 15 from line	e 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	υυυ
27a	Refund of tax credits (see instructions)			. <b>2</b> 7a	000
	Tax credits to be credited as an overpayment to next year's tax			_	000
	Issuer's allocation percentage from line 91				.116845 %
	Reinsurance allocation percentage from line 39				.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>B</b> Reinsurance premiums received	C Reinsurance allocation % (see instructions)	D Reinsurance premiums allocated to New York State (column B × column C)		
Reinsurance 1	100	0.0000	000		
Reinsurance 2	100	0.0000	000		
		0.0000			
Totals from attached sheet	000	0.0000	000		
<b>30</b> Total (add column D amounts; enter here and	include on line 34)	• 30	οφο		



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)	200	
32	New York ocean marine premiums (see instructions)	000	
33	New York premiums for annuity contracts and insurance for the elderly (see instr.) • 33 105290686	800	
34	New York premiums on reinsurance assumed (see instructions)	000	
35	Total New York gross premiums (add lines 31 through 34)	000	
36	New York premiums ceded that are included on line 35 (see instructions) • 36	opo	
37	Total New York premiums (subtract line 36 from line 35)	000	
38	Total premiums (see instructions)	800	
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)	100	
42	Total wages, salaries, personal service compensation, and commissions (see instructions)       91787018	400	
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 <b>%</b>
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)

	cription of sub below; see in:	ubsidiary capital (list the name of structions)	f each corporation and the EIN I	here; foi	r each corporation, comple	te c	olumns B thro	ugh G on the corresponding
Item			Name					EIN
А	Subsidia	ry 1						234654879
В	Subsidia	ary 2						191828373
С								
D								
E								
F								
G								
Н								
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 inst	r.)	E Net average fair market value (column C - column D)		<b>F</b> Issuer's allocation % (see instr.)	<b>G</b> Value allocated to New York State (column E x column F)
А	1.00000	30245458400	310995146	00	306724865	00	0.0000	000
В	1.00000	132454300	1338720	00	1331632	00	0.0000	000
С								
D								
E								
F								
G								
Н								
Totals fr	om d sheet	000	00	00	0	00		000
<b>46</b> Tota	als (add amounts		•	•				
in co and	blumns C, D, E) ● <b>46</b>	20377912700	312333866	00	3080564970	00		
	/	sidiary capital (add column (	G amounts; enter here and i	n the fi	rst box on line 5)		• 47	000
		•					I	



				<b>A</b> Beginning of year		B End of	year			Av		<b>C</b> je fair market lue basis	
48	Total assets from ann	ual statement				•			•				
	(balance sheet)	•		9994079570	400	10657	754	325500	48			103259169980	00
49	Fair market value adju	ustment (attach							•				
	computation; if negati	ve amount, use											
	a minus (-) sign)			1515637628	вро	249	273	076200	49			2004184195	5po
50	Nonadmitted assets from annua	I statement (see instr.)		51331111	8 D C	44	1656	124300	50 [●]			479936181	.00
51	Total assets (add lines	48, 49, and 50) •		101969745450	opo	• 10951	683	526000	51 •			105743290355	00
52	Current liabilities (see	instructions)		-13764274	300	-137	024	563300	52 [●]			-1374444188	300
53	Total capital (subtract l		)					•	53			107117734543	300
54	Subsidiary capital from								54			C	00
55	Business and investm								55			107117734543	300
	Assets, excluding subsi	· · · · —		Beginning of year		End of			•				+
	included on line 54, h under NYS Insurance sections 1303, 1304, (use same method to value assets	Law and 1305		9574205673	600		-	464100	56			99139126189	900
57	Adjusted business an		nital	(subtract line 56 from	n lin	e 55)			57			7978608354	00
	Allocated business an							•					-
50	from line 45; enter her		-				-		58		81491112100		
Soho	edule E – Computat			,						od b	ofor	a lonuon 1 10	74
oune				loss in the same ma									
	A	B		<b>C</b> – Fair market		D			E			F	,
	escription of property in separate sheet if necessary)	Cost (see instructions)		price or value on January 1, 1974 (see instructions)		Value realized on disposition (see instructions)		ga	ew York in or los instructio	SS		Federal gain or loss (see instructions)	
Pro	perty 1	2	200	10	00		3þ0			1	100	1	.po
													+
													+
					$\rightarrow$								-
Toto	Is from attached sheet		000	0	00		000			0	00	(	000
				-			<b>59</b>				100		100
	Totals (add amounts in	,									100	-	
60	New York adjustment										~	C	bo
	use a minus (-) sign fo	-									60		/ 00
Sche	edule F – Officers	(appointed or	elec	cted) and certain	n s	tockholders (ii	ncluc	le all offic	ers, wh	ether	rorr	not receiving any	tion
	compensa		IUIUE	ers owning more that		B				nore			
	(give a	A e and address actual residence; rate sheet if necessary	1)		S	ocial security number		Officia				<b>D</b> Salary and all other ompensation receive from corporation	
Off	icer1 33 Tax Rd,	Albany NY 122	227		4	78963215		Treas	surer			(	000
											1		+
							+				1		+
							+				+		+
							-				-		+
							+				+		+
Tete	le from attached at										-	ſ	000
	Is from attached sheet										-		
01	Totals (add column D a	mounts)			•••••				••••••	61		Ĺ	00

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



62	Federal taxable income before operations loss or net operating loss (NOL) (see instructions)	62	-38269213100
Addi	tions	· · · · ·	L.
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: 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	38500000
	Amount deducted on your federal return as a result of a safe harbor lease (see instructions)	69a	000
	Amount that would have been required to be included on your federal return except for a		
	safe harbor lease (see instructions)	69b	opo
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
	ractions	· · · · ·	L.
73	Interest, dividends, and capital gains from subsidiary capital (attach list; see instructions)	73	opc
74	Fifty percent of dividends from nonsubsidiary corporations (attach list; see instructions)	74	1046443000
	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	орс
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	opc
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)

Life i	nsurance companies		<b>A</b> Premiums taxable under section 1510		<b>B</b> Premiums included in tax limitation/floor computation — section 1505
83	Life insurance premiums	83	96230602	00	• 96230602.00
84	Accident and health insurance premiums	84	13529130	00	• 135291300
85	Other insurance premiums (attach list)	85	0	00	• 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	109759732	00	• 10975973200
	Insurance corporations who receive more than 95% of their premiums ocean marine insurance, and group insurance on the elderly (see instruction ocean marine insurance) and group insurance on the elderly (see instruction) and group insurance on t	ructic	ons)•	87	000
88	Total (add lines 86 and 87, column B; enter total here and in the first box on line	e 10).	•	88	10975973200
Sche	edule I – Computation of issuer's allocation percentage (see	instr	uctions)		

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 %



Schedule J – Composition of prepayments (see instructions)				
		Date p		Amount
92 Mandatory first installment	92	03-1		99746100
93 Second installment from Form CT-400	93	06-1		5000000
94 Third installment from Form CT-400	94	09-1		5000000
95 Fourth installment from Form CT-400	95	12-1		5000000
96 Payment with extension request from Form CT-5, line 5	96	03-1	5-15	5000000
97 Overpayment credited from prior years			97	1000000
98 Overpayment credited from Form CT-33-M Period			98	000
99 Total prepayments (add lines 92 through 98; enter here and on line 16)				309746100
Summary of tax credits claimed against current year's franchise tax (see instr	ructioi	ns for li	nes 9b	, 12, 100, and 101)
Have you been convicted of an offense, or are you an owner of an entity convicted of an of				
New York State Penal Law Article 200 or 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)				
			Г	
Form CT-601 ● 000 Form CT-601.1 ● 000	Form	CT-602.	•	000
<b>100</b> Total EZ and ZEA tax credits claimed above; amount cannot reduce the tax to less the		ſ	100	000
the 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	<b>-</b>		• F	000
		DTF-63		000
	Uther	credits	●_	000
Form CT-33.1         4410900         Form CT-607         000           Form CT-41         000         Form CT-611         000				
Form CT-43				
Form CT-44  000 Form CT-612  000				
Form CT-238         16390700         Form CT-613         000				
Form CT-249 • 000 Form CT-631 • 000				
Form CT-250● 000 Form CT-633 ● 000				
Form CT-259● 000 Form CT-634 ● 000				
Form CT-501 ● 000 Form CT-639 ● 000				
Form CT-502● 000 Form DTF-624● 000				
101 Total tax credits claimed above; do not include EZ and ZEA tax credits claimed on line 100 (enter here ar	nd on lir	n 12) a	101	20801600
<b>102</b> Total tax credits claimed above, do not include L2 and LLA tax credits claimed on line 100 (enter here all 102).		· · ·		000
		•	102	
Amended return information				
If filing an amended return, mark an <b>X</b> in the box for any items that apply and attach docu	menta	ation.		
_		,	0014	0.0 1 5
Final federal determination		- 2	2014-0	J6-15
NOL or operations loss carryback  Capital loss carryback	•••••			
			~ ~ ~	
Federal return filed:       Form 1139 •       Amended Form 1120-L •       Amended Form 1120-L	ded F	orm 11	20-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 pr	rior ta	x vears		000
Federal NOL or operations loss carryover total available for use this tax year from all prior		-		000
New York State NOL or operations loss carryforward total for future tax years	-			000
Federal NOL or operations loss carryforward total for future tax years				000



Third – par designee		)		Designee (518	e's phone number )555-2525			
(see instruction	Designee's e-mail address	n			PIN 12345			
Certificatio	n: I certify that this return and any attach	ments are to the best of my	knowledge and belief true	, correc	t, and complete.			
Authorized	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice Pi	Official title Vice President				
person	E-mail address of authorized person johndoe@33.com		Telephone number (518)555-2626		Date 03/15/2015			
Paid	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987	Prepar	er's PTIN or SSN 987654123			
use	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	Sta N				
only (see instr.)	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN		Date 03/15/2015			

See instructions for where to file.





New York State Department of Taxation and Finance

## **Claim for CAPCO Credit**

Tax Law — Article 1 and Article 33

All filers must enter tax period:

CT-33.1

	beginning	01/01/2014	ending	12/31/2014
Legal name of corporation		Employer ic	lentification I	number (EIN)
CTEF33M			002199	9198

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;		4.4.1.0.00	_
	otherwise enter 0)	1	441090	10
2	Allocated CAPCO credit transferred to affiliates for the current tax year (enter amount from			
	line 27 if applicable; otherwise enter ${f 0}$	2	00	0
3	Subtract line 2 from line 1	3	441090	0
4	Allocated CAPCO credit transferred from affiliates for the current tax year (enter amount from			
	line 28 if applicable; otherwise enter <b>0</b> )	4	00	0
5	Total CAPCO credit from the current tax year (add lines 3 and 4)	5	441090	0
6	Unused CAPCO credit carryforward from the previous tax years	6	00	0
7	Amount of unused CAPCO credit carryforward transferred from affiliates (enter amount from			
	line 29 if applicable; otherwise enter <b>0</b> )	7	00	0
8	Total CAPCO credit carryforward available from the previous tax years (add lines 6 and 7)	8	00	0
9	Total CAPCO credit available before recapture (add lines 5 and 8)	9	441090	0
10	Recapture of CAPCO credit (enter amount from line 26 if applicable; otherwise enter 0)	10	00	0
11	Net CAPCO credit available for the current tax year (subtract line 10 from line 9)	11	441090	0

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

12	Tax (see instructions)	12	2072176	00		
13	Tax credits claimed before the CAPCO credit (see instructions) •	13	163907	00		
14	Tax after application of all other credits (subtract line 13 from line 12) •	14	1908269	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	1908019	00		
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	om lin	e 11)	•	18	000
19	Amount of unused CAPCO credit carryforward transferred to affiliat	es (ei	nter amount from line 30			
	if applicable; otherwise enter <b>0</b> )			•	19	000
20	Unused CAPCO credit to be carried forward to the next tax year (su	btract	t 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>B</b> Total credit allocated by the Superintendent of Insurance	C % of credit available for the current tax year			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 availa on line 1)	,	(	·	21	4410900



#### 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	В	C	D	E	F
Description of CAPCO (Attach additional sheets if necessary)	Transferee corporation name	EIN	Unused credit allocated by the Superintendent of Insurance transferred <b>to</b> affiliates	% of credit available for the current tax year	Allocated credit transferred <b>to</b> 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 to	ransferred <b>to</b> affilia	tes for the current t	ax year (add column F am	ounts;	
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	E % of credit available	F Allocated credit transferred <b>from</b>
(Attach additional sheets if necessary)	corporation name	of Insurance transferred from affiliates		for the current tax year	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 to amounts: enter here and on line 4)		illates for the curre	nt tax year (add column F	• 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)	O Transferor EIN Date of transfer or sa		nal sheets if necessary) corporation name transfer or s		le	<b>E</b> Credit carryforward transferred <b>from</b> affiliates
Capco 4	Realty 4	258741369	05-15-201	4	00	
29 Total CAPCO credit carryforward tr amounts: enter here and on line 7)				29	00	

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

A Description of CAPCO (Attach additional sheets if necessary)	ABCDn of CAPCO sheets if necessary)Transferee corporation nameEINDate of transfer or sa		le	<b>E</b> Credit carryforward transferred <b>to</b> affiliates	
Capco 5	Realty 5 1478		06/15/2014		000
30 Total CAPCO credit carryforward tran amounts; enter here and on line 19)		<b>,</b> , ,		30	000





New York State Department of Taxation and Finance

# Claim for Rehabilitation of Historic Properties Credit

	Тах	c Law – Artic	eles 9-A, 32, and 33			All filers mu	ist en	ter tax pe	riod:
					beginning	01/01/20	14	ending	01/01/2014
CTEF33	влл					002199198			1
UTEI 33			2 2 2			002199190			
Dort 1	Contified biotor	rio otructu		0.000	ounto /o#			<i></i>	
	le A – Certified his		re information and credit	amo		ach additional	sneets	II necessa	ry, see instructions)
Schedu	lie A – Certified fils	storic struc	A				В		С
Property			0			I			Ŭ
1	238 W A Harrima	in Campus,	Albany, NY 12227			98	745		09-15-2012
2	23 East Street,	-				25	896		09-15-2013
3	38 North Street	., Albany,	NY 12227			36	987		10-15-2012
Schedu	le B – Certified his	storic strue	cture credit amounts						
		Property	A –		В –	20 2		C –	000 000
		1	2535	600			100	•	507100
		2	31413	300		628	300	•	628300
		3	35110	000		702	200	•	702200
		I					•	1	14533100
1						•	1		16390700
2			(from line 1	7; see	e instruction	s) •	2		000
3						•	3		000
4			(add lines 1, 2, and 3; New York S	S corpo	orations, see ir	nstructions)	4		16390700
5			(from line 16; New York	S corp	orations, see	instructions) •			000
6			(see instructions)			•	6		opc
			ation of historic propertie	s cr	edit use	d or carri	ed fo	orward	(New York
S corpo	rations do not com	olete this se	ection)						
7	(se	ee instructions	)				7		207217600
8			(see	instru	uctions)	•	8		000
9a	8						9a		20721760
9b Tax	limitation (see instruction	ons)					9b		00
9c			e 9a; if line 9b is greater than line 9a,	enter	<b>0</b> )	•			20721760
10	(see	instructions)				•	10		16390700
11		,	ubtract line 10 from line 6)			•	11		000
Part 3 -	<ul> <li>Computation of</li> </ul>	of rehabilit	ation of historic propertie	s cr	edit reca	<b>apture</b> (se	e ins	tructions	
12						•	12		000
13						•	13		000
14	12 1 (	carry result to	four decimal places)				14		000
15						•	15		000
16		(multiply li	ne 15 by line 14; enter here and on lin	e 5)		•	16		ορα
Part 4 -	<ul> <li>Partnership inf</li> </ul>	formation	(attach additional sheets as n	eces	sary)				
		partnership			nership's			Credit a	mount allocated
Partne	rship 1			2	258796413	3		•	000
			•					•	
			•					•	
			•					•	
								•	000
17			(enter here and on line 2)				17		000



• 🗸

**CT-238** 



# CT-33-M New York State Department of Taxation and Finance Insurance Corporation MTA Surcharge Return Tax Law – Article 33, Section 1505-a All filers must enter tax period:

	Amended return				beginnina	01/01/20	14	ending	12/31/2014
Γ	Employer identification number (EIN)	File number	Business tele	phone numb		State or country		-	If you claim an
	002199198	LL 9	(518)	555-26	26		OH		overpayment, mark an <b>X</b> in the box
	Legal name of corporation		( )		Date of incorpo	ration	Date re	eceived (for T	ax Department use only)
	CTEF33M				03/21	/2012			
	Mailing name (if different from legal name above)				If you need	to undato			
	c/o				your addres				
	Number and street or PO box				<ul> <li>phone infor</li> </ul>				
	CT33 M WA Harriman Campus				corporation other tax ty				
	City	State	ZIP code		- can do so c	online. See formation in	Audit (	for Tax Depa	tment use only)
	Albany	NY	12227		Form CT-1.		,		
L	f you do business, employ capital, own or lease prope	ertv. or maintair	n an office in t	he Metror	olitan Commut	er			
٦	Fransportation District (MCTD) (the counties of New Yo	ork, Bronx, King	gs, Queens, F	lichmond,	Dutchess, Nas	sau, Orange,			
	Putnam, Rockland, Suffolk, and Westchester), you mu However, you must disclaim liability for the MTA surcha								
_	Pay amount shown on line 22. Make payab	<u> </u>						Pavn	nent enclosed
14	Attach your payment here. Detach all chec						A		71321 00
	mputation of MCTD allocation percenta						~		
	horized non-life insurance corporations N	<u> </u>	tion perce	ntage (a	oo instruction	.)			
			nion perce			>/			
<b>1</b> a	• •					000			
41.	Form CT-33-NL, lines 34 and 35 and enter he					000	-		
1b 2									0.000 %
		• ·					2		0.000 %
	insurance corporations and unauthorized insu Net New York State premiums (from Form C			Dalloca	tion percenta	ge (see instr.)	-		
3a	•			20	1160	66660000			
	CT-33-A, line 40, column E)					66660000	-		
3b						04528400			0.764661-4
4		•							0.764661%
5	····						5		6.881949 %
6a	5 (				1.0	20705100			
	line 44, column E)					28795100	-		
6b	5					208919200			
7							-		0.203072%
8	· · · · · · · · · · · · · · · · · · ·						8		7.085021%
9		y ten; if line 4	or line 7 is 0,	see instr	uctions)	•	9		0.708502 <b>%</b>
Co	mputation of MTA surcharge								
10	Net New York State franchise tax (from Form CT-	33-NL, line 7; Fe	orm CT-33 and	d Form CT-	33-A filers, see i	nstructions) •	10		186416000
11	Allocated tax (Form CT-33-NL filers multiply li	ne 10 by line i	2; Form CT-3	33 and Fo	orm CT-33-A fil	ers			122076100
	multiply line 10 by line 9)								132076100
12	5 5	•			• • • •				22452900
13	5 , (	,					-		000
14	Total MTA surcharge due (subtract line 13 fre	om line 12)					14		22452900
<b>15</b> a	If you filed a request for extension, enter a	mount from	Form CT-5,	line 7, c	or Form CT-5.	3, line 10 •	15a		201284 00
15b	If you did not file Form CT-5 or Form CT-5	.3, see instru	uctions				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 l	ine 16)			<u></u>	18		7132100
19							19		000
20							20		000
21							21		000
22									7132100



Com	nputat	ion of MTA surcharge (continued; see in	struc	ctions)							
23	Overp	ayment (if line 16 is less than line 17, subtract lir	ne 16	from line 17; see	instructi	ions)		1	23		000
24	Amou	nt of overpayment to be credited to New Yo	ork St	tate franchise t	ах			. • 1	24		000
25	Amou	nt of overpayment to be credited to next ye	ar's I	MTA surcharge					25		000
26	Amou	nt of overpayment to be refunded (subtract li	nes 2	4 and 25 from lir	e 23)			1	26		000
27		nt of MTA surcharge retaliatory tax credit to							27		000
28	Total r	efund claimed (add lines 26 and 27)						. • 1	28		000
Clai	Claim for refund of MTA surcharge retaliatory tax credit (see instructions)										
For t	ax yea	rs before 2009, attach separate computa	tion	<b>A</b> 2009	<b>E</b> 20	-	<b>C</b> 2011			<b>D</b> 012	<b>E</b> 2013
29	MTA s	urcharge payable (see instructions)	29	000		00	0	opo		000	000
30		urcharge retaliatory tax credits previously									
		wed (see instructions)	30	000		00	0	opo		000	000
31		ce (subtract line 30 from line 29;									
	if les	s than zero, enter <b>0</b> )	31	000		opi	0	000		000	оро
32		percent (.9) of retaliatory taxes paid this									
	-	attributable to the 2009 MTA surcharge									
		not exceed line 31, column A; see instructions)	32	000							
33		percent (.9) of retaliatory taxes paid this ye		tributable							
	-	e 2010 MTA surcharge (may not exceed line 31, col				opo	0				
34		percent (.9) of retaliatory taxes paid this ye			e 2011						
	-	A surcharge (may not exceed line 31, column C;				34	1	oþo			
35		percent (.9) of retaliatory taxes paid this ye					urcharge				
	(may	not exceed line 31, column D; see instructions) .					-	35		000	
36	Ninety	percent (.9) of retaliatory taxes paid this ye	ar at	tributable to th	e 2013	MTA s	urcharge				
	(may	not exceed line 31, column E; see instructions) .					-			36	000
37	Total I	MTA surcharge retaliatory tax credits									
	allo	wed to date (see instructions)	37	000		00	0	000		000	000
38	Total of	credits (add lines 32 through 36; enter here and c	on line	ə 27)				38			000
Com	npositi	on of prepayments claimed on line 1	<b>7</b> (se	e instructions)		1	Date pa			Am	ount
39	Manda	atory first installment					03/15/201				15449200
40a	Secor	d installment from Form CT-400				40a	06/15/201				2500000
40b	Third i	nstallment from Form CT-400				40b	09/15/20				2500000
40c		n installment from Form CT-400					12/15/202				2500000
41	Paym	ent with extension request, from Form CT-5	, line	10, or Form C	Г-5.3, lir	ne 13 .		4	41		2500000
42		ayment credited from prior years							42		1000000
43	Add li	nes 39 through 42							43		35449200
44		ayment credited from Form CT-33-NL, CT-3							14		000
45	Total p	prepayments (add lines 43 and 44; enter here ar	nd on	line 17)				4	15		35449200
de	rd – pai esignee	Designee's e-mail address							(518	,	-2525
	instructio	,									12345
Certi	ificatio	n: I certify that this return and any attachme				nowled				rect, and	complete.
Auth	orized	Printed name of authorized person John Doe	Signa	ature of authorized	person		V	icial t Lce	te Presi	dent	
	rson	E-mail address of authorized person johndoe@33.com	I				elephone numb			Date	
							518)555-2	2626		1 57	
	aid	Firm's name (or yours if self-employed) Taxes Done Right			_ F	Firm's El L2345	6987		Pre 98	parer's PTI 7654123	N OF SSN
	parer Ise		Addres				City			State	ZIP code 12227
	only	E-mail address of individual preparing this return	T2 I	Return Park	way		Albany Preparer's N			NY Date	12221
1	e instr.)	billsmith@taxesdoneright.com					I TEPATELS N			03/1	5/2015

See instructions for where to file.



# 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 m	ust enter tax	r tax period:			
Amended return 🗹 Final return 🗹			beginning	01/01/2	014 ending	12/31/2014		
Employer identification number (EIN) 002199196	File number	Business telephone number (518) 555-262		If address/phone below is new, ma an <b>X</b> in the box.	rk	If you claim an overpayment, mark an <b>X</b> in the box.		
Legal name of corporation			If you need	d to	Date received (for	Tax Department use only)		
Mailing name (if different from legal name above) C/O			address of informatio corporatio	r phone n for				
Number and street or PO box 33A M WA HARRIMAN CAMPUS			other tax t can do so See Busin	ypes, you online.				
City Albany	State NY	ZIP code 12227	information Form CT-1	<i>n</i> in	Audit (for Tax Depa	artment use only)		
Did any corporation in the combined group of office in the MCTD? (mark an <b>X</b> in one box)	lo business, emplo Yes 🔽 No 尾							
Pay amount shown on line 26. Make pay Attach your payment here. Detach all cho			on Tax	F A		ment enclosed 8060 00		
. Did you include a disregarded entity in th	nis return? (mark a	n <b>X</b> in one box)				res 🖌 No 🗌		
If Yes, enter the name and EIN. If more than one, attach list with names and EINs.	Legal name of disreg Insurance fo	,			EIN	584712689		
Are any corporations in the combined gr conduit (REMIC)? <i>(mark an <b>X</b> in one box)</i>	-					íes ● 🖌 No ● 🗌		
. If an unauthorized insurance corporation	is included in th	is return, mark an <b>X</b>	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	on•	If marked, enter date of determination: • 06/15/2013				
NOL or operations loss c	arryback •	Capital loss carryback				
Federal return filed:	Form 1139 •	Amended consolidated Form 1120-L • Amended consolidated Form 1120-PC •				

#### Net operating loss (NOL) or operations loss information

New York State NOL or operations loss carryover total available for use this tax year from all prior tax years •	
Federal NOL or operations loss carryover total available for use this tax year from all prior tax years	3834797487 00
New York State NOL or operations loss carryforward total for future tax years	
Federal NOL or operations loss carryforward total for future tax years	5805211524 00



Com	putation 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 • 477928760 × 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.)		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.)		9	27252700
10	Combined tax before EZ and ZEA tax credits (see instructions)	1	10	2111900000
11a	EZ and ZEA tax credits claimed (enter amount from line 115; see instructions)	11	1a	000
11b	Combined tax after EZ and ZEA tax credits (see instructions)	11	1b	2111900000
12	Combined minimum tax for subsidiaries – number of subsidiaries (see instructions) • $12 \times $250 = $	1	12	300000
13	Total combined tax after EZ and ZEA tax credits (add lines 11b and 12)	1	3	2112200000
14	Combined life insurance company premiums from line 102 (see instr.)	1	14	170183300
15	Combined tax (see instructions)	Ŀ	15	170183300
16	Tax credits (enter amount from line 116; see instructions)	1	16	90672300
17	Combined tax due (subtract line 16 from line 15; if less than zero, enter 0)	1	17	79511000
18	If you filed a request for extension, enter amount from Form CT-5.3, line 5	Ŀ	18	000
19	If you did not file Form CT-5.3 and line 17 is over \$1,000 (see instructions)	1	19	33394600
20	Total (add line 17 and line 18 or 19)	2	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) •		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	<b>Overpayment</b> (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			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)			000
	Refund of tax credits (see instructions)			000
32b	Tax credit to be credited as an overpayment to next year's return (see instructions)			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)
Sche	edule B — Computation and allocation of combined subsidiary capital (see instructions for each line in this schedule)
49	Average fair market value of subsidiary capital
	Average value of current liabilities attributable to subsidiary capital
	Net average fair market value of subsidiary capital
	Net average value of subsidiary capital allocated to New York State (enter column E amount in the first box on line 5)
	edule C – Computation and allocation of combined business and investment capital (see instructions)
	Average value of total assets (see instructions)
	Average fair market value adjustment (show a negative amount with a minus (-) sign)
	Average value of nonadmitted assets from annual statement (see instructions)
	Total combined assets (add column E, lines 53, 54, and 55)
	Average value of current liabilities (see instructions)
	Total combined capital (subtract column E, line 57 from line 56)
	Combined subsidiary capital from column E, line 51
	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)
	Adjusted combined business and investment capital (subtract column E, line 61 from line 60)
	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)
	edule D – Computation and allocation of combined ENI (see instructions)
	FTI before operations or net operating loss (see instructions; include disallowed dividends paid deduction:
Addi	
	Dividends-received deduction (used to compute line 64)
	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)
~ ~	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)
	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)
	Amount that would have been required to be included on your federal return except for a safe harbor lease (see instructions)
	Total amount of federal depreciation from Form CT-399 (see instructions)
	Other additions (see instructions)
75	Total (add column E, lines 64 through 74)



A Parent		<b>B</b> Total subsidiaries	<b>C</b> Subtotal (column A + column B)	D Intercorporate eliminations	(C	<b>E</b> Combined total olumn C – column D)
Sched			tion percentage (see ins			
34 •	1816844800	000	1816844800	000	34 •	1816844800
35 •	000	000	000	000	35 •	000
36 •	169813358200	000	169813358200	000	36 •	169813358200
37 •	000	000	000	000	37 •	000
38 •	171630203000	000	171630203000	000	38 •	171630203000
39 •	193114200	000	193114200	000	39 •	193114200
40 •	171437088800	000	171437088800	000	40 •	171437088800
41 •	879993443100	000	879993443100	000	41 •	879993443100
42	I				42 •	0.194816 %
43					43	1.753344 %
44	36678036900	000	36678036900	000	44 •	36678036900
45 •	119533155800	000	119533155800	000	45 •	119533155800
46			1190001000000		46 •	0.306844 %
						2.060188%
47					47	0.206019 %
48		n and allocation of a			48 [•]	0.200019%
	37671957400	n and allocation of co	ombined subsidiary ca	pital (see instructions)		37671957400
49 •	37671957400		37671957400 000		49	
50 •		000		000	50	000
51 •	37671957400	000	37671957400	000	51 •	37671957400
52 [●]	4779287600	opo	4779287600	000	52 [●]	4779287600
				investment capital (see		
53 [●]	23148463018900	161319608000	23309782626900	000	53 •	23309782626900
54 [●]	1860708220100	000	1860708220100	000	54 [●]	1860708220100
55 [●]	1050811452400	000	1050811452400	оро	55 [●]	1050811452400
56					56 •	26221302299400
57 •	2055671396800	486521800	2056157918600	000	57 •	2056157918600
58					58 •	24165144380800
59					59	37671957400
60					60 •	241274724234
•					•	
61	17770781065800	opo	17770781065800	opo	61	17770781065800
62					62 •	6356691357600
63					63	1309599196800
	ule D — Computatio	n and allocation of co	ombined ENI (see instruc	tions)	00	
64 •	-198926662600	6121887700	-192804774900	000	64 [●]	-192804774900
Additic		0121007790	192001771900		04	192001771990
65 •	6232660000	000	6232660000	000	<b>CE</b>	6232660000
	33084300	000	33084300	000	65 •	33084300
66		000			66	33004300
67 •	000		000	000		
68 •	000	000	000	000	68	
69 <b>•</b>	000	000	000	000	69 •	
70 •	84384400	000	84384400	000	70 •	84384400
71 •	000	000	000	000	71 •	
72 [●]	000	000	000	000	72 •	
73 [●]	000	000	000	000	73 •	
74 •	000	000	000	000	74 •	
75	1 1		II		75 •	-186454646200



#### 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)
	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)
	edule E — Computation and allocation of combined alternative base
87	Officer salaries and other compensation (see instructions)
	Combined alternative base (add column E, line 85 and line 87)
	Statutory deduction (see instructions)
	Combined alternative base minus deduction (subtract line 89 from line 88)
	Combined alternative base multiplied by 30% (multiply line 90 by 0.3)
	Combined allocated alternative base (multiply line 91 by combined allocation percentage on line 48; enter here and in the first box on line 3)
	edule F — Computation of combined premiums (see instructions)
	bined life insurance company premiums taxable under Article 33 section 1510
	Life insurance premiums
	Accident and health insurance premiums
	Other insurance premiums (attach list)
	Total combined life insurance company premiums (add column E, lines 93 through 95; enter here and in the first box on line 7)
	bined life insurance company premiums included in the tax limitations computed under Article 33 section 1505
	Life insurance premiums
	Accident and health insurance premiums
	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)
	ance corporations who receive more than 95% of their premiums from:
	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)
	edule G – Computation of combined issuer's allocation percentage (see instructions)
	New York gross direct premiums
	Total gross direct premiums
105	Combined issuer's allocation percentage (divide column E, line 103 by line 104; enter here and on line 33)



	<b>A</b> Parent	<b>B</b> Total subsidiaries	<b>C</b> Subtotal (column A + column B)		<b>D</b> Intercorporate eliminations		<b>E</b> Combined total (column C – column D)
Sche	edule D – Computatio	n and allocation of co	mbined ENI (continued	; see	instructions)		
	ractions						
76	000	000	000		000	76	000
77		000	000		000	77 •	
78	000	opo	оро		000	78 •	000
79	-1 1 1	I _ I		-		79 •	000
80		000	000		000	80	000
81		000	000		000	81 •	000
82		000	000		000	82 •	000
83	000	000	ορο		000	83 •	000
84						84 •	000
85						85 <b>•</b>	-1864546462.00
86						86	-384131998.00
	edule E – Computatio			ase			1
87	000	000	ορο		000	87	000
88						88	-1864546462.00
89						89	15041.00
90						90	-1864561503.00
91						91	-559368451.00
92						92	-115240529.00
	edule F – Computatio						
-	bined life insurance co			tion			
93		000	1630383100		000	93 •	1630383100
94		000	186461700		000	94 •	186461700
95	000	000	000		000	95 •	оро
96						96 •	1816844800
	bined life insurance co			ns co	-		
97		000	1630383100		000	97 •	1630383100
98		000	186461700		000	98 •	186461700
99	000	000	000		000	99 •	000
						•	
100						100	1816844800
	ance corporations who		-	om:			
101	6692319500	000	6692319500		000	101 •	6692319500
						•	
102						102	8509164300
	edule G – Computatio			ge			
103		000	193033773900			103 •	193033773900
104	1064825058500	000	1064825058500		1	104 •	
105						105 •	0.181282 %
Com	position of prepayme	nts (see instructions)			Date paid		Amount
106	Mandatory first installme	ent of combined group		106	03/15/2014		439600
107	Second combined group	p installment from Form	CT-400	107	06/15/2014		100000
108	Third combined group in			108	09/15/2014		61289100
109	Fourth combined group			109	12/15/2014		23095300
110	Payment with extension			110			2500000
111	Overpayment credited fi	•			111		1275600
112	Overpayment credited fi				112		
113	Total prepayments from			d retu			
114			r here and on line 21)				112099600



#### Summary of tax credits claimed against current year's franchise tax:

section 195.20? (see Form CT-1; mark an X	in one box)		Yes • No •
EZ and ZEA tax credits (attach appropria	te form for each credit claimed)		
Form CT-601 •	Form CT-601.1 •	Form CT-602	
<b>115</b> Total EZ and ZEA tax credits claim the minimum tax <i>(enter here and c</i>	ed above; amount <b>cannot</b> reduct on line 11a; see instructions)		
Tax credits (attach appropriate form or stat	ement for each credit claimed)		
Fire insurance			
premiums tax credit	Form CT-611 •		
Form CT-33-R	Form CT-611.1		
Form CT-33.1 • 9067230			
Form CT-41 •	Form CT-613 •		
Form CT-43 •	Form CT-631 •		
Form CT-44	Form CT-633 •		
Form CT-238	Form CT-634 •		
Form CT-249	Form CT-639 •		
Form CT-250	Form DTF-624		
Form CT-259	Form DTF-630		
Form CT-501	Other credits		
Form CT-502			
Form CT-604			
Form CT-606 •			
Form CT-607			

116	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	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)						
Prima	Primary corporation name (if a member of an affiliated group) EIN						
Parer	t corporation name (if more than 50% owned by another corporation)	EIN					

Third – pa designe (see instruction	e Designee's e-mail address			Designee's phone number ( 518 ) 555-2525 PIN 12345			
Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.							
Authorized	Printed name of authorized person John Doe	Signature of authorized person	residen				
person	E-mail address of authorized person johndoe@ct33amcom		Telephone number (518)555-2626	Date 2015-03-15			
Paid	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987	Preparer's PTIN or SSN 987654123			
preparer use		Address 315 Return Parkway	City Albany	State ZIP code NY 12227			
only (see instr.)	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN	Date 2015-03-15			

430008140099

See instructions for where to file.

CT-33-A/ATT Schedules A, B, C, D, and E – Attachment to Form CT-33-A

### Life Insurance Corporation

	All filers mu	st enter tax period:	beginning	01/01/2	2014	ending	12/31/2014
Employer identification number (EIN)	File number	Business telephone number					
002199196	00 8	( ) 518-555-	2626				
Legal name of corporation			Trade name/D	BA			
CTEF33AM							
Mailing name (if different from legal name above)			State or countr	y of incorporation	Date rece	eived (for Tax L	Department use only)
c/o			]	NY			
Number and street or PO box			Date of incorp	oration			
33A M WA Harriman Campus			03-0	1-2005			
City	State	ZIP code		ations: date began			
Albany	NY	12227	business in NYS	5			
524140 above i mark at NYS principal business activity	ess/phone s new, n <b>X</b> in the box	If you need to up phone informatic or other tax type See Business inf	n for corpor s, you can d	ation tax, o so online.	Audit (for	r Tax Departme	ent use only)
Insurance							

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 V 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>B</b> Reinsurance premiums received		C Reinsurance allocation % (see instructions)	D Reinsurance premiums allocated to New York State (column B × column C)
Insurance 1	10	00	0.0001	000
Insurance 2	10	00	0.001	000
Totals from attached sheet				
1 Total (add column D amounts; enter here and	l include on line 37 of Form CT-33-A or Forn	n C	T-33-A/B) 💧 🚺	0 00



Legal name of corporation	EIN
CTEF33AM	002199196

#### Schedule B - Computation and allocation of subsidiary capital (see instructions; attach separate sheet if necessary)

Item			EIN									
А	Insuranc		874125874									
В	Insurance	Insurance 4										
С	Insuranc	ce 5					567567567					
D	Insuranc	:e 6					678678678					
Е												
<b>A</b> Item	B % of voting stock owned	C Average fair market value (see instructions)		D Current liabilities attributable to subsidiary capital (see instructions)	<b>E</b> Net average fair market value (column C – column D)	F Issuer's allocation % (see instr.)	<b>G</b> Value allocated to New York State (column E × column F)					
А	0.0000	40427940100	0	000	40427940100	0.0431	17434549					
В	0.0000	1011035700	0	000	1011035700	0.0200	201722					
С	0.0000	3372886300	0	000	3372886300	1	30156605					
D	0.0000	-7139904700	C	00	-7139904700	0.0000	0					
Е												
tals from	attached sheet											
<b>2</b> Tota	als <i>(add amo</i>	unts in columns C, D, and E										
	• 2	376719574 0	) 🕩	0 0 🗣	376719574 00	)						

#### Schedule C – Computation of business and investment capital (see instructions)

		<b>A</b> Beginning of year	<b>B</b> End of year		<b>C</b> Average fair market value basis
4 Total assets (see instructions)	4	22593154831500	237037712063Þ	0	23148463018900
<b>5</b> Fair market value adjustment (attach computation; show any negative amounts with a minus (-) sign)	5	1693493327600	202792311250	0	1860708220100
6 Nonadmitted assets from annual statement	6	1116003065200	98561983950	00	1050811452400
7 Current liabilities (see instructions)	7	1895324817100	221601797650	0	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	1800201663570	0	17770781065800



#### Schedule D – Computation of adjustment for gains or losses on disposition of property acquired before

January 1	<b>, 1974</b> (you may no l	ong	ger report gain or loss	in	the same manner you	rep	oort it on your federa	l inco	me tax return; see instr.)
A Description of property (attach separate sheet if necessary)	B Cost (see instructions)		<b>C</b> – Fair market price or value on Jan. 1, 1974 (see instructions)		D Value realized on disposition (see instructions)		E New York gain or loss (see instructions)		<b>F</b> Federal gain or loss (see instructions)
Land	10	0	10	00	1	00	(	000	000
Totals from attached sheet									
9 Totals (add amounts in col	umns E and F)					9			
10 New York adjustment (su	ubtract line 9, column	F,	from line 9, column l	E; e	enter here and on line	968	3 of		
Form CT-33-A or Form C	CT-33-A/B; use a minu	us s	sign for negative amo	oun	nts)			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)

Α	В	С	D
Name and address (give actual residence; attach separate sheet if necessary)	Social security number	Official title	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/E	3) • 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	Printed name of authorized person John Doe	Signature of authorized person			Official title Vice Pre	eside	nt	
person	E-mail address of authorized person johndoe@ct33amcom of form.com			Telephone nu (       )  51	ı <b>mber</b> 8-555-26	26	Date	03-15-2015
Paid	Firm's name (or yours if self-employed) Taxes Done Right		Firm's E 12345	IN 56987		Prepar	er's PTI	N or SSN
preparer	Signature of individual preparing this return	Address 315 Return Parkway		Ci Al	ty bany	Sta N	ate IY	ZIP code 12227
only (see instr.)	E-mail address of individual preparing this return billsmith@taxesdoneright.com			Preparer'	s NYTPRIN		Date	03-15-2015





#### 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 Return

#### Combined parent corporation legal name CTEF33AM

Parent employer identification number (EIN) 002199196

If there is only one subsidiary included in the combined return, this form is not required.

If there is more than one subsidiary included in the combined return, this form is required.

Attach all CT-33-A/B forms to Form CT-33-A, Life Insurance Corporation Combined Franchise Tax Return.

For all combined returns and attachments, the corporation responsible for filing Form CT-33-A is designated the *parent*. The other corporations included in the combined return are designated *subsidiaries*.

		Subsidiary	Subsidiary
	•	EIN 987789987	● EIN 456654654
		Legal name of corporation	Legal name of corporation
		Subsidiary 1	Subsidiary 2
Sche	edule 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)	4	1
42	New York premium percentage (divide line 40 by line 41)		6 %
43	Weighted New York premium percentage (multiply line 42 by nine)	0	6 %
44	New York wages, salaries, personal service compensation, and		•
	commissions (see instructions)		
45	Total everywhere wages, salaries, personal service compensation, and		•
	commissions (see instructions)	4	4
46	New York payroll percentage (divide line 44 by line 45)	0,	6 %
	Total New York percentages (add lines 43 and 46)	0	6 %
	Allocation percentage (Divide line 47 by ten; if line 42 or 46 is zero, see instructions.)	0	%
	edule B – Computation of subsidiary capital (see instructions)	I	
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		•
	Net average value of subsidiary capital allocated to New York State		•
Sche	edule C - Computation of business and investment capital (see instru	uctions)	
53	Average value of total assets (see instructions)	68106095 C	0 <b>●</b> 842830858 C
54	Average fair market value adjustment		•
55	Average value of nonadmitted assets from annual statement (see instr.) •		•
	Total assets (add lines 53, 54, and 55 in Total column)		
57	Average value of current liabilities (see instructions)	756080 (	00 <b>●</b> 772625 0
58	Total capital (subtract line 57 from line 56 in Total column)		
59	Subsidiary capital from line 51, Total column		
	Business and investment capital (subtract line 59 from line 58 in Total column)		
	Average value of assets, excluding subsidiary assets included on line 51,		
	held as reserves under New York State Insurance Law sections 1303,		
	1304, and 1305 (see instructions)		
62	Adjusted business and investment capital (subtract line 61 from line 60 in Total column)		



#### Who must file this form

Parent corporations who file a combined return that includes more than one subsidiary must use Form CT-33-A/B to detail the subsidiaries' individual computations. Each Form CT-33-A/B may accommodate six subsidiaries. Use as many additional Form CT-33-A/Bs as necessary. The parent corporation should complete the *Parent* column on Form CT-33-A and should not be included on Form CT-33-A/B.

#### Instructions

Line numbers and text for Form CT-33-A/B correspond to the line numbers of Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return.* Note that certain lines are not included on Form CT-33-A/B because subsidiary information is not required for these lines. For line instructions, refer to the corresponding line instructions in Form CT-33-A-I, *Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B.* 

Enter the amounts shown in the Total column on the corresponding line on Form CT-33-A, column B (Total subsidiaries).

	Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
•	EIN 454545454				
ſ	Legal name of corporation				
	-	Subsidiary 4	Subsidiary 5		
		on of allocation perce	ntage (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	%	%	%		
48	%	%	%		+
Sche	edule B – Computati	on of subsidiary capit	al (see instructions)		
49	•	•	•	•	49
50	•	•	•	•	50
51		•	•	•	51
52		•	•	•	52
	edule C – Computati	on of business and in	vestment capital (see	instructions)	
53		• 228558333 00	• 246986399 0	d•	<b>53</b> 1613196080 00
54		•	•	•	54
55		•	•	•	<b>55</b> 1613196080 00
56	1 1				56
57	• 16350 00	16350 00	• 33038130	0	<b>57</b> 486521800
58					58
59					59
60					<b>60</b> 1608330862 00
	•	•	•	•	
61					61
62	I				<b>62</b> 1608330862



Lega	I name of corporation	I	EIN		
	CTEF33AM		0 (	021	99196
			Subsidiary		Subsidiary
		EIN	987789987	E	EIN 456654654
		Lega	al name of corporation	L	_egal name of corporation
			Subsidiary 1		Subsidiary 2
Sch	edule D — Computation of entire net income (see instructions)				
64	FTI before operations or net operating loss (include disallowed dividends		-9450002		51015281 0
	paid deduction; see instructions) $ullet$			00	510152010
Addi			T		
65	Dividends-received deduction (used to compute line 64)				
	Dividend or interest income not included in line 64 (attach list; see instructions) •				
67	Interest to stockholders: minus 10% or \$1,000,				
	whichever is larger (see instructions)				
68	Adjustment for gains or losses on disposition of property acquired				
	before January 1, 1974 (from Form CT-33-A/ATT, Schedule D, line 10; see instr.) ●				
69	Deductions attributable to subsidiary capital (attach list; see instructions) •			•	
70	New York State franchise tax deducted on federal return (attach list; see instr.) •			•	
71	Amount deducted on your federal return as a result of a safe harbor lease (see instr.) •			•	
72	Amount that would have been required to be included on your federal			•	
	return except for a safe harbor lease (see instructions)				
73	Total amount of federal depreciation from Form CT-399			•	
	(see instructions)				
74	Other additions (see instructions)				
	Total (add lines 64 through 74 in Total column)				
	ractions				
	Interest, dividends, and capital gains from subsidiary capital (attach list; see			•	
	instructions)				
				•	
77	Fifty percent of dividends from nonsubsidiary corporations (attach list; see instructions) •				
	Gain on installment sales made before January 1, 1974 (attach list; see instr.) •			•	
					I
80	Amount included on your federal return as a result of a safe harbor lease (see instr.)				
	Amount that could have been deducted on your federal return except			•	
01	for a safe harbor lease (see instructions)				
82	Total amount of allowable New York depreciation under Article 33,				
02	section 1503(b), from Form CT-399 (see instructions)				
83	Other subtractions (see instructions)				
		·			
-	edule E – Computation of alternative base (see instructions)	1	T		I
87	Officer salaries and other compensation (from Form CT-33-A/ATT, Schedule E,				



line 11; see instructions) .....

Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
EIN 454545454	I EIN 565656565	EIN Subsidiary 3	EIN	lotai
Legal name of corporation				
Subsidiary 3	Subsidiary 4	Subsidiary 5		

•	5045486 00	3112740 00	200027200		(1010077)
-	5045486 00	3112740 00	299037200	64	61218877 0
Additions				05	
65		•		65	
66		•		66	
67				67	
68				68	
69 •	•	•		69	
70 •	•	•		70	
71 •	•	•	•	71	
•	•	•	•		
72				72	
•		•			
73 74 •	•		•	73	
				74	61218877 0
75				75	012188770
Subtractions					
70				70	
76		•		76	
77				77	
78 •	•		•	78	
70				10	I
80 •	•	•	•	80	
•	•	•			
81				81	
82				82	
83 •	•	•	•	83	
	1 11			00	

Sch	Schedule E — Computation of alternative base (see instructions)										
87									87		



Lega	I name of corporation		EIN	
	CTEF33AM		002	2199196
			Subsidiary	Subsidiary
		EIN	98778997	EIN 456654654
		Leg	gal name of corporation	Legal name of corporation
			Subsidiary 1	Subsidiary 2
Sche	edule F — Computation of premiums (see instructions)			
Life i	nsurance company premiums taxable under Article 33 section 1510			
93	Life insurance premiums			
94	Accident and health insurance premiums			
95	Other insurance premiums (attach list)			
96	Total life insurance company premiums (add lines 93, 94, and 95)			•
Life i	nsurance company premiums included in the tax limitations computed			
un	der Article 33 section 1505		1	
97	Life insurance premiums			•
98	Accident and health insurance premiums			•
99	Other insurance premiums			•
100	Total life insurance company premiums subject to the floor limitation on			
	tax under section 1505(b) (add lines 97, 98, and 99)			
Insur	ance corporations who receive more than 95% of their premiums from:			
101	Annuity contracts, ocean marine insurance, and group insurance			•
	on the elderly (see instructions) $ullet$			
102	Total life insurance company premiums subject to the limitation on tax			
	under section 1505(a)(2) (add lines 100 and 101)●			

Sche	Schedule G — Computation of issuer's allocation percentage (see instructions)								
103	New York gross direct premiums	,		•					
	Total gross direct premiums								



Subsidiar	у	Subsidiary		Subsidiary	Subsidiary	Total
EIN 45454545	54 EIN	565656565	EIN	676767676	EIN	lotal
Legal name of corpo	oration Leg	al name of corporation	Legal	name of corporation	Legal name of corporation	
Subsidiar	у З	Subsidiary 4	S	ubsidiary 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	
100 Insui	ance corporations wh	no receive more than	95%	% of their premiums fro	om:	100	
	•	•	•	•			
101						101	
			•	•			
102						102	

Schedule G –	Schedule G — Computation of issuer's allocation percentage (see instructions)									
103 •	•		•	103						
104 •	•	•	•	104						





New York State Department of Taxation and Finance

### Claim for Retaliatory Tax Credits

All filers must enter tax period:

CT-33-R

 
 Tax Law – Article 33
 beginning
 2014-01-01
 ending
 2014-12-31

 Legal name of corporation CTEF33AM
 Employer identification number 002199196
 002199196

File this form with Form CT-33, CT-33-NL, or CT-33-A; but send documentation to address under Retaliatory prints.

For tax years before 2012, attach separate computation	tion.	<b>A</b> 2012		<b>B</b> 2013		<b>C</b> 2014
<b>1</b> Tax less credits (except for section 1511(c) retaliatory tax credit)	1	117338300	0	1291417	00	170183300
2 Section 1511(c) retaliatory tax credit claimed in 2012 and 2013	2	117338300	0	1267719	00	
<b>3</b> Balance (subtract line 2 from line 1)	3	орс	0	23698	00	
<ul> <li><b>4</b> 90% of retaliatory taxes paid in 2014 on</li> <li>2012 premiums and income</li> <li>(line 4 may not exceed line 3, column A)</li> </ul>	4	00	0			
5 90% of retaliatory taxes paid in 2014 on						
2013 premiums and income (line 5 may not exceed line 3, column B)				23698	00	
6 90% of retaliatory taxes paid in 2014 on 2014 (line 6 may not exceed line 1, column C)	•			•	6	88302500
7 Total section 1511(c) retaliatory tax credit cla	imed t	his year (add lines 4, 5, an	d 6)	) •	7	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.		<b>A</b> 2012		<b>B</b> 2013		<b>C</b> 2014	
8	Amount of assessment paid under						
	Public Health Law section 2807-t	8					
9	Tax less credits (except for section 1511(i)						
	retaliatory tax credit)	9					
10	Section 1511(i) retaliatory credit claimed						
	in 2012 and 2013	10					
11	Balance (subtract line 10 from line 9)	11					
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)	12					
13	90% of retaliatory taxes paid to other states i	in 20	14 because of 2013				
	2807-t assessments (may not exceed lesser of line	8, col	umn B, or line 11, column B) 🛛	13			
14	90% of retaliatory taxes paid to other states i	in 20	14 because of 2014 sec	ctio	n 2807-t assessments		
	(may not exceed lesser of line 8, column C, or line 9, column C)					14	
15	Total section 1511(i) retaliatory tax credit clair	med	this year (add lines 12, 13	3, an	• • • •	15	

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

16	Total retaliatory tax credits claimed this year (add lines 7 and 15)	16	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.



# CT-33-M New York State Department of Taxation and Finance Insurance Corporation MTA Surcharge Return Tax Law – Article 33, Section 1505-a All filers must enter tax period:

	Amended return				b	eginning	2014-01-	-01	ending	2014-12-3	31
E	Employer identification number (EIN)	File number	Business t	elephone n		eginnig	State or country		U U	If you claim an	
	002199196	00 8		) 555-			,	NY		overpayment, mai an X in the box	^{rk}
	egal name of corporation		1	/	D	ate of incorpo	ration	Date r	eceived (for T	ax Department use	only)
	CTEF33AM										
. I	Mailing name (if different from legal name above)					f you need	to undate				
	c/o					our addres					
	Number and street or PO box					phone infor corporation					
	33A M WA HARRIMAN CAMPUS					other tax ty					
(	Dity	State	ZIP cod	le		an do so d	online. See formation in	Audit	for Tax Depa	rtment use only)	
1	Albany	NY	1222	7		Form CT-1.					
lf	you do business, employ capital, own or lease prope	rty, or maintair	n an office i	n the Met	tropolita	an Commut	er				
	ransportation District (MCTD) (the counties of New Yo										
	utnam, Rockland, Suffolk, and Westchester), you mus lowever, you must disclaim liability for the MTA surcha										
Α.	Pay amount shown on line 22. Make payab	ble to: <b>New</b>	York Stat	te Corp	oratio	n Tax			Payr	nent enclosed	
	Attach your payment here. Detach all chec							A		(	000
Con	nputation of MCTD allocation percentage	ge									
	norized non-life insurance corporations N	•	tion per	centage	e (see i	nstructions	;)				
1a											
	Form CT-33-NL, lines 34 and 35 and enter he			1a							
1b	MCTD premiums included on line 1a	,						1			
2	· · · · · · · · · · · · · · · · · · ·							2			%
Life	insurance corporations and unauthorized insu										
3a								1			
	CT-33-A, line 40, column E)			3a		17143	70888.00				
3b	MCTD premiums included on line 3a (see in	nstructions)		3b		10134	78964.00	1			
4	MCTD premium percentage (divide line 3b b							4		59.116	57 <b>%</b>
5	Weighted MCTD premium percentage (mu	•						5		532.050	3 %
6a	New York State wages (from Form CT-33, lin										
	line 44, column E)			6a		3667	80369.00				
6b	MCTD wages included on line 6a (see instru					3610	61656.00	1			
7	MCTD wage percentage (divide line 6b by lir	ne 6a)						7		98.440	8 %
8	Total MCTD percentages (add lines 5 and 7)							8		630.491	1%
9	MCTD allocation percentage (divide line 8 by	y ten; if line 4	or line 7 is	0, see in	nstructio	ons)	•	9		63.049	1%
Cor	nputation of MTA surcharge										
10	Net New York State franchise tax (from Form CT-3	33-NL, line 7; Fo	orm CT-33 a	and Form	CT-33-A	A filers, see i	nstructions) •	10		795110	00.00
11	Allocated tax (Form CT-33-NL filers multiply li	ne 10 by line 2	2; Form C	T-33 and	Form (	CT-33-A file	ers				
	multiply line 10 by line 9)						•	11		501310	
12	MTA surcharge before MTA surcharge reta	liatory tax c	redit <i>(mult</i>	tiply line	11 by 1	17% (.17)).	•	12		85223	
13	MTA surcharge retaliatory tax credit (see in	structions)					•	13		85223	3.00
14	Total MTA surcharge due (subtract line 13 fro	om line 12)						14			
15a	If you filed a request for extension, enter a										_
15b	If you did not file Form CT-5 or Form CT-5										
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							18			_
19	Estimated tax penalty (see instructions; mark							19			_
20	Interest on late payment (see instructions)							20			
21	Late filing and late payment penalties (see										
22	Balance due (add lines 18 through 21 and ent	er here; enter	the payme	ent amou	unt on l	line A abov	e)	22			



	tation of MTA surcharge (continued; see in	struc	ctions)								
<b>23</b> Ov	erpayment (if line 16 is less than line 17, subtract lir	ne 16	from line 17; se	e instruct	ions)			23			
<b>24</b> Am	nount of overpayment to be credited to New Yo	ork St	tate franchise	tax				24			
<b>25</b> Am	nount of overpayment to be credited to next ye	ar's I	MTA surcharg	e				25			
	nount of overpayment to be refunded (subtract li										
	nount of MTA surcharge retaliatory tax credit to						_				
	tal refund claimed (add lines 26 and 27)						_				
	or refund of MTA surcharge retaliatory t										
	years before 2009, attach separate computa		<b>A</b> 2009	1	<b>3</b> 10	<b>C</b> 201	1		<b>D</b> 2012	<b>E</b> 201	3
<b>29</b> MT	TA surcharge payable (see instructions)	29	0 þ	438	52.0	0	000	)	392.00		000
	TA surcharge retaliatory tax credits previously										
	allowed (see instructions)	30	00	0 438	352.0	0	oþi		392.00		000
	lance (subtract line 30 from line 29;										
	f less than zero, enter <b>0</b> )	31	00	D	oþ	0	00		000		оро
	nety percent (.9) of retaliatory taxes paid this										
	year attributable to the 2009 MTA surcharge										
-	(may not exceed line 31, column A; see instructions)	32									
	nety percent (.9) of retaliatory taxes paid this ye		tributable								
	to the 2010 MTA surcharge (may not exceed line 31, col			;							
	nety percent (.9) of retaliatory taxes paid this ye										
1	MTA surcharge (may not exceed line 31, column C;	see i	nstructions)		34	1					
<b>35</b> Nir	nety percent (.9) of retaliatory taxes paid this ye	ar at	tributable to t	he 2012	MTA s	urcharge				]	
(	(may not exceed line 31, column D; see instructions) .						35	;			
<b>36</b> Nir	nety percent (.9) of retaliatory taxes paid this ye	ar at	tributable to t	he 2013	MTA s	urcharge					
(	(may not exceed line 31, column E; see instructions) .								36		
37 Tot	tal MTA surcharge retaliatory tax credits										000
	allowed to date (see instructions)		OD		352.0				392.00		000
38 Tot	tal credits (add lines 32 through 36; enter here and o	on line	ə 27)				38	;			
Compo	sition of prepayments claimed on line 1	<b>7</b> (se	e instructions	)		Date p	baid		Am	ount	
<b>39</b> Ma	andatory first installment					2014-03-					0.00
40a Se	cond installment from Form CT-400					2014-06-					0.00
	ird installment from Form CT-400					2014-09-					0.00
	urth installment from Form CT-400					2014-12-					0.00
	yment with extension request, from Form CT-5							41			0.00
	verpayment credited from prior years							42			0.00
<b>43</b> Ad	Id lines 39 through 42						•	43			0.00
<b>44</b> Ov	verpayment credited from Form CT-33-NL, CT-3							44			0.00
<b>44</b> Ov	tal prepayments (add lines 43 and 44; enter here ar							45			
44 Ov 45 Tot Third – design	tal prepayments (add lines 43 and 44; enter here ar party nee Ves voltage No besignee's name (print) Designee's e-mail address							45	Designee's phor 518 )555		0.00
44 Ov 45 Tot Third – design (see instru	tal prepayments (add lines 43 and 44; enter here an party nee uctions) tal prepayments (add lines 43 and 44; enter here an Designee's name (print) Designee's name (print) Bill Smith Designee's name (print) Bill Smith tal prepayments (add lines 43 and 44; enter here and Designee's name (print) Bill Smith	nd on	line 17)					<b>45</b>	PIN	12345	0.00
44 Ov 45 Tot Third – design (see instru	tal prepayments (add lines 43 and 44; enter here an party nee puctions) Yes No Designee's name (print) Designee's name (print) Designee's name (print) Bill Smith Designee's name (print) Bill Smith Designee's name (print) Bill Smith the common state of the state of t	ents a	line 17)	t of my k		dge and be	lief t	<b>45</b> ( rue,	PIN	12345	0.00
44 Ov 45 Tot Third – desigu (see instru Certifica	tal prepayments (add lines 43 and 44; enter here an party mee uctions) Yes volume No volume No volume No volume Designee's name (print) Bill Smith Designee's name (print) Bill Smith Designee's name (print) Bill Smith Designee's name (print) Bill Smith Comparison Designee's name (print) Bill Smith Designee's name (print) Bill Smith Bill Smith B	ents a	line 17)	t of my k		dge and be	lief t	45 ( rue, title	PIN correct, and	12345	0.00
44 Ov 45 Tot Third – design (see instru	tal prepayments (add lines 43 and 44; enter here ar party mee uctions) Printed name of authorized person Printed name of authorized person E-mail address of authorized person	ents a	line 17)	t of my k	nowle	dge and be	elieft	45 ( rue, title Pr	PIN correct, and esident	12345 I complet	0.00
44 Ov 45 Tot Third – desigu (see instru Certifica Authoriz	tal prepayments (add lines 43 and 44; enter here ar         party innee       Yes       No       Designee's name (print) Bill Smith         Designee's e-mail address       bill smith@taxesdoneright.com         bill smith@taxesdoneright.com         ation: I certify that this return and any attachmed         John Doe         n       E-mail address of authorized person         John doe@ct33amcom	ents a	line 17)	t of my k d person	nowle	dge and be	elieft	45 ( rue, title Pr	PIN correct, and esident 2015	12345 I complet	0.00
44 Ov 45 Tot Third – desigu (see instru Certifica Authoriz	tal prepayments (add lines 43 and 44; enter here ar         party nee       Yes       No       Designee's name (print) Bill Smith         Designee's e-mail address bill smith@taxesdoneright.com         ation: I certify that this return and any attachmed John Doe         F-mail address of authorized person John doe@ct33amcom         Firm's name (or yours if self-employed)	ents a	line 17)	t of my k d person	nowle	dge and be	elieft	45 ( rue, title Pr	PIN correct, and esident 2015	12345 I complet	0.00
44 Ov 45 Tot Third – design (see instru Certifica Authoriz persor	tal prepayments (add lines 43 and 44; enter here ar         party inee       Yes       No       Designee's name (print) Bill Smith         Designee's e-mail address       bill Smith       Bill Smith         Designee's e-mail address       bill smith@taxesdoneright.com         ation:       I certify that this return and any attachmed         tend       Printed name of authorized person         John Doe       F-mail address of authorized person         pondoe@ct33amcom       Firm's name (or yours if self-employed)         Taxes Done Right       Signature of individual preparing this return	ents a Signa	line 17)	t of my k d person	nowle	dge and be	ellieft Difficial 7ice ber -262	45 ( rue, title Pr	PIN correct, and esident	12345 I complet	0.00 0.00

See instructions for where to file.



# Test 22

Begins on next page

Return to Test Chart

2014

CT-33-C New York State Department of Taxation and Finance Captive Insurance Company Franchise Tax Return Tax Law - Article 33

				All filers mu	st enter tax	perio	d:		
	Amended return			beginning	1/01/20	014	ending	12/31/201	.4
Er	nployer identification number (EIN)	File number	Business telephone nun					If you claim an	_
	002199199	LL 7	( )	518-5	55-2626			overpayment, mark an X in the box	<u>'</u> [
	agal name of corporation			Trade name/DB	A				
C	TEF33C								
M	ailing name (if different from legal name above)			State or country		Date re	eceived (for Ta	ax Department use or	nly)
c/	o			N	Y				
	umber and street or PO box			Date of incorpor		1			
3	3C WA Harriman Campus			03/22					
Ci	-	State	ZIP code	Foreign corporation business in NYS	ons: date began				
A	lbany	NY	12227						
N/	· · · · · · · · · · · · · · · · · · ·	ddress/phone ove is new,	lf you need to upda	te vour address	or phone	Audit (f	for Tax Depart	tment use only)	
	mai mai	rk an X in the box	information for corp	oration tax, or o	ther tax				
	YS principal business activity		types, you can do s information in Form	o online. See Bu	isiness				
С	aptive Insurance			01-1.					
			_	_			_		
Fede	ral return was filed on <i>(mark an <b>X</b> in or</i>	ne): 1120-L •	1120-PC •	Consolid	ated •	0	ther: •	× N/A	
A.	Pay amount shown on line 19. Make p	payable to: <b>New</b>	York State Corpo	ration Tax			Paym	ent enclosed	
	Attach your payment here. Detach all	CNECK STUDS. (See	e instructions for deta	alls.)		A		9216	77
Com	putation of tax and installment	payments of e	stimated tax (see	e instructions)					
	-		1	-7					
	n New York State gross direct prem	,	60	982429 36	004	_ر		27929	72
	First \$20,000,000 of gross direct prer			^	.004 •			21929	+ 2
	\$20,000,001-\$40,000,000 of gross di	•			.003 •				+
	\$40,000,001-\$60,000,000 of gross di	•			.002 •	3			+
	Excess of \$60,000,000 of gross direc	•	•	X	.00075 •	4			
	n New York State reinsurance prem			788051 67 🗸	00005			1773	12
	First \$20,000,000 of reinsurance prer			^	.00225 •	5		1113	+
	\$20,000,001-\$40,000,000 of reinsura	•			.0015 •				+
	\$40,000,001-\$60,000,000 of reinsura	•			.0005	7			+
	Excess of \$60,000,000 of reinsurance	•	•	×	.00025 •	8			
	putation of tax and estimated tax du				-	0		29702	84
9 10	Tax due based upon premiums (add li					9 10		5,000	
	Minimum tax					10		29702	
	Tax due (enter the greater of line 9 or 10) First installment of estimated tax for								+-
100	If you filed a request for extension, er	•	Form CT-5 line 2		-	122			
	If you did not file Form CT-5, see inst							7425	71
120	Total (add line 11 and line 12a or 12b)					13		37128	
14	Total prepayments from line 27							27911	-
15	Balance (if line 14 is less than line 13, sul					15		9216	_
16	Estimated tax penalty (see instructions,							2210	+ '
17	Interest on late payment (see instructions,								+
18	Late filing and late payment penalties	•							+
19	Balance due (add lines 15 through 18 a					-		9216	77
20	<b>Overpayment</b> (if line 13 is less than line				-			2210	+ '
20	Amount of overpayment to be credite								+
	Refund of overpayment (subtract line 2					-			+
~~	i loraria or overpayment (subiract lille 2								



Continued on page 2

#### Composition of prepayments on line 14 (see instructions)

			Date pa	aid	Amount					
23	Mandatory first installment	23	3/15/	14	6977	78				
	Second installment from Form CT-400	24a	6/14/	14	6978	3 00				
24b	Third installment from Form CT-400	24b	9/12/	14	6978	3 00				
24c	Fourth installment from Form CT-400	24c	12/10/14		6978	3 00				
25	Payment with extension request (from Form CT-5, line 5)	25								
	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?									

Third – pa designed (see instructio	Designee's e-mail address				Designee (	is phon ) 518 PIN	e number 3-555-2525 96325				
Certificatio	Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.										
Authorized	Printed name of authorized person John Doe	Signature of authorized person	Signature of authorized person Official title Vice Pr								
person	E-mail address of authorized person johndoe@33C.com		hone number ) 518-555-:	2626	Date 03/15/2015						
Paid	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123	3456987	Prepare	er's PTII 9876	<b>N or SSN</b> 554123				
preparer use	Signature of individual preparing this return	Address 315 Return Parkway		City Albany	Sta N		<b>ZIP code</b> 12227				
only (see instr.)	E-mail address of individual preparing this return billsmith@taxesdoneright.com		P	reparer's NYTPRIN		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.



# Test 23

Begins on next page

Return to Test Chart

¢	New York State Department of New York S Cor Tax Law - Articles 9-A and 22	rporatio			ise Ta	x Reti	ırr	ı	С	T-3	-S	
					All filers n	nust enter	tax p	eriod:				
	Final return (see page 5 of the instructions)	Amended retu	urn [	$\checkmark$	beginning	01-01-201	4	endi	ng	12-31-2	2014	
	Employer identification number (EIN) 002199041	File number AA 8		siness telephor -555-2626	ie number	If you have an incorporated mark an x in t	outside	e NYS,		If you clai overpaym an x in the	ent, mark	
	Legal name of corporation CTEF801603604606				Trade nar	me/DBA						
	Mailing name (if different from legal name above	e)			State or country of incorporation				Date received (for Tax Departmer use only)			
	Number and street or PO box					corporation						
	City Albany	State	ampus ZIP 0 2227		Foreign corp	08-01-2003 Foreign corporations: date began business in NYS						
	NAICS business code number (from NYS Pub 910) If add			If you need to update your address	01-01-2005	New York S election effective date 01-01-2005			Audit (for Tax Department use on			
	NYS Principal business activity CONSTRUCTION			or phone informatio for corporation tax, so online. See But	or other tax type	other tax types, you can do less Information in Form CT-1.						
	Has the corporation revoked its election to be treated Yes No If Yes, enter e	effective date:			Number of sha	areholders 1		Pa		nt on ele	and	
Α.	Pay amount shown on line 46. Make payable Attach your payment here. Detach all check	k stubs. (See in:	struct	e Corporation tions for details.)	Tax		Α	га	yme	nt enclo 1	,000	
	ou must attach a copy of the following: (1 equired; see instructions); (4) Form CT-60-										ns.	
в	If you filed a return(s) other than federal Form	n 1120S, enter f	the f	orm number(s)	here							
С	If you included a qualified subchapter S subs	sidiary (QSSS)	in th	is return, mark	an <i>X</i> in the l	box and att	ach F	Form C	T-60	-QSSS		
D	Have you underreported your tax due on pas	t returns? to co	rrect	this without pe	enalty, visit o	our Web site	e (se	e instru	uctio	ns).		
Ε	Enter your business allocation percentage (i	f you did not comp	olete l	Form CT-3-S-ATT,	Schedule A, j	you must ente	er eith	er 0 or 1	<b>00</b> )	1	1.000000 %	
F	Enter your investment allocation percentage	(if you did not con	nplete	e Form CT-3-S-AT	T, Schedule B	, you must er	nter ei	ther 0 or	100)	) 1	.000000 %	
G	Did the S corporation make an IRC section 33	8 or 453 electio	on?							Yes	i No	
н	Did this entity have an interest in real property	y located in Nev	N Yoi	rk State during	the last thre	e years?				√ Yes	No	
ı.	Has there been a transfer or acquisition of a d	controlling intere	est in	n this entity duri	ing the last t	hree years?	?		[	√ Yes	No	
J	If the IRS has completed an audit of any of yo	our returns withi	in the	e last five years	s, list years .							
к	If this return is for a New York S termination y	year, mark an 🕽	<b>x</b> in t	the appropriate	box to indic	ate which r	netho	od of ad	cou	nting wa	s	
	used for the New York S short year (see in	structions, page	5)	Normal acc	counting rule	es		Daily p	ro ra	ata alloca	ation	
L	Issuer's allocation percentage (see instruction	ns)								1	.000000 %	
М	Mark an X in the box if you are filing Form CT-3	-S as a result of t	the m	andatory New Y	ork S electior	of Tax Law,	Artic	le 22, se	ection	n 660(i)		
Ν	Eligible qualified New York manufacturers mark an	nX in this box (s	ee in	structions)								
0	Did you include any disregarded entities in the If Yes, enter the name(s) and EIN(s)						、	/ Yes		No		

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

#### Page 2 of 3 CT-3-S 2014

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 End of tax year 70,461		
12	Total assets(from federal Form 1120S, Schedule L, line 15, columns b and d)		
	Beginning of tax year 559,654 End of tax year 591,468		
13a	Loans from shareholders (from federal Form 1120S, Schedule L, line 19, columns b and d)		
	Beginning of tax year 20,195 End of tax year		
13	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.)

		Α	В	С
		Accumulated adjustments account	Other adjustments account	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
Firs	it 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

03-15-2015

Computa	ation of	i tax (	continued)
---------	----------	---------	------------

(see instr.) billsmith@taxesdoneright.com

	. /							
Compo	osition of prepayments (see instructions):	1	Date paid		Amo	unt		
32 Mar	ndatory first installment	. 32						
33 Sec	cond installment from Form CT-400	. 33						
34 Thi	rd installment from Form CT-400	. 34						
35 Fou	urth installment from Form CT-400	35						
36 Pay	ment with extension request from							
	Form CT-5.4	36						
37 Ove	erpayment credited from prior years (see instru	uctions)		37				
38 Tota	al prepayments (add lines 32 through 37)						38	
	ance (subtract line 38 from line 31; if line 38 is larg						39	1,000
	imated tax penalty (see instructions); (mark an	-	-			٦	40	
	erest on late payment (see instructions)						41	
	e filing and late payment penalties (see instructi						42	
43 Bal	ance (add lines 39 through 42)						43	1,000
	ary gifts/contributions (see instructions):							
	turn a Gift to Wildlife			44a		00		
	east Cancer Research & Education Fund					00		
	ostate Cancer Research, Detection, and Educa					00		
	11 Memorial			_		00		
	olunteer Firefighting & EMS Recruitment Fund					00		
	eterans Remembrance					00		
							45	1.000
	d lines 31, 40, 41, 42, and 44a through 44f						45	1,000
40 Bai	ance due (If line 38 is less than line 45, subtract lin						40	1.000
17.0	due; enter your payment amount on line A on pa						46	1,000
47 Ove	erpayment (If line 38 is more than line 45, subtract						47	
	amount of your overpayment; see instructions.)						47	
	ount of overpayment to be credited to next peri							
	fund of overpayment (subtract line 48 from line 4						49	
	fund of unused special additional mortgage rec							
	(current year or deferred; see instructions)						50	
51 Am	ount of special additional mortgage recording t							
	to next period					······	51	
	nded return information							
If filing a	an amended return, mark an X in the box for an	ny items t	hat apply an	d atta	ach documenta	ition.		
Final fe	ederal determination If marked, enter date	e of deter	mination:					
Third - pa	rty ✓ Yes No Designee's name (print)							gnee's phone number
designe							- <u> -</u>	3) 555-2525
(see Instructio	*	-					PI	
Certificat	tion: I certify that this return and any attachment	nts are to		-	-	-	rrect, a	and complete.
	Printed name of authorized person		Signature of	f autho	prized person	Official title		
Authorize						Vice Presiden	t	
person	E-mail address of authorized person					Telephone numb	er	Date
						5185552525		
	Firm's name (or yours if self-employed)				Firm's EIN		Prep	parer's PTIN or SSN
Paid	Taxes Done Right				123456987	0.1		04-4- 710
preparer	Signature of individual preparing this return Address 315 Retu	s urn Parkwa	v			City Albany		State ZIP code NY 12227
use only	E-mail address of individual preparing this return	ann anwa	,		Preparer's	NYTPRIN		Date
	e-mail address of individual preparing this return				. roperor			0000

See instructions for where to file.

New York State Department of Taxation and Finance



# New York S Corporation Shareholders' Information Schedule

Т

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

Legal name of co	rpo	ration E	mployer Ider	ntificat	tion number (EIN)	_
CTEF601603604606	3	a	02199041			
Schedule A -		the New York S corporation on each line. Each shareholder must of these amounts on his or her personal income tax return.)				
Part 1 - Total s		reholder modifications related to S corporation items (see in	structions)			
	1	New York State franchise tax imposed under Article 9-A or Article 32	-	1		Т
Additions	Additions 2 Federal depreciation deduction from Form CT-399, if applicable					
	3	Other additions (attach explanation)		3	1	t
Subtractions	4 5	Allowable New York depreciation from Form CT-399, if applicable Other subtractions (attach explanation)				Ŧ
0.0	6	Additions to federal itemized deductions'		6		t
Other items	7	Subtractions from federal itemized deductions		7		$^{+}$
(attach explanation)	8	New York State adjustments to federal tax preference items		8		t
		orporation New York State credits and taxes on early disposi	tions (see i	nstruc	tions,	-
		licable forms)				
		dits (see instructions)				
		redit, retail enterprise tax credit, historic barn credit, and employment		9		
		(Form CT-46 and, if applicable, Form CT-46-ATT)	L	-		
		redit on research and development property (Form CT-46)	L	10		
		predit for financial services industry (Form CT-44) positions - investment tax credit, retail enterprise tax credit,		11		
		dit, investment tax credit on research and development property, or invest	ment			
		ancial services industry (Form CT-44 or CT-46)		12		
Empire zone (EZ	Z) ta	ax credits (see instructions)				
13 EZ wage tax	cre	dit (Form CT-601)		13	25,125	
14 EZ capital ta	sx c	redit for monetary contributions (Form CT-602)		14		
15 EZ investmer	nt ta	ax credit (Form CT-603)		15	63,756	_
16 EZ investmer	nt ta	ax credit for financial services industry (Form CT-605)		16		_
		credit - EZ capital tax credit, EZ investment tax credit, or EZ	ŀ			_
		redit for financial services industry (Form CT-602, CT-603, or CT-605)		17		
		one enterprise (QEZE) tax credits (see instructions)				
-	-	rty tax credit allowed (Form CT-606)	L 1			_
		QEZE real property tax credit (Form CT-606)	L			
		tion credit employment increase factor (Form CT-604)				
		tion credit zone allocation factor (Form CT-604)				
		tion credit benefit period factor (Form CT-604) ction credit factors from partnership (for multiple partnerships attach sepera			structions)	
		o employer identification number	1-	23	Structionsy	
		nt increase factor (obtain factor from your partnership)		23		$\dashv$
		ation factor (obtain factor from your partnership)				$\neg$
		riod factor (obtain factor from your partnership)		26		$\dashv$
	· · ·	x credit (see instructions)		20		
		alified agricultural property	I.	27		
		ligible school district property taxes paid	I.	28		
	-	alified agricultural property converted to nonqualified use alified conservation property	1.	29 30		
	- u u c					

#### Page 2 of 3 CT-34-SH 2014

	rt 2 - Total S corporation New York State credits and taxes on early dispositions (con	tinued)
	er 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		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		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 rechargind 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

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
JOHN DOE 3 S WA Harriman Campus				
ALBANY NY 12227	161616161	100.000%	1	I.

## Schedule B - Shareholders' identifying information (see instructions)

New York State Department of Taxation and Finance

Claim for EZ Wage Tax Credit

CT-601

Tax Law - Article 9, Sectio	n 187-m; Article 9-A,	Section 210.19; Article 32,

Section 1456(e); and Article 33, Section 1511(g)

N. M.		All filers must enter tax period:					
			begi	nning	2014-01-01	ending	2014-12-31
Taxpayer identification number(s) shown o	on page 1 of your t	ax return		File t	his claim with you	r corpora	tion franchise
002199041 Legal name of corporation filing the franchise tax return CTEF601603604606					eturn: Form CT-3,		
					2, CT-32-A, CT-32	2-S, CT-3	3, CT-33-A,
					3-NL, or CT-185. /	Attach a (	copy of the
Name of empire zone (EZ)	0	Date of EZ designation (	(see instructions)	Certit	ficate of Eligibility	and rete	ention certificate.
ALBANY		2009-11-20			iouto or Englishity		
Mark an X in the appropriate box to i	indicate the tax	year for which the E	Z wage tax				
credit is being claimed on this return.			1st		2nd 🗌 3rd	4tl	h 🗌 5th 🔽
Mark on M in the how if you are a Cla			d under Com		unicinal Laur Antic		
Mark an $\pmb{\chi}$ in the box if you are a Cle	an Energy Ente	erprise (CEE) certifie	ed under Gene	eral M	iunicipal Law Artic	le 18-B	····· 🖻
Mark an X in the box if you are a clai	imina this credi	t as a corporate partr	ner				
-	-						
Schedule A - Eligibility req							
three questions in Schedule A before							
Part 1 - Payment of EZ wages for t	the current tay	vear					
,							
1 Were EZ wages paid during the	current tax yea	r to full-time employe	ees in jobs cre	eated	in an EZ?	Y	Yes ☑ No □
If you answered Yes to the question	n above compl	ete Part 2. If you and	swered No. v	ou ca	nnot compute a cr	edit for t	he current tax year
If you have any available EZ wage							
credit passed through to you from			ing tax your, i	90 10	concours of h you	i nave an	, LL Huge lax
		_	New York C		or the current to		nd four woor boo
Part 2 - Computation of average n						x year ar	
Current tax year	March 31	June 30	September	30	December 31	L	Total
Number of full-time employees in						1	
New York State		8 13		17	15	L	53
2 Average number of full-time em	ployees in New	York State for curre	nt tax year (d	o not i	round) 2	<u> </u>	13.25
Number of full-time employees in	1						
New York State during four-year							
base period	March 31	June 30	September	30	December 31		Total
First year		6 8	3	11	12		37
Second year		2 6	6	4	1		13
Third year	+	2 5		4	-		13
Fourth year	+	2 2		2	2		
Total number of full-time employees	In New York St		-	_	-	<u> </u>	71
		-	-			<del> </del>	4.44
3 Average number of full-time em					o not roundy	L	7.44
Does the average number of ful			-				
employees on line 3?							Yes 🗹 No 🗀
If you answered Yes to the question	n above, comple	ete Part 3. If you ans	wered No. y	ou ca	nnot compute a cr	edit for th	ne current tax yea

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.

Dart 3

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 emp	ployees in the EZ	for current tax yea	r (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 emp	lovees in the EZ	for four-year base	period (do not roun	nd)	4.44

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

Computation of average number of full time employees in the E

Yes ✓ No 📖 average number of full-time employees on line 5?.....

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 a Computation of EZ wage tax credit for the current tax yeare 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

ourrent tay year and four year baco period

#### 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 targete	vhole number)	6						
7 Wage tax credit per employee	7	3,000.00						
8 Amount of EZ wage tax credit for		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.) Employeeâs 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)

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

Employeeâs 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 e	mployees (round to	two decimal places	; do not round	to wh	ole number)	12	3.75
13 Wage tax credit per employee.						13	1,500.00
14 Amount of EZ wage tax credit	14	5,625.00					
List below the name and social so line 14. (Attach additional sheets if		f each employee	included in	the (	computation	of th	e EZ wage tax credit on
Employeeâs 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)

	· · · · · · · · · · · · · · · · · · ·		•				-
Curre	ent tax year	March 31	June 30	September 30	December	31	Total
Num	ber 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.)

Employeeâs 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	19 EZ wage tax credit from partnerships (enter amount from line 20b)				
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	Part 6 - Partnership information (attach additional sheets if necessary)				
	Name of partnership Taxpayer ID			Amount of credit	

Tota	I 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)

Par	Part 1 - Computation of 50% limitation					
24	Current yearâs t <i>(esee instructions)</i>	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 yearâs (see instructions)	26	
	Credits claimed before the EZ wage tax credit (see instructions)	27	
28	Net tax (subtract line 27 from line 26)	28	
	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		
			4 000
	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

	EZ wage tax credit used for current tax year (see instructions)	32	
Par	t 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)

	Qualified or new businesses only: EZ wage tax credit available for refund (see instructions)	34	
35	Refund percentage (50%)	35	.5
	Qualified or new businesses only: EZ wage tax credit available for refund (multiply line 34 by line 35)		
	Qualified or new businesses only: EZ wage tax credit on line 36a to be refunded (see instructions)		
36c	Qualified or new businesses only: EZ wage tax credit on line 36a to be applied as an overpayment		
	to next yearâs <b>('au</b> btract line 36b from 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)

Par	Part 1 - Computation of 50% limitation				
38	Current yearâs (trom 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 Zone name Total amount used	Amount of credit	Unused EZ and ZEA wage tax credit 50% limitation (column A amountacolumn B) Total amount used
	Total amount used		

40 Unused EZ wage tax credit limitation (subtract column B total from column A; enter here and on line 25) 40

500

# 2014

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



CT-603

and Article 22, Sections 606(j) and 606(j-1)

All filers must enter tax period:					
	beginning 2014-01-01	en	ding 2014-12-31		
Employer identification number (EIN) shown on page 1 of your tax return 002199041 Legal name of corporation filing the franchise tax return CTEF601603604606	tax return CT-185. \$	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</i> <i>Form CT-603,</i> for assistance in completing this form. Attach a copy of the <i>Certificate of</i> <i>Eligibility</i> and retention certificate.			
Name of empire zone (EZ) ALBANY					
A Mark an X in the box if you are claiming this credit as a corporate	partner (see instructions)		A		
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		
			+		

Recapture of EZ-ITCs taken in previous periods from line 31 (New York S corporations, see instructions)......

 Ket EZ-ITC or addback (see instructions).....

 S 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 instruct	ctions)	)	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		$\square$
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		$\square$
20c	Qualified or new businesses only: amount of line 20a to be applied as an overpayment			
	to next yearâs t <b>a</b> wbtract 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	$\square$
25a	Qualified businesses only: EZ-EIC available for refund (enter the lesser of 50% of line 6 or 50% of line 24)	25a		$\square$
25b	Qualified businesses only: amount of line 25a to be refunded (see instructions)	25b		$\square$
25c	Qualified businesses only: amount of line 25a to be applied as an overpayment to next yearas 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)	ia	
26b EZ-ITC for New York S corporations (multiply total by 8% (.08); enter here and on line 1)	b	33,555

#### Schedule D - EZ-EIC

#### Part 1 - Eligibility for EZ-EIC

	Α	В	С	D	E	F	G	Н
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	)01.444444 %
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	)01.55555€ %
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	)01.444444 %

#### Part 2 - Computation of EZ-EIC

	A Tax year in which EZ-ITC was allowed	B Amount of original EZ-ITC	C EZ-EIC (multiply column B by 30% (.3))
Α	2013	33,555	10,067
в	2012	33,555	10,067
С	2011	33,555	10,067
27	Total - Enter column C total here and	d on line 6 27	30,201

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

Α	В	С	D	E	F	G	н	I
Description of property	Date acquired	Date property ceased to qualify	(months)	Unused life (months)	Percentage (E / D)	EZ-ITC allowed (see instructions)	Recaptured EZ-ITC (F x G)	Recaptured EZ-EIC (see instructions)

Tota	Is 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	



New York State Department of Taxation and Finance Claim for QEZE Tax Reduction Credit

CT-604

Tax Law - Article 1, Section 16

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.

		A	ll filers must e	nter tax period:	beginning	2014-01-01	ending 2014-12-31
Le	gal name of corporation filing the	franchise tax return	1			Employer identif	ication number (EIN)
С	TEF601603604606					002199041	
I	Name of empire zone(s)						
	ALBANY						
File	e this form with your corporation f	ranchise tax return l	Form CT-3, CT-3	3-A, CT-3-S, CT-	32, CT-32-A,	CT-32-S, CT-33,	CT-33-NL, or CT-33-A.
Ма	ork an X in the appropriate I	box when answe	ering Yesor l	No questions			
	e you a clean energy enterpris						Yes 📃 No 🗸
	you a QEZE first certified betwe wns or leases that is located in a						
Se	ection 1 - For QEZEs fi	rst certified p	rior to Apr	il 1, 2005 (s	ee Import	ant informatio	n in the instructions)
	te of first certification by Emp						
	ncluding retention certificates)	-					
Sc	chedule A - Employme	ent test for Q	EZEs first (	certified pr	ior to Ap	ril 1, 2005 <i>(</i> s	ee instructions)
	rt 1 - EZ employment -						
	se period: Include employees						
	urrent tax year employment n		March 31	June 30	Septembe	r 30 Decembe	r 31 Total
	umber of full-time employees						
	Current tax year employment				_		1
	ase period employment number	Tax year ending (mm-yy)	March 31	June 30	Septembe	er 30 Decembe	er 31 Total
	Number in base year 1						
	Number in base year 2						
	Number in base year 3						
	Number in base year 4						
е	Number in base year 5						
f	Total number of full-time emp	oloyees within all E	Zs in the base	e period			
2	Base period employment nu	umber within all E	Zs (do not rour	nd;see instructio	ns)		2
	Does the amount on line 1 e						3 Yes No
	art 2 - New York State em						
	side all EZs (whether or not you a		those EZs) for t				
С	urrent tax year employment n	umber	March 31	June 30	September	30 December	31 Total
	umber of full-time employees						
	ew York State and outside all			a and assisted a			
	Current tax year employme						
	ase period employment number	( <i>mm-yy</i> )	March 31	June 30	September	30 December 3	31 Total
	Number in base year 1						
	Number in base year 2						
I	Number in base year 3						
	Number in base year 4						
	Number in base year 5						
	Total number of full-time emp	-				-	
5	Base period employment nu	umber inside New	York State an	id outside all E	Zs (do not r	ound)	5
6	Does the amount on line 4	equal or exceed	the amount o	n line 5? (see i	nstructions)		6 Yes No

#### Page 2 of 7 CT-604 (2014)

Schedule B - Computation of test y	ear employ	ment numb	er within th	ne EZs in w	hich 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					

#### 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	
	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)

Sc	Schedule E - QEZE tax reduction credit (New York S corporations do not complete Schedule E; see instructions)							
Pa	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						
		ac 13.	D3 1					

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

	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 <b>0</b> . If line 19 is less than 1.0, enter your fixed dollar minimum tax Articles 32 and 33 - Enter <b>250</b> Article 33 combined - Multiply number of taxable filers in combined group by 250	28	
29	Credit limitation (subtract line 28 from line 27)	29	
	QEZE tax reduction credit used (see instructions)	30	2 12

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

- * For taxpayers first certified prior to April 1, 2005, the QEZE tax reduction credit is generally available for up to 14 years for taxpayers that continue to qualify.
- **For an owner of a qualified investment project or a significant capital investment project, the benefit period factor will be 1.0 during the entire business tax benefit period.
- Find the tax year of your business tax benefit period. Enter the benefit period factor for that year (from Benefit period factor table ) on line 20.

#### Schedule F - Related entities

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

Name

EIN

#### Schedule G - Valid business purpose for QEZEs first certified prior to August 1, 2002 (see instructions)

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

#### Claim for QEZE Tax Reduction Credit

Section 2 - For QEZEs first certified on or after April 1, 2005 (see Important information in the instructions) Note: You must file all pages (1 through 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			2014-12-31
Legal name of corporation filing the franchise tax return	Employer identificati	on number	r (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

No

No

#### Schedule H - Employment test for QEZEs first certified on or after April 1, 2005 (see instructions)

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

C	urrent tax year employment r	number	March 31	June 30	September 30	December 31	Total
N	umber of full-time employees	within all EZs	8	13	17	15	53
31	Current tax year employment	nt number within a	all EZs (do not i	round; see instru	ctions)	31	13.25
Ba	ase period employment number	Tax year ending	March 31	June 30	September 30	December 31	Total
		(mm-yy)					
	Number in base year 1	1208	6	8	11	12	37
	Number in base year 2	1207	2	6	4	1	13
С	Number in base year 3	1206	2	5	4	2	13
d	Number in base year 4	1205	2	2	2	2	8
е	Total number of full-time emp	ployees within all	EZs in the base	period			71
32	Base period employment n	32	4.438				

#### 

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
Nu	mber of full-time employees in	New York State	8	13	17	15	53
34	Current tax year employme	ent number in Ne	w York State (d	lo not round)			13.25
Ba	se period employment number	Tax year ending	March 31	June 30	September 30	December 31	Total
		(mm-yy)					
а	Number in base year 1	1208	6	8	11	12	37
b	Number in base year 2	1207	2	6	4	1	13
С	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 n	4.438					
		·					

### 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-tin	ne employees with	nin the EZs	6	8	11	12	37
37 Test year em	ployment number	within the E2	Zs 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
	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	000.472200
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)

Sc	hedule L - QEZE tax reduction credit (New York S corporations do not complete Sched	lule L;	see instructions)	
Pa	rt 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		
Da	rt 9 Application of OE7E tay reduction credit (see instructions)			-

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

	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 o . 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)	<b>60</b>	

#### 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

12424242

EIN

RELATED CORP

212121212



New York State Department of Taxation and Finance

**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.

**CT-606** 

		All filers mu	st enter tax per	iod: beginning	2014-01-01	ending 2014-12-31
Legal name of corporation filing the	franchise tax retu	m			mployer identificat	ion number (EIN)
CTEF601603604606				00	02199041	
Name of empire zone(s)						
ALBANY						
File this form with your corporation fr					T-32-S, CT-33, CT	-33-NL, CT-33-A, or CT-185.
Mark an $X$ in the appropriate		-				Vee The T
Are you a clean energy enterprise						
Are you a QEZE first certified be						
it owns or leases that is located i	in an empire zo	ne (EZ) and th	at is subject to	a BCA execute	ed prior to Janua	ry 1, 2006? Yes 🗌 No 🕒
Section 1 - For QEZEs	first certif	ied prior t	o April 1, 2	2005 (see Im	portant informat	ion in the instructions)
Date of first certification by Empi						2002-03-15
including retention certificates)						
Schedule A - Employmer						
Part 1 - EZ employment - 🤇						
base period: Include employees v	within all EZs ev	/en if you are r	not certified in a	all of those zone	es (see instruction	1s).
Current tax year employment nu	umber	March 31	June 30	September 30	December 31	Total
Number of full-time employees v		50	50	50	50	200
<ol> <li>Current tax year employment</li> </ol>	t number within	all EZs (do no	t round;see instr	uctions)	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	10	40
b Number in base year 2	12-03	10	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 empl	oyees within all	EZs in the bas	se period			80
2 Base period employment nu	mber within all	EZs (do not rou	ınd; see instructi	ons)	2	10
3 Does the amount on line 1 e Part 2 - New York State empoutside all EZs (whether or not you	ployment out	tside all EZs	- Computatio	n of the employ	yment number ir	
Current tax year employment nu		March 31	June 30	-	December 31	Total
Number of full-time employees i		maron or			December 31	Total
New York State and outside all						
4 Current tax year employment		New York Sta	te and outside	all EZs(do not)	round) 4	
Base period employment number	Tax year ending (mm-yy)	March 31	June 30		) December 31	Total
a Number in base year 1						
b Number in base year 2						
c Number in base year 3			1			
d Number in base year 4						
e Number in base year 5						
f Total number of full-time emp	loyees inside N	ew York State	and outside all	EZs in the bas	e period	
5 Base period employment nu	-				-	
6 Does the amount on line 4 e	equal or excee	d the amount	on line 5? (see	e instructions)		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 v	which you are cer	tified (see instru	ctions; also ente	r 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 QEZEs 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)		1000

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

* 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	
	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	
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 yearâs 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 nece	ssary.
See Related persons on page 1 of the instructions to determine if an entity is related.	

Name

EIN

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

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

#### Claim for QEZE Credit for Real Property Taxes

Section 2 - For QEZEs first certified on or after April 1, 2005 (see Important information in the instructions) Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information above Section 1 on page 1 and then complete either Section 1 (pages 1 through 3) or Section 2 (pages 5 through 8). Do not complete both sections.

All filers must enter tax period: beginning	2014-01-01	ending	2014-12-31
Legal name of corporation filing the franchise tax return	Employer identification	on number	(EIN)
CTEF601603604606	002199041		
Name of empire zone(s): Indicate whether each zone is a development zone (DZ) or investment zon	e (IZ) (attach additior	nal sheets i	f 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-3	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 QEZEs first certified on or after April 1, 2005 (see instructions).

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

-							
Cu	irrent tax year employment nu	mber	March 31	June 30	September 30	December 31	Total
	mber of full-time employees v						
31	Current tax yearemployment	t number within	all EZs (do not	round; see inst	ructions)	31	
Ba	se period employment number	Tax year ending	March 31	June 30	September 30	December 31	Total
		(mm-yy)					
а	Number in base year 1						
b	Number in base year 2						
С	Number in base year 3						
d	Number in base year 4						
е	Total number of full-time emp	oyees within all	EZs in the bas	e period			
32	Base period employment nu	mber within all	EZs (do not rou	nd; see instructi	ons)		
33	Does the amount on line 31	exceed the an	nount on line 32	2? (see instruct	tions)	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)

C	urrent tax year employment nu	umber	March 31	June 30	September 30	December 31	Total
	umber of full-time employees in N						
34	Current tax year employment	nt number in Ne	w York State (d	do not round)			
Ba	ase period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
а	Number in base year 1						
b	Number in base year 2						
С	Number in base year 3						
d	Number in base year 4						
е	Total number of full-time emp	oyees in New Y	ork State in the	base period			
35	Base period employment nu	mber in New Yo	ork State (do no	ot round)		35	

36 Does the amount on line 34 exceed the amount on line 35? (see instructions)......

No

Yes

36

#### Schedule I - Computation of net new employment

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

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

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

#### Schedule K - Employee information

Enter name, social security number, employeeas 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 Employeeâs name	B Employeeâs soo security number	C Employeeâs zone location (see Instructions)	D Total wages, health benefits, and retirement benefits	E Eligible wages, health benefits, and retirement benefits included in column D (enter no more than \$40,000
				per employee)

Total from column E of any additional sheet/s	)
Total from column L of any additional sheet(s	

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

(continued)

Sc	hedule L - Computation of credit for QEZEs certified in DZs (see instructions)		
42	Eligible wages, health benefits, and retirement benefits from line 41	42	
43	25% (.25) factor	43	.25
44	DZ employment increase factor from line 40	44	I
45	QEZE credit for real property taxes for QEZEs certified in DZs (multiply line 42 by line 43 by line 44)	45	
	hedule M - Computation of QEZE credit for real property taxes for manufactivity of the second statement of the second statemen	cturers an	d QEZEs
	rtified only in an IZ (see instructions)		
46		46	
	25% (.25) factor		.25
48	QEZE credit for real property taxes (multiply line 46 by line 47)	48	
Sc	hedule 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	
53	Enter the lesser of line 51 or line 52	53a	
53	o 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	
Sc	hedule O - Application of QEZE credit for real property taxes (New York S corporation	ns do not con	nplete 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)	1 1	
58	Subtract line 57 from line 56	58	
59	Enter appropriate tax: Article 9 section 185 - Enter <b>10</b> 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 <b>250</b>		
	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	
	QEZE credit for real property taxes to be used this period (see instructions)		
	Unused QEZE credit for real property taxes (subtract line 61 from line 55)		
	Amount of unused credit on line 62 to be refunded (see instructions)		
64	Amount of unused, nonrefunded credit to be credited as an overpayment to next yearâs tax (subtract line 63 from line 62; see instructions)	64	

#### Schedule P - Related entities

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

Name	EIN

#### Schedule Q - Capital investment amount (complete only Part 1 or Part 2; see instructions)

#### Part 1 - Capital investment amount for QEZEs certified in DZs

A Address of property	B Name of zone (If applicable)	C Cost or other basis attributable to construction, expansion, or rehabilitation of property (see instructions)	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use (see Instructions)	F Multiply column D by column E
3 S PROPERTY RD	ALBANY				
ALBANY NY 12227					

Tota	Total from column F of any additional schedules						
65	Total (add column F amounts; enter here and on line 50; see instructions)	65					

Part 2 - Capital investment amount for QEZEs certified only in IZs or for manufacturers (see instructions)											
Α	В	С	D	E	F	G					
Address of property	Name of zone (if applicable)	Cost or other basis (see instructions)	Multiply column C by 10% (0.1)	of physical occupancy and use (see instructions)	construction.						

	Tota	Total from column G of any additional schedules							
66 Total (add column G amounts; enter here and on line 50; see instructions)	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



Tax Law – Article 9-A

<u>201</u>4

See Form CT-3/4-I before completing re	turn.	All filer	s must enter tax period	d:
Final return		beginnii	ng 2014-01-01	ending 2014-12-31
Employer identification number (EIN)		Business telephone number		ny subsidiaries outside NYS, the box
Legal name of corporation CTEF384647		<u> </u>	Trade name/DBA	
Mailing name (if different from legal name above)			State or country of incorporation	Date received (for Tax Department use or
c/o Number and street or PO box			Date of incorporation	_
384647 WA HARRIMAN CAMPUS			03-01-1977	
City ALBANY	State NY	ZIP code 12227 US	Foreign corporations: date began business in NYS	n
NAICS business code number (from <b>NYS Pub 910</b> ) 112120	If address/phone above is new,	f you need to update	e your address or	Audit (for Tax Department use only)
NYS principal business activity	mark an X in the box	ohone information fo	r corporation tax, or can do so online. See	
FARMING	Ĕ	Business information	in Form CT-1.	
Transportation District (MCTD)? If Yes, you r Queens, Richmond, Dutchess, Nassau, Ora	nge, Putnam, Rockland, Suffol	lk, and Westchester. (n	nark an <b>X</b> in the appropriate	
Pay amount shown on line 93. M Attach your payment here. Detac	ake payable to: <b>New Yo</b> h all check stubs. (See ir	nstructions for details	s.)	A
				- · · ·
Federal return filed (you must mark	,		of your federal return	1.
Form 1120	Form 1120-H			20-REIT or Form 1120-RIC
Consolidated basis •	Form 1120S	•	Other:	•
If you included a qualified subcha Form CT-60-QSSS		,		F
. Have you underreported your tax	due on past returns? To	o correct this with	out penalty, visit our V	Neb site (see instructions).
Do you have an interest in, or have	ve you rented, real prope	erty located in Nev	v York State? (mark an	X in one box) Yes • No •
If Yes, enter the county		and the value	e of such property or	rent •
Has there been a transfer or acqu	uisition of controlling inte	erest in the entity o	during the last 3 years	S? (mark one box) Yes • No •
<ul> <li>If you marked the <i>Consolidated b</i></li> <li>Number of corporations include</li> <li>Total consolidated federal taxa</li> <li>If substantially all of the voting give the name and EIN of the</li> </ul>	ded in the federal consol able income (FTI) before g stock of this corporatio	lidated group the net operating	loss deduction (NOL	D) •
Legal name of corporation				EIN
•				•
Do you have an interest in any pa	artnerships? ( <i>mark an</i> X	in the appropriate	box)	
If Yes, enter the name(s) and F	IN(s) on Form CT-60-QS	SS and attach it to	o vour return.	
Did you include a disregarded en If Yes, enter the name(s) and E	tity in this return? ( <i>mark</i> IN(s) on Form CT-60-QS	an <b>X</b> in the appro	<i>priate box</i> ) o vour return.	Yes ●∐ No •



Com	putation of entire net income (ENI) base	e				
1	FTI before net operating loss (NOL) and specia	ial d	eductions (see instructions)	•	1	3319400
2	Interest on federal, state, municipal, and other	r obl	ligations not included on li	ne 1 (see instructions) •	2	
3	Interest paid to a corporate stockholder owning mo				3	
4a	Interest deductions directly attributable to su	ubsi	diary capital (see instruction	ns)•	4a	
4b	Noninterest deductions directly attributable t	to s	ubsidiary capital (see instru	ictions)	4b	
5a	Interest deductions indirectly attributable to	sub	sidiary capital (see instruct	ions)	5a	
5b	Noninterest deductions indirectly attributable				5b	
6	New York State and other state and local taxe	es d	educted on your federal re	eturn (see instructions) •	6	165900
7	Federal depreciation from Form CT-399, if app				7	
8	Other additions (see instructions)				8	17823900
9	Add lines 1 through 8			•	9	21309200
10	Income from subsidiary capital (from Form CT-3-A					
11	Fifty percent of dividends from nonsubsidiary con	orpor	rations (see instr.) • 11			
12	Foreign dividends gross-up not included on lines	10 a	and 11 (see instr.) • 12			
13	New York NOLD (attach federal and New York State co	отрі	utations; see instr.) • 13			
14	Allowable New York State depreciation from Form CT-399	9, if a	pplicable (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 m				17	21309200
18	Investment income before allocation (from Form C	СТ-З-	ATT, line 22, but not more than	line 17 above; see instr.) •	18	
19	Business income before allocation (subtract line	ne 1 <u>8</u>	from line 17)	•	19	21309200
20	Allocated investment income (multiply line 18 by			m CT-3-ATT, line 5) •	20	
21	Allocated business income (multiply line 19 by from	$m \bullet$	1.000000 % line 119, 1	121, or 141; see instr.) •	21	21309200
22	Total allocated income (add lines 20 and 21)			•	22	21309200
23	Optional depreciation adjustments (attach Form	m CT	-324; enter here and on line (	69; see instructions) •	23	
24	ENI base (line 22 plus or minus line 23; see instruct	ction	s)	•	24	21309200
25	ENI base tax (see instructions; multiply line 24 by a	the a	appropriate rate from the Tax	rates schedule in		
	Form CT-3/4-I; enter here and on line 72)			•	25	1385100
Com	putation of capital base (enter whole dolla	ars f	or lines 26 through 31; se	e instructions)		
			Α	В		С
			Beginning of year	End of year		Average value
26	Total assets from federal return	26	2537098 <b>00</b> •	2410283	00	2473690 <b>00</b>
27	Real property and marketable securities					
	included on line 26	07	1031348	1511305		1271327

27	Real property and marketable securities							
	included on line 26	27	1031348	00	1511305	00	1271327	00
28	Subtract line 27 from line 26	28	1505750	00	898976	00	1202363	00
29	Real property and marketable securities						•	
	at fair market value	29	1202975		1601524		1	
30	Adjusted total assets (add lines 28 and 29)	30	2708725	00	2500500	00		
31	Total liabilities	31	1171713	00	1220943	00	1196328	00
32	Total capital (subtract line 31, column C, from lin	ne 30	, column C)		•	32	1408285	00
33	Subsidiary capital (from Form CT-3-ATT, line 28; if none, enter 0)					33		
34	Business and investment capital (subtract line	e 33 i	from line 32)		•	34	1408285	00
35	Investment capital (from Form CT-3-ATT, line 7	, colı	ımn E; if none, enter <b>0</b> )		•	35		
36	Business capital (subtract line 35 from line 34)				•	36	1408285	00
37	Allocated investment capital (multiply line 35 by	/ •			n CT-3-ATT, line 5)•	37		
38	Allocated business capital (multiply line 36 by	•	1.000000 % from	line 1	119, 121, or 141) •	38	1408285	00
39	Capital base (add lines 37 and 38)				•	39	1408285	00
40	Capital base tax				•	40	2112	00
41	Issuer's allocation percentage		•	41	1.000000 <b>%</b>			



Com	nputation of minimum taxable income (MTI) base (see instructions)		
42	ENI from line 17	42	21309200
Adju	stments (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 p	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)		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)



Com	iputation 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	year • 🗌	•	73	211200
	must enter an amount on line 74a below; if none, enter 0.				
74a	New York receipts (see instructions)	• 74a	284083900		
	Fixed dollar minimum tax (see instructions)		•	74b	150000
75	Amount from line 71, 72, 73, or 74b, whichever is largest (see ins	tructions for exception,	•	75	1385100
76	Subsidiary capital base from Form CT-3-ATT, line 31		•		
77	Subsidiary capital base tax from Form CT-3-ATT, line 32		•		
78	Tax due before credits (add lines 75 and 77)		•		1385100
79	Tax credits (see instructions)		•	79	1069800
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, en	ter <b>0</b> )	•	80	315300
	Amount from line 71 or 74b, whichever is larger				315300
	Tax due (see instructions)		·····	82	315300
	installment of estimated tax for next period:				
	If you filed a request for extension, enter amount from Form CT-				
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instr	ructions			
	Add line 82 and line 83a or 83b			84	315300
	Total prepayments from line 106				315300
	Balance (subtract line 85 from line 84; if line 85 is more than line 84, en			86	000
87	Estimated tax penalty (see instructions; mark an X in the box if Form	CT-222 is attached) •	●		
	Interest on late payment (see instructions)				
89	Late filing and late payment penalties (see instructions)		•		
	Balance (add lines 86 through 89)			90	
	ntary gifts/contributions (see instructions):			-	
	Return a Gift to Wildlife		00	4	
	Breast Cancer Research and Education Fund		00	4	
	Prostate and Testicular Cancer Research and Education Fund		00	4	
	9/11 Memorial		00	4	
	Volunteer Firefighting & EMS Recruitment Fund		00	-	
	Veterans Remembrance		00	-	315300
	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				
~ ~	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				
05	enter here and see instructions)			94 95	
	Amount of overpayment to be credited to next period (see instruct		_		
	Balance of overpayment (subtract line 95 from line 94; see instruction	,			
	Amount of overpayment to be credited to Form CT-3M/4M (see in Defined of overpayment (automatical 07 from time 02) and instruction	,			
	Refund of overpayment (subtract line 97 from line 96; see instructions				
	Refund of unused tax credits (see instructions and attach appropriate Tax credits to be credited as an overpayment to next year's retu		_	229	
ອອນ	appropriate forms)			00h	
	appropriate torrits)		·····	99b	

(continued)



Summary of credits cla	imed on line 79	9 against curr	ent year's franch	ise tax (see in	structions for li	nes 79, 99a,	99b, 100a, a	and 100b)
Have you been convicted Article 200 or 496, or sect								
Form CT-38, line 28		Form CT-259	•		Form CT-633	3●[		
Form CT-40•		Form CT-261	•		Form CT-634	<b>1</b> ●[		
Form CT-41•		Form CT-501	•		Form CT-635	5•[		
Form CT-43		Form CT-502	•		Form CT-636	<b>6</b> ●[		
Form CT-44•		Form CT-601	•		Form CT-637	•		
Form CT-46•	1069800	Form CT-601.	1		Form CT-638	9●[		
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-64 ⁻	•[		
Form CT-239•		Form CT-605	•		Servicing mo	ortgages •		
Form CT-241•		Form CT-606	•		Form DTF-6	21•[		
Form CT-242•		Form CT-607	•		Form DTF-6	<b>م</b> [		
Form CT-243•		Form CT-611	•		Form DTF-6	•		
Form CT-246•		Form CT-611.	1		Form DTF-6	_		
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 t	ax reduction cre	edit and you ha	d a 100% zone all	ocation factor,	mark an <b>X</b> in	the box		•
If you claimed the tax-free								
If you claimed the tax-free an <b>X</b> in the box	e NY area excise							
100a Total tax credits clai	med above (enter	r here and on line 79	); attach form or stateme	ent for each tax cre	dit claimed) 🛛	100a		1069800
100b Total tax credits abo					•	100b		
Composition of prepa	lyments on lin	ie 85 (see instr	uctions)		Data	and all	A	
<b>101</b> Mandatory first ins	tallment					<b>paid</b>	Amour	94100
102a Second installment								85900
102b Third installment fr								60300
102c Fourth installment	from Form CT-4	00			<b>102c</b> 12-15	5-2014		75000
103 Payment with exte			line 5		103			
<b>104</b> Overpayment cred		. ,	Period			. 104		
105 Overpayment cred			Period			105		215200
<b>106</b> Total prepayments	(add lines 101 thr	ough 105; enter l	here and on line 85) .			106		315300
107 If you are a member	er of an affiliated	l federal group,	enter primary cor	poration name	and EIN:			
Name						EIN		
If you are more that	n 50% owned h	w another corp	oration enter pare	nt corporation	name and El	• N·		
Name			oration, enter pare			EIN		
•						•		



Inter	est paid to shareh	olders (see instruc	ctions)							
108		make any payment ing directly or indire orporation's issued	ectly, individual	ly or in the a	ggregate,	more				
		es, complete the fc						108	Yes 🛛	No
Shar	eholder's name				SSN or El			100		
Inter	est paid to shareholder	Total indebtedness	to shareholder des	cribed above	Total int	erest paid				
•								100		
109	Is there written evide	ence of the indebte	dness? (mark ar	n <b>X</b> in the appr	opriate box	)		109	Yes •	No•
110	Interest deducted in	computing ETL on I	ling 1 of this fo	rm				110		4750300
	If the Internal Reven						1	110		
		years						111		
	<b>,</b> ,	,								
Sche	dule A, Part 1 — C	Computation of b	ousiness allo	cation perc	entage t	for avia	tion corp	orati	ons (see ir	structions)
					Α			В		
				New	York State	e	E	veryw	nere	
112a	Revenue aircraft arriva	als and departures (s	see instr.) • <b>112a</b>	1		_	•			
	Adjustment per Tax Law,					.60				
112c	Adjusted NYS reven									
		y line 112a, column A								
									440	0/
	New York State perc			, , , , , , , , , , , , , , , , , , , ,			•			%
	Revenue tons handle					.60	-			_
	Adjustment per Tax Adjusted NYS reven		a)(7)(A) 114b			.00				
1140		column A, by line 114k	h) <b>114</b>							
115	New York State perc	•								%
	Originating revenue						•		•	
	Adjustment per Tax	. ,				.60			I.	
	Adjusted NYS origin									
		column A, by line 116k	b) • <b>116</b> 0	;						
117	New York State perc	centage (divide line 1	16c by line 116a	, column B)					• 117	%
118	Total (add lines 113, 1	15, and 117)							118	%
119	New York business a									
	Form CT-38, line 6) .								····• 119	%
Sche	dule A, Part 2 – C	omputation of bu	usiness alloca	ation perce	ntage for	r truckir	ng and rai	ilroad	corporat	ions (see instr.)

	A New York State	<b>B</b> Everywhere		
120 Revenue miles		•		
121 New York State business allocation percentage (divid	le 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 ......

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		
Aver	age value of property (see instructions)	New York State	Everywhere		
122	Real estate owned	22	•		
123	Real estate rented	23	•		
124	Inventories owned	24	•		
125	Tangible personal property owned	25	•		
126	Tangible personal property rented	26	•		
127	Total (add lines 122 through 126)	27	•		
128	New York State property factor (divide line 127, colu	ımn A, by line 127, column B)	•	128	%
Rece	eipts in the regular course of business from:				
129	Sales of tangible personal property				
	allocated to New York State (see instructions) • 1	29			
130	All sales of tangible personal property (see instr.)	30	•		
131	Services performed (see instructions)	31	•		
132	Rentals of property (see instructions)	32	•		
133	Royalties (see instructions)	33	•		
134	Other business receipts (see instructions)• 1	34	•		
135	Total (add lines 129 through 134)	35	•		
136	New York State receipts factor (divide line 135, colui	mn A, by line 135, column B; see inst	tructions)	136	%
137	New York State additional receipts factor (see instr	uctions)	•	137	%
Payr	oll				
138	Wages and other compensation of employees,		•		
	except general executive officers (see instr.) • 1	38			
139	New York State payroll factor (divide line 138, colum	n A, by line 138, column B)	•	139	%
140	Total New York State factors (add lines 128, 136, 13)	7, and 139)		140	%
141	New York State business allocation percentage (s	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.

Aver	age 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, d	column	A, by line 147, column B)	 •	148	%



#### Page 8 of 9 CT-3 (2014)

Rece	pipts 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, d	column A, by	line 1	55, column B; see	e insti	ructions)			%
157	New York State additional receipts factor (see	instructions) .						157	%
Payr	llo								
158	Wages and other compensation of					•			
	employees, except general executive officers •	158							
159	New York State payroll factor (divide line 158, co	olumn A, by li	ne 15	8, column B)				• 159	%
160	Total New York State factors (add lines 148, 156)	, 157, and 15	9)					160	%
161	Alternative business allocation percentage (see	e instructions	)					• 161	%
162	Are you claiming small business taxpayer state	us for lower	FNI	tax rates? (see S	Small	business			
	taxpayer definition in the line 25 instructions of Fo						162	Yes 🛛 🗙	No 🖕
163	If you marked Yes on line 162, enter total capit						163		
	Are you claiming qualified New York manufact					,			
	New York manufacturers and qualified eme			-					
	lower capital base tax rate and limitation? (s						164	Yes	No
165	Are you claiming qualified New York manufact					,			
	status for a lower ENI tax rate? (see instruction	-		•			165	Yes	No
166	Are you claiming eligible qualified New York n								
	dollar minimum? (see instructions; mark an X in						166	Yes	No
167	Are you a qualified entity of a New York State								
	such New York State innovation hot spot an					-			
	dollar minimum tax base? (mark an <b>X</b> in the ap			•			167	Yes	No
168	Are you claiming QETC status for a lower ENI	rate? (see in	struc	tions; mark an <b>X</b> in	n the				
	appropriate box)						168	Yes	No
169	Are you claiming qualified New York manufact								
	dollar minimum? (see instructions; mark an X in						169	Yes	No
170	Are you a residual interest holder in a real esta								
	(mark an <b>X</b> in the appropriate box)				· · · · · · · · · · · ·		170	Yes	No
Ame	nded return information - If filing an amen	ded return, ı	nark	an X in the box	for a	ny items that	apply ar	nd attach doc	umentation.
Final	federal determination	arked enter	date	e of determinatio	n. •	—	_		
Net c	operating loss (NOL) carryback • 📃 Cap	ital loss car	ryba	ck	••••				
Fede	ral return filed Form 1139 • 📃 Forr	n 1120X			•				
	operating loss (NOL) information								
			or fre	no all prior toy y					14353100
	York State NOL carryover total available for use	-							1000100
	ral NOL carryover total available for use this tax	-		-					14353100
	York State NOL carryforward total for future tax ral NOL carryforward total for future tax years	-							
							•		I
	orations organized outside New York State:	Complete t	he fo				nd outs	tanding.	
Numb	per of par shares Value			Number of no-par	snares	S	\$	Value	



Third – pa designe (see instruction	e Designee's e-mail address		Desig (	pinee's phone number ) 518-555-2525 PIN
Certificatio	on: I certify that this return and any attachm	ents are to the best of my knowled	dge and belief true, cor	rect, and complete.
Authorized	Printed name of authorized person JOHN DOE	Signature of authorized person	Official title VICE PRESI	DENT
person	E-mail address of authorized person JOHNDOE@CTEF384647.COM	Т (	elephone number ) 518-555-2525	Date 03-15-2015
Paid	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's El 12345	N 6987	parer's PTIN or SSN
preparer use	Signature of individual preparing this return	Address 315 RETURN PARKWAY	City ALBANY	StateZIP codeNY12227
only (see instr.)	E-mail address of individual preparing this return BILLSMITH@TAXESDONERIGHT.COM		Preparer's NYTPRIN	Date 03-15-2015

See instructions for where to file.





New York State Department of Taxation and Finance

## Minimum Tax Credit

Tax Law - Article 9-A

All filers must enter tax period:

T_38

beginning	01-01-2014	ending	12-31-2014
Legal name of corporation CTEF384647	Employer identifica	tion numbe 02199009	
Legal name of corporation	Employer identifica	tion number	r

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 2130920	0	
2	Depletion (see instructions)		
3	Total (add lines 1 and 2)	. 3	21309200
4	Investment income before allocation (see instructions)		
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
	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
Sc	hedule A, Part 2 — Computation of adjusted minimum tax Tax on minimum taxable income base from Form CT-3 or Form CT-3-A		
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)		000
15	Modified minimum tax from line 11         15         31960		
16	Amount from line 13 16 138510	0	
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
6	hadula P. Computation of available minimum tax aradit (ass instruction		
	hedule B — Computation of available minimum tax credit (see instruction	-	
	Minimum tax credit carryforward from prior periods (see instructions)		63600
20	Available minimum tax credit (see instructions)	• 20	63600
50	hedule C – Computation of minimum tax credit used		
	-	01	1385100
	Tax due before credits (see instructions)		1069800
	Tax credits claimed before minimum tax credit (see instructions)		315300
	Subtract line 22 from line 21		515500
	Tax on subsidiary capital from Form CT-3 or CT-3-A 25		215200
	Add lines 24 and 25		315300
	Limitation on credit used this period (see instructions)		000
28	Minimum tax credit used this period (see instructions)	• 28	900
<u> </u>	hadula D. Minimum tax aradit assured forward		
30	hedule D — Minimum tax credit carried forward		

29	Minimum tax credit carried forward (see instructions)	29	636	600





New York State Department of Taxation and Finance

Claim for Investment Tax Credit (Includes Employment Incentive Credit)

Tax Law – Article 9-A, Sections 210.12 and 210.12-D

(see instructions).....

**CT-46** 

					All filers r	nust enter tax per	iod:
					01-0	1-2014	12-31-2014
CTI	EF384647					002	2199009
File	this form with Form	n CT-3, CT-3-A, or CT-3-S.					
Sun	nmary of tax credi	t(s)					
1	Investment tax credit	t (from line 20)				• 1	736300
2	Investment tax credit o	on research and development (R&	&D) property at	t the optic	nal rate (from line 21	) • 2	
3	Retail enterprises tax	x credit (from Form CT-46-ATT).				• 3	
4		(from Form CT-46-ATT)					150000
5	(add lines 1 t	through 4)					886300
6	Employment incentiv	ve credit (from line 28)					
7a							
	preceding period (	New York S corporations, enter 0	)	• 7a	2	25683900	
7b	1 51 (	(see instructions; New York S c					
7c		· · · · · · · · · · · · · · · · · · ·		·			25683900
8	Total (add lines 5, 6, a	nd 7c; New York S corporations, s	see instructions	s)			26570200
9		· · ·		<i>'</i>	S corporations, see in		
10	Net investment tax c	credit(s) (see instructions)	(		1 2	· · · · · · · · · · · · · · · · · · ·	26570200
						<u> </u>	
Con	nputation of invest	tment tax credit used, refu	inded, or ca	arried fo	orward (New Yor	k S corporations do	o not complete this section)
11		(see instructions)		11		1385100	
12		(\$	see instructions)	• 12			
13	12	11		13		1385100	
14							
	(fr	rom Form CT-3 or Form CT-3-A)		14		315300	
15		nent tax credit (subtract line 14 t					
	if less than 0, enter <b>0</b>	<b>)</b>		• 15		1069800	
16		,					1069800
17		(subtract line 16 from li	ine 10)				25500400
18a		,	,		(see instructions)		
18b		18		(see ii	nstructions)		
18c		18		(			
	vear's tax (subtract	t line 18b from line 18a; see instru	ctions)				
19	jear e tart (eastract				ions)		25500400
		ont tox aradit (Au	-		-		
SCN	iedule A – investm	ent tax credit (Attach additi			-		
ח	A escription of property	В	C Date	D Life	E Investment	F Investment tax of	G credit Investment tax credit
	(list items separately)			(years)	intestinent	(column E × standar	
			(mm-dd-yy)			see Form CT-46-I)	1 in (R&D property in column E x optional rate)

		(min dd yy)				Form CT-46-I)			lumn E × optional r ee form CT-46-I)	ate 1 in
PLOW	PRODUCTION	03-08-14	7	4100	300	• 205	000	•		
TRACTOR	PRODUCTION	12-05-14	7	8605	000	• 430	300	•		
				2020	000	• 101	000	•		
20	(enter here and on line 1)				20	736	5300	)		
21	(enter here and on line 2)						21			

Α

452001140099

Χ

Schedule B – Eligibility for employ	ment incer	tive credit	(see examp	ole in Form C	T-46-I,			)
A Use with Schedule C, line 26, first succeeding year	A	<b>B</b> 1	с 0	<b>D</b> 0	<b>E</b> 1	<b>F</b> Total <i>(B+C+D+E)</i>	<b>G</b> 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						•	•	

Sched	ule C – Employment incentive cr		Examples)		
		A	В		С
		investment tax	which original investment tax credit was		(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)

	Α	В	С	D	E	F	G			Н
	Description of property	Date of	Date property ceased to	(months)	life (months)	Percentage (E ÷ D)	investment tax credit allowed			tax credit (F × G)
		(mm-dd-yy)	(mm-dd-yy)		. ,					
									•	
									•	
29							•	29		
30		(add column	H amounts and	line 29)			•	30		
81	(see instruc	tions)					•	31		
32 <i>/</i>	Add lines 30 and 31 (enter here									





New York State Department of Taxation and Finance

### **Credit for Rehabilitation Expenses for Retail Enterprises and Historic Barns**

CT-46-ATT

All filer	s must enter tax period:
01-01-2014	12-31-2014

							-		1 2011
'EF384647							(	002199009	
nedule A – R	ehabilita	tion expenditures for re	etail enterpris	ses					
								······ <u> </u>	
		-	<u> </u>	1	1				
Α		В	С	D	E	Ξ	F	G	
			(mm-dd-yy)	(years)			(see 1 in Form CT-46-I)	tax cre (E × I	
		PRODUCTION	03-08-14						
		PRODUCTION	12-05-14						
		enter here and on Form CT-46, lin	,				1		
		tion expenditures for h							
ines 2 throug	gh 11, mark	an X in the Yes or No box	for each ques	tion to def	termine if	you a	re eligible to cla	im this credit.	
								Yes	No
Yes, stop	. You do no	ot qualify for this credit.							
								Yes 🗙	No
Yes,			,	soo instructio	202)				
	Mo		(	see instructio					
	No							Yes	No 🗌
	Yes							Vec	No
Yes,	100								
100,									
No,									
-,		(see TSB-M-97(5)	)(C),			).			
	No							_	_
						19	)	Yes	No
No, stop.	You do not	t qualify for this credit.							-
								Yes	No
-	. You do no	ot qualify for this credit.							
No,				/					
				(see TSI	B-M-97(5)(C	,)).	, .	. 24 м∩мт⊔ч	5
							(see instructions)	) <u>24 Months</u>	
					(000 in	structio	ns) 9		500
					(366 11)	saucuor	<b>9</b>	1	
	9	000						Yes X	No
No. stop		ot qualify for this credit.							
-,									
18	18							Yes 🗙	No
		t qualify for this credit.							
		01-01-2012						12-31-2014	
		Α		В	С		D	E	
(att	tach additiona	al sheets if necessary)			(years)			(column D × 2	25% (.25))
•		•/		mm-dd-yy)			I		
PAIR			05	5-15-14	20		60000		150
	(6	enter here and on Form CT-46, lin	e 4)				12		1500

Attach to Form CT-46, Claim for Investment Tax Credit.





New York State Department of Taxation and Finance

Claim for Farmers' School Tax Credit Tax Law - Article 9-A, Section 210.22

مستشقو	All filers must enter tax period:	beginning	01-01-	-2014	ending	12-31-2014			
Legal name of corporation CTEF384647				Employer identification number 002199009					
File this form with Form CT-3 or	CT-3-A (See Form CT-47-I, Ins	tructions fo	r Form CT-47	7, for assista	ance)				

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.

**CT-47** 

lf yo A	ou mark an <b>X</b> in a <i>No</i> box for question A, B, C, or D, <b>stop;</b> you do not qualify for this credit. Did you have qualified agricultural property for the tax year beginning in 2014? ( <i>see instructions</i> )	•	No	
В	Were eligible school district property taxes paid on that property during the tax year beginning in 2014? (see instructions)	•	No	
С	Complete Worksheet A in the instructions. Is the amount shown on line 3 of Worksheet A less than \$300,000?	•	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)	•	No	
Е	If you and one or more related persons (see instructions) each owned qualified agricultural property on March 1, 2014, mark an <b>X</b> 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 <i>X</i> 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)		
2	Corporate partners: Enter your share of acres of		
	qualified agricultural property from a partnership		
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)		
10	Corporate partners: Enter your share of eligible		
	taxes from a partnership (see instructions)		
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)		
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......



#### 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
	Tax due before credits (see instructions)		1385100		
23	Enter any other credits applied before this credit for this tax				
	eriod (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	d (ente	r the lesser of line 17 or line 28) $\ldots ullet$	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	31			
32	Unused credit to be carried forward (subtract lines 30 and 31 from line 2	8)	•	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	<b>C</b> 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



New York State Department of Taxation and Finance **General Business Corporation Franchise Tax Return** Tax Law – Article 9-A

		aw — Article 9-A									
S	See Form CT-3/4-I before completing ret	urn.	All filers	s must enter	tax period:						
F	inal return		beginnir	na 01/0	1/2014 e	ending	2/3	1/2014	7		
	Employer identification number (EIN)	File number	Business telephone numbe	er	If you have any	subsidiaries		If you claim			
	002199002	AA 9	( ) 518-55	55-2626	incorporated ou mark an X in the			overpayment an X in the b			
	Legal name of corporation CTEF43607621635686			Trade name/DI	3A	<b>-</b>					
	Mailing name (if different from legal name above)				of incorporation	Date received	l (for Ta	ax Departmen	t use only)		
	c/o			1	ΊΥ						
	Number and street or PO box	-		Date of incorpo							
	43607635 WA HARRIMAN CAMPU	5			2/1990						
	City Albany	State NY	ZIP code 12227	Foreign corporate business in NYS	ions: date began						
	NAICS business code number (from NYS Pub 910)	If address/phone	If you need to update		e or	Audit (for Tax	Depar	tment use on	ly)		
	525990	above is new, mark an <b>X</b> in the box	phone information for	r corporation	tax, or						
	NYS principal business activity	·	other tax types, you of Business information	can do so on	line. See						
	Investments		Business information								
D T	Metropolitan transportation busin During the tax year did you do business, emp ransportation District (MCTD)? If Yes, you m Queens, Richmond, Dutchess, Nassau, Oran	oloy capital, own or lease ust file Form CT-3M/4M.	property, or maintain an of The <b>MCTD includes</b> the c	ounties of Nev	v Ýork, Bronx,	Kings,	Y	es	No 📕		
_			<u> </u>				Dour	nent enclose	ad		
А. <b>(</b>	Pay amount shown on line 93. Ma Attach your payment here. Detach	n all check stubs. (Se	e instructions for details	s.)		Α	Fayn	Ient enclose	eu		
B.	Federal return filed (you must mark a	an X in one): Attach	h a complete copy o	f your fede	eral return.						
	Form 1120	Form 1120-H Form 1120S	I		Form 1120 Other:						
C.	If you included a qualified subcha Form CT-60-QSSS	• • •				l attach			I		
D.	Have you underreported your tax	due on past returns?	? To correct this with	out penalty,	visit our We	eb site (see	instr	uctions).			
E.	Do you have an interest in, or have	e you rented, real pro	operty located in New	v York State	? (mark an X	in one box,	) Ye	es •	No •		
	If Yes, enter the county			e of such pr	operty or re	nt •					
F.	Has there been a transfer or acqu	isition of controlling i	interest in the entity c	during the la	st 3 years?	(mark one box	:) Ye	es •	No •		
G.	<ol> <li>If you marked the <i>Consolidated ba</i></li> <li>Number of corporations include</li> <li>Total consolidated federal taxa</li> <li>If substantially all of the voting give the name and EIN of that</li> </ol>	ed in the federal con ble income (FTI) befo stock of this corpora	solidated group ore the net operating ation is owned or con	loss deduc	tion (NOLD)	•	noth	er corpor	ration,		
	Legal name of corporation					EIN					
Н.	Do you have an interest in any par	rtnerships? ( <i>mark an</i>	<b>X</b> in the appropriate	box)			. Ye	es •	No •		
	If Yes, enter the name(s) and Ell										
	Did you include a disregarded ent			-			Ye		No •		

Id you include a disregarded entity in this return? (mark an X in the appropriate box)... If Yes, enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.



Com	putation of entire net income (ENI) ba	se				
1	FTI before net operating loss (NOL) and spe	cial	deductions (see instruction	s)•	1	4100650700
2	Interest on federal, state, municipal, and oth	er ol	oligations not included on	line 1 (see instructions)	2	
3	Interest paid to a corporate stockholder owning	more	than 50% of issued and out	tstanding stock (see instr.) •	3	
4a	Interest deductions directly attributable to	4a				
4b	Noninterest deductions directly attributabl	4b				
5a	Interest deductions indirectly attributable t	o su	bsidiary capital (see instrue	ctions)	5a	
5b	Noninterest deductions indirectly attributa	ble t	o subsidiary capital (see ir	nstructions)	5b	
6	New York State and other state and local ta	xes (	deducted on your federal	return (see instructions) •	6	205723600
7	Federal depreciation from Form CT-399, if a	pplic	able (see instructions)	•	7	
8	Other additions (see instructions)			•	8	61638700
9	Add lines 1 through 8			•	9	4368013000
10	Income from subsidiary capital (from Form CT-3	3-AT1	, line 26; see instr.) • <b>10</b>			
11	Fifty percent of dividends from nonsubsidiary of	corpo	orations (see instr.) • 11	333424100		
12	Foreign dividends gross-up not included on line	es 10	and 11 (see instr.) • 12			
13	New York NOLD (attach federal and New York State	comp	outations; see instr.) • 13			
14	Allowable New York State depreciation from Form CT-3					
15	Other subtractions (see instructions)		• 15			
16	Total subtractions (add lines 10 through 15)	•	16	333424100		
17	ENI (subtract line 16 from line 9; show loss with a	17	4034588900			
18	Investment income before allocation (from Form	18	3077156700			
19	Business income before allocation (subtract i	19	957432200			
20	Allocated investment income (multiply line 18	by •	0.014603 % from Fo	orm CT-3-ATT, line 5) •	20	44935700
21	Allocated business income (multiply line 19 by fr				21	183675700
22	Total allocated income (add lines 20 and 21)			•	22	228611400
23	Optional depreciation adjustments (attach Fo	orm C	T-324; enter here and on line	e 69; see instructions) •	23	
	ENI base (line 22 plus or minus line 23; see instr			F	24	228611400
25	ENI base tax (see instructions; multiply line 24 b	y the	appropriate rate from the Ta	ax rates schedule <i>in</i>		
	Form CT-3/4-1; enter here and on line 72)				25	16231400
Com	putation of capital base (enter whole do	llars	for lines 26 through 31; s	ee instructions)		
			A Beginning of year	B End of year		<b>C</b> Average value
	Total assets from federal return	26	2185345018 <b>00</b>	2175045325	00	2180195172 <b>00</b>
27	Real property and marketable securities			100000777		
	included on line 26	27	1073401833 <b>00</b>	1086828777	00	1080115305 <b>00</b>
28	Subtract line 27 from line 26	28	1111943185 <b>00</b>	1088216548	00	1100079867 <b>00</b>
29	Real property and marketable securities					
	at fair market value	29	1310450179 <b>00</b>	1637159541	00	1473804860 <b>00</b>
30	Adjusted total assets (add lines 28 and 29)	30	2422393364 <b>00</b>	2725376089	00	2573884727 <b>00</b>
31	Total liabilities	31	51718027 <b>00</b>	35001103	00	43359565 <b>00</b>
32	Total capital (subtract line 31, column C, from lin	ne 30	, column C)	•	32	253052516200
33	Subsidiary capital (from Form CT-3-ATT, line 28	B; if n	one, enter <b>0</b> )	•	33	
34	Business and investment capital (subtract line	e 33 i	from line 32)	•	34	2530525162.00

0.014603 % from Form CT-3-ATT, line 5) ......•

0.191842 **%** from line 119, 121, or 141).......

**39** Capital base (add lines 37 and 38)

125777294500

127275221700

1836725800

24416733100

26253458900

39380200

35

36

37

38

39

40

0.103747 %



37 Allocated investment capital (multiply line 35 by •

38 Allocated business capital (multiply line 36 by •

Com	putation of minimum taxable income (MTI) base (see instructions)		
42	ENI from line 17	42	4034588900
Adju	stments (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 p	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)		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)		9700982.00
66	Allocated alternative business income (multiply line 65 by 19.1842 % from line 119, 121, or 161)		186105600
67	Allocated alternative investment income (multiply line 64 by 1.4603 %) 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)



Con	putation of tax			
72	Tax on ENI base from line 25		• 72	16231400
	Tax on capital base from line 40 (see instructions)			
		year 🛛		39380200
	must enter an amount on line 74a below; if none, enter 0.	+ +		
	New York receipts (see instructions)	• 1 <del>4</del> a	908000	
	Fixed dollar minimum tax (see instructions)			500000
75	Amount from line 71, 72, 73, or 74b, whichever is largest (see ins	tructions 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			
78	Tax due before credits (add lines 75 and 77)			39380200
79	Tax credits (see instructions)			1036000
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, en	ter 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 instr	uctions	83b	
84	Add line 82 and line 83a or 83b			57843600
85	Total prepayments from line 106			100884800
86	Balance (subtract line 85 from line 84; if line 85 is more than line 84, en	ter 0)		
87	Estimated tax penalty (see instructions; mark an X in the box if Form	CT-222 is attached) •	• 87	
88	Interest on late payment (see instructions)			
89	Late filing and late payment penalties (see instructions)			
90	Balance (add lines 86 through 89)			
Volu	ntary 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)			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)			43041200
95	Amount of overpayment to be credited to next period (see instruct	tions)		43041200
96	Balance of overpayment (subtract line 95 from line 94; see instruction			
97	Amount of overpayment to be credited to Form CT-3M/4M (see i	nstructions)		
98	Refund of overpayment (subtract line 97 from line 96; see instruction			
	Refund of unused tax credits (see instructions and attach appropriat			
99b	Tax credits to be credited as an overpayment to next year's retu	rn (see instructions and atta	ch	
	appropriate forms)	-		

(continued)

Sumn	nary of credits claimed on line 7	9 against current ye	ar's franchise ta	<b>x</b> (see ins	struction	s for line	s 79, 99a,	99b, 100a, a	and 100b)
	you been convicted of an offense, c 200 or 496, or section 195.20? (se	-	-						nal Law No ●Ⅹ
Form line 28	CT-38, 3•	Form CT-259	. •		Form C	CT-633	•		
	CT-40•	Form CT-261	. •		Form C	CT-634	•		
Form	CT-41•	Form CT-501	. •		Form C	CT-635	•		265300
Form	CT-43• 3040500	Form CT-502	. •		Form C	CT-636	•		
Form	CT-44•	Form CT-601	. •		Form C	CT-637	•		
Form	CT-46•	Form CT-601.1	. •		Form C	CT-638	•		
Form	CT-47•	Form CT-602	. •		Form C	CT-639	•		
Form	CT-236•	Form CT-603	. •		Form C	CT-640	•		
Form	CT-238•	Form CT-604	. •				•		
Form	CT-239•	Form CT-605	. •		Servici credit .	ng mort	gages •		
Form	CT-241•	Form CT-606	. •		Form D	DTF-621	•		2175000
Form	CT-242•	Form CT-607	. • 48	380000			•		
Form	CT-243•	Form CT-611	. •		Form D	DTF-624	•		
Form	CT-246•	Form CT-611.1	. •		Form D	DTF-630	•		
Form	CT-248•	Form CT-612	. •		Other of	credits	•		
Form	CT-249•	Form CT-613	. •						
Form	CT-250•	Form CT-631	. •						
lf you	claimed the QEZE tax reduction cr	edit and you had a 10	0% zone allocatio	n factor,	mark aı	n <b>X</b> in th	e box		•
lf you	claimed the tax-free NY area tax el	imination credit and y	ou had a 100% ar	ea alloca	ation fac	tor, mar	k an <b>X</b> in	the box	•
-	claimed the tax-free NY area excis n the box	e tax on telecommuni	cations credit and	you had	a 100%	6 area a	llocation	factor, mark	•
	Total tax credits claimed above (enter					·		1	0360800
	Total tax credits above that are refunction of prepayments on line	-	-				006		
			5/			Date p	aid	Amour	nt
	Mandatory first installment								1884800
	Second installment from Form CT-					09/15	/14	3	3000000
	Third installment from Form CT-40 Fourth installment from Form CT-40					12/15			6000000
	Payment with extension request fr					03/15			0000000
	Overpayment credited from prior						104		
105	Overpayment credited from Form	CT-3M/4M Period					105		
106	Total prepayments (add lines 101 th	rough 105; enter here an	d on line 85)				106	10	0884800
107	If you are a member of an affiliated	d federal group, enter	primary corporatio	on name	and EIN	٨:			
	Name								
	●								
	Name		, enter parent con	ρυιατισή			EIN		
	•					•			



Inter	est paid to shareholders (see instructions)									
108	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 necessal)								Vac 🗌	
Cha	eholder's name	ina line	e 109 (attach a	-		s it ne	ecessary)	108	Yes 🔒 🔄	No
Shar	Shareholder's name SSN or EIN									
Inter	est paid to shareholder Total indebtedness to sharehold	der descr	ribed above	Tot	tal interest	naid				
109	Is there written evidence of the indebtedness? (r.	nark an	X in the appro	nriate	(hox)			109	Yes •	No•X
100		nun un	<b>X</b> III the uppie	pnato	<i>boxy</i>					
110	Interest deducted in computing FTI on line 1 of t	his forr	n				•	110		1050229500
	If the Internal Revenue Service (IRS) has comple									
	last five years, list years							111		
									<i>,</i> .	
Sche	dule A, Part 1 – Computation of business	s alloc	ation perc		ge tor a	iviat	tion corp	oratio	ons (see ins	structions)
			N	Α	<b>.</b>		-	В		
			New	York S	State		E	verywl	nere	_
	Revenue aircraft arrivals and departures (see instr.)									_
	Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A)	112b				50				
112C	Adjusted NYS revenue aircraft arrivals and									
	departures (multiply line 112a, column A,	1100								
112	by line 112b)		column P)			_				%
	Revenue tons handled (see instructions)		союнтт b)			•	•			/0
	Adjustment per Tax Law section 210.3(a)(7)(A)				6	50				
	Adjusted NYS revenue tons handled									
	(multiply line 114a, column A, by line 114b)	114c								
115	New York State percentage (divide line 114c by line		column B)							%
116a	Originating revenue (see instructions)	116a								
116b	Adjustment per Tax Law section 210.3(a)(7)(A)	116b			.6	50				
116c	Adjusted NYS originating revenue									
	(multiply line 116a, column A, by line 116b) $ullet$									
	New York State percentage (divide line 116c by line									%
	Total (add lines 113, 115, and 117)								118	%
119	New York business allocation percentage (divide									
	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>B</b> Everywhere				
120 Revenue miles		•				
121 New York State business allocation percentage (divid						
compute lines 21, 38, and 66, and Form CT-38, line 6)						



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

Number of New York State employees .......

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.

			Α			В		
Avera	age 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, co	olumn	A, by line 127, column B)			• 12	28	%
Rece	ipts 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	414390800	00	•	2160059110	0	
135	Total (add lines 129 through 134)	135	414390800	00	•	2160059110	0	
136	New York State receipts factor (divide line 135, col	lumn	A, by line 135, column B; see ii	nst	ruct	ions)• 13	36	0.191842 %
137	New York State additional receipts factor (see ins	struct	ions)			• 13	37	%
Payre	oll							
138	Wages and other compensation of employees,				•			
	except general executive officers (see instr.) •	138						
139	New York State payroll factor (divide line 138, colu	ımn A	, by line 138, column B)			• 13	39	%
140	Total New York State factors (add lines 128, 136, 1	37, a	nd 139)			14	10	%
141	New York State business allocation percentage	e (see	instructions)			• 14	11	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.

Avera	age 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	%



#### Page 8 of 9 CT-3 (2014)

Rece	ipts in the regular course of business from	າ:							
149	Sales of tangible personal property								
	allocated to New York State (see instruction								
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		4143908			2160	0591100	
155	Total (add lines 149 through 154)	. • 155		4143908	000		2160	0591100	
	New York State receipts factor (divide line 15		by line	155, column B; se	e instru	ctions)			%
157	New York State additional receipts factor (se	e instruction	s)					157	0.191842 %
Payr	oll								
158	Wages and other compensation of				•				
	employees, except general executive officers	• 158							
159	New York State payroll factor (divide line 158,		y line 1	58, column B)					%
	Total New York State factors (add lines 148, 1								%
	Alternative business allocation percentage (								0.191842 %
102	Are you claiming small business taxpayer st						100	Yes	No • 🗙
400	taxpayer definition in the line 25 instructions of					-	162	165	
	If you marked Yes on line 162, enter total ca	-				-	163		
164	Are you claiming qualified New York manufa			-					
	New York manufacturers and qualified en		-						
	lower capital base tax rate and limitation?						164	Yes •	No 🗙
165	Are you claiming qualified New York manufa		-						
	status for a lower ENI tax rate? (see instruct						165	Yes	No 🗙
166	Are you claiming <b>eligible</b> qualified New York								
	dollar minimum? (see instructions; mark an X						166	Yes●	No 🗡
167	Are you a qualified entity of a New York Stat					-			
	such New York State innovation hot spot								
	dollar minimum tax base? (mark an <b>X</b> in the						167	Yes•	
168	Are you claiming QETC status for a lower El								
	appropriate box)						168	Yes•	
169	Are you claiming qualified New York manufa								
	dollar minimum? (see instructions; mark an X		•	,			169	Yes•	No 🗡
170	Are you a residual interest holder in a real es	state mortga	age in	vestment condui	t (REM	IIC)?			
	(mark an <b>X</b> in the appropriate box)						170	Yes •	No X
Ame	nded return information — If filing an ame	ended returr	n, mar	k an <b>X</b> in the box	for any	/ items that a	apply a	and attach d	ocumentation.
Final	federal determination	marked, en	ter da	te of determination	on: •	—	_		
					_				
Net c	perating loss (NOL) carryback •	apital loss c	carryb	ack	●∟				
Fede	ral return filed Form 1139 • 📃 🛛 Fo	orm 1120X			•				
	operating loss (NOL) information								530005600
	New York State NOL carryover total available for use this tax year from all prior tax years								
	ral NOL carryover total available for use this	-	-	-					520005600
New York State NOL carryforward total for future tax years									
Fede	Federal NOL carryforward total for future tax years								
Corp	Corporations organized outside New York State: Complete the following for capital stock issued and outstanding.								
	ver of par shares	1		Number of no-par				Value \$	
	\$							Þ	



	nird – par designee ee instruction	Designee's e-mail address		[   (	Designee's phone number ) 518-555-2525 PIN 123456					
Ce	Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.									
Αι	Ithorized	Printed name of authorized person John Doe	Signature of authorized person	Official title vice Pre	esident					
1	person	E-mail address of authorized person JOHNDOE@CTEF43607621635686.COM		Telephone number ()518-555-26	26 Date 03/15/2015					
		Firm's name (or yours if self-employed) TAXES DONE RIGHT	Fin 12	<b>m's EIN</b> 23456987	Preparer's PTIN or SSN 987654123					
P	use	Signature of individual preparing this return	Address 315 RETURN PARKWAY	City Albany	State ZIP code NY 12227					
(5	<b>only</b> see instr.)	E-mail address of individual preparing this return BILLSMITH@TAXESDONERIGHT.COM		Preparer's NYTPRIN	Date 03/15/2015					

See instructions for where to file.



2013

# 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

CT-3-ATT

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			B - Maturity date		
A					
В					
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)
Α					
В					
	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		B - Number of shares			
Α	SEE STATEMEN'	т 3			
в					
ltem	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					
В					
	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.		<ul> <li>14,130,246.</li> </ul>
	Investment allocation percentage	without the addition of cash (divide	ine 4, column G, by line 4, column E).		
5		20, 37, and 67; and Form CT-38, I		• 5	1.4603 %
6	Cash (see instr.) 290, 157, 704.	•	290,157,704.		
7	Investment capital (add lines 4 and 1,287,103,236.	6 in columns C, D, and E). Enter colu 29, 330, 291.			

#### 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.
	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.
	Balance (subtract line 19 from line 14)		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	
	Capital gains from subsidiary capital (see instructions; attach list).		
	Total (add lines 23 through 25; enter here and on Form CT-3, line 10).		

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						
В						
С						
A Iterr	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 9 (see instr.)	G Value allocated to New York State (column E x column F)
Α						
В						
С						
	ounts from					
a	ttached list					
27	Totals (add amou	nts in columns C and D)				
	• 27				7	
28		ge value of subsidiary cap				
	in column E; en	ter here and on Form CT-3, li	ne 33)			
			(add amounts in column G).		••••	29
30	Value of subsid	liary capital included in co	olumn G of subsidiaries taxat	ole under Tax Law		
	Article 32; Ar	rticle 33; or Article 9, seci	tion 186 (see instructions)		•	30
31	Subsidiary capi	tal base (subtract line 30 fro	m line 29; enter here and on For	m CT-3, line 76)	•	31
			1 by .0009; enter here, on Form (			
					•	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)

Oth	er 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	
Oth	er 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.)

Oth	er additions		
44	Federal depreciation deduction for transition property (see instructions; enter here and include		
	on Form CT-3, line 8)	44	
Oth	er 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

Articles 9-A, 32, and 33	185, and 18	6	All fil	ers must en	tor tax nor	iod
		beginning		01/2014	ending	12/31/2014
CTEF43607621635686				0 0	2199002	
2						
1a Special additional mortgage recording tax due and paid during				10		
1b			••••	Id		
(see instructions)			•	1b		304050
2			•	2		
3 Total available tax credit (add lines 1a, 1b, and 2)			•	3		304050
Computation of special additional mortgage recordin					be car	ried forward
4 Tax (see below*)	4		39380	200		
5						
mortgage recording tax credit (see instructions)	5		39380	200		
6 Subtotal (subtract line 5 from line 4)	6 7		3465			
7 Minimum tax (see below**) 8 (subtract line 7 from line 6: if less			0100			
than zero, enter <b>0</b> )	8		35914	600		
9	-	ictions)	•	9		304050
10	,	,				
(subtract line 9 from line 3)			•	10		
Refund or credit and carryforward of special addition	al mortga	ge recordir	ng ta	x credit (/	Article 9-A	taxpayers only)
<b>11</b> 1 1						
(see instructions)				11		
12						
(see instructions)				12		
13 Balance to be refunded (enter the amount from line 12 to be re	funded; see i	instructions)	•	13		
14 (enter the amount	from line 12	to be credited;				

If you filed:	* Enter on line 4 any net recaptured tax credits plus the amount from:	** Enter on line 7 the minimum tax shown below:
	Line 78	
Form CT-3-A	Line 77	amount from CT-3-A, line 80
Form CT-3-S		
2 2	Schedule A, line 5	
2	Line 10	
Form CT-33	Line 11	
Form CT-33-A	Line 15	(see instructions for line 7 on page
	Line 5	
Form CT-183	Line 4	
Form CT-184	Line 3 or line 4	<b>0</b>
Form CT-185	Line 6	
Form CT-186	Line 5	



Α

**CT-43** 



# New York State Department of Taxation and Finance **Tax Credit**



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 e	All filers must enter tax period:				
	beginning 01	L/01/2014	ending	12/31/2014		
CTE	F43607621635686		002	199002		
A	(enter a number from 1 to 10; see instructions)			• <b>A</b> ³		
ΒM	ark an X (see	instructions)		• B		
Sch	edule 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			3680000		
	S corporations, see instructions)		• 3	300000		
Sch	edule 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		
Sah	adula C Evalation research and devalorment toy are dit component (a	- instruction				
-	edule C – Excelsior research and development tax credit component (se	e instruction	<u> </u>			
7 8	see instructions) (from line	20)	• 7 • 8			
9	(add lines 7 and 8; enter	,				
•	line 15; New York S corporations, see instructions)		9			
	· · · · · · · · · · · · · · · · · · ·					
Sch	edule 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 I					
	New York S corporations, see instructions)		• 12			
Sch	edule E – Credit summary (New York S corporations only complete this schedule	e if reporting ;	a recaptu	re)		
13	(from line 3)		• 13	368000		
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)			4000000		
19	(see instructions)		• 19	4880000		



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

20		(see instructions)	•	20	39380200
21			(see instructions)	21	3305800
22	21	20		22	36074400
23	(see instru	ctions)	•	23	500000
24 (	Credit limitation (subtrac	t line 23 from line	• 22; if zero or less, enter <b>0</b> )	24	35574400
25	·		(see instructions)	25	4880000
26	(subtract line 25 from lii	ne 19)	•	26	
27 28			(limited to the amount on line 26; see instructions) $ullet$	27	
20	(subtract line 27 from li	ne 26; see instruc	tions)•	28	

		•		
	•			
		•		
	•			
		•		
	•			
		•		
	•			
		•		
•	•			
		•		
•	•			
		•		
	•			
Total from additional	•		•	
<b>29</b> (enter here and on lines 2, 5, 8, and 11; see instructions) <b>29</b>				

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





New York State Department of Taxation and Finance

**New York Youth Works Tax Credit** 

**CT-635** 

Tax Law – Article 9-A, Section 210.44

	All filers enter tax period:							
	beginning	01/01/2014	ending	12/31/2014				
CTEF43607621635686			00219	99002				
A Mark an X				• 🗸				
В	•							
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
В	(subtract line 7 from line 6; if zero or less, enter <b>0</b> )	8	358397
Ð	(see instructions)	9	2653
0	(subtract line 9 from line 3)	10	
1	(limited to the amount on line 10; see instructions)	11	
2	(subtract line 11 from line 10; see instructions)	12	

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

	Name of partnership		Partnership's EIN		Credit amount allocate	d
PARTNER		•	121212121		2653	00
		•				
		•				
13	(enter here and on line 2)		•	13	2653	



#### 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	Мау	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	Мау	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)	14	
15	(see instructions)	15	
16	(see instructions)	16	
17	(add lines 15 and 16)	17	





## Claim for QETC Employment Credit Tax Law – Articles 9-A and 22

**DTF-621** 

				All filers m	ust enter ta	x period:	01/01/2014	12/	/31/2014
	as shown on return F43607621635686							002199002	
		201 2	0 20	20					
	<i>X</i> 1 st ● □	2 nd • 🗙	rd						
Α				(see in	structions, I	Form DTF-621-I)	• A		
							•		
Sche	edule A – Eligib	ility requ	uirement	S					
	1 – Location and	sales (m	ark <b>X</b> in the	e appropriate bo	vxes)				
1 2				10 000	0 000			• X	
	Yes	1	2	2	)	No	1 2		
	2 – QETC busine								
Rese 3	arch and developm	nent (R&D)	) activities	(see instructions)	)			×	
3	No,				8 Yes,				
4 5		(i	f vou have a	nv amount of R&I	D funds but	zero net sales, you are	• <b>4</b>		90814300
-	QETC; skip line 6 and		box on li			,,,	• 5		85657800
6		(divide line	4 by line 5; e	enter the result as a	a percentage	e)	• 6	1.06	50199 <b>%</b>
7				2				X	
	Yes			No		8			
Prima	ary products and s	ervices							
8	Yes								<b>X</b> 9
	•								
	No		8	8					
9		8					• 9		
10							• 10		85657800
	10 10	11	12	11	1				
11		10 (enter the	e result as a	percentage)			• 11	0.	.0000 %
12	Yes	11	No	0					X
B If	f you are claiming th	is credit as	s a corpora	te partner, mark	< an <b>X</b> in th	ne box			•X
	466001140099						1118 811	621001140	)099 •   • • •   • • • •

13			
			• 13
14			• 14
15	1	1 (enter the result as a percentage)	• 15 %
16	Yes	1 0 <i>No</i>	

## Part 3 – Computation of average number of full-time employees in New York State for the current tax year and three-year base period

			L.	L.	1	1	1	1
			1	0	0	1		_
			28	29	28	30	115	
<b>17</b> (see	e instructions)				-		• 17	28.75
			1	0	0	1		-
			5	5	11	15	36	_
			0	3	6	9	18	
Third year								
							54	
<b>18</b> per	iod (see instructio	ns)					• 18	7
<b>19</b> the	result as a percent	tage; see in	structions)		(di	vide line 17 by I	line 18; enter	<b>19</b> 4.107143 %
lf your pe Schedu						19 <b>is</b>	less than 101%	, do not complete
			10 ⁻	1				
Schedu	le B – Comp	utation	of credit fo	or the curre	ent tax yea	r		
20		1 (inclu	de only those e	mployees listed	d on page 3)		• 20	28.75
21		18					• 21	7
22	21	20					• 22	21.75

23 Credit per employee

24

(multiply line 22 by line 23; see instructions)





23

• 24

1000 00

2175000

#### Additional information for Schedule B – Employee listing

		1	
ROY ROGERS	212121212		
ETC	313131313		





Schedule C	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	2175000
Schedule D	O – Computation of QETC employment credit limitation (	Article 9-A only)	
28	(see instructions)	• 28	39380200
29	(see instructions)	• 29	8185800

30	Net tax (subtract line 29 from line 28)	• <b>30</b> 31194400
31	(from Form CT-3, line 81, or Form CT-3-A, line 80)	• <b>31</b> 3465600
32	1 0 (if less than zero, enter <b>0</b> )	
	8 0	• <b>32</b> 27728800
33	(see instructions)	• <b>33</b> 2175000
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**

**DTF-686** 

Attachment to New York State Return

Tax Law - Article 1, Section 25(a)(1)

All fi	All filers must enter tax period:				
begi	nning	01/01/2014	ending	12/31/2014	
Name(s) as shown on your return CTEF43607621635686	Taxpa tax re	ayer identification num eturn	nber shown 002199	10,	
Spouse's name (for personal income tax, if applicable)	Spou	ise's identification nun	nber (if appli	cable)	
Mailing address 002199002					
City, village, town, or post office Albany	S	tate NY	ZIP cod	e 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 transaction	D. $\bullet$ $\boxtimes$ Loss transaction
	B. • Confidential transaction	E. • Transaction with brief assets holding period
	C. • Transaction with contractual protection	F. • Transaction of interest
2	Enter the total number of IRS Form(s) 8886 that are attached to the	is form <b>2</b> 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 $\pmb{X}$ in	n the box(es) that apply (see instructions).
	A. • New York listed transaction	
	B. • New York confidential transaction	
	C. • New York transaction with contractual protection	
5	Enter the total number of New York Form(s) DTF-686-ATT that are	attached to this form

## 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	Printed name of authorized officer John Doe	Signature of authorized officer	Official title VICE PRESIDENT		
officer	E-mail address of authorized officer	Te	Telephone nu	<b>ımber</b>	Date
	JOHNDOE@CTEF43607621635686.COM	( ⁵	518 )55	5−2626	03/15/2015



# Test 26

Begins on next page

Return to Test Chart

~	OT O	New York State Department of Taxation and Finance
5 2014	CI-3	New York State Department of Taxation and Finance General Business Corporation Eranchise Tax Poturn
<u> </u> ↓		Franchise Tax Return

Tax Law - Article 9-A

See form CT-3/4-I before completing return				All file	ers must en	ter tax perio	d:				
Final return Amended retur	'n			beginnin	g 01-01-	-2014	ending	12-31-	-2014	]	
Employer identification number (EIN) 002199003	File number AA	3		ess telephone nu ) 555-2626	mber	If you have a incorporated mark an X		ries 'S,	If you claim overpaymen an X in the	nt. mark	_
Legal name of corporation					Trade nam	e/DBA					
CTEF4344238241249											
Mailing name (if different from legal name	e above)				State or co	untry of inco	orporation		Date received	(for Tax	_
c/o					NY				Department u	se only)	
Number and street or PO box					Date of inc	orporation					
	43 WA HAF	RRIMAN CAN	MPUS		03-13-1988						
City	State	ZIP code			Foreign cor	porations: da	ate began				
ALBANY	NY	12227	000	us	business in						
NAICS business code number (from NYS Pu	n 010)   f address/r								Audit (for Tax	Department use	
112120	above is ne	ew,		If you need to up					only)	Department add	
	mark an X	in the box	_	phone informatio other tax types, y			-				
NYS Principal business activity				Business inform			-				
Metropolitan transportation busin	ess tax (MTA	surchar	ge)								
During the tax year did you do business,	employ capital,	own or leas	se prop	erty, or maintain	an office in	the Metrop	olitan Cor	nmuter			
Transportation District (MCTD)? If Yes, ye	ou must file For	m CT-3M/4	M. The	MCTD includes	s the coun	ties of New	York, Bro	nx, King	s,		
Queens, Richmond, Dutchess, Nassau, Q	Orange, Putma	n, Rockland	l, Suffo	lk, and Westches	ster. (mark	an X in the	appropriat	e box)	Yes	No	
A. Pay amount shown on line 93.	Make check r	navable to	Now	Vork State Co	rnoratio	n Tav		Pav	ment enclos	sed	٦
A. Pay amount shown on line 93. Attach your payment here. Det		-					Α	,			
B. Federal return filed (you must m	ark an X in on	e): Attac	ch a co	omplete copy	of your fe	deral retu	irn.				
Form 1120	F	orm 1120-	н			Form	1120-RE	T or F	orm 1120-l	RIC	_
Consolidated basis	-	orm 1120			-	Other			01111120-1		
C. If you included a qualified subcl Form CT-60-QSSS	-		-	-			nd attach				7
							,			····· L	_
D. Have you underreported your ta									<b>`</b>		
E. Do you have an interest in, or ha	ave you rented	l, real prop	perty lo	ocated in New Y	ork State?	? (mark an	X in one	box)	√ Yes	No	
If Yes, enter county_NEW YOF	RK		;	and the value o	f such pro	perty or re	nt	[	11	,410,326	
F. Has there been a transfer or acquire	uisition of cont	trolling inte	erest ir	n the entity duri	ng the last	t 3 years?	(mark on	e box)	Yes	√ No	
G. If you marked the Consolidated I	basis box in li	ine B abov	e, com	plete the follow	ing:						
1. Number of corporations include	led in the fede	ral consoli	dated	aroup							
2. Total consolidated federal tax											
<ol><li>If substantially all of the voting</li></ol>	-	-			ed, directi	ly or indired	ctly, by a	nother			
corporation give the name an	d EIN of that (	corporation	1 below	N.						7	
Legal name of corporation						EIN					
H. Do you have an interest in any pa	rtnerships? (m	nark an Xin	the ap	ppropriate box).				Yes	No		
If yes, enter the name(s) and El	N(s) on form	CT-60-QS	SS and	d attach it to yo	ur return.			-1			
I. Did you include a disregarded ent								Yes	No		
If Yes, enter the name(s) a	and EIN(S) on	torm C1-6	0-QSS	ss and attach it	to your re	eturn.					

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Co	mputation of entire net income (ENI) bas	se						
1	FTI before net operating loss (NOL) and special d	leduct	tions				1	-459,077
2	2 Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions)							
3	Interest paid to a corporate stockholder owning more t	than 50	D% of issued and ou	utstan	ding stock (	see instr.)	3	
4a	Interest deductions directly attributable to sub	sidiar	y capital (see inst	ructio	ns)		4a	
4b	Noninterest deductions directly attributable to	o subs	sidiary capital (se	e inst	ructions)		4b	
5a	Interest deductions indirectly attributable to su	ubsidi	ary capital (see in	nstruc	tions)		5a	
5b	Noninterest deductions indirectly attributable	to sul	bsidiary capital (s	ee in	structions)		5b	
6	New York State and other state and local taxes d	leduct	ted on your federa	al retu	Irn (see insi	tructions)	6	
7	Federal depreciation from Form CT-399, if applic	cable	(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-3-4	ATT, lii	ne 26; see instr.)	10				
11	Fifty percent of dividends from nonsubsidiary cor	rporat	ions (see instr.)	11				
12	Foreign dividends gross-up not included on lines	10 a	nd 11 (see instr.)	12				
13	New York NOLD (attach federal New York State col	mputa	tions; see instr.)	13				
14	Allowable New York State depreciation from Form CT-3	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 m	inus (·	-) sign; enter here a	nd on	line 42)		17	-459,077
18	Investment income before allocation (from Form C	ст-з-а	TT, line 22, but not	more	than line 17	above; see instr.).	18	
19	Business income before allocation (subtract line	18 fro	m line 17)				19	-459,077
20	Allocated investment income (multiply line 18 by		% from	Form	CT-3-ATT, I	ine 5)	20	
21	Allocated business income (multiply line 19 by		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
	Optional depreciation adjustments (attach Form						23	
24	ENI base (line 22 plus or minus line 23; see instruc	ctions)	)		-		24	-459,077
25	ENI base tax (see instructions; multiply line 24 by th Form CT-3/4-I; enter here and on line 72)						25	0
Co	mputation of capital base (enter whole dolla	ars foi	r lines 26 through	31; s	ee instructio	ons)		
			A Beginning of	vear		B End of year		C Average value
26	Total assets from federal return	26		354,40	2	7,164	089	6,759,246
27	Real property and marketable securities	$\vdash$			_			
	included on line 26	27	5,8	816,52	25	5,418	,584	5,617,555
28	Subtract line 27 from line 26	28	5	537,87	7	1,745	505	1,141,691
29	Real property and marketable securities	$\vdash$						
	at fair market value	29	10,3	311,61	2	11,410,	326	10,860,969
30	Adjusted total assets (add lines 28 and 29)	30	10,8	849,48	9	13,155	831	12,002,660
31	Total liabilities	31	3,1	126,17	'9	4,367	551	3,746,865
32	Total capital (subtract line 31, column C, from line	30, co	lumn C)				32	8,255,795

37 Allocated investment capital (multiply line 35 by % from Form CT-3-ATT, line 5)...... 37 38 Allocated business capital (multiply line 36 by 1.00000 % from line 119, 121, or Capital base tax..... 0.990242 %

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8,255,795

8,175,239

8,175,239

8,175,239

3,270

80,556

34 Business and investment capital (subtract line 33 from line 32).....

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).....

Com	putation of minimum taxable income (MTI) base (see instructions)		
42	ENI from line 17	42	-459077
Adjus	tments (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
Тах р	reference 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)

Com	putation 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 Second	l year	<b>—</b>		73	3,270
You r	nust 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 instr	uctions	for exce	eption)	75	3,270
76	Subsidiary capital base from Form CT-3-ATT, line 31					
77	Subsidiary capital base tax from Form CT-3-ATT, line 32					
78	Tax due before credits (add lines 75 and 77)				78	3,270
79	Tax credits (see instructions)					1,770
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, en	nter 0).			80	1,500
81						1,500
82	Tax due (see instructions)					1,500
	installment of estimated tax for next period:					1,000
83a	If you filed a request for extension, enter amount from Form CT-5,	line 2			83a	795
	If you did not file Form CT-5 and line 82 is over \$1,000, see instruct					
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, en	nter 0).			86	
87	Estimated tax penalty (see instructions; mark an X in the box if Form	CT-22	2 is attac	ched)	87	
88	Interest on late payment (see instructions)				88	
89	Late filing and late payment penalties (see instructions)					
90	Balance (add lines 86 through 89)				90	
Volu	ntary gifts/contributions (see instructions)					
	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						
	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					
	enter here and see instructions)					305
	Amount of overpayment to be credited to next period (see instruction					
96	Balance of overpayment (subtract line 95 from line 94; see instruction	-				305
97	Amount of overpayment to be credited to Form CT-3M/4M (see ins					
98	Refund of overpayment (subtract line 97 from line 96; see instruction					305
99a	Refund of unused tax credits (see instructions and attach appropriate				99a	861
99b	Tax credits to be credited as an overpayment to next year's return			ns and attach	99b	
	appropriate forms)					

(continued)

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Summary of credits claimed on line 79	against c	urrent year's fran	chise tax (s	ee instr	uctions	for lin	nes 79, 9	99a, 99b, 100	Da, and 10
Have you been convicted of an offense, or are Article 200 or 496, or section 195.20? <i>(see Fo</i>			ted of an offens						aw No
Form CT-38, line28.	Form CT-259	1		Form (	CT-633.			1997 - 1987 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 19	1
Form CT-40	Form CT-26			Form (	T-634.	9 20 20 C			
Form CT-41	Form CT-50			Form 0			2003 <u></u>		
Form CT-43 1,770	Form CT-502			Form C			-		
	Form CT-60			Form (					
33,120									
Form CT-46	Form CT-60			Form C					
Form CT-47	Form CT-60	2		Form C	CT-639.				
Form CT-236	Form CT-60	3		Form C	T-640.				
Form CT-238 559,122	Form CT-604	ł		Form C	T-641.				
Form CT-239	Form CT-60	5		Servici	ng mort	gages			
Form CT 241	Form CT-60	3		Form D	TE-62				
861				Form D					
Form CT-242	Form CT-607								_
Form CT-243	Form CT-61	······		Form D	)TF-624	<b>!</b>			
Form CT-246	Form CT-611	.1		Form D	TF-63	)			
Form CT-248	Form CT-61	2		Other of	credits.				
Form CT-249	Form CT-61								
7 400		n							
7,403									
Form CT-250	Form CT-63	I	on factor, mark		in the	hov			
Form CT-250	Form CT-63	1 a 100% zone allocatio							and and a
Form CT-250	Form CT-63 and you had a ation credit a	a 100% zone allocation nd you had 100% are	ea allocation fa	ctor, m	ark an	X ii	n the b	ox	and and a
Form CT-250 If you claimed the QEZE tax reduction credit If you claimed the tax-free NY area tax elimin If you claimed the tax-free NY area excise tax	Form CT-63 and you had a ation credit a	a 100% zone allocation nd you had 100% are	ea allocation fa	ctor, m	ark an	X ii	n the b	ox	and and and
Form CT-250 If you claimed the QEZE tax reduction credit If you claimed the tax-free NY area tax elimin If you claimed the tax-free NY area excise tax an X in the box.	Form CT-63 and you had a ation credit an on telecomn	a 100% zone allocation a you had 100% are nunications credit and	ea allocation fa d you had a 10	ctor, m 10% are	ark an ea allo	X in catior	n the b factor	ox	
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Form CT-250 If you claimed the QEZE tax reduction credit If you claimed the tax-free NY area tax elimin If you claimed the tax-free NY area excise tax an X in the box 100a Total tax credits claimed above (enter hi 100b Total tax credits above that are refund of	Form CT-63 and you had ation credit al on telecomn ere and on line eligible (see in	a 100% zone allocation a 100% zone allocation d you had 100% are nunications credit and r9; attach form or statem structions).	ea allocation fa d you had a 10 eent for each tax o	ctor, m 10% are	ark an ea allo aimed)	X in cation	n the b factor	ox	1,770
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Form CT-250	Form CT-63 and you had ation credit at on telecomm ere and on line eligible (see in 85 (see instri- orm CT-5, line (see instr.). M/4M.	a 100% zone allocation a 100% zone allocation d you had 100% are nunications credit and r9; attach form or statem structions) uctions) e 5 Period Period	ea allocation fa d you had a 10 ment for each tax o	101 102a 102b 102c 103	ark an ea allo aimed) Date 03-15- 09-15- 12-15-	X ir cation 100a 100b 2014 2014 2014 2014	d 104	ox , mark	1,770 1,770 1,770 1,770 650 650 650
Form CT-250	Form CT-63 and you had a ation credit al on telecomm ere and on line eligible (see in 85 (see instri- orm CT-5, line (see instr.). M/4M.	a 100% zone allocation a 100% zone allocation d you had 100% are nunications credit and r9; attach form or statem structions) ructions) a 5 Period Period ere and on line 85)	ea allocation fa d you had a 10 ment for each tax o	101 102a 102b 102c 103	ark an ea allo aimed) Date 03-15- 09-15- 12-15-	X ir cation 100a 100b 2014 2014 2014 2014	d 104 105	ox , mark	1,770 1,770 1,770 1,770 650 650 650
Form CT-250 If you claimed the QEZE tax reduction credit is lf you claimed the tax-free NY area tax elimin lf you claimed the tax-free NY area excise tax an X in the box 100a Total tax credits claimed above <i>(enter h</i> ) 100b Total tax credits above that are refund of Composition of prepayments on line is 101 Mandatory first installment 102a Second installment from Form CT-400 102b Third installment from Form CT-400 102c Fourth installment from Form CT-400 103 Payment with extension request from F 104 Overpayment credited from prior years 105 Overpayment credited from Form CT-3 106 Total prepayments <i>(add lines 101 throug</i> 107 If you are a member of an affiliated fed	Form CT-63 and you had a ation credit al on telecomm ere and on line eligible (see in 85 (see instri- orm CT-5, line (see instr.). M/4M.	a 100% zone allocation a 100% zone allocation d you had 100% are nunications credit and r9; attach form or statem structions) ructions) a 5 Period Period ere and on line 85)	ea allocation fa d you had a 10 ment for each tax o	tor, m 0% are <i>inedit cla</i> 101 102a 102b 102c 103	ark an ea allo aimed) Date 03-15- 09-15- 12-15-	X ir cation 100a 100b 2014 2014 2014 2014	d 104 105	ox , mark	1,770 1,770 1,770 650 650 650
Form CT-250 If you claimed the QEZE tax reduction credit is if you claimed the tax-free NY area tax elimin if you claimed the tax-free NY area excise tax an X in the box 100a Total tax credits claimed above (enter her 100b Total tax credits above that are refund of Composition of prepayments on line is 101 Mandatory first installment 102a Second installment from Form CT-400 102b Third installment from Form CT-400 102c Fourth installment from Form CT-400 103 Payment with extension request from F 104 Overpayment credited from prior years 105 Overpayment credited from Form CT-3 106 Total prepayments (add lines 101 throug	Form CT-63 and you had a ation credit al on telecomm ere and on line eligible (see in 85 (see instri- orm CT-5, line (see instr.). M/4M.	a 100% zone allocation a 100% zone allocation d you had 100% are nunications credit and r9; attach form or statem structions) ructions) a 5 Period Period ere and on line 85)	ea allocation fa d you had a 10 ment for each tax o	101 102a 102b 102c 103	ark an ea allo aimed) Date 03-15- 09-15- 12-15-	X ir cation 100a 100b 2014 2014 2014 2014	d 104 105	ox , mark	1,770 1,770 1,770 1,770 650 650 650
Form CT-250 If you claimed the QEZE tax reduction credit is if you claimed the tax-free NY area tax elimin if you claimed the tax-free NY area excise tax an X in the box 100a Total tax credits claimed above (enter hist 100b Total tax credits above that are refund of Composition of prepayments on line is 101 Mandatory first installment 102a Second installment from Form CT-400 102b Third installment from Form CT-400 102c Fourth installment from Form CT-400 103 Payment with extension request from F 104 Overpayment credited from prior years 105 Overpayment credited from Form CT-3 106 Total prepayments (add lines 101 throug 107 If you are a member of an affiliated fed Name	Form CT-63 and you had a ation credit al on telecomm ere and on line eligible (see in 85 (see instri- see instri). M/4M. h 105; enter ho eral group, er	a 100% zone allocation a 100% zone allocation d you had 100% are nunications credit and r9; attach form or statem structions) ructions) a 5 Period Period Period ere and on line 85)	ea allocation fa d you had a 10 ment for each tax of a sent for each tax of a sent for a sent for each tax of a sent for each tax of a sent for each tax of a sent for each tax of a sent for a sent for each tax of a sent for each tax of a sent for a sent for each tax of a sent for each tax of a sent for a sent for each tax of a sent for each t	tor, m 0% are <i>inedit cla</i> 101 102a 102b 102c 103 EIN:	ark an ea allo aimed) Date 03-15- 06-15- 12-15-	X ir cation 100a 100b 2014 2014 2014 2014	d 104 105	ox , mark	1,770 1,770 1,770 1,770 650 650 650
Form CT-250 If you claimed the QEZE tax reduction credit is If you claimed the tax-free NY area tax elimin If you claimed the tax-free NY area excise tax an X in the box 100a Total tax credits claimed above <i>(enter h</i> ) 100b Total tax credits above that are refund of Composition of prepayments on line is 101 Mandatory first installment 102a Second installment from Form CT-400 102b Third installment from Form CT-400 102c Fourth installment from Form CT-400 103 Payment with extension request from F 104 Overpayment credited from prior years 105 Overpayment credited from Form CT-3 106 Total prepayments <i>(add lines 101 throug</i> 107 If you are a member of an affiliated fed	Form CT-63 and you had a ation credit al on telecomm ere and on line eligible (see in 85 (see instri- see instri). M/4M. h 105; enter ho eral group, er	a 100% zone allocation a 100% zone allocation d you had 100% are nunications credit and r9; attach form or statem structions) ructions) a 5 Period Period Period ere and on line 85)	ea allocation fa d you had a 10 ment for each tax of a sent for each tax of a sent for a sent for each tax of a sent for each tax of a sent for each tax of a sent for each tax of a sent for a sent for each tax of a sent for each tax of a sent for a sent for each tax of a sent for each tax of a sent for a sent for each tax of a sent for each t	tor, m 0% are <i>inedit cla</i> 101 102a 102b 102c 103 EIN:	ark an ea allo aimed) 06-15- 09-15- 12-15-	X ir cation 100a 100b 2014 2014 2014 2014	d 104 105	ox , mark	1,770

Intere	st paid to shareholde	rs (see instructions)								
108	shareholders ownin than 50% of the cor	ake any payments treated as intero g directly or indirectly, individually poration's issued and outstanding s, complete the following and line 1	or in the capital s	aggr tock	egate, more (mark an X in the	sary)	108	Yes	N	0
Sha	reholder's name				SSN or EIN					
Intere	est paid to shareholder	Total indebtedness to shareholder desc	ribed abo	ve	Total interest paid			-		
109	Is there written eviden	nce of the indebtedness? (mark an X	( in the a	pprop	riate box)		109	Yes	No	)
110	Interest deducted in co	omputing FTI on line 1 of this form					110			170,711
111		e Service (IRS) has completed an a								
	last five years, list ye	ears					111			
Sche	dule A, Part 1 - Con	nputation of business allocat	ion per	rcen	tage for aviation	corp	oratior	ns (see i	nstruction	s)
					Α			В		
					New York State			Everywh	iere	
112a		als and departures (see instr.)								_
112b	Adjustment per Tax Law	, Article 9-A, section 210.3(a)(7)(A)	· 112b			.60				
112c	Adjusted NYS revenue									
	departures (multiply li									
113		ntage (divide line 112c by line 112a,		в)				113	5	9
114a		d (see instructions)				60				-
114b	· ·	aw section 210.3(a)(7)(A)	114b			.60				
114c	Adjusted NYS revenue		114c							
115		lumn A, by line 114b) ntage (divide line 114c by line 114a,	column	B)				115		%
116a		see instructions)								
116b		aw section 210.3(a)(7)(A)	116b			.60				
116c	Adjusted NYS originat									
		umn A, by line 116b)	116c							
117	New York State perce	ntage (divide line 116c by line 116a, d	column B	)				117	1	%
118	Total (add lines 113, 11	5, and 117)						118	3	%
119	New York business al	location percentage (divide line 118	by three;	use to	o compute lines 21, 38	, and 6	6, 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	livide l	ine 120, column A, by line 120, col	umn B; use to		
compute lines 21, 38, and 66, and Form CT-38, lin	e 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

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

			A	В		
Aver	age 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, c	olumn	A, by line 127, column B)		128	%
Rece	ipts 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, co	lumn A	, by line 135, column B; see instru	ctions)	136	%
137	New York State additional receipts factor (see in	structi	ons)		137	%
Payro	11					
100	No					

138	Wages and other compensation of employees,					
	except general executive officers (see instr.)	138				
139	New York State payroll factor (divide line 138, cold	ımn A,	by line 138, column B)		139	%
140	Total New York State factors (add lines 128, 136,	140	%			
141	New York State Business allocation percentage(	see ins	tructions)		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)	1	A - New York State	B - Everywhere	1	
142 Real estate owned	142			1	
143 Real estate rented	143			1	
144 Inventories owned	144			1	
145 Tangible personal property owned	145			1	
146 Tangible personal property rented	146			1	
147 Total (add lines 142 through 146)	147			1	
148 New York State property factor (divide line a	147, column A,	, by line 147, column B)	148		

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Rece	eipts in the regular course of business from:					
149	Sales of tangible personal property					
	allocated to New York State (see instructions)	149				
	All sales of tangible personal property	150				
	Services performed (see instructions)	151				
152	Rentals of property	152				
	Royalties	153				
154	Other business receipts	154				
	Total (add lines 149 through 154)	155				
	New York State receipts factor (divide line 155, col					%
	New York State weighted receipts factor(see instr	uction	s)		157	%
Payr						
158	Wages and other compensation of					
	employees, except general executive officers					
159	New York State payroll factor (divide line 158, colu	ımn A,	by line 158, column B)		159	%
	Total New York State factors (add lines 148, 156,	-				%
161	Alternative business allocation percentage (see in	structi	ons)		161	1.000000 %
162	Are you claiming small business taxpayer status taxpayer definition in the line 25 instructions of Form			162	Yes	No
163	If you marked Yes on line 162, enter total capital of	contrib	utions (see worksheet in instructions)	163		
164	Are you claiming qualified New York manufacture	r statu	is, which includes eligible qualified			
	New York manufacturers and qualified emerging	techn	ology companies (QETCs), for a			
	lower capital base tax rate and limitation? (see in	structio	ons; mark an $\chi$ in the appropriate box)	164	Yes	No
165	Are you claiming qualified New York manufacture	ror e	ligible qualified New York manufacturer			
	status for a lower ENI tax rate? (see instructions;m	nark an	X in the appropriate box)	165	Yes	No
166	Are you claiming eligible qualified New York man	nufactu	irer status for a lower MTI rate or fixed			
	dollar minimum? (see instructions; mark an X in th			166	Yes	No
167	Are you a qualified entity of a New York State inno such New York State innovation hot spot and hav dollar minimum tax base? (mark an X in the appr	ovatior e elec ropriate	n hot spot that operates solely within ted to be subject only to the fixed box)	167	Yes	No
168	Are you claiming QETC status for a lower EN rat	e? (se	e instructions; mark an X in the			
	appropriate box)			168	Yes	s No
169	Are you claiming qualified New York manufacture	r or Ql	ETC status for a lower MTI rate or fixed			
	dollar minimum? (see instructions; mark an X in the	he app	ropriate box)	169	Yes	No
170	Are you a residual interest holder in a real estate	mortg	age investment conduit (REMIC)?			
	(mark an X in the appropriate box)			170	Yes	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 If marked, enter date of determination:								
Net operating loss (NOL) carryback	Net operating loss (NOL) carryback Capital loss carryback							
Federal return filedForm 1139	Form 1020X							
Net operating loss (NOL) in	formation							
New York State NOL carryover total available	lable for use this tax year from	all prior tax years	5,618,748					
Federal NOL carryover total available for	r use this tax year from all prior	tax years						
New York State NOL carryforward total for	or 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					
	\$		\$					

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Third-part designed	ty Vies No Bul SMITH					Designee's phone number 5185552525		
	Designee's e-mail add ons/billsmith@taxesdoneri					PIN 12345		
Contraction of the Contraction o		the first of the second s	achments are to the best of	my knowledge and belief true	, corre	ct, and complete.		
Authorize	Printed name of author	ized person DOE		Signature of authorized person	Officia Vice P	al title resident		
person	Service and Management and Annual Service and	orized person			1.12	ephone number 85552626	Date 03-15-2015	
	Firm's name (or yours if TAXES DONE RIGHT	self-employed)		Firm's EIN 123456987		Preparer's PTIN or 3 987654123	SN	
	Signature of individual preparing this return Address 315 Return Parkway			City ALBANY		State NY	ZIP code 12227	
(see Instr.)	E-mail address of individ billsmith@taxesdonerigh		turn			Preparer's NYTPRIN 10000000	Date 03-15-2015	

See instructions for where to file.



CT-3-ATT Schedules B, C, and D -Attachment to Form CT-3

General Business Corporation Franchise Tax Return

.ega	name of	corporation	
_			

1238241249

Employer identification number (EIN) 002199003

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 instrument)	structions)		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		
Am	ounts from attached list	F		4				
1	Totals of Section 1							
	80,556		80,556	]				
Des	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	D - Liabilities directly	E	F	G
Average Value	or indirectly attributed	Net Average Value	Issuer's	Value allocated to
	to investment capital	(Column C - column D)	allocation %	New York State
(see instructions)	(see instructions)	(see instructions)	(see instructions)	(column E x column F)

	Amounts from attached list				_	
	Totals of Section 2					
2						
	Totals of Section 1 (from line 1)				-	
3	80,556		80,556			
	Totals(add lines 2 and 3 in column	s C, D, E, and G)				
4	80,556		80,556			
5	Investment allocation percenta Use to compute Form CT-3, lines				5	
6	Cash (see instr.)					
7	Investment capital (add lines 4 and 6	in columns C, D, and E). Ente	r column E total on Form CT-3, line	35		
'	80,556		80,5	56		

Schedule B, Part 2 - Computation of investment income before allocation (see	e 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	1
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 NewYork State (column E x column F)
---------------------------------------	------------------------------------------	------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------	-----------------------------------------------	-------------------------------------------------------------------

Amounts from							
attached list							
27 Totals (add	amo	unts in columns C and D	)				
[	27						
28 Total net a	vera	ige value of subsidiar	y capital <i>(add amounts</i>				
in column	E; ei	nter here and on Form	CT-3, line 33)	28			
29 Subsidiary	сар	ital base before dedu	iction (add amounts in column	G)		 29	
30 Value of st	ibsio	diary capital included	in column G of subsidiaries t	axabl	e under Tax Law		
Article 32	; Art	ticle 33; or Article 9, s	ection 186 (see instructions).			 30	
31 Subsidiary	сар	ital base (subtract line	e 30 from line 29; enter here and	on Fo	orm CT-3, line 76)	 31	
32 Subsidiary	cap	ital base tax (multiply	line 31 by .0009; enter here, on	Form	CT-3, line 77, and on		
Form CT-	38, li	ine 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, Shedule B)	45	

	1
٤	2014

### Claim for Special Additional Mortgage Recording Tax Credit

**CT-43** 

All filers must enter tax period:

Tax Law - Article 9, Sections 183, 184, 185, and 186 Articles 9-A 32 and 33

Articles 9-A,	SZ, aliu SS		beginnii	ng 01-(	01-2014	ending 12-31-2014
Legal Name of corporation			-	_		ication number
CTEF4344238241249				002199	9003	
Read instructions on page 2. Attach this form to your franchise	e tax return.					
1a Special additional mortgage recor		rrent	tax year that			2.746
qualifies for the credit					1a	2,746
1b Special additional mortgage record			-		1b	
through entity that qualifies for the 2 Unused special additional mortgage					2	
3 Total available tax credit (add line					3	2,746
Computation of special additio					-	-
4 Tax (see below*)		4		3,270		
5 Tax credits claimed before the spe	ecial additional	$\vdash$				
mortgage recording tax credit		5			_	
6 Subtotal (subtract line 5 from line 4	*			3,270	_	
7 Minimum tax (see below**) 8 Limitation on credit used (subtract		7		1,500	_	
than zero, enter 0 )		8		1,770		
9 Special additional mortgage record	ding tax credit used this period	(see i	instructions)		9	1,770
10 Unused special additional mortga	pe recording tax credit available	e for c	arryforward			
	,		-		10	976
Refund or credit and carryfo	orward of special additi	onal	mortgage reco	ording	tax cre	edit (Article 9-A taxpayers only
11 Amount of recording tax included	on line 1a and 1b for recording (	of resi	idential			
mortgages only (see instructions)					11	
12 Amount of special additional morte					12	
13 Balance to be refunded (enter the 14 Balance to be credited as an over					13	
(see instructions)					14	
15 Amount of carryforward (subtract	t lines 13 and 14 from line 10)				15	
lf you filed:	*Enter on line 4 any net	recap	otured			on line 7 the minimum
Form CT-3	tax credits plus the amo	ount	from:			wn below: from CT-3, line 81
Form CT-3-A						
Form CT-3-S						from CT-3-S, line 23
Form CT-32 or CT-32-A						
Form CT-32-S	Line 10.					250
From CT-33						250
From CT-33-A	Line 15					
Form CT-33-NL						250
Form CT-183	Line 5					75
Form CT-184	Line 3 or line 4					0
Form CT-185	Line 6					10
Form CT-186						125
A If you are claiming this credit as a						
A in you are claiming this credit as a	corporate partiel, mark all Al	nule				·· 🔟



New York State Department of Taxation and Finance

## **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

CT-241

beginning	ending 12-01-2014
Legal name of corporation	Employer identication number (EIN)
CTEF4344238241249	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 B Purchase date 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

T	otal from attached sheets, if any		475	Í
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

То	tal from additional sheet(s), if any	
13	Total credit amount allocated from partnership(s) (enter here and on line 2) 13	
Α	If you are claiming this credit as a corporate partner, mark an Xin 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



New York State Department of Taxation and Finance

### **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	i1	Employer identication	on number	(EIN)
CTEF4344238241249	I	002199003		

CT-241

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)		

## 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	
	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	
	Unused clean heating fuel credit (subtract line 9 from line 3)	10	
	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)

N Credit amount allocated

To	tal from additional sheet(s), if any	
13	Total credit amount allocated from partnership(s) (enter here and on line 2) 13	
Α	If you are claiming this credit as a corporate partner, mark an Xin 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



New York State Department of Taxation and Finance

**Claim for Clean Heating Fuel Credit** 

CT-241

Tax Law - Article 9-A, Section 210.39

	All filers	All filers must enter tax period:					
	beginning	01-01-2014	ending	12-31-2014			
Legal name of corporation CTEF4344238241249		Employer identicati 002199003	ion number	r (EIN)			
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

T	otal 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	
_	Tax credit after limitation (subtract line 7 from line 6; if the result is negative, enter 0 )		
9	Clean heating fuel credit to be used this year (see instructions)	9	
	Unused clean heating fuel credit (subtract line 9 from line 3)		
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
---------------------	-------------------	-------------------------

То	tal from additional sheet(s), if any		
13	Total credit amount allocated from partnership(s) (enter here and on line 2) 13		
Δ	If you are claiming this credit as a corporate partner, mark an Xin the box	Г	٦



New York State Department of Taxation and Finance

CT-249

## 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:

begi	nning	2014-01-01		ending	2014-12-31	
Legal name of corporation CTEF4344238241249			Employer id 002199003		number	
File this form with Form(s) CT-183, CT-184, CT-185, CT CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, or CT-33-N	L	-	-			-3-S
Computation of available long-term care insurance credit (	New Yo	ork S corporat	tions, see in	structions)		
1 Qualified long-term care insurance premiums paid during the curr	ent ta	year		1	5,929.00	0
2 Multiply line 1 by 20% (.2)					1,186.00	)
3 Long-term care insurance credit from partnership(s) (from line 13;	see in	structions)		3		
4 Unused long-term care insurance credit from preceding period					6,217.00	
5 Total available long-term care insurance credit (add lines 2, 3, and	d 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, enter0 )	10		.00			
Computation of long-term care insurance credit used and a	vaila	ble for ca	rryforwai	ď		
11 Long-term care insurance credit to be used for the current tax yea	ar (se	e instructions	s)	11		
12 Long-term care insurance credit to be carried forward (subtract lin	ne 11 fi	om line 5)		12	7,403.00	ו

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

Name of partnership Identifying number Amount of credit	
---------------------------------------------------------	--

Tot	otal 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** 

						nter tax pe	riod:		
			k	beginning	2014-0	1-01	endin	g 2014-12	2-31
Legal name of corporation						er identificat	ion num	ber	
CTEF4344238241249					002199				
File this form with Form CT-3,	CT-3-A, CT-3-	S, CT-32, CT	Г-32-А, CT-32	2-S, CT-	33, C	Г-33-NL,	or CT	-33-A.	
Schedule A - Eligibility a							_		
Important: If this is your first						-			
Part 1 - 80% current-year t and support employ	est (see ins lees in New	<i>tructions</i> ) Co York State fo	omputation o or the curren	of perce at tax ye	ntage ear	of adm	inistra	ative	
Current tax year	A March 31	B June 30	C September 30	D Decemb	oer 31	E Tota	al		
Number of administrative and support employees in New York State									
1a Average number of administrative an to two decimal places, but do not rour		es in New York S	tate (divide colun	nn E above	e by four	; carry the r	esult	1a	
Number of administrative and support employees everywhere									
1b Average number of administrative at to two decimal places, but do not rour		-		-		y the result		1b	
<ol> <li>Percentage of administrative and su two decimal places, but do not round)</li> </ol>		New York State	(divide line 1a by	line 1b; ca	arry the i	result to		2	%
Does the percentage on line 2 e If Yes, skip Parts 2 and 3, and If No, you do not qualify using	continue with Pa the current-yea	art 4. Ir test.							No
Part 2 - 95% three-year ba administrative and support	t employees	in New Yor	k State for th	ne curre	ent tax	year ar	nd thr	ee-year	test period
Current tax year	A March 31	B June 30	C September 30	D Decemb	per 31	E Tota	al		
Number of administrative and support employees in New York State									
3a Average number of administrati (divide column E by four; carry to				for curre	nt tax y	/ear		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 Decemb	oer 31	E Tota	al		
A. First year									
B. Second year								1	
C. Third year								4	
D. Total number of administrative test period (add column E		yees in New York	State for three-ye	ear					
3b Average number of administrati	ve and support	employees in I	New York State	for three	-year t	est period			
(divide line D by twelve; carry the 4 Percentage of employment for				w York St	ate			3b	
(divide line 3a by line 3b; carry t	he result to two de	ecimal places, b	ut do not round)					4	%
Does the percentage on line 4 e If Yes, skip Part 3 and continue	with Part 4.						. Yes		No
If No, you do not qualify using									<u> </u>
4 If you are claiming this credit as	a corporate par	tner, mark an )	(in the box (s	ee instru	ctions)				

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	n New York Stat	te during the c	urrent 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)							
6 Percentage of employees in Ne	w York State fo	or the current ta	ax year <i>(divide l</i>	ine 5a by line 5b)		6	%
Does the percentage on line 6 eo If Yes continue with Part 4.	ual or exceed 9	90%?			Yes		No 🗌

If No, you do not qualify using the 90% end-of-year test.

Part 4 - Computation of ITC (see instructions)

i art 4 - computation of					
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	PS 2014-10-02 15 147,377.0		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

	Α	В	С	D	E	F	G	H*
	Year	March 31	June 30	September 30	December 31	Total (B + C + D + E)	Average	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 credi 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 (4	enter here and on line 19)		4	

Rates

#### Rate schedule 2 - EIC rate to be used in Schedule B, Part 2

Employment requirement at least 101% but less than 102% 102% but less than 103% 103%

1Ž% (.015) of investment credit base 2% (.02) of investment credit base 2Ž% (.025) of investment credit base

#### DLN:

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 Ä∙ column D)	G Total original ITC allowed	H Recaptured ITC
---------------------------------	-----------------------	-----------------------------------------------	-----------------------	---------------------------------	----------------------------------------------	---------------------------------------	------------------------

Am	ounts 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)

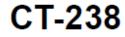
18	ITC (from line 7)	18	7,369.00
19	EIC - Article 9-A only (from line 14).	19	
20	Unused ITC or EIC from preceding period (see instructions)	20	25,757.00
21	Total (add lines 18, 19, and 20)	21	33,126.00
22	Recapture of credit(s) (from line 17)	22	
23	Net ITC(s) (see instructions)	23	33,126.00

#### Computation of ITC used, refunded, or carried forward (New York S corporations do not complete this section)

Tax hofers predits (see instructions)	24	2 270 00		
Tax before credits (see instructions)	24	3,270.00		
Tax credits claimed before the ITC (see instructions)	25	1,770.00		
Subtract line 25 from line 24	26	1,500.00	1	
Minimum tax (from Form CT-3, line 81; CT-3-A, line 80; CT-32 or CT-32-A, line 4;			1	
CT-33, line 4; CT-33-NL, line 4; CT-33-A, enter the sum of lines 4 and 12)	27			
Limitation on credit used (subtract line 27 from line 26; if zero or less, enter 0)				
ITC to be used this period (see instructions)	29	.00		
Unused ITC (subtract line 29 from line 23)	30	33,126.00		
Qualified new businesses only: ITC available for refund (see instruction	31			
Qualified new businesses only: amount of line 31 to be refunded (see it	32			
Qualified new businesses only: amount of line 31 to be applied as an o				
next yearâs t@swbtract line 32 from line 31; see instructions)	33			
4 Unused ITC available (see instructions)				33,126.00
Unused expired tax credits (see instructions)	35			
Unused ITC available to be carried forward (subtract line 35 from line 34	)		36	33,126.00
	Unused ITC (subtract line 29 from line 23) Qualified new businesses only: ITC available for refund (see instructions Qualified new businesses only: amount of line 31 to be refunded (see in Qualified new businesses only: amount of line 31 to be applied as an or next yearâs togetheract line 32 from line 31; see instructions) Unused ITC available (see instructions) Unused expired tax credits (see instructions)	Tax credits claimed before the ITC (see instructions).       25         Subtract line 25 from line 24.       26         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         Limitation on credit used (subtract line 27 from line 26; if zero or less, enter 0).       28         ITC to be used this period (see instructions).       28         Unused ITC (subtract line 29 from line 23).       28         Qualified new businesses only: ITC available for refund (see instructions).       28         Qualified new businesses only: amount of line 31 to be refunded (see instructions).       28         Unused ITC available (see instructions).       29         Unused ITC available (see instructions).       21         Unused ITC available (see instructions).       22         Unused ITC available (see instructions).       23         Unused ITC available (see instructions).       23	Tax credits claimed before the ITC (see instructions)	Tax credits claimed before the ITC (see instructions)

2014

**Claim for Rehabilitation of Historic Properties Credit** 



	Fuit					
Tax Law - Articles 9-A, 32, an	id 33	All filers must enter tax period:				
		beginning	2014-01-0	1	ending	2014-12-31
Legal name of corporation CTEF4344238241249		I	mployer ider 02199003	ntification	numb	er (EIN)
Attach to Form CT-3, CT-3-A, CT-3-S, CT-32, C	CT-32-A, CT-32-S, C	T-33, CT-3	3-A, or C1	-33-NI		
Part 1 - Certified historic structure inforr	nation and credit	amounts	(attach add	ditional s	heets i	if necessary; see ins
Schedule A - Certified historic structure info	rmation					
Property A Address of certified hist	oric structure		Р	B roiect nu	mber	C Date of completion
1 2 3 Schedule B - Certified historic structure cred						
Property A - Q	expenditures		tiply column 20% (.2)			ter the lesser of B or \$5,000,000
1 2 3				ł		
Total from additional she						
Total of column C amounts Rehabilitation of historic properties credit from partn						
Unused rehabilitation of historic properties credit from parti-						559,122
Total rehabilitation of historic properties credit dal		-				559,122
Rehabilitation of historic properties credit recapture						0
Total rehabilitation of historic properties credit availa						559,122
Part 2 - Computation of rehabilitation of h					forv	ward (New Yor
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 i	nstructions)	·····ī	8		1,770
a Subtract line 8 from line 7				9a		1500
b Tax limitation (see instructions)			····· [	9b		1500
c Credit limitation (subtract line 9b from line 9a; if line 9b	b is greater than line 9a, (	enter <b>0</b> )		9c		0
0 Credit used this year (see instructions)				10		0
1 Unused credit to be carried forward (subtract line	-			11	inch	559,122
Part 3 - Computation of rehabilitation of h			-		Inst	uctions)
2 Federal recapture amount on New York property				12		
3 Amount of federal credit on New York property origi				13		
<ol> <li>Divide line 12 by line 13 (carry result to four decimal)</li> <li>Amount of New York credit originally allowed</li> </ol>			+	14		
5 Amount of New York credit originally allowed 6 New York recapture amount (multiply line 15 by line			+	15 16		
Part 4 - Partnership information (attach a				10		
•	a antional one cto do r	y)				
Name of partnership	Dar	tnership's E	IN	Cree	lit am	ount allocated

	Total from additional sheet(s), if any	
1	7 Total credit amount allocated from partnership(s) (enter here and on line 2) 17	
Α	If you are claiming this credit as a corporate partner, mark an <b>X</b> 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

2014

See form CT-3/4-I before completing return.	All filers	must enter tax peri	iod:			
Final return Amended return	beginning	01-01-2014	ending	12-31-2	2014	
	ess telephone numb 555-2626		e any subsidiar ed outside NYS ( in the box	ies S,	If you claim a overpayment, an X in the b	mark ,
CTEF46605613634636637		de name/DDA				
Mailing name (if different from legal name above)	Sta	ate or country of in	corporation		Date received (	
c/o	NY	,			Department use	only)
Number and street or PO box 46605613 WA HARRIMAN CAM		te of incorporation -02-1996				
City State ZIP code	For	reign corporations: siness in NYS	date began			
ALBANY NY 12227	US					
NAICS business code number (from NYS Pub 910) If address/phone above is new, mark an X in the box	If you need to update phone information for other tax types, you	or corporation tax, o			Audit (for Tax D only)	epartment use
NYS Principal business activity	Business informatio		66			
BREWERY	24011000 1110111010					
Metropolitan transportation business tax (MTA surcharge) During the tax year did you do business, employ capital, own or lease prop Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The Queens, Richmond, Dutchess, Nassau, Orange, Putman, Rockland, Suffol	MCTD includes t	he counties of Nev	v York, Bror	nx, Kings	, Yes	√ No
A. Pay amount shown on line 93. Make check payable to: New	York State Corp	oration Tax		Payn	nent enclose	ed
Attach your payment here. Detach all check stubs. (see instru-	ctions for details.)		Α			
B. Federal return filed (you must mark an X in one): Attach a co	omplete copy of	your federal ret	urn.			
Form 1120 V Form 1120-H Consolidated basis Form 1120S		Forn Othe		IT or Fo	rm 1120-R	
C. If you included a qualified subchapter S subsidiary (QSSS) in			ind attach			
Form CT-60-QSSS			(			
D. Have you underreported your tax due on past returns? To correct the past returns and interact in the past of	-					
E. Do you have an interest in, or have you rented, real property lo				· · ·	✓ Yes	No
If Yes, enter county_ALBANYa	and the value of s	uch property or r	ent	L	1,4	488,000
<ul> <li>F. Has there been a transfer or acquisition of controlling interest in</li> <li>G. If you marked the <i>Consolidated basis</i> box in line B above, com</li> <li>1. Number of corporations included in the federal consolidated gas</li> </ul>	plete the following	<b>j</b> :		r I	Yes	✓ No
<ol> <li>Total consolidated federal taxable income (FTI) before the n</li> <li>If substantially all of the voting stock in this corporation is ov corporation give the name and EIN of that corporation below</li> </ol>	wned or controlled					
Legal name of corporation		EI	N			
H. Do you have an interest in any partnerships? (mark an $m{X}$ n the ap	opropriate box)			Yes	√ No	
If yes, enter the name(s) and EIN(s) on form CT-60-QSSS and	d attach it to your	return.		1		
I. Did you include a disregarded entity in this return? (mark an in If Yes, enter the name(s) and EIN(s) on form CT-60-QSS				Yes	No	

Page 2 of 9 CT-3 2014

38 Allocated business capital (multiply line 36 by

Co	mputation of entire net income (ENI) bas	se					
1	FTI before net operating loss (NOL) and special d	leduc	tions			1	655,550
2	Interest on federal, state, municipal, and other ob	oligati	ions not included o	on line	e 1 (see instructions)	2	
3	Interest paid to a corporate stockholder owning more t	than 5	0% of issued and o	utstan	ding stock (see instr.)	3	
4a	Interest deductions directly attributable to sub	sidia	ry capital (see insi	tructio	ns)	4a	
4b	Noninterest deductions directly attributable to	o sub	sidiary capital (se	e inst	ructions)	4b	
5a	Interest deductions indirectly attributable to se	ubsid	iary capital (see ii	nstruc	tions)	5a	
5b	Noninterest deductions indirectly attributable	to su	bsidiary capital (s	see in	structions)	5b	
6	New York State and other state and local taxes d	leduc	ted on your federa	al retu	IFN (see instructions)	6	-876
7	Federal depreciation from Form CT-399, if applic	cable	(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, I	ine 26; see instr.)	10			
11	Fifty percent of dividends from nonsubsidiary con						
	Foreign dividends gross-up not included on lines						
	New York NOLD (attach federal New York State co.				44,323		
					490,101		
	Allowable New York State depreciation from Form CT-	-			400,101		
15	Other subtractions (see instructions)			15			
16	Total subtractions (add lines 10 through 15)					16	534,424
-	ENI (subtract line 16 from line 9; show loss with a m		607,992				
	Investment income before allocation (from Form C		007,002				
		19	607,992				
	Allocated investment income (multiply line 18 by		001,002				
		20	100.000				
	21 Allocated business income (multiply line 19 by						423,086
	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)						
	ENI base (line 22 plus or minus line 23; see instrue					24	423,086
25	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
0						23	13,730
Co	mputation of capital base (enter whole dolla	ars to	r lines 26 through	31; s			6
			Beginning of	vear	B End of year		C Average value
26	Total assets from federal return	26		386,94		,662	4,344,801
27	Real property and marketable securities						
	included on line 26	27					
28	Subtract line 27 from line 26	28	4.3	386,94	4,302	.662	4,344,801
	Real property and marketable securities					,	
	at fair market value	29					
30	Adjusted total assets (add lines 28 and 29)	30	4,3	386,94	4,302	,662	4,344,801
31	Total liabilities	31	3,8	803,62	.7 3,375	,385	3,589,506
32	Total capital (subtract line 31, column C, from line	30, co	olumn C)			32	755,295
33	Subsidiary capital (from Form CT-3-ATT, line 28; if						,
34	Business and investment capital (subtract line 33						755,295
35	Investment capital (from Form CT-3-ATT, line 7, co						
36	Business capital (subtract line 35 from line 34)						755,295
37	Allocated investment capital (multiply line 35 by	37					

0.695874 % from line 119, 121, or

40 Capital base tax.....

525,590

525,590

788

38

39

40

0.695874 %

Com	putation of minimum taxable income (MTI) base (see instructions)		
42	ENI from line 17	42	607992.00
Adjus	tments (see instructions for lines 43 through 50)		
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 (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	607,992
Тах р	reference items		
52	Depletion (see instructions)	52	
53			
54	Intangible drilling costs (see instructions)	54	
55	Add lines 51 through 54	55	607,992
56	New York NOLD from line 13 (see instructions)	56	44,323
57	Add lines 55 and 56	57	652,315
58	Alternative net operating loss deduction (ANOLD) (see instructions)	58	69,327
59	MTI (subtract line 58 from line 57)	59	582,988
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	582,988
66	Allocated alternative business income (multiply line 65 by 0.695874 % from line 119, 121, or 161)	66	405,686
67	Allocated alternative investment income (multiply line 64 by 1.000000 % from Form CT-3-ATT, line 5)	67	
68	Allocated MTI (add lines 66 and 67)	68	405,686
69	Optional depreciation adjustments from line 23	69	
70	MTI base (line 68 plus or minus line 69)	70	405,686
71	Tax on MTI base (multiply line 70 by appropriate rate; see instructions)	71	3,043

(continued)

Com	putation 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 Second year	73	788
Your	nust enter an amount on lines 74a below; if none, enter 0.		
74a	New York receipts (see instructions)		
74b	Fixed dollar minimum tax (see instructions).	74b	750
	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception)		13,750
76	Subsidiary capital base from Form CT-3-ATT, line 31		
77	Subsidiary capital base tax from Form CT-3-ATT, line 32		
78	Tax due before credits (add lines 75 and 77)		13,750
79	Tax credits (see instructions)		13,000
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter 0)		750
81	Amount from line 71 or 74b, whichever is larger		3.043
	Tax due (see instructions).		750
	installment of estimated tax for next period:	02	750
83a		83a	
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instructions		
	Add line 82 and line 83a or 83b.		750
85	Total prepayments from line 106		2,350
86	Balance (subtract line 85 from line 84: if line 85 is more than line 84. enter 0).		2,000
87	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)		
88	Interest on late payment (see instructions)		
89	Late filing and late payment penalties (see instructions)		
90	Balance (add lines 86 through 89)		
	Intary gifts/contributions (see instructions)		
	Return a Gift to Wildlife	-	
91b	Breast Cancer Research and Education Fund	-	
	Prostate and Testicular Cancer Research and Education Fund 91c	-	
	9/11 Memorial	-	
	Volunteer Firefighting & EMS Recruitment Fund	-	
		-	
911	Veterans Remembrance		
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;		1 600
	enter here and see instructions).		1,600
	Amount of overpayment to be credited to next period (see instructions)		1,574
96	Balance of overpayment (subtract line 95 from line 94; see instructions)		26
97	Amount of overpayment to be credited to Form CT-3M/4M (see instructions)		00
98	Refund of overpayment (subtract line 97 from line 96; see instructions)		26
99a	Refund of unused tax credits (see instructions and attach appropriate forms)	99a	70,979
99D	Tax credits to be credited as an overpayment to next year's return (see instructions and attach	99b	15,000
	appropriate forms)		

(continued)

								<u> </u>
Summary of credits clair	med on line 7	9 against current y	ear's franchise tax	(see instr	uctions for lin	es 79, 9	9a, 99b, 100a,	and 100
Have you been convicted of a Article 200 or 496, or section		·	ntity convicted of an offe in one box	-				v √ No
Form CT-38, line28		Form CT-259		Form C	CT-633			
Form CT-40		Form CT-261		Form C	CT-634	🥅		
Form CT-41		Form CT-501		Form C	CT-635			
Form CT-43		Form CT-502		Form C	CT-636			2,293
Form CT-44		Form CT-601		Form C	CT-637	🥅		
Form CT-46	10,707	Form CT-601.1		Form C	T-638	🦳		
Form CT-47		Form CT-602		Form C	T-639			
Form CT-236		Form CT-603		Form C	T-640			
Form CT-238		Form CT-604		Form C	T-641			
Form CT-239		Form CT-605		Servici	ng mortgages			
Form CT-241		Form CT-606		1	)TF-621			
Form CT-242		Form CT-607		Form D	TF-622			
Form CT-243		Form CT-611		Form D	TF-624			
Form CT-246		Form CT-611.1		Form D	TF-630			
Form CT-248		Form CT-612		Other of	redits			_
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% z	one allocation factor, ma	ark an X	in the box			
If you claimed the tax-free N	/ area tax elimin	ation credit and you ha	ad 100% area allocation	factor, m	arkanX ir	the b	oxxo	
If you claimed the tax-free NY an X in the box						factor,	mark	
100a Total tax credits claime	ed above (enter h	ere and on line 79; attach i	form or statement for each ta	x credit cla	aimed) 100a			13,000
100b Total tax credits above	that are refund	eligible (see instructions	;)		100b			2,293
Composition of prepayn	nents on line	85 (see instructions)						
					Date paid		Amount	
101 Mandatory first installm								375
102a Second installment fror								
102b Third installment from F								
102c Fourth installment from								
103 Payment with extension				. 103				
104 Overpayment credited			2-31-2013			104		1,975
105 Overpayment credited	from Form CT-3	M/4M Period				105		
106 Total prepayments (add	lines 101 throug	h 105: enter here and or	line 85)			106		2,350

107	If you are a member of an affiliated federal group, enter primary corporation name and E	N:
	Name	EIN
	If you are more than 50% owned by another corporation, enter parent corporation name a	and EIN:
	Name	EIN

Intere	st paid to shareholder	rs (see instructions)							
108	shareholders owning than 50% of the cor	ake any payments treated as intere g directly or indirectly, individually o poration's issued and outstanding c s, complete the following and line 10	r in the a apital sto	ggregate, more ck? ( <i>mark an X in the</i>	sary)	108	Yes	No	
Sha	reholder's name			SSN or EIN					
Intere	st paid to shareholder	Total indebtedness to shareholder descri	bed above	Total interest paid					
109	Is there written eviden	ce of the indebtedness? (mark an X	in the app	propriate box)		. 109	Yes	No	
110	Interest deducted in co	mputing FTI on line 1 of this form				110		117	7,735
111	If the Internal Revenue	e Service (IRS) has completed an au ars	udit of an	y of your returns within t	he				
Sche	dule A, Part 1 - Com	putation of business allocati	on perc	entage for aviation	corpo	oration	s (see instr	uctions)	
				A New York State			B Everywhere		
112a		als and departures (see instr.)							
112b 112c	Adjusted NYS revenue departures (multiply lin				.60				
113		ntage (divide line 112c by line 112a,					113		9
114a		I (see instructions)							
114b 114c	Adjusted NYS revenue		114b 114c		.60				
115		umn A, by line 114b) ntage (divide line 114c by line 114a, d	column B		_		115		
116a		ee instructions)	116a						
116b 116c		w section 210.3(a)(7)(A)	116b		.60				
		umn A, by line 116b)	116c		- 1				
117		ntage (divide line 116c by line 116a, co							9
118		5, and 117)					118		9
119		ocation percentage (divide line 118 b				o, and	119		9

#### 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(di	ivide l	ine 120, column A, by line 120, col	umn B; use to		
compute lines 21, 38, and 66, and Form CT-38, line	e 6)			121	%

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Sche	dule A, Part 3 - Computation of business allo	cation	percentage (see instructions	)		
Numb	er of New York State employees					
Wage	es paid to New York State employees (see line 13	8 instru	ctions)			
or and	ou principally engaged in the activity of an air frei e you a qualified foreign air carrier? (mark an X in t , complete only lines 129 through 136 and enter	he appr	opriate box)			/es No
busin	ess allocation percentage.	r		<b>D</b>		
Avo	age value of property (see instructions)		A New York State	B Everywhere		
	Real estate owned	122				
	Real estate rented	123				
	Inventories owned	124				
	Tangible personal property owned	125				
	Tangible personal property rented	126				
	Total (add lines 122 through 126)	127				
	New York State property factor (divide line 127, c		, by line 127, column B)		128	%
Rec	eipts 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		6,871,0	074	
	Services performed (see instructions)					
	Rentals of property (see instructions)	132				
	Royalties (see instructions)					
	Other business receipts (see instructions)	134	18,148	18,1	148	
	Total (add lines 129 through 134)	135	4,794,031	6,889,2		
	New York State receipts factor (divide line 135, co					0.695874 %
	New York State additional receipts factor (see in				137	%
Payro			-,		157	70
-	Wages and other compensation of employees,					
150	except general executive officers (see instr.)	130				
130	New York State payroll factor (divide line 138, colu		v line 129 column Pl		139	%
						%
	Total New York State factors (add lines 128, 136,				140	
	New York State Business allocation percentage(				141	0.695874 %
	edule A, Part 4 - Computation of alternati			-		
lines	are not an air freight forwarder acting as princip 149 through 156 and enter on line 161 the receip ntage	al or lik ts facto	e indirect air carrier, or a qualif r computed on line 156. The re	ied foreign air carrier, co eceipts factor is the alter	mplete native b	only ousiness allocation
	age value of property (see instructions)	1	A - New York State	B - Everywhere		
	Real estate owned	142	A - How York Olato	E - Everywhere		
	Real estate rented.	142				
	Inventories owned	144				
	Tangible personal property owned	144				
	Tangible personal property rented					
	Total (add lines 142 through 146)	147				
	e					

148	3 New York State property factor (divide line 147, column A, by line 147, column B)	148	%

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Recei	ots i	n the	regular	course	of	business	from:
Necel	JUSI	n uie	regular	course	UI.	Dusiness	nom.

Rece	eipts 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		6,8	71,074			
151	Services performed (see instructions)	151						
152	Rentals of property	152						
153	Royalties	153						
154	Other business receipts	154	18,148		18,148			
	Total (add lines 149 through 154)	155	4,794,031		89,222			
156	New York State receipts factor (divide line 155, co	lumn A	A, by line 155, column B; see instructions)		156	0.6	695874 %	
157	New York State weighted receipts factor(see instr	ruction	s)		157		%	
Payr								,
158	Wages and other compensation of							
	employees, except general executive officers	158						
159	New York State payroll factor (divide line 158, cold	umn A,	by line 158, column B)		159		%	
160	Total New York State factors (add lines 148, 156,	157, ai	nd 159)		160		%	
161	Alternative business allocation percentage (see in	nstructi	ions)		161	0.0	695874 %	
162	Are you claiming small business taxpayer status	for lov	ver ENI tax rates? (see Small business					
	taxpayer definition in the line 25 instructions of Form	n CT-3	/4-I; mark an X in the appropriate box)	162	Y Y	es	No	
163	If you marked Yes on line 162, enter total capital of	contrib	outions (see worksheet in instructions)	163				
164	Are you claiming qualified New York manufacture	er stati	us, which includes eligible qualified					
	New York manufacturers and qualified emerging	techn	ology companies (QETCs), for a			r		
	lower capital base tax rate and limitation? (see in	structio	ons; mark an $\chi$ in the appropriate box)	164	Y Y	es	No	
165	Are you claiming qualified New York manufacture	r or e	eligible qualified New York manufacturer					
	status for a lower ENI tax rate? (see instructions;m	nark an	X in the appropriate box)	165	✓ Y	es	No	
166	Are you claiming eligible qualified New York man	nufacti	urer status for a lower MTI rate or fixed					
	dollar minimum? (see instructions; mark an X in th			166	VY	es	No	
167	Are you a qualified entity of a New York State inno such New York State innovation hot spot and hav	ovatio	n hot spot that operates solely within ted to be subject only to the fixed	407		′es [	No	
	dollar minimum tax base? (mark an X in the appr	ropriate	e box)	167		es		
168	Are you claiming QETC status for a lower EN rat				□.			
	appropriate box)			168	ı 🗌	es	No	
169	Are you claiming qualified New York manufacture	r or Q	ETC status for a lower MTI rate or fixed			r		
	dollar minimum? (see instructions; mark an X in the			169	Y	es	No	
170	Are you a residual interest holder in a real estate	mortg	age investment conduit (REMIC)?			r	_	
	(mark an X in the appropriate box)			170	Y	es	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 If marked, enter date of determination:								
Net operating loss (NOL) carryback	Capital loss carrybac	k						
Federal return filedForm 1139	Form 1020X							
Net operating loss (NOL) in	formation							
New York State NOL carryover total available	ilable for use this tax year fron	n all prior tax years	44,323					
Federal NOL carryover total available for	r use this tax year from all prio	r tax years	699,024					
New York State NOL carryforward total for	or future years							
Federal NOL carryforward total for future	years		43,474					
Corporations organized outside Ne	w York State: Complete the f	ollowing for capital stock issued and	outstanding.					
Number of par shares	Value	Number of no-par shares	Value					
	\$		\$					

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•

Third-part designee	BILL SMITH	(print)			signee's phone numbe 8-555-2525	r				
(see Instructio	Designee's e-mail address see Instructions/BILLSMITH@TAXESDONERIGHT.COM									
Certificat	Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.									
	Printed name of authorized person		Signature of authorized person	Offic	ial title					
Authorized person	JOHN DOE			VICE PRESIDENT						
	E-mail address of authorized person	· · · · ·	Te	elephone number	Date					
	JOHNDOE@CTEF46605613634636637.CC	DM		18-555-2626	03-15-2015					
Paid	irm's name (or yours if self-employed)		Firm's EIN 123456987		Preparer's PTIN or S	SN				
	Signature of individual preparing this return	Address 315 RETURN PARKWA	Y City		State	ZIP code				
use only			ALBANY		NY	12227				
face man.)	E-mail address of individual preparing this re	eturn			Preparer's NYTPRIN	Date				
	BILLSMITH@TAXESDONERIGHT.COM					03-15-2015				

See instructions for where to file.



## New York State Department of Taxation and Finance

Claim for Investment Tax Credit (Includes Employment Incentive Credit)

**CT-46** 

Tax Law - Article 9-A, Sections 21	0.12	and 210.12-D		
		All filers must enter ta	ax per	iod:
be	eginn	ing 01-01-2014	endin	ig 12-31-2014
Legal name of corporation CTEF46605613634636637				Employer 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	a opti	onal 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				
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 Yor)				
10 Net investment tax credit(s) (see instructions)			10	
Computation of investment tax credit used, refunded, or carrie			ons 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)	L			
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 your franchise tax return	ne 15;		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		L	18a	-

	od Qualified new businesses only. Investment tax credit available for refutid (see instructions)	Iod	
1	8b Qualified new businesses only: Amount of line 18a to be refunded (see instructions)	18b	
1	8c 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 spearately)	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-48-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-48-I
BREWERY	MANUFACTURING	05/01/2014	7			

A	mounts 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)			
Α	If you are claiming this credit as a corporate partner, mark an $X$ in the box (see ins	structions)		

	e with Schedule C, line 26, st 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
	e with Schedule C, line 27, cond 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

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

*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 B		С	
		Tax year in which investment tax credit was allowed	Amount of investment credit base upon whi original investment tax credit was allowed (excluding R&D property at optional rate)	d	Employment incentive credit multiply column B by the appropriate rate from Rate schedule 2 in Form CT-46-I)
26	Information for first succeeding year: use line 23, column H, to determine rate	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

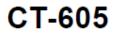
#### Schedule D - Recapture of investment tax credit, including rehabilitation expenditures for retail enterprises and historic barns

A	В	С	D	E	F	G	Н
Description of property	Date of acquisition or rehabilitation (mm-dd-yy)	Date property ceased to qualify (mm-dd-yy)	Life (months)	Unused life (months)	Percentage (E / D)	Total original investment tax credit allowed	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	



## New York State Department of Taxation and Finance Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry Tax Law - Article 9-A, Sections 210.12-B and 210.12-C



### All filers must enter tax period:

				All mers must e	· · ·	ou:		
				beginning 2014-	01-01	endin	g 20	)14-12-31
Employer identification number(s) shown of	on page 1 of your	tax return						
002199004								
Legal name of corporation filing the franch	ise tax return			File this claim with your corporation franchise tax return, Form CT-3, CT-3-S, or CT-3-A.				
CTEF46605613634636637								
Name of empire zone (EZ)					py of the Ce		te of	Eligibility
				and retention	on certificate	-		
A Mark an X in the box if you a						)		A 🗸
Schedule A - Eligibility and	•							
Important: If this is your first ta:	•			-				
Part 1 - 80% current-year test (s	ee instructions) (	Computation o	f percentage of	administrative	and suppor	t emp	oyee	s
in New York State	for the current	tax year						
Current tax year	March 31	-	September 30	December 31	Total		1	
Number of administrative and support							1	
employees in New York State	200	200	200	200		800	1	
1a Average number of administrati					umn by four:			
carry the result to two decimal p							1a	20
Number of administrative and	laces, but do not	1041147			1		Iu	
support employees everywhere	300	300	300	300		800	1	
1b Average number of administrati					L four corre	000	<u> </u>	
the result to two decimal places,							1b	20
		-				t to		20
2 Percentage of administrative and two desired places but do not a						10	2	1.000000 %
two decimal places, but do not r	ouna)						4	1.000000 9
Does the percentage on line 2 equal	or exceed 80%	?				Yes	; I	☑ No □
If Yes, skip Parts 2 and 3, and con	itinue with Part	4. If No, you d	o not qualify us	ing the current	-year test.			
Part 2 - 95% three-year back-offic support employees in New	e test (see ins	structions) Com	putation of ave	rage number o	f administrat	tive a	nd	
Current tax year	March 31	June 30	September 30				1	
Number of administrative and support	indi on o i	00110 00		2000111201 01			1	
employees in New York State							1	
3a Average number of administrati		omployees in	Now Vork State	for ourront to				
(carry the result to two decimal )							3a	
Number of administrative and	March 31	June 30	September 30	December 31	Total		<b>L</b>	
support employees in New York	March 51	oune so	ocptember 50	December 31	Total		1	
State during three-year test period							1	
A. First year							1	
B Second vear							1	
C. Third year							1	
D. Total number of administrative and su		a in New York Ct	l	-			ł	
test period (add Total column lin	es A, B, and C).		-					
3b Average number of administration								
(carry the result to two decimal							3b	
4 Percentage of employment for a							I I	
(divide line 3a by line 3b; carry t	he result to two	decimal places,	but do not round	1)			4	9
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 for the current tax year	e instructions) C	omputation of	f percentage of e	employees in Ne	ew York State		
Current tax year	March 31	June 30	September 30	December 31	Total	1	
Number of employees in New York State							
5a Average number of employees i	n New York Sta	te during the	current tax year	(divide Total co	lumn by four)	5a	
5b Number of employees in New York tax in New York State (taxpayers)						5b	
6 Percentage of employees in Ne	ew York State fo	or the current	tax year (divide l	ine 5a by line 5b)	)	6	%
Does the percentage on line 6 equal If Yes, continue with Part 4. If No					Ye:	s	N∘ 🗸

Part 4 - EZ-ITC (see instructions)									
Property located in EZ on which EZ-ITC is claimed (attach additional sheets if necessary)									
A	В	С	D	E					
Itemized description of property	Principal use	Date acquired	Life (years)	Cost or other basis					
BREWERY	BEER BREWING	03/01/2012	25	15,000					
WHAREHOUSE	STORAGE	05/17/2012	30	20,000					

An	nount from attached sheets				
7a	EZ-ITC for corporate franchise tax (add column E amounts and multiply by	Column E total			
	10% (0.10); enter the result here and on line 13)		x 0.10 =	7a	3,500
7b	EZ-ITC for New York S corporations(add column E amounts and multiply by	Column E total			
	8% (0.08); enter the result here and on line 13)		x 0.08 =	7b	

#### Schedule B - EZ-EIC (see instructions)

#### Part 1 - Employment information required to determine eligibility for EZ-EIC (see instructions) С А в D Е F G н lotal Average A Information in conjunction with columns March 31 June 30 Year September 30 December 31 Percent * Schedule B, Part 2, line a (B + C + D + E) (see instructions) Number of employees in EZ 2014 70 90 100 400 140 100 for current tax year Number of employees in EZ 2012 50 70 90 110 320 125 80 for employment base year Total B Information in conjunction with Average columns March 31 December 31 Year June 30 September 30 Schedule B, Part 2, line b Percent * (B + C + D + E) (see instructions) Number of employees in EZ for current tax year Number of employees in EZ for employment base year C Information in conjunction with Total Average Year March 31 June 30 September 30 December 31 columns Percent * Schedule B, Part 2, line c (see instructions) (B + C + D + E) 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	В	С
Tax year in which EZ-ITC	Amount of original EZ-ITC	EZ-EIC
was allowed		(multiply column B by 30% (.30))

#### 

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

Α	В	С	D	E	F	G	Н	I
Description of property	Date acquired	Date property ceased to	Life (months)	Unused life	Percentage (E / D)	EZ-ITC allowed	Recaptured EZ-ITC (F x G)	Recaptured EZ-EIC
		qualify		(months)				

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	
	Net EZ-ITC or addback (see instructions)	17	3,500
Pai	t 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	Column B EZ-ITC
co Tru hafara andika (kara unu familia tau atum) - minus all	EZ-EIC	EZ-IIC
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		13,000
(from Form CT-3 or CT-3-A)		13,000
25 Enter in Column A the xed dollar minimum tax (from Form CT-3 or		
CT-3-A)		
26 EZ credit limitation (Column A: subtract line 25 from line 23;		705
Column B: subtract line 24 from line 23)		,65
27 EZ credit used this period (Column A: enter the lesser of line 22 or Column A,	750	750
line 26; Column B: enter the lesser of line 17 or Column B, line 26)		,50
28 Total EZ-EIC and EZ-ITC used this period (add line 27, Columns A and	В;	750
see instructions)		750
Part 2 - Credits available for refund or carryforward (C corporations of	nly; see instructions)	
co. Maker 7, 170 from the 47, 199 and 7 is seen as here as the state of the		
29 Net EZ-ITC from line 17 (if line 17 is zero or less, enter 0 here and on line 17 is zero or less, enter 0 here and on line 22 SZ IZC used from line 27 Octomer P		29 3,500 30 750
30 EZ-ITC used from line 27, Column B.		50
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		32
33 Qualified or new businesses only: Amount of line 32 to be refunded		33
34 Qualified or new businesses only: Amount of line 32 to be applied		
next yearâs taubtract line 33 from line 32; see instructions)		
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		39
40 Qualified or new businesses only: Amount of line 39 to be refunde		40
41 Qualified or new businesses only: Amount of line 39 to be applied as		
tax (subtract line 40 from line 39; see instructions)		41 42 2.750
42 EZ-EIC available for carryforward after refund (see instructions)		42 2,750

Empire State Jobs Retention Program Credit **CT-634** 

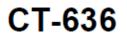
Program Credit Tax Law - Article 1, Section 36; Article 9-A, Section 210.44; Article 32, Section 1456(y); and Article 33, Section 1511(bb)

	All filers must er	ter tax period	:			
	beginning 2014-0	1-01 e	nding	2014-12-	-31	
Legal name of corporation filing franchise tax return		Employer iden	ification	number	(EIN)	1
CTEF46605613634636637		002199004				J
File this form with your franchise tax return. You must also attach Development (ESD).	a copy of the certificate	e(s) of tax cre	dit issı	ied by E	mpire State	_
A Year of eligibility (enter a number from 1 to 10; see instructions)					A 13	
B Mark an $\pmb{X}$ in the box if you are claiming this credit as a corpo	rate partner <i>(see instru</i>	ctions)			В	
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 li	ne 15)	2			_
3 Total Empire State jobs retention program credit (add lines 1 and see instructions).			3		10,000	_
4 Recapture of credit taken in previous tax years (see instruction	s)		4			_
5 Net Empire State jobs retention program credit (see instruction	s)	······[	5		10,000	_
Schedule B - Computation of Empire State jobs retent overpayment to the next year (New York S corporations of	to not complete this se	ction)				
6 Tax due before credits (see instructions)				6		13,750
7 Tax credits claimed before the Empire State jobs retention pro	ogram credit (see instruc	tions)		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, enter0 11 Empire State jobs retention program credit to be used this tax				10		0
12 Unused Empire State jobs retention program credit to be used this tax	-			11		
(subtract line 11 from line 5)		-		12		
13 Empire State jobs retention program credit to be refunded (lim				13		
14 Empire State jobs retention program credit to be applied as an (subtract line 13 from line 12; see instructions)	overpayment to next y	ear's tax		14		10,000
Partnership information (see instructions; attach additional	l sheets if necessary, u	sing the same	e forma	at showr	1)	_
Name of partnership	Partnership's	EIN		Amou	unt of credit	
Total from additional sheet(s), if any						



New York State Department of Taxation and Finance

## **Beer Production Credit**



Tax Law - Article 1, Section 37, Article 9-A, Section 210.45

beginning 2014-01-01 Employer identific 002199004 see instructions) coholic Beverages)? York State? dit for this tax year.	Yes 🗸	
002199004 see instructions) coholic Beverages)? York State? dit for this tax year.		
coholic Beverages)? York State? dit for this tax year.	Yes 🗸	
coholic Beverages)? York State? dit for this tax year.	Yes 🗸	
York State? dit for this tax year.		
York State? dit for this tax year.		
dit for this tax year.	Yes 🗸	No 🗌
(attach additional sheats if n		
(attach additional sheets if ne		
allacin additional sheets in he	ecessary)	
B Total gallons of beer		
produced in NYS in		
-		
500,00	0	70,
0,000 (attach additional sheet	's if necessary)	
B Total gallons of beer produced in NYS in this tax year		
572,705		
	this tax year 572,705 572,705 500,00 iline 3 by .14; see instr.) 4 0,000 (attach additional sheet B Total gallons of beer produced in NYS in this tax year	produced in NYS in this tax year 572,705 572,705 500,000 in Ine 3 by .14; see instr.) 4 0,000 (attach additional sheets if necessary) B Total gallons of beer produced in NYS in this tax year

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 Enter the lesser of line 7 or 15,000,000 (see instructions)	
9 Total credit for gallons produced in New York State in excess of 500,000 (multiply line 8 by .045) 9 3,2	2
10 Add lines 4 and 9 10 73,2	2
11 Partner: Enter your share of credit from your partnership (from line 23) 11	
12 Add lines 10 and 11 (see instructions)	2

## 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
	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 )	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 Tax Law - Article 9, Section 187-b and Article 9-A, Section 210.24

CT-637

Attach this form to your franchise tax return.	All filers must enter beginning 2014-01-01		2014-12-31
Legal name of corporation CTEF46605613634636637		Employer identificatio 002199004	n number (EIN)
A If you are claiming this credit as a corporate partner, mark an	Xin 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

Tot	al 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
	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

#### Page 2 of 2 CT-637 2014

## 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, enter0 )	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)
---------------------------------------	-------------------------------------------------	--------------------------------------------------------	-----------------------------------------------------	----------------------------------------------	------------------------------	------------------------------------------------

Tot	al 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; a	e instructions; attach additional sheets as necessary)					
Name of partnership		Partnership's EIN	Credit amount allocated				

Tota	I 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		Employer	dentificatio	on number (EIN)	
CTEF46605613634636637		002199004	4		

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

CT-613

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		Site location - county				
ITHACA		ONANDAGA				
DEC region	Division of Env	ironmental Remediation (DER) site number	Date COC was issued			
7	C734102		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.

Co	omputation of available environmental remediation insurance credit			_
	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	_
Co	omputation 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	Net tax (subtract line 9 from line 8) Minimum tax (see instructions)	11		
	Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter0 )	12		
C	omputation of environmental remediation insurance credit used, refunded, or credited as	an	overpayment in the	
	ext 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	14	5.000	
45	line 13 from line 7)			⊢
	Environmental remediation insurance credit to be refunded (limited to the amount on line 14; see instructions) Environmental remediation insurance credit to be credited as an overpayment in the next tax year	15		┝
10		100	C 000	
	(subtract line 15 from line 14; see instructions)	16	5,000	1

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





New York State Department of Taxation and Finance

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. A	Il filers must enter tax period:
Final return Amended return begi	nning 01-01-2014 ending 12-31-2014
Employer identification number (EIN) File number Business telephon 002199005 518-555-2626	e number If you have any subsidiaries incorporated outside NYS, mark an X in the box If you claim an overpayment, mark
Legal name of corporation CTELF3	Trade name/DBA
Mailing name (if different from legal name above) c/o	State or country of incorporation         Date received (for Tax           NY         Department use only)
Number and street or PO box 3 WA Harriman Campus	Date of incorporation 07-23-2001
City State ZIP code ALBANY NY 12227 US	Foreign corporations: date began business in NYS
335900 mark an X in the box phone inform	o update your address or nation for corporation tax, or es, you can do so online. See
Manufacturing Business init	ormation in Form CT-1.
<ul> <li>Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The MCTD incl Queens, Richmond, Dutchess, Nassau, Orange, Putman, Rockland, Suffolk, and West</li> <li>A. Pay amount shown on line 93. Make check payable to: New York State Attach your payment here. Detach all check stubs. (see instructions for de</li> <li>B. Federal return filed (you must mark an X in one): Attach a complete co Form 1120</li></ul>	chester. (mark an X in the appropriate box)       Yes       No         e Corporation Tax       Payment enclosed         ails.)       A         py of your federal return.         Form 1120-REIT or Form 1120-RIC         Other:         mark an X in the box and attach
<ul><li>D. Have you underreported your tax due on past returns? To correct this with</li><li>E. Do you have an interest in, or have you rented, real property located in Net</li></ul>	out penalty, visit our Web site <i>(see instructions)</i> .
If Yes, enter county and the value	e of such property or rent
<ul><li>F. Has there been a transfer or acquisition of controlling interest in the entity</li><li>G. If you marked the <i>Consolidated basis</i> box in line B above, complete the for</li></ul>	
1. Number of corporations included in the federal consolidated group	10
<ol> <li>Total consolidated federal taxable income (FTI) before the net operating</li> <li>If substantially all of the voting stock in this corporation is owned or concorporation give the name and EIN of that corporation below.</li> </ol>	trolled, directly or indirectly, by another
Legal name of corporation Voting Stock Corp	EIN 5454545
H. Do you have an interest in any partnerships? (mark an Xn the appropriate b If yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to	

No If Yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.

	mputation of entire net income (ENI) ba							
1	FTI before net operating loss (NOL) and special	deduct	ions				1	32,207,764
2	Interest on federal, state, municipal, and other of	obligatio	ons not inclue	ded on li	ne 1	(see instructions)	2	
3	Interest paid to a corporate stockholder owning more	than 50	D% of issued a	and outsta	nding	stock (see instr.)	3	
4a	Interest deductions directly attributable to su	ıbsidiar	y capital <i>(se</i>	e instruct	ions).		4a	
4b	Noninterest deductions directly attributable	to subs	idiary capital	(see in	struct	ions)	4b	
5a	Interest deductions indirectly attributable to	nterest deductions indirectly attributable to subsidiary capital (see instructions)						
5b	Noninterest deductions indirectly attributable	oninterest deductions indirectly attributable to subsidiary capital (see instructions)						
6	New York State and other state and local taxes	deduct	ted on your fe	ederal re	turn	(see instructions)	6	4,102,691
7	Federal depreciation from Form CT-399, if appl	icable	(see instructi	ons)			7	2,576,319
8	Other additions (see instructions)						8	1,095,125
			1,095,1					
	Add lines 1 through 8						9	39,981,899
	Income from subsidiary capital (from Form CT-3			-				
11	Fifty percent of dividends from nonsubsidiary co	orporat	ions (see ins	str.) 11				
12	Foreign dividends gross-up not included on line	s 10 ai	nd 11 (see ins	tr.) 12				
13	New York NOLD (attach federal New York State c	omputa	tions; see inst	r.) 13				
14	Allowable New York State depreciation from Form CT	-399,if a	applicable (see	instr.) 14		3,158,446		
15	Other subtractions (see instructions)			15				
	Total subtractions (add lines 10 through 15)						16	3,158,446
	ENI (subtract line 16 from line 9; show loss with a						17	36,823,453
	Investment income before allocation (from Form						18	
	Business income before allocation (subtract line		m line 17)				19	36,823,453
20	Allocated investment income (multiply line 18 by		%	from For	m 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 Forn	n CT-32	4; enter here a	and on lin	e 69;	see instructions)	23	
24	ENI base (line 22 plus or minus line 23; see instru	uctions)					24	1,063,167
25	ENI base tax (see instructions; multiply line 24 by Form CT-3/4-I; enter here and on line 72)						25	75,485
Co	mputation of capital base (enter whole do							
	inputation of oupliar base (enter whole do		A	agn or,	000 /	B		С
			Beginnin	g of yea	r	End of year		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,		304,085,		267,377,093
31	Total liabilities			217,774,		254,530,		236,152,845
32	Total capital (subtract line 31, column C, from line		-				32	31,224,248
33	Subsidiary capital (from Form CT-3-ATT, line 28; i						33	11,029,329
34	Business and investment capital (subtract line :						34	20,194,919
35	Investment capital (from Form CT-3-ATT, line 7, c						35	
36	Business capital (subtract line 35 from line 34)						36	20,194,919
37	Allocated investment capital (multiply line 35 by					3-ATT, line 5)	37	
38	Allocated business capital (multiply line 36 by		.028872 %				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					.018674 %		

Com	putation of minimum taxable income (MTI) base (see instructions)		
42	ENI from line 17	42	36823453.00
Adjus	tments (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
тах р	reference 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		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)

Com	putation 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 Second year	73	875
Your	nust enter an amount on lines 74a below; if none, enter 0.		
74a	New York receipts (see instructions)		
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
	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)	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	
Volu	intary gifts/contributions (see instructions)		
	Return a Gift to Wildlife		
	Breast Cancer Research and Education Fund		
91c	Prostate and Testicular Cancer Research and Education Fund 91c		
	9/11 Memorial		
91e	Volunteer Firefighting & EMS Recruitment Fund 91e		
91f	Veterans Remembrance		
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;	94	84,478
95	enter here and see instructions) Amount of overpayment to be credited to next period (see instructions)		84,478
95	Balance of overpayment (subtract line 95 from line 94; see instructions)		54,470
97	Amount of overpayment to be credited to Form CT-3M/4M (see instructions)		
98	Refund of overpayment (subtract line 97 from line 96; see instructions)		
99a	Refund of unused tax credits (see instructions and attach appropriate forms)		
	Tax credits to be credited as an overpayment to next year's return (see instructions and attach		
	appropriate forms)	99b	33,119

(continued)

Summar	y of credits	claimed on	line 79 a	gainst current	year's franchise tax	(see instructions for lines 79	), 99a, 99b,	100a, and 100b)
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Form CT-38, line28	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 morto credit	ages		
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 cred	lit and you had a 100% zon	e allocation factor, ma	rk an X in the	box		
If you claimed the tax-free NY area tax elin	nination credit and you had	100% area allocation f	actor, mark an	x in th	e box	
If you claimed the tax-free NY area excise an X in the box				ation fac	tor, mark	
100a Total tax credits claimed above (enter	r here and on line 79; attach forr	n or statement for each tax	credit claimed)	100a		92,556
<b>100b</b> Total tax credits above that are refun	d eligible (see instructions)			100b		

#### Composition of prepayments on line 85 (see instructions)

					Date pai	d	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	e 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 he	ere and o	n 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
lf	you are more than 50% owned by another corporation, enter parent corporation name a	nd EIN:
	Nama	FIN

Name Parent Corporation Inc	999999999
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Intere	st paid to shareholde	ers (see instructions)							
108	shareholders ownir than 50% of the co	nake any payments treated as inte ng directly or indirectly, individually rporation's issued and outstandin es, complete the following and line	y or in the ag g capital stoo	gregate, more k? (mark an X in th	ne	108	Yes	No	
Sha	reholder's name			SSN or EIN					
Intere	est paid to shareholder	Total indebtedness to shareholder de	scribed above	Total interest paid	1				
109	Is there written evider	nce of the indebtedness? (mark ar	n <b>X</b> in the appr	opriate box)		109	Yes	No	
110	Interest deducted in c	omputing FTI on line 1 of this form	1			. 110		2,149	9,771
111		e Service (IRS) has completed ar ears	-			111			
Sche	dule A, Part 1 - Cor	nputation of business alloc	ation perce	entage for avia	tion corp	oration	s (see ins	structions)	
				A New York Sta	ate		B Everywhei	re	
112a	Revenue aircraft arriv	als and departures (see instr.)	112a						
112b		v, Article 9-A, section 210.3(a)(7)(A)	112b		.60				
112c	Adjusted NYS revenu								
	departures (multiply l	ine 112a, column A,	1120						
113		entage (divide line 112c by line 112					113		9
114a	-	d (see instructions)					110		· · ·
114b		aw section 210.3(a)(7)(A)			.60				
114c	Adjusted NYS revenu		114c						
115	New York State perce	entage (divide line 114c by line 114	la, column B).				115		%
116a	Originating revenue (	see instructions)	116a						
116b		aw section 210.3(a)(7)(A)	116b		.60				
116c		lumn A, by line 116b)							
117		entage (divide line 116c by line 116a							%
118		15, and 117)					118		9
119		llocation percentage (divide line 11	-				119		9
Sche	dule A, Part 2 - Comp	outation of business allocation	percentage	for trucking and	railroad	corporat	ions (see	instr.)	
				Α		в	-		

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

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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	В		
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, c	olumn	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		282,602,51	11	
131 Services performed (see instructions)	131				
132 Rentals of property (see instructions)	132				
133 Royalties (see instructions)	133	100,983	100,98	33	
134 Other business receipts (see instructions)	134	653,879	653,87	79	
135 Total (add lines 129 through 134)	135	8,181,161	283,357,37	73	
136 New York State receipts factor (divide line 135, co	lumn A	A, by line 135, column B; see instru	ctions)	136	.028872 %
137 New York State additional receipts factor (see in	structi	ons)		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, colu	ımn A,	by line 138, column B)	139	%
140	Total New York State factors (add lines 128, 136,	137, a	nd 139)	140	%
141	New York State Business allocation percentage(	see ins	tructions)	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

Average value of property (see instructions)		A - New York State	B - Everywhere		
142 Real estate owned	142				
143 Real estate rented	143		i		
144 Inventories owned	144				
145 Tangible personal property owned	145				
146 Tangible personal property rented	146		i		
147 Total (add lines 142 through 146)	147				
148 New York State property factor (divide line 147, col	umn 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	7,426,299
150 All sales of tangible personal property	150	Î
151 Services performed (see instructions)	151	^
152 Rentals of property	152	
153 Royalties	153	100,983

153	Royalties	153	100,983	100,9	83				
154	Other business receipts	154	653,879	653,8	79				
	Total (add lines 149 through 154)	155	0,101,101	283,357,3	73				
156	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)									
Payr	oll								
158	Wages and other compensation of								

282,602,511

158	Wages	and	other	compensation	0
-----	-------	-----	-------	--------------	---

loyees, except general	executive officers	158	

	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	Ye	s 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 <b>eligible</b> qualified New York manufacturers and qualified emerging technology companies (QETCs), for a lower capital base tax rate and limitation? (see instructions; mark an <b>X</b> in the appropriate box)	164	Ye	s No
165	Are you claiming qualified New York manufacturer or <b>eligible</b> qualified New York manufacturer status for a lower ENI tax rate? (see instructions;mark an X in the appropriate box)	165	Ye	s No
	Are you claiming eligible qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an <b>X</b> in the appropriate box)	166	Ye	s 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	Ye	s No
	Are you claiming QETC status for a lower EN rate? (see instructions; mark an X in the	400	Ye	s No
	appropriate box)	168		
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	Ye	s No
170	Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in the appropriate box)	170	Ye	s No

## Amended return information

If filing an amended return, mark an X i	n the box for any items that ap	ply and attach documentation.				
inal federal determination If marked, enter date of determination:						
Net operating loss (NOL) carryback	Capital loss carrybac	k				
Federal return filedForm 1139	Form 1020X					
Net operating loss (NOL) in	nformation					
New York State NOL carryover total ava	ilable for use this tax year from	n all prior tax years				
Federal NOL carryover total available for	r use this tax year from all prio	or tax years				
New York State NOL carryforward total f	or 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			
	\$		\$			

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Third-par designe		Designee's phone numbe 5185552525	Designee's phone number 5185552525				
Designee's e-mail address (see instructions)/billsmith@taxesdoneright.com							
Certificat	ion: I certify that this return and any attachments are to the best of	of my knowledge and belief true,	correct, and complete.				
	Printed name of authorized person	Signature of authorized person	Official title				
Authorize	d John Doe	N 1	/ice President	esident			
person	E-mail address of authorized person		Telephone number	Date			
	johndoe@ct3.com		5185552626	03-15-2015			
Paid	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			
(see instr.)	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN	Date 03-15-2015			

See instructions for where to file.



## New York State Department of Taxation and Finance Claim for ZEA Wage Tax Credit

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:

CT-601.1

		beginning	2014-01-01	ending 2014-12-31	
Taxpayer identication number shown on page 1 of your tax r					
002199005	File this claim with your corporation tax return,				
Legal name of corporation filing the franchise tax return	Form CT-3, CT-3-A, CT-32, CT-32-A, CT-33,				
CTELF3	CT-33-A, or 0	T-33-A, or CT-33-NL.			
Name of zone equivalent area (ZEA)	Date of ZEA designation				

## Schedule A - Application of ZEA wage tax credit for the current tax year

rt 1 - Computation of 50% limitation		
ZEA wage tax credit carryforward from preceding tax year	1	42,018.00
Current year's tax (see instructions)	2	56,350.00
	3	28,175.00
Taxpayers claiming wage tax credits in multiple ZEAs and EZs must complete Schedule B.		
rt 2 - Computation of tax limitation		
Current yearâs tase instructions)	4	75,485.00
	5	92,556.00
Net tax (subtract line 5 from line 4)	6	
Article 32 - enter the fixed minimum tax of 250		
Article 33 - enter 250	7	16,048.00
ZEA wage tax credit limitation (subtract line 7 from line 6)	8	
ZEA wage tax credit limitation for current tax year (enter the lesser of line 3 or line 8 amount)	9	
rt 3 - Computation of ZEA wage tax credit used for the current tax year		
ZEA wage tax credit used for current tax year (see instructions)	10	
rt 4 - Computation of ZEA wage tax credit carryforward		
ZEA wage tax credit available as carryforward (subtract line 10 from line 1)	11	28,175.00
		ZEA wage tax credit carryforward from preceding tax year.       1         Current year's tax (see instructions).       2         Fifty percent limitation (see instructions).       3         Taxpayers claiming wage tax credits in multiple ZEAs and EZs must complete Schedule B.       3         rt 2 - Computation of tax limitation       4         Current yearâs t@gee instructions).       4         Enter other credits claimed before the ZEA wage tax credit (see instructions).       5         Net tax (subtract line 5 from line 4).       6         Enter appropriate tax:       6         Article 9-A - enter the tax on minimum taxable income or fixed dollar minimum tax (whichever is larger)       7         Article 32 - enter the fixed minimum tax of 250       7         ZEA wage tax credit limitation (subtract line 7 from line 6).       8         ZEA wage tax credit limitation for current tax year (enter the lesser of line 3 or line 8 amount).       9         rt 3 - Computation of ZEA wage tax credit used for the current tax year       2         ZEA wage tax credit used for current tax year (see instructions).       10         rt 4 - Computation of ZEA wage tax credit carryforward       10

## 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 0. Unused 7EA wasse tax eredit 50% limitation							

#### 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	Unu	C sed ZEA and EZ wage tax credit 50% limitation (column A amount a column E	
	Zone name	Amount of credit		total amount used)
ļ				
28,175	Total amount used			
14 Unused ZEA wage tax	credit limitation (subtract column B total from column A	A; enter here and on line 3)	14	28,175.00
A If you are claiming this c	redit as a corporate partner, mark an Xin the box			·····



New York State Department of Taxation and Finance

Claim for EZ Capital Tax Credit



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

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:

	-		- C					beginning	2014-01-01	e	ending	2014-12-31	
Leg	gal name o	of corp	oration	ling the	franchise tax	return				Employer iden	tification	number (EIN)	
										(as shown on p	age 1 of	your tax return)	
	CTE	ELF3								002199005			
Fil	e with co	orpoi	ration	franch	ise tax ret	urn Forr	n CT-3, CT-3	3-A, CT-3-	S, CT-32,	CT-32-A, C	T-32-S	5, CT-33, CT-3	33-A, or
СТ	CT-33-NL. See Form CT-602-I, Instructions for Form CT-602.												
A	Mark an	<b>X</b> in	the b	ox if you	ı are claimir	ng this cre	edit as a corpo	orate partne	r (see inst	ructions)			A

Schedule A - Monetary contributions to EZ	community development projects	(see instructions)
A	В	С
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 â 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-3	3,	
lesser of line 9a or line 10; Form CT-33-A, lesser of line 10 or line 14; or Form CT-33-NL, line 5		75,485.00
7 Enter 50% (.5) of line 6	7	3,742.50

#### Part 2 â 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 â 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	

## Page 2 of 2 CT-602 (2014)

# 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
	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
		<u> </u>	

## Schedule D – Recapture of EZ capital tax credit (see instructions)

A Tax period EZ capital tax credit originally allowed	B Amount of EZ capital tax credit originally allowed	C Recapture percent (see instructions)	D Recaptured credit (column B × column C)
			-
			-
			-
			-
6			-
			-
	neet(s) attached		
	ax credit (add column D amounts; ent and corporate partners, see instruction		

New York State Department of Taxation and Finance



## 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			Employ	er identificatio	n number (EIN)		l .
CTELF3			002199	005			l .
File this form with your franchise tax return. A separate Form	CT-611	must b	be filed f	or each Cei	rtificate of Com	pletior	ו (COC).

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 [	200
for which you are claiming this credit	200

005-03-03

٦

No

#### 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.

Si	te name						
Si	ite Name Ave						
Si	te location - municipality		Site location - co	ounty			
Si	ite Location		Site County				
DE	EC region	Division of Environ	mental Remediati	on (DER) site number	П	Date COC was is	sued
7		C123456				2010-12-16	
qu Is	applicable, enter the date the COC was t alified site. Attach a copy of the sale of the qualified site for which the COC was one (EN-Zone)?	or transfer docu	mentation to th EC located in	nis form an environmenta	[ I	Yes 🗌	No
	Yes, enter the percent of the qualified si		n an EN-Zone. e instructions)		[		%
	A Description of site prepar	ration costs		B Date costs paid or in (mm-dd-yy)	curre	d Costs	
	otal of column C amounts from attached list						
1	Add column C amounts (corporate partners; s				1		
2	Applicable percentage rate (see instructions)				2		%
3	Site preparation credit component (multiply						

#### Page 2 of 3 CT-611 (2014)

Schedule C - Tangible property credit component (see instructions)

Desc (lis	A ription of qualified property t items separately; see instr.)	B Principal use	C Date placed in service (mm-dd-yy)	D Life (years; s		str.)	E Cost or other basis	
Qualified		Storage	2012-06-24	30		0	237,184	4.00
Total of co	Total of column E amounts from attached list							<u> </u>
4 Add col	umn E amounts				4		237,184.00	$\top$
5 Applica	ble percentage rate (see instru	ictions)			5		.12	%
-		(multiply line 4 by line 5; enter he			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 in <i>(mm-dd-yy)</i>	curred	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 h	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)

le properi	y creat com	ponent ior	property	that cea	ises to be in	quanneu	use.	()	ee mstructions)		
	В	С	D	E	F	G			Н		
	Date property		1	1	Percentage				Recaptured		
	•	ceased to	(months)		(col E / col D)				tangible		
				(months)		previously a	previously allowed		property credit component		
	uu-yy)	dd-yy)							(column F x column G)		
ounts from	attached list								1		
jible prope	rty credit com	ponent (add	column H	amounts)			10				
s revoked	l i i i i i i i i i i i i i i i i i i i						-				
							11a				
credit com	ponent previou	usly allowed					11b				
ater remed	liation credit c	omponent pr	eviously	allowed			11c				
ount or su	m of lines 11a	a through 11c	enter he	ere and on	line 17; New Y	′ork					
see instruc	tions)						12				
Vew York S	corporations do	o not complete	this secti	on)							
credit com	ponent (from	line 3)					13				
14 Tangible property credit component (from line 6)							14		28,462.00		
15 On-site groundwater remediation component (from line 9)							15				
	-						16		28,462.00		
edit taken in	n previous tax	years (from	line 12)				17				
adavalanm	ont cradit (sa	o instructions)					18		28,462.00		
	ounts from jible prope s revoked perty credit credit com ater remed ount or su see instruct Vew York S credit com y credit com y credit com y credit com y credit com	B         Date property         was placed in service (mm- dd-yy)         ounts from attached list         jible property credit com         perty credit component previou         ater remediation credit com         ount or sum of lines 11a         see instructions)	B       C         Date property was placed in service (mm- dd-yy)       Date property ceased to qualify (mm- dd-yy)         ounts from attached list	B       C       D         Date property       Date property       Date property       Life         service (mm- dd-yy)       Date property       Date property       Life         ounts from attached list	B       C       D       E         Date property was placed in service (mm- dd-yy)       Date property ceased to qualify (mm- dd-yy)       Life (months)       Unused life (months)         ounts from attached list	B       C       D       E       F         Date property was placed in service (mm- dd-yy)       Date property ceased to qualify (mm- dd-yy)       Life (months)       Unused life (months)       Percentage (col E / col D)         ounts from attached list.	B       C       D       E       F       G         Date property was placed in service (mm- dd-yy)       Date property ceased to qualify (mm- dd-yy)       Life (months)       Unused life (months)       Percentage (col E / col D)       Tangible pr credit comp previously at the service (mm- dd-yy)         ounts from attached list.       Image: service (mon- dd-yy)       Image: service (mon- dd-yy)       Image: service (mon- dd-yy)       Image: service (mon- dd-yy)         ounts from attached list.       Image: service (mon- dd-yy)       Image: service (mon- dd-yy)       Image: service (mon- dd-yy)       Image: service (mon- dd-yy)         ounts from attached list.       Image: service (mon- dd-yy)       Image: service (mon- dd-yy)       Image: service (mon- dd-yy)       Image: service (mon- greetit component (add column H amounts))         ounts from attached list.       Image: service (mon- greetit component previously allowed (see instructions))       Image: service (mon- greetit component previously allowed (see instructions))         ount or sum of lines 11a through 11c (enter here and on line 17; New York see instructions).       Image: service (mon- greetit component (from line 3)         New York S corporations do not complete this section)       Image: service (mon- greetit component (from line 6)	B       C       D       E       F       G         opperty       Date property was placed in service (mm- dd-yy)       Date property ceased to qualify (mm- dd-yy)       Life (months)       Unused life (months)       Percentage (col E / col D)       Tangible property credit componen previously allowed         ounts from attached list.	operty       Date property was placed in service (mm- dd-yy)       Date property ceased to qualify (mm- dd-yy)       Life (months)       Unused life (months)       Percentage (col E / col D)       Tangible property credit component previously allowed         ounts from attached list.		

# Computation of brownfield redevelopment tax credit used, refunded, or credited as an overpayment in the next year (New York S corporations do notcomplete 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, ente0)	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		<ul> <li>Partnership's EIN</li> </ul>				
Costs allocated to taxpayer	<ul> <li>Site preparation costs</li> </ul>	Tangible property costs	Groundwater remediation costs			
Name of partnership		<ul> <li>Partners</li> </ul>	hip's EIN			
Costs allocated to taxpayer	<ul> <li>Site preparation costs</li> </ul>	Tangible property costs	Groundwater remediation costs			
Name of partnership		Partners	hip's EIN			
Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs			
Name of partnership		Partners	hip's EIN			
Costs allocated to taxpayer	<ul> <li>Site preparation costs</li> </ul>	Tangible property costs	Groundwater remediation costs			
Name of partnership		Partners	hip's EIN			
Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs			
Name of partnership		Partners	hip's EIN			
Costs allocated to taxpayer	<ul> <li>Site preparation costs</li> </ul>	Tangible property costs	Groundwater remediation costs			
Total from additional sheet(s) if an	<ul> <li>Site preparation costs</li> </ul>	<ul> <li>Tangible property costs</li> </ul>	<ul> <li>Groundwater remediation costs</li> </ul>			
28 Total costs allocated from partnership(s) (enter here and include on lines 1, 4, and 7 as applicable)	Site preparation costs	<ul> <li>Tangible property costs</li> </ul>	Groundwater remediation costs			



# Claim for Remediated Brownfield Credit CT-612 For Real Property Taxes

A 11 C11

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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 20	14-01-01	ending	2014-12-31	1
Legal name of corporation filing franchise tax return		i i	Employer id	entificatio	n number (EIN)	
CTELF3			002199005			
Address of qualified brownfield site CT3 W CT612 Av	e		•			
Albany	NY	12227				
File this form with your franchise tax return. A se	parate Form CT-6	612 must be filed fo	oreach <i>Cert</i> i	ficate of	Completion (CC	)C).
Enter the date of execution of the Brownfie 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. ٦

Si	te name							
61	2 Site Name							
Si	te location - municipality		Site location	- county				
S	ite Location		county					
DE 7	EC region	Division of Env	vironmental Re	mediation (DER) site number		Date COC was issued 2011-12-16	1	
	rk an <b>X</b> in the box if you received notification at the ated in a Brownfield Opportunity Area						$\checkmark$	
	applicable, enter the date the COC was tran alified site. Attach a copy of the sale or tra							
	the qualified site for which the COC was iss environmental zone (EN-Zone)?	-		•	Ye	es 🗌 No		
Sc	hedule <b>B</b> - Computation of average num				eve	-	ee (	see insti
	March 31 June 30		mber 30	December 31		Total		
	73 72	-		74			293	
1	Average number of full-time employees (if less t	han 25, no cred	it is allowed; s	ee instructions)1			73	
S	chedule C - Computation of remediated	brownfield (	credit for re	eal property taxes				-
2	Employment number factor (see instructions)					2		.50
3	Eligible real property taxes (see instructions)					3	128,1	
4	Enter 0.25 (if the qualified site is located entirely w	vithin an EN-Zoi	ne. enter 1.0)			1		
5	Remediated brownfield credit for real property					5 6	4.094	<u>  '</u>
6	Recapture of remediated brownfield credit for r		-		(			
7	Remediated brownfield credit for real property	taxes after rec	apture (see	instructions)	7	6	4,094	
8	Limitation of remediated brownfield credit for re	eal property tax	xes (multiply	10,000 by line 1)	8	3 73	0,000	
9	Remediated brownfield credit for real property t	taxes after limi	itation (enter t	he lesser of line 7 or line 8)	9	6	4,094	
10	Remediated brownfield credit for real property	taxes from pa	rtnerships (s	ee instructions)	10	)		
11	Total remediated brownfield credit for real prop see instructions)	-			11	6	4,094	

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

12 Enter your franchise tax (see instructions)	12	75,485
13 Tax credits claimed before the remediated brownfield credit for real property taxes (if you		
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, enter0 )	16	30,975
17 Remediated brownfield credit for real property taxes to be used this tax year (see instruction	ions) 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)	4.6	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 yes (subtract line 19 from line 18; see instructions).		33,119

## Schedule E – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Amount of credit
	•	
	•	
	•	
	•	
	•	
	•	
	•	
	•	
	•	
tal from additional sheet(s) if any		

# Test 29

Begins on next page

Return to Test Chart

2014	
<u> </u>	
10	

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 retur	n			beginnir	ng O	)1-01-2(	014	ending	12-31-	-2014	
Employer identification number (EIN) 002199006	File number AA	3		ess telephone nu 555-2626	Imber			any subsidiari d outside NYS in the box	ies S,	If you claim a overpayment, an X in the b	mark ,
Legal name of corporation					Trade	e name/	DBA				
CTEF246248261											
Mailing name (if different from legal name	e above)					e or cour	ntry of inc	orporation		Date received (f Department use	
c/o					NY					Department use	Unity)
Number and street or PO box						of incor	poration				
0.1		RRIMAN CAI				1-2011					
City	State	ZIP code			Forei	ign corpo ness in N	orations: d IYS	late began			
ALBANY	NY	12227	000	US						A 171 / A T D	
NAICS business code number (from NYS Pu 112120	above is n			If you need to up phone information	on for i	corporati	on tax, or			Audit (for Tax De only)	partment use
NYS Principal business activity				other tax types, Business inform				ee			
MOVIE PRODUCTION											
Metropolitan transportation busin During the tax year did you do business, Transportation District (MCTD)? If Yes, you Queens, Richmond, Dutchess, Nassau, O	employ capital, ou must file For Drange, Putma	, own or lea rm CT-3M/4 n, Rockland	se prop M. The d, Suffo	MCTD include	s the ster.	e countie (mark ar	es of New h X in the	York, Bron	x, King box)	<u> </u>	No
A. Pay amount shown on line 93. Attach your payment here. Det						ration	Тах		гау	ment enclose	0
B. Federal return filed (you must m						our fed	eral retu	A Inn.			
Form 1120	F	orm 1120-	н				Form	1120-RE	T or F	orm 1120-R	IC
Consolidated basis	F	orm 1120	S				Othe	r:			
C. If you included a qualified subch Form CT-60-QSSS	-		-					nd attach			
D. Have you underreported your tax	x due on past	returns? 1	To corr	ect this without	t pena	alty, vis	it our W	eb site <i>(</i> Sé	ee insti	ructions).	
E. Do you have an interest in, or ha	ve you rented	d, real prop	perty lo	cated in New Y	York S	State? (	mark an	X in one	box)	Yes	No
If Yes, enter county			;	and the value o	of suc	h prope	erty or re	nt			
<ul> <li>F. Has there been a transfer or acquination</li> <li>G. If you marked the <i>Consolidated b</i></li> <li>1. Number of corporations include</li> </ul>	oasis box in li	ine B abov	e, com	plete the follow	ving:					Yes	No
2. Total consolidated federal tax	able income (	FTI) befor	e the n	et operating lo	ss de	eduction	(NOLD	)			
<ol><li>If substantially all of the voting corporation give the name an</li></ol>	g stock in this	corporatio	on is ov	vned or control							
Legal name of corporation							EIN	١			
H. Do you have an interest in any par	rtnerships? (m	nark an Xin	the ar	opropriate box)					Yes	No	
If yes, enter the name(s) and El									103		
I. Did you include a disregarded enti If Yes, enter the name(s) a									Yes	No	

Co	mputation 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 of	2		
3	Interest paid to a corporate stockholder owning more than 50% of issued and out	3		
4a	Interest deductions directly attributable to subsidiary capital (see inst	tructions)	4a	
4b	Noninterest deductions directly attributable to subsidiary capital (se	e instructions)	4b	
5a	Interest deductions indirectly attributable to subsidiary capital (see in	nstructions)	5a	
5b	Noninterest deductions indirectly attributable to subsidiary capital (s	ee instructions)	5b	
6	New York State and other state and local taxes deducted on your federa	al 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		
	Other subtractions (see instructions)	15		
16	Total subtractions (add lines 10 through 15)		16	
	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here a			-45,911
18	Investment income before allocation (from Form CT-3-ATT, line 22, but not	more than line 17 above; see i	instr.). 18	
19	Business income before allocation (subtract line 18 from line 17)		19	-45,9 <mark>1</mark> 1
20	Allocated investment income (multiply line 18 by 1.00000 % from	Form CT-3-ATT, line 5)	20	
21	Allocated business income (multiply line 19 by 0.252011 % from	line 119, 121, or 141; see ins	tr.) 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 o	n 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 Form CT-3/4-1; enter here and on line 72)		25	0

		Beginn	A ning of year	B End of year		C Average value
26	Total assets from federal return	26	68,400	63,	459	65,930
27	Real property and marketable securities included on line 26	27				h a tar
28	Subtract line 27 from line 26	28	68,400	63,	459	65,930
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	65,930
31	Total liabilities	31	68,400	45,	946	57,173
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	^r none, enter 0)			33	
34	Business and investment capital (subtract line 3.	3 from line 32)			34	8,757
35						
36	Business capital (subtract line 35 from line 34)				36	8,757
37	Allocated investment capital (multiply line 35 by	1.0000 %	from Form CT-3-A	TT, line 5)	37	
38	Allocated business capital (multiply line 36 by	0.252011 %	from line 119, 121	, or	38	2,207
39	Capital base (add lines 37 and 38)		<u>141)</u>		39	2,207
40	Capital base tax				40	3
41	Issuer's allocation percentage		41	0.252027 %		

Com	putation of minimum taxable income (MTI) base (see instructions)		
42	ENI from line 17	42	-45911
Adjus	tments (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
тах р	reference 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		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)		-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)

Com	putation 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 Second year	. 73	3
You r	nust enter an amount on lines 74a below; if none, enter 0.		
74a	New York receipts (see instructions)	-	
	Fixed dollar minimum tax (see instructions)	74b	175
	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception)		175
	Subsidiary capital base from Form CT-3-ATT, line 31		
77	Subsidiary capital base tax from Form CT-3-ATT, line 32		
	Tax due before credits (add lines 75 and 77)		175
79	Tax credits (see instructions)		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		175
	Tax due (see instructions)		
	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)	. 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	
Volu	ntary gifts/contributions (see instructions)		
91a	Return a Gift to Wildlife		
	Breast Cancer Research and Education Fund		
91c	Prostate and Testicular Cancer Research and Education Fund 91c		
91d	9/11 Memorial		
91e	Volunteer Firefighting & EMS Recruitment Fund 91e		
91f	Veterans Remembrance		
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)		
98	Refund of overpayment (subtract line 97 from line 96; see instructions)		
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	99b	5,000
	appropriate forms)		-,

(continued)

Summary	of credits claimed on line	79 against current	vear's franchise tax	(see instructions for lines 79, 99a	i, 99b,	100a, and 100b)
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Form CT-38,					
line28		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 QEZ	E tax reduction credit	and you had a 100% zo	one allocation factor, ma	rk an X in the box	
Iine28       Form CT-259       Form CT-633         Form CT-40       Form CT-261					
			s credit and you had a 1		
				4.8.8	E 4 250 25

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	4	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	e 5	 103	03-15-2015		2	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 he	ere and on line 85)	 		106	2	25

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

EIN

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

Name

Name

EIN

108	bid this corporation m bid this corporation m shareholders owning than 50% of the cor appropriate box) If Yes	08 Yes	No					
Sha	reholder's name			SSN or EIN				
Intere	est paid to shareholder	Total indebtedness to shareholder descri	bed above	Total interest paid				
109	Is there written eviden	ce of the indebtedness? (mark an X	in the app	ropriate box)	10	9 Yes	No	
110	Interest deducted in co	mputing FTI on line 1 of this form				0		
	If the Internal Revenue	e Service (IRS) has completed an au ears	udit of any	of your returns within th	ne	11		
Sche	dule A, Part 1 - Com	putation of business allocati	on perce	entage for aviation o	corporat	ions (see ins	structions)	
				A New York State		B Everywher	e	
12a		als and departures <i>(see instr.)</i>						
112b		Article 9-A, section 210.3(a)(7)(A)	112b		.60			
112c	Adjusted NYS revenue departures (multiply line by line 112b)		1120					
113		ntage (divide line 112c by line 112a,				113		
14a		(see instructions)						
114b	Adjustment per Tax La	w section 210.3(a)(7)(A)	114b		.60			
14c		umn A, by line 114b)	114c					
115		ntage (divide line 114c by line 114a,				115		
16a		ee instructions)	116a					
116b 116c	Adjusted NYS originati	-	116b		.60			
117		umn A, by line 116b) ntage (divide line 116c by line 116a, co				117		
118		5, and 117)						
		ocation percentage (divide line 118 b						
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	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)					

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в

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)					
If No, complete only lines 129 through 136 and enter on line 141 the receipts factor computed on line 13	36. The receipts factor is the				
business allocation percentage.					

Δ

Aver	age value of property (see instructions)		New York State	Everywhere			
	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, c	olumn	A, by line 127, column B)		128		%
Rec	eipts in the regular course of business from:				ļ		
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	1,246,15	56		
131	Services performed (see instructions)	131	-				
	Rentals of property (see instructions)						
	Royalties (see instructions)						
134	Other business receipts (see instructions)	134					
135	Total (add lines 129 through 134)	135	314,045	1,246,15	6		
136	New York State receipts factor (divide line 135, co	lumn /	A, by line 135, column B; see instru	ctions)	136	0.252011	%
137	New York State additional receipts factor (see in	structi	ons)		137		%
Payro							
138	Wages and other compensation of employees, except general executive officers (see instr.)	138					

	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)	1	A - New York State	B - Everywhere	1
142 Real estate owned	142			1
143 Real estate rented	143			1
144 Inventories owned	144			1
145 Tangible personal property owned	145			1
146 Tangible personal property rented	146			1
147 Total (add lines 142 through 146)	147			1
148 New York State property factor (divide line 147, co	lumn A,	by line 147, column B)		Ì

# Page 8 of 9 CT-3 2014

Rece	eipts in the regular course of business from:						
149	Sales of tangible personal property						
	allocated to New York State (see instructions)	149	314,045				
	All sales of tangible personal property	150		1,2	46,156		
	Services performed (see instructions)	151					
152	Rentals of property	152					
	Royalties	153					
	Other business receipts						
155	Total (add lines 149 through 154)	155	314,045	1,2	46,156		
	New York State receipts factor (divide line 155, co					0.25	2011 %
	New York State weighted receipts factor(see instr	ruction	s)		157		%
Payr							
158	Wages and other compensation of						
	employees, except general executive officers						01
	New York State payroll factor (divide line 158, colu						%
	Total New York State factors (add lines 148, 156,		-				%
	Alternative business allocation percentage (see in				161	0.25	2011 %
162	Are you claiming small business taxpayer status taxpayer definition in the line 25 instructions of Form			162	√ Yes		No
163	If you marked Yes on line 162, enter total capital of	contrib	outions (see worksheet in instructions)	163		6	3,459
164	Are you claiming qualified New York manufacture	r stat	us, which includes eligible qualified				
	New York manufacturers and qualified emerging				Yes		No
	lower capital base tax rate and limitation? (see in-	structio	ons; mark an $\pmb{\chi}$ in the appropriate box)	164		<u>'</u>	
165	Are you claiming qualified New York manufacture	r or e	eligible qualified New York manufacturer			_	_
	status for a lower ENI tax rate? (see instructions;m	nark ar	X in the appropriate box)	165	Yes		No
166	Are you claiming eligible qualified New York man						<b></b>
407	dollar minimum? (see instructions; mark an X in th			166	Yes		No
167	Are you a qualified entity of a New York State inno such New York State innovation hot spot and hav dollar minimum tax base? (mark an X in the appr	e elec	cted to be subject only to the fixed	167	Ye	s	No
168	Are you claiming QETC status for a lower EN rat					_	_
	appropriate box)			168	Ye	S	No
169	Are you claiming qualified New York manufacture	r or Q	ETC status for a lower MTI rate or fixed				
	dollar minimum? (see instructions; mark an X in the	he app	propriate box)	169	Ye	8	No
170	Are you a residual interest holder in a real estate	mortg	age investment conduit (REMIC)?				-
	(mark an X in the appropriate box)			170	Ye	6	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 If marked, enter date of determination:								
Net operating loss (NOL) carryback Capital loss carryback								
Federal return filedForm 1139 Form 1020X								
Net operating loss (NOL) in	nformation							
New York State NOL carryover total ava	ilable for use this tax year fron	n all prior tax years						
Federal NOL carryover total available fo	r use this tax year from all prio	r tax years						
New York State NOL carryforward total f	or future years		45,911					
Federal NOL carryforward total for future	years		45,946					
Corporations organized outside Ne	w York State: Complete the f	ollowing for capital stock issued and ou	itstanding.					
Number of par shares	Value	Number of no-par shares	Value					
	\$		\$					

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Y Ves No BILL SMITH	print)			Designee's phone number 5185552525					
		PIN 12345							
Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.									
Printed name of authorized person		Signature of authorized person	Offici	al title					
JOHN DOE		Vice President							
E-mail address of authorized person		Te	lephone number	Date					
johndoe@ name of form.com			51	85552626	03-15-2015				
Firm's name (or yours if self-employed)		Firm's FIN		Preparer's PTIN or	SSN				
TAXES DONE RIGHT		123456987		987654123					
Signature of individual preparing this return	Address	City		State	ZIP code				
	315 RETURN PARKWA	AY ALBANY		NY	12227				
	turn			Preparer's NYTPRIN 10000000	Date 03-15-2015				
	Y       Yes       No       BILL SMITH         Designee's e-mail address       billsmith@taxesdoneright.com         ion: I certify that this return and any att         Printed name of authorized person         JOHN       DOE         E-mail address of authorized person         johndoe@ name of form.com         Firm's name (or yours if self-employed)         TAXES DONE RIGHT         Signature of individual preparing this return	BILL SWITH     Designee's e-mail address     billsmith@taxesdoneright.com     ion: I certify that this return and any attachments are to the best of r     Printed name of authorized person     JOHN DOE     E-mail address of authorized person     johndoe@ name of form.com     Firm's name (or yours if self-employed)     TAXES DONE RIGHT     Signature of individual preparing this return     Address	Y       Yes       No       BILL SMITH         Designee's e-mail address       billsmith@taxesdoneright.com         ion: I certify that this return and any attachments are to the best of my knowledge and belief true,         Printed name of authorized person       Signature of authorized person         JOHN       DOE         E-mail address of authorized person       Signature of form.com         Firm's name (or yours if self-employed)       Firm's EIN         TAXES DONE RIGHT       Address         Signature of individual preparing this return       Address         City       315 RETURN PARKWAY         ALBANY	Y       Yes       No       BILL SMITH       511         Designee's e-mail address       billsmith@taxesdoneright.com       511         ion: I certify that this return and any attachments are to the best of my knowledge and belief true, correction of authorized person       Officitive         Printed name of authorized person       Signature of authorized person       Officitive         JOHN       DOE       Signature of authorized person       Officitive         JOHN       DOE       Firm's Bill       Te         Firm's name (or yours if self-employed)       TAXES DONE RIGHT       Firm's EIN         Signature of individual preparing this return       Address       City         AlbANY       ALBANY       ALBANY       ALBANY	Y       Yes       No       BILL SMITH       5185552525         Designee's e-mail address       PIN       12345         ion: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.         Printed name of authorized person       Signature of authorized person       Official title         JOHN       DOE       Signature of authorized person       Official title         Le-mail address of authorized person       DOE       Telephone number         johndoe@ name of form.com       Telephone number         Firm's name (or yours if self-employed)       Firm's EIN       Preparer's PTIN or         TAXES DONE RIGHT       Address       City       State         Signature of individual preparing this return       Address       NY       NY         E-mail address of individual preparing this return       Preparer's NYTPRIN       Preparer's NYTPRIN				

See instructions for where to file.

**Claim for Empire State Commercial** 

**CT-246** 

6,944.5

4

5

# **Production Credit**

4 Unused commercial production credit carried over from the previous tax year.....

5 Total commercial production credit available in the current tax year (add lines 3 and 4).....

Tax Law - Article 1, Section 28 and Article 9-A, Section 210.38

	All filers must enter tax period						
	beginning 2014-01-01	endir	19 2014-12-31				
Legal name of corporation CTEF246248261	Employ 002199		tion number (EIN)				
Attach to Form CT-3, CT-3-A, or CT-3-S.	·						
Part 1 - Computation of commercial production credit a	vailable for use (see ins	structions)					
1 Enter the amount of commercial production credit (see instruct	ions)	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				

#### 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	
	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, enter0)	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	,	_

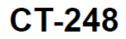
## Part 3 - Partnership information (attach additional sheets as necessary)

Name of partnership	Partnership's EIN	Credit amount allocate	ed
Total from additional sheet(s), if any	-		
18 Total credit amount allocated from partnerships (enter he			

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

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 yourcertificate 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				45,886	
2	Amount of line 1 available for the current tax year	2	45,886			
3	Credit available from prior years	3		1		
4	Film production credit from partnership(s) (from line 15)	4				
5	5 Total film production credit available in the current tax year				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 <i>(enter here and on line 4)</i>	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		
с	If you are claiming this credit as a corporate partner mark an Xin the box		]	_



# Claim for Empire State Film Post-Production Credit

CT-261

5,000

# Tax Law - Article 1, Section 31 and Article 9-A, Section 210.41

	All filers must enter tax period:					
	beginning 2014-(	)1-01 e	nding	2014-12-31		
Leg	al name of corporation	Employer iden	tificatio	on number (EIN)		
СТ	EF246248261	002199006				
Att	ach to Form CT-3, CT-3-A, or CT-3-S.					
Pa	rt 1 - Computation of post-production credit available for use					
1a	Enter the amount of post-production credit (see instructions)		1a		10,000	
	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 instruction	ns)	4			
5	Total post-production credit available in the current tax year (add lines 3 and 4)	1	5		10,000	
	rt 2 - Computation of post-production credit used, refunded, and carri complete this part)		(Nev	w York S corpor	ations do r	
	Tax due before credits (see instructions)		6		175	
7	Tax credits claimed before the post-production credit (if none, enter 0 ; see instruction	s)	7	49,	,358.25	
	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; 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	
	Subtract line 11 from line 5		13		10,000	
	Amount available for carryforward (multiply line 12 by 50% (.5))		14		5,000	
	Amount of post-production credit available for refund (subtract line 14 from line 13)		15		5,000	
	Amount of post-production credit you want to be refunded (limited to the amount on lin				-	

 see instructions).
 16

 17 Amount of refundable post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions).
 17

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

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

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

	Amount of credit to be claimed for 2015 (see instructions) Amount of credit to be claimed for 2016 (see instructions)	19 20	
Α	If you are claiming this credit as a corporate partner, mark an <b>X</b> in the box		

# Test 30

Begins on next page

Return to Test Chart

	$\cap$	
£	2014	ŀ
_	<u>_</u> _	1

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	L		All filers	must ente	er tax perio	od:			
Final return Amended retur	r <b>n</b>		beginning	01-01-2	014	ending	12-31	-2014	
Employer identification number (EIN) 002199023	File number AA 3		iness telephone numb 8) 591-5006		inčorporate mark an X	any subsidiar d outside NY: in the box	ies S,	If you claim overpayment an X in the	mark
Legal name of corporation CTEF CT3 Test with 633 and 640				ade name/ TEF CT633					
Mailing name (if different from legal nam	e above)		St	ate or cou	ntry of inc	orporation		Date received	
c/o CTEF CT633 CT640				ashington				Department us	e only)
Number and street or PO box	0000 0400 0		Da	ate of incor	poration				
STE 3 City	2633 640th St	reet ZIP code	Fa	reign corpo	arations: d	ate began			
ALBANY	otato	12227 281	bu	isiness in N		ate began			
NAICS business code number (from NYS Pa	(b 910) If address/phon above is new, mark an X in th		If you need to updat phone information for other tax types, you	or corporat	ion tax, or	e		Audit (for Tax E only)	Department use
			Business information	on in Form	CT-1.				
Metropolitan transportation busin During the tax year did you do business, Transportation District (MCTD)? If Yes, y Queens, Richmond, Dutchess, Nassau, A. Pay amount shown on line 93.	employ capital, ow ou must file Form ( Orange, Putman, R	n or lease pr CT-3M/4M. T Rockland, Su	folk, and Westcheste	the countie r. (mark a	es of New n X in the	York, Bror	nx, King e <i>box)</i>	<u> </u>	No
Attach your payment here. Det	ach all check stu	ibs. (see insi	tructions for details.)			Α			
B. Federal return filed (you must n	nark an X in one):	Attach a	complete copy of	your fed	eral retu	irn.			
Form 1120				1	Form	1120-RE	T or F	orm 1120-F	NC
Consolidated basis	Form	m 1120S		1	Other	-			
C. If you included a qualified subc Form CT-60-QSSS	-	• • • •				nd attach			
D. Have you underreported your ta						eb site <i>(s</i>	ee inst	ructions)	
E. Do you have an interest in, or ha								Yes	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) Yes 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 tax	-	-							
<ol><li>If substantially all of the votin corporation give the name an</li></ol>				I, directly	or indire	ctly, by an	other		
Legal name of corporation					EIN				
H. Do you have an interest in any pa If yes, enter the name(s) and E							Yes	No	
I. Did you include a disregarded ent							Yes	No	

If Yes, enter the name(s) and EIN(s) on form CT-60-QSSS and attach it to your return.

Со	omputation of entire net income (ENI) base							
1	FTI before net operating loss (NOL) and special deductions			1	1			
2	Interest on federal, state, municipal, and other obligations not included		2					
3	Interest paid to a corporate stockholder owning more than 50% of issued and	outstar	nding stock (see instr.)		3			
4a	Interest deductions directly attributable to subsidiary capital (see in	nstructi	ions)	48	3			
4b	Noninterest deductions directly attributable to subsidiary capital (	see ins	structions)	41	)			
5a	Interest deductions indirectly attributable to subsidiary capital (see	e instru	ctions)	58	3			
5b	Noninterest deductions indirectly attributable to subsidiary capital	(see in	nstructions)	51	)			
6	New York State and other state and local taxes deducted on your fede	eral ret	turn (see instructions)	(	6			
7	Federal depreciation from Form CT-399, if applicable (see instructions	s)			7			
8	Other additions (see instructions)			1	3			
9	Add lines 1 through 8		-	!	9			
	Income from subsidiary capital (from Form CT-3-ATT, line 26; see instr.).							
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		- 1				
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 Inst	c) 14						
15	Other subtractions (see instructions)	15						
	Total subtractions (add lines 10 through 15)				5			
	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here				7			
	Investment income before allocation (from Form CT-3-ATT, line 22, but no				3			
19	Business income before allocation (subtract line 18 from line 17)			19	)			
20	Allocated investment income (multiply line 18 by fro	m Forn	m CT-3-ATT, line 5)	20				
21	Allocated business income (multiply line 19 by % fro	om line	119, 121, or 141; see instr	) 21				
22	Total allocated income (add lines 20 and 21)	. 22	2					
23	Optional depreciation adjustments (attach Form CT-324; enter here and	23	}					
	ENI base (line 22 plus or minus line 23; see instructions)	24	L I					
	ENI base tax (see instructions; multiply line 24 by the appropriate rate from Form CT-3/4-I; enter here and on line 72)	25	5					
Co	Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)							

				A	B		С
			Beginni	ng of year	End of year		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	$\vdash$					840.000
	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, c	olumn 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 3)	3 fron	n line 32)			. 34	280,000,000
35	Investment capital (from Form CT-3-ATT, line 7, co	lumn	E; if none, en	ter 0 )		35	
36	Business capital (subtract line 35 from line 34)					36	280,000,000
37	Allocated investment capital (multiply line 35 by		%	from Form CT	T-3-ATT, line 5)	. 37	
38	Allocated business capital (multiply line 36 by		%	from line 119,	121, or	38	280,000,000
39	Capital base (add lines 37 and 38)			. 141)		39	280,000,000
40	Capital base tax					. 40	420,000
41	Issuer's allocation percentage			41	%		

Com	Computation of minimum taxable income (MTI) base (see instructions)						
42	ENI from line 17	42					
Adjus	stments (see instructions for lines 43 through 50)	<u> </u>					
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					
Тах р	reference 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)						
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)						
64	Alternative investment income before allocation (subtract line 63 from line 62; see instructions)						
65	Alternative business income before allocation (subtract line 64 from line 59)	65					
66	Allocated alternative business income (multiply line 65 by % from line 119, 121, or 161)	66					
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					
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)

Com	putation 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 🗸 Second year	73	
Your	nust enter an amount on lines 74a below; if none, enter 0.		
74a	New York receipts (see instructions)	-	
74b	Fixed dollar minimum tax (see instructions)	74b	5,000
	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception)		420,000
76	Subsidiary capital base from Form CT-3-ATT, line 31		
77	Subsidiary capital base tax from Form CT-3-ATT, line 32		
78	Tax due before credits (add lines 75 and 77)		420,000
79	Tax credits (see instructions).		378,379
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter 0)		41,621
81	Amount from line 71 or 74b, whichever is larger		5,000
82	Tax due (see instructions).		41,621
	installment of estimated tax for next period:	02	41,021
	If you filed a request for extension, enter amount from Form CT-5, line 2	83a	
83b			
84	Add line 82 and line 83a or 83b.		
	Total prepayments from line 106		41.621
86	Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter 0)		
87	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	87	
88	Interest on late payment (see instructions).	88	
89			
90	Balance (add lines 86 through 89)	90	
Volu	ntary gifts/contributions (see instructions)		
91a	Return a Gift to Wildlife		
91b	Breast Cancer Research and Education Fund		
91c	Prostate and Testicular Cancer Research and Education Fund 91c		
91d	9/11 Memorial		
91e	Volunteer Firefighting & EMS Recruitment Fund		
91f	Veterans Remembrance		
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).		
	Amount of overpayment to be credited to next period (see instructions)		
96	Balance of overpayment (subtract line 95 from line 94; see instructions)		
97	Amount of overpayment to be credited to Form CT-3M/4M (see instructions)		
98	Refund of overpayment (subtract line 97 from line 96; see instructions)		
99a	Refund of unused tax credits (see instructions and attach appropriate forms)	99a	
99D	Tax credits to be credited as an overpayment to next year's return (see instructions and attach	99b	
	appropriate forms)		

(continued)

# CT-3 2014 Page 5 of 9

Summary of credits claimed	d on line 79 against current year's frar	ichise tax (see instr	uctions for li	nes 79, 9	99a, 99b, 10	0a, and 1
lave you been convicted of an of Article 200 or 496, or section 195	fense, or are you an owner of an entity convid					
ancie 200 01 490, 01 section 195	.20? (see Form CT-1, mark an mone box.				Yes	N
orm CT-38, ne28	Form CT-259	Form C	CT-633			128,379
orm CT-40	Form CT-261	Form C	CT-634			
orm CT-41	Form CT-501	Form C	CT-635			
orm CT-43	Form CT-502	Form C	CT-636			
orm CT-44	Form CT-601	Form C	CT-637	💳		
orm CT-46	Form CT-601.1	Form C	T-638			
orm CT-47	Form CT-602	Form C	T-639			
orm CT-236	Form CT-603		T-640			250,000
orm CT-238	Form CT-604		T-641			200,000
orm CT-239	Form CT-605		ng mortgages			
	credit.					
orm CT-241		)TF-621 )TF-622				
orm CT-242						
			)TF-624			
orm CT-246	Form CT-611.1	Form D	)TF-630			
orm CT-248	Form CT-612	Other	redits			
orm CT-249	Form CT-613					
orm CT-250	Form CT-631					
f you claimed the QEZE tax redu	uction credit and you had a 100% zone allocat	ion factor, mark an <b>X</b>	in the box			
you claimed the tax-free NY are	ea tax elimination credit and you had 100% ar	ea allocation factor, m	arkanX j	n the b	ox	
you claimed the tax-free NY are	ea excise tax on telecommunications credit ar	d you had a 100% are	ea allocatio	n factor,	mark	
n X in the box						
	bove (enter here and on line 79; attach form or stater					378,37
00b lotal tax credits above tha	t are refund eligible (see instructions)		100t	)		
Composition of prepaymen	ts on line 85 (see instructions)					
			Date pai	d	Amou	
,			03-14-2014			39,00
	orm CT-400		06-13-2014			2,62
	n CT-400					
	rm CT-400					
-	quest from Form CT-5, line 5	103				
	n prior years (see instr.). Period			104		
105 Overpayment credited from	n Form CT-3M/4M Period			105		
106 Total prepayments (add line	es 101 through 105; enter here and on line 85)			106		41,62
107 If you are a member of an	affiliated federal group, enter primary corporat	ion name and EIN:				
Name	······································	EIN				
If you are more than 50% of	owned by another corporation, enter parent co	rporation name and E	IN:			
Name		EIN				

Intere	st paid to shareholder	rs (see instructions)								
108	shareholders owning than 50% of the cor	ake any payments treated as intere g directly or indirectly, individually o poration's issued and outstanding c s, complete the following and line 10	r in the apital s	aggre tock?	egate, more (mark an X in the	sary)	108	Yes	No	
Sha	reholder's name				SSN or EIN					
Intere	est paid to shareholder	Total indebtedness to shareholder descri	ibed abo	ve	Total interest paid					
109	Is there written eviden	ce of the indebtedness? (mark an X	in the aj	pprop	iate box)		. 109	Yes	No	
110	Interest deducted in co	mputing FTI on line 1 of this form					110			
111		e Service (IRS) has completed an au ears			•		. 111			
Sche	dule A, Part 1 - Com	putation of business allocati	on per	rcent	age for aviation	corp	oration	s (see ins	structions	)
					A New York State			B Everywher	re	
112a	Revenue aircraft arriva	als 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									
	departures (multiply li									
113		ntage (divide line 112c by line 112a,		В)				113		%
114a		I (see instructions)				<u></u>	_		_	
114b 114c	Adjusted NYS revenue		114b 114c			.60				
115		umn A, by line 114b) ntage (divide line 114c by line 114a, d	column	B)		_		115		%
116a		ee instructions)								
116b		aw section 210.3(a)(7)(A)	116b			.60				1
116c	Adjusted NYS originati		116c							
117		ntage (divide line 116c by line 116a, co	olumn B	)				117		%
118		5, and 117)								%
119		ocation percentage (divide line 118 b								
								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, lin	e 6)			121	%

			СТ	-3 2014	Page 7 of 9
Schedule A, Part 3 - Computation of business allo	cation p	ercentage (see instructions)			
Number of New York State employees					
Wages paid to New York State employees (see line 13	8 instructi	ions)			
Are you principally engaged in the activity of an air frei or are you a qualified foreign air carrier? (mark an X in t	-			Yes	s No
If No, complete only lines 129 through 136 and enter	on line 1	41 the receipts factor compute	ed on line 136. The rec	eipts facto	or is the
business allocation percentage.					
		A New York State	B		
Average value of property (see instructions)		New fork 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, c	olumn A, I	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 instructions).	130				
131 Services performed (see instructions)					
132 Rentals of property (see instructions)	132				
132 Royalties (see instructions)					
134 Other business receipts (see instructions)					
135 Total (add lines 129 through 134)	134				
136 New York State receipts factor (divide line 135, co		v line 135. column B: see instruc	tions)	136	%
137 New York State additional receipts factor (see in			-		%
	structions	9		137	70
Payroll					
138 Wages and other compensation of employees,					
except general executive officers (see instr.)					
139 New York State payroll factor (divide line 138, colu				139	%
140 Total New York State factors (add lines 128, 136,		140	%		

#### 

# 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, c	olumn A	, by line 147, column B)	148	

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Receipts	in	the	regular	course	of	business	from:
recorpto		circ.	regulat	000100	~	Duonneoo	

	pro in the egan course of a second second							
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						
	Total (add lines 149 through 154)	155						
156	New York State receipts factor (divide line 155, co	mn Á, by line 155, column B; see ins	tructions)		. 156		%	
157	New York State weighted receipts factor(see instr	ctions)			157		%	
Payr	oll							
158	Wages and other compensation of							
	employees, except general executive officers	158						
159	New York State payroll factor (divide line 158, cold	nn A, by line 158, column B)			159		%	
160	Total New York State factors (add lines 148, 156,	57, and 159)			. 160		%	
161	Alternative business allocation percentage (see in	tructions)			· 161		%	
162	Are you claiming small business taxpayer status taxpayer definition in the line 25 instructions of Form	-		162	Ye	es	No	]
163	If you marked Yes on line 162, enter total capital of	ntributions (see worksheet in instruc	ctions)	163			_	1
164	Are you claiming qualified New York manufacture	status, which includes eligible q	ualified					٦
	New York manufacturers and qualified emerging	echnology companies (QETCs), fo	ora			_	_	
	lower capital base tax rate and limitation? (see in	ructions; mark an <b>x</b> in the appropriat	te box)	164	Ye	es	No	
165	Are you claiming gualified New York manufacture	or eligible qualified New York m	anufacturer					1
	status for a lower ENI tax rate? (see instructions;n	<b>.</b> .		165	Ye	es	No	
166	Are you claiming eligible gualified New York mar	facturer status for a lower MTI rat	e or fixed					1
	dollar minimum? (see instructions; mark an X in th			166	Ye	es	No	
167	Are you a qualified entity of a New York State inno	ation hot spot that operates solely	/ within					1
	such New York State innovation hot spot and hav dollar minimum tax base? (mark an x in the appl	priate box)	ixeu	167	Y	es	No	
168	Are you claiming QETC status for a lower EN rat	? (see instructions; mark an X in th	e				_	1
	appropriate box)			168	Y	es	No	
169	Are you claiming qualified New York manufacture	or QETC status for a lower MTI ra	ate or fixed				_	1
	dollar minimum? (see instructions; mark an X in t	appropriate box)		169	Ye	es	No	
170	Are you a residual interest holder in a real estate	ortgage investment conduit (REN	1IC)?				_	1
	(mark an X in the appropriate box)			170	Ye	es	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								
Net operating loss (NOL) carryback	Capital loss carrybac	k						
Federal return filedForm 1139 Form 1020X								
Net operating loss (NOL) information								
New York State NOL carryover total ava	ilable for use this tax year fron	n all prior tax years						
Federal NOL carryover total available fo	r use this tax year from all prio	r tax years						
New York State NOL carryforward total f	or 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					
	\$		\$					

# CT-3 2014 Page 9 of 9

Third-par designe		(print)		Designee's phone number				
see Instructi	Designee's e-mail address				PIN			
ertifica	tion: I certify that this return and any at	tachments are to the	best of my knowledge and belief true.	corre	ct, and complete.			
	Printed name of authorized person		Signature of authorized person	Officia	al title			
Authorize person	<ul> <li>An address to the second state of the second state and the second state and the second state of the second state</li></ul>			Tel	ephone number	Date 03-15-2015		
Paid	Firm's name (or yours if self-employed)		Firm's EIN 123456987		Preparer's PTIN or	SSN		
	Signature of individual preparing this return	Address 0	City		State AA	ZIP code		
see instr.)	E-mail address of individual preparing this r	eturn			Preparer's NYTPRIM	Date 03-15-2015		

2014

**Economic Transformation and Facility** Redevelopment Program Tax Credit Tax Law - Article 1, Section 35; Article 9, Section 187-r; Article 9-A,

CT-633

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 fili CTEF CT3 Test with 633 an	•	eturn					ployer iden 2199023	tification num	nber (EIN)	
File this form with your f				copy of the	certificate o	of eligibili	<i>ty</i> and the	Prelimina	ry Scheo	lule
Benefits issued by Emp	ire State Deve	lopment (ESD)	).							
Mark an X in the approp benefit period for which y		-		<i>t</i> 🗸	2 nd	3 rd		4 th	5°	
Are you claiming this cre	edit as a corpor	ate partner? (	mark an 🗶 in th	e appropriat	e box)		Y	'es	No	$\checkmark$
Schedule A - Eligib	<b>ility</b> (see El	ligibility on p	age 1 in inst	ructions)						
Part 1 - Qualified nev	v business									
1 Is the business a quali If <i>Yes</i> , continue wi	th Part 2. If N	o, stop. You (	do not qualify f	or this credi		No 🗌	]			
Part 2 - Net new jobs	- Computat	ion of averag	e number of	net new jo	bs (see ins	structions	5)			
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 ne	t new jobs for 1	the current tax	year (see insti	ructions)			2			5
3 Is the average number If Yes, complete S						No current ta	] x year.			
Schedule B - Comp	outation of	credit com	ponent am	ounts (a	ttach addi	itional s	heets if i	necessary	()	_
Part 1 - Jobs tax cree the economic tr				ation belov	v for each	net new	iob crea	ated and r	naintair	ied i
A Employee's name	Social s	B ecurity number	C Date first employed (mm-dd-yy)	D Last dat of employn during the cu	irrent	E Gross Wa	ges	(column	amount E x 6.85% 85))	;

Т	otal 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	_

See Page 5

tax year

# 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))
------------------------------	----------------------------------------------	----------------------------------------------------------------	---------------------------------------

T	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	5,000	31,500	)
Warehouse	2014-04-29	28	5,000	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 limitat	ion (see instruction	s)	10	4000000 0	00
11 Other qualified investments credit component after li	mitation (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 Investme	ent tax credit colum	n of line 35)	13		_
14 Total ITC component (add lines 12 and 13; S corporati	ons see instructions	)	14	48,600	-

	Part 3 - Training tax credit component (see instructions)								
1	Α	В	с	D	E	F	G		
	Employee's name	Social security number	Description of	Date paid	Amount of	Column E	Credit		

Employee's name	Social security number	Date paid (mm-dd-yy)	Amount of expense	Credit (enter the lesser of column F or \$4000)
		 -		

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

Γ
---

** 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, enter0)	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 25)	32	
33	Tax credit to be refunded (limited to the amount on line 32; see instructions)	33	
34	Amount to be applied as an overpayment to next year's tax (subtract line 33 from line 32; see instructions)	34	

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

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



START-UP NY Telecommunication Services Excise Tax Credit



Tax Law - Article 1, Section 39 and Article 9-A, Section 210.49

All filers	s must enter tax perio	od:	
beginnir	01-01-2014	ending 12-31-2	014
Legal name of corporation CTEF CT3 Test with 633 and 640	Employer identificati 002199023	ion number (EIN)	
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 instrue	ctions)		1
<b>C</b> If you are claiming this credit as a corporate partner, mark an <b>X</b> 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	5				

	immediately preceding NY business application	March 31	June 30	September 30	December 31	Total				
Tax year ending (mm-yy)	Number of employees	7	6	4	3	20				
business ap	Employment number within New York State for the tax year immediately preceding START-UP NY     business application (see instructions) 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	3	20								
3 Net new jobs o	• 3	5								
4 Add lines 2 and		5								

5 Does the amount on line 1 equal or exceed line 4? (see instructions)	5	Yes a	1	·	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
	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
	Allocation factor (divide line 10 by two; carry result to four decimal places)			۹	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)	1	5	420000
	Tax credits claimed before this credit (see instructions)		6	128379
	Tax after application of credits (subtract line 16 from line 15)		7	291621
18	Tax limitation (see instructions)	1	8	
	Limitation on credit (subtract line 18 from line 17; if line 18 is more than line 17, enter 0)		9	291621
20	Credit used for this period (enter the lesser of line 14 or line 19; enter here and on your franchise			
	tax return)	2	0	250000
	Unused telecommunication services excise tax credit (subtract line 20 from line 14)	2	1	
22	Amount of credit to be refunded (limited to the amount on line 21; enter here and on your franchise			
	tax return)	2	2	
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)	2	3	

# Schedule E - Partnership information (see instructions; attach additional sheets as necessary)

Name of partnership	Partnership's EIN	Certificate number	Year of business tax	Credit amount allocated
			benefit period	
Total from additional sheet(s), if any				
24 Total credit amount allocated from part	nership(s) (enter here and o	on line 13)	24	

# 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 file	rs must e	nter tax perio	od:			
Fin	al return Amended retur	n			beginning	01-01	-2014	ending	12-31-	2014	
	ployer identification number (EIN) 002199020	File number AA	1		ess telephone nun 555-2626		incorporate mark an X	any subsidiar d outside NYS in the box	ies S,	If you claim ar overpayment, r an X in the bo	nark
-	al name of corporation EF3225638639501641					Trade nar	ne/DBA				
_	ing name (if different from legal name	a shawa)				State or o	ountry of inc	ornoration		Date received (fo	Tax
c/c		e above)				NEW YOR	-	orporation		Department use	
	, mber and street or PO box					Date of in	corporation				
		3 WA Harri	iman Campu	JS		08-13-200					
City	/	State	ZIP code	;			prporations: d	ate began			
Alb	any	NY	12227		US	ousiness i	n NYS				
NA	CS business code number (from NYS Pu	b 910) If address/p above is ne		_	If you need to your		deleges as			Audit (for Tax De	partment use
525	5990	mark an X			If you need to upd phone information	for corpo	ration tax, or			only)	
NY	S Principal business activity				other tax types, yo			e			
ma	nufacturer				Business informa	tion in Fo	rm CT-1.				
Met	ropolitan transportation busin	ess tax (MTA	surchar	ge)							
Duri	ng the tax year did you do business, o	employ capital,	own or leas	se prop	erty, or maintain a	in office i	n the Metrop	olitan Com	muter		
Tran	sportation District (MCTD)? If Yes, yo	ou must file For	m CT-3M/4	M. The	MCTD includes	the cou	nties of New	York, Bror	nx, King	s,	
Que	ens, Richmond, Dutchess, Nassau, C	Drange, Putma	n, Rockland	l, Suffol	lk, and Westchest	ter. (mark	an X in the	appropriate	e box)	Yes	No
Α.	Pay amount shown on line 93.	Make check p	payable to:	New	York State Co	rporatio	on Tax		Pay	ment enclose	ł
	Attach your payment here. Deta	ach all check	stubs. (see	e instru	ctions for details.)			Α			
в.	Federal return filed (you must m	ark an X in on	e): Attac	h a co	omplete copy o	f your f	ederal retu	ırn.			
	Form 1120	F	orm 1120-	Н			Form	1120-RE	T or F	orm 1120-RI	с
	Consolidated basis	F	orm 11208	S		-	Other				
c.	If you included a qualified subch	napter S subsi	idiary (QS	SS) in	this return, mark	an X ir	n the box ar	nd attach			
	Form CT-60-QSSS	-									
D.	Have you underreported your tax	x due on past	returns? T	o corre	ect this without i	penalty.	visit our W	eb site <i>(se</i>	ee instr	ructions)	
	Do you have an interest in, or ha	-								Yes	No
-		-		-	and the value of					100	
F	Has there been a transfer or acqu								- L-	Vee	No
	If you marked the Consolidated b		-		-	-	st 5 years?	(mark one	e box)	Yes	No
0.	1. Number of corporations includ				-	_					
	-										
	<ol> <li>Total consolidated federal tax</li> <li>If substantially all of the veting</li> </ol>										
	<ol><li>If substantially all of the voting corporation give the name and</li></ol>					a, arec	uy or indire	cuy, by an	other		
	Legal name of corporation		eerp eraner		••		EIN				
н	Do you have an interest in any par	rtnershins? (m	nark an Xin	the pr	propriate boy)				Yes	No	
	If yes, enter the name(s) and El			-				····· L	les		
					-						
I. I	Did you include a disregarded enti If Yes, enter the name(s) a	*						·····	Yes	No	

Page 2 of 9 CT-3 2014

Co	mputation 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 o	2			
3	Interest paid to a corporate stockholder owning more than 50% of issued and out	3			
4a	Interest deductions directly attributable to subsidiary capital (see inst	tructio	ns)	4a	
4b	Noninterest deductions directly attributable to subsidiary capital (se	e inst	ructions)	4b	
5a	Interest deductions indirectly attributable to subsidiary capital (see in	nstruc	tions)	5a	
5b	Noninterest deductions indirectly attributable to subsidiary capital (s	ee ins	tructions)	5b	
6	New York State and other state and local taxes deducted on your federal	al retu	rn (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			111
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 a	nd on	line 42)	17	350
	Investment income before allocation (from Form CT-3-ATT, line 22, but not			18	
19	Business income before allocation (subtract line 18 from line 17)			19	
20	Allocated investment income (multiply line 18 by % from	Form	CT-3-ATT, line 5)	20	
21	Allocated business income (multiply line 19 by % from	line 1	19, 121, or 141; see instr.)	21	
22	Total allocated income (add lines 20 and 21)				
	Optional depreciation adjustments (attach Form CT-324; cntcr hcrc and or	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 Form CT-3/4-I; enter here and on line 72)			25	
Со	mputation of capital base (enter whole dollars for lines 26 through	31; se	ee instructions)		

		Beginn	ing of year	End of year		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					1
	Business and investment capital (subtract line 3				34	280,000,000
	Investment capital (from Form CT-3-ATT, line 7, co				35	
	Business capital (subtract line 35 from line 34)				36	280,000,000
37	Allocated investment capital (multiply line 35 by	%		ATT, line 5)	37	
38	Allocated business capital (multiply line 36 by	%	from line 119, 12	1, or	38	280,000,000
39	Capital base (add lines 37 and 38)		141)		39	280,000,000
40					40	420,000
41	Issuer's allocation percentage			%		

Com	putation of minimum taxable income (MTI) base (see instructions)		
42	ENI from line 17	42	350.00
Adjus	tments (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	
Тах р	reference items		
52	Depletion (see instructions).	52	
53			[
54	Intangible drilling costs (see instructions)		
55	Add lines 51 through 54		
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)		
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 % from line 119, 121, or 161)		
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	
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)

Com	putation 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 🗸 Second year	73	420,000
You r	nust enter an amount on lines 74a below; if none, enter 0.		
74a	New York receipts (see instructions)		
74b	Fixed dollar minimum tax (see instructions)	. 74b	5,000
	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception)		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)	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	
Volu	ntary gifts/contributions (see instructions)		
91a	Return a Gift to Wildlife		
91b	Breast Cancer Research and Education Fund		
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	-i	
92	Total (add lines 84, 87, 88, 89, and 91a through 91f)	92	
	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).		
	Amount of overpayment to be credited to next period (see instructions)		
96	Balance of overpayment (subtract line 95 from line 94; see instructions)		
97	Amount of overpayment to be credited to Form CT-3M/4M (see instructions)		
98	Refund of overpayment (subtract line 97 from line 96; see instructions)		
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	
	appropriate totiliaj		

(continued)

		ense, or are you an owner 10? (see ⊢orm CI-1, mark	of an entity convicted of an of an in one box							No
Form CT-3	38,	Form CT-259		F	form (	CT-633				
	40			_				-		
		Form CT-261		_		CT-634				
Form C1-4	41	Form CT-501		OF	orm C	CT-635	32			
Form CT-4	43	Form CT-502.		F	Form C	CT-636				
Form CT-4	44	Form CT-601		F	Form C	CT-637				
Form CT-4	46	Form CT-601.1		F	form C	T-638			3	93,029
Form CT 4	17	Form CT-602		F	orm C	T-639				7,371
Form CT-2	236	Form CT-603		F	orm C	T-640				
Form CT-2	238	Form CT-604		F	orm C	CT-641				3,600
	239	Form CT-605		s	erviçi	ng mortgag	es	Ē		
	241	Form CT-606		_		TF-621				_
		Form CT-607.		_		TF-622				
	242							S		
	243	Form CT-611	······	-		TF-624				
Form CT-2	246	Form CT-611.1		F	Form DTF-630					
Form C1-2	248	Form C1-612		0	Other o	redits		)		
Form CT-2	249	Form CT-613		7						
Form CT-2	250	Form CT-631		1						
If you cla	aimed the tax-free NY area	a tax elimination credit and a excise tax on telecommu	100% zone allocation factor, n you had 100% area allocation nications credit and you had a	n fac a 100	tor, m	ark an X	in	the b	ox	
			attach form or statement for each		adit al-		0.a			420,000
			ructions)			and the second se	-	-		10.567.001
		s on line 85 (see instruc				100		1		
compo	sition of prepayments	s on nine os (see instruc	.00/13)			Data na	id	_	Amoun	
101 Ma	andatory first installment			1	101	Date pa 03-15-2014			Amoun	880
	cond installment from For					06-15-2014		-		9,700
102b Th	ird installment from Form	CT-400			02b					19139309
					02c					
			j		103					
		prior years (see instr.). P						104		
		Form CT-3M/4M		1.1261.00				105 106		10,580
100 10	tai prepayments (add lines	101 through 105; enter nere	and on line 85)					100		10,000
107 If y	If you are a member of an affiliated federal group, enter primary corporation name and EIN:									
1	Name									
lf y	you are more than 50% ov	vned by another corporation	n, enter parent corporation na	ame	EIN					
	Name									
2					<u></u>					

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

Intere	st paid to shareholders (see instructions)						
108	Did this corporation make any payments treated as interes shareholders owning directly or indirectly, individually of than 50% of the corporation's issued and outstanding of appropriate box) If Yes, complete the following and line 10	r in the a apital st	aggregate, more ock? (mark an X in the	/) 108	Yes	No	
Sha	reholder's name		SSN or EIN				
Intere	est paid to shareholder Total indebtedness to shareholder descr	ibed abov	e Total interest paid		1		
109	Is there written evidence of the indebtedness? (mark an X	in the ap	propriate 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 a last five years, list years	udit of ar	ny of your returns within the				
Sche	dule A, Part 1 - Computation of business allocati	on per	centage for aviation co	rporatio	ns (see ins	structions)	
			A New York State		B Everywher	re	
112a	Revenue aircraft arrivals and departures (see instr.)	112a					
112b	Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A)	112b	.6	)			
112c	Adjusted NYS revenue aircraft arrivals and						
	departures (multiply line 112a, column A,	4420					
113	by line 112b) New York State percentage (divide line 112c by line 112a,		21		113		%
114a	Revenue tons handled (see instructions)		<i>י</i>		113		70
114b	Adjustment per Tax Law section 210.3(a)(7)(A)	114b	.6	)			
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	3)		115		%
116a	Originating revenue (see instructions)	116a					
116b	Adjustment per Tax Law section 210.3(a)(7)(A)	116b	.6	)			
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, c	olumn B).					%
118	Total (add lines 113, 115, and 117)				118		%
119	New York business allocation percentage (divide line 118 b 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	livide l	ine 120, column A, by line 120, col	umn B; use to		
compute lines 21, 38, and 66, and Form CT-38, line	e 6)			121	%

CT 2	2044	Deme	7 of 0
CT-3	2014	Page	1019

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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.

r

			A	Б		
Ave	rage 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, ca	olumn	A, by line 127, column B)		128	%
Rec	eipts 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				1
131	Services performed (see instructions)	131				1
132	Rentals of property (see instructions)	132				1
133	Royalties (see instructions)	133				1
134	Other business receipts (see instructions)	134				1
135	Total (add lines 129 through 134)	135				
136	New York State receipts factor (divide line 135, co	lumn A	, by line 135, column B; see instru	ctions)	· 136	%
137	New York State additional receipts factor (see in	structi	ons)		137	%
Payre	bll					
138	Wages and other compensation of employees,					
	except general executive officers (see instr.)	138				
139	New York State payroll factor (divide line 138, colu	mn A,	by line 138, column B)		139	%
140	Total New York State factors (add lines 128, 136, 1	137, ar	nd 139)		140	%
141	New York State Business allocation percentage(s	ee ins	tructions)		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	1
142 Real estate owned	142			1
143 Real estate rented	143			1
144 Inventories owned	. 144			1
145 Tangible personal property owned	145			1
146 Tangible personal property rented	146			1
147 Total (add lines 142 through 146)	. 147			1
148 New York State property factor (divide line 147, o	olumn A	, by line 147, column B)	148	%

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eipts in the regular course of business from:				
Sales of tangible personal property				
allocated to New York State (see instructions)	149			
All sales of tangible personal property	150			
Services performed (see instructions)	151			
Rentals of property	152			
Royalties	153			
Other business receipts	154			
Total (add lines 149 through 154)	155			
New York State receipts factor (divide line 155, co	lumn A, by line 155, column B; see instructions)		156	%
New York State weighted receipts factor(see instr	ructions)		157	%
oll				
employees, except general executive officers	158			
			159	%
			160	%
Alternative business allocation percentage (see in	structions)		161	%
		162	Yes	No
If you marked Yes on line 162, enter total capital of	contributions (see worksheet in instructions)	163		
Are you claiming qualified New York manufacture	r status, which includes eligible qualified			
New York manufacturers and qualified emerging	technology companies (QETCs), for a			
lower capital base tax rate and limitation? (see in:	structions; mark an X in the appropriate box)	164	√ Yes	No
Are you claiming gualified New York manufacture	r or eligible qualified New York manufacturer			
		165	Yes	No
Are you claiming eligible qualified New York man	nufacturer status for a lower MTI rate or fixed		_	
		166	Yes	No
Are you a qualified entity of a New York State inno	ovation hot spot that operates solely within			Na
		167	Tes	No
Are you claiming QETC status for a lower EN rat	e? (see instructions; mark an X in the			
appropriate box)		168	Yes	No
Are you claiming qualified New York manufacture	r or QETC status for a lower MTI rate or fixed			
dollar minimum? (see instructions; mark an X in the	he appropriate box)	169	Yes	No
Are you a residual interest holder in a real estate	mortgage investment conduit (REMIC)?			
(mark an X in the appropriate box)		170	Yes	No
	Sales of tangible personal property allocated to New York State (see instructions) All sales of tangible personal property Services performed (see instructions) Rentals of property Royalties Other business receipts Total (add lines 149 through 154) New York State receipts factor (divide line 155, co New York State receipts factor (divide line 155, co New York State weighted receipts factor(see instr oll Wages and other compensation of employees, except general executive officers New York State payroll factor (divide line 158, cold Total New York State factors (add lines 148, 156, Alternative business allocation percentage (see in Are you claiming small business taxpayer status taxpayer definition in the line 25 instructions of Form If you marked Yes on line 162, enter total capital of Are you claiming qualified New York manufacture New York manufacturers and qualified emerging Iower capital base tax rate and limitation? (see in Are you claiming eligible qualified New York mar dollar minimum? (see instructions; mark an X in th Are you claiming QETC status for a lower EN rat appropriate box) Are you claiming qualified New York manufacture dollar minimum? (see instructions; mark an X in th appropriate box) Are you claiming qualified New York manufacture dollar minimum? (see instructions; mark an X in the appropriate box) Are you claiming qualified New York manufacture dollar minimum? (see instructions; mark an X in the appropriate box) Are you claiming qualified New York manufacture dollar minimum? (see instructions; mark an X in the appropriate box) Are you claiming qualified New York manufacture dollar minimum? (see instructions; mark an X in the appropriate box)	Sales of tangible personal property allocated to New York State (see instructions)       149         All sales of tangible personal property       150         Services performed (see instructions)       151         Rentals of property       152         Royalties       153         Other business receipts       154         Total (add lines 149 through 154)	Sales of tangible personal property       149         All sales of tangible personal property       150         All sales of tangible personal property       150         Services performed (see instructions)       151         Rentals of property       152         Revises performed (see instructions)       154         Other business receipts       154         Total (add lines 149 through 154)       155         New York State receipts factor (divide line 155, column A, by line 155, column B; see instructions)         New York State weighted receipts factor(see instructions)         Oil         Wages and other compensation of employees, except general executive officers         158         New York State payroll factor (divide line 158, column A, by line 158, column B).         Total New York State payroll factor s(ad lines 148, 156, 157, and 159).         Alternative business allocation percentage (see instructions).         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-344-1; mark an X in the appropriate box).         1f you marked Yes on line 162, enter total capital contributions (see worksheet in instructions).       162         Are you claiming qualified New York manufacturer status, which includes eligible qualified       164         Are you claiming qualified New York manufacturer status for a lower	Sales of tangible personal property       149         All sales of tangible personal property       150         All sales of tangible personal property       150         Services performed (see instructions)       151         Rentals of property       152         Royalties       153         Other business receipts       154         Total (add lines 149 through 154)       155         New York State receipts factor (divide line 155, column A, by line 155, column B; see instructions)       156         New York State receipts factor (divide line 158, column A, by line 158, column B)       157         Oll       Wages and other compensation of employees, except general executive officers       158         New York State factors (add lines 148, 156, 157, and 159)       160         Alternative business allocation percentage (see instructions)       161         Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition in the line 25 instructions, form C1344-1; mark an X in the appropriate box)       162       Yes         If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions)       163       164       ✓ Yes         Are you claiming qualified New York manufacturer status, which includes eligible qualified       164       ✓ Yes       165       Yes         Are you claiming eligible quali

# 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: Net operating loss (NOL) carryback..... Capital loss carryback..... Federal return filed.......Form 1139 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.....

	rederar NOL carryover totar ava	mable for use this tax ye	ar nom an phor t	ax years	•			
I	New York State NOL carryforward total for future years							
ļ	Federal NOL carryforward total f	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-part designee	Pill Creath	Designee's phone numb 5185552525	Designee's phone number 5185552525				
	Decignee's e mail address billsmith@taxesdoneright.com	PIN 12345	PIN 12345				
Certificat	ion: I certify that this return and any at	tachments are to the best of	my knowledge and belief true,	correct, and complete.			
Authorize	Printed name of authorized person		Signature of authorized person	Official title Vice President			
person	Proceeding and a second statements of the second statement and the second statement and the second statement and			Telephone number 5185552525			
Paid Taxes Done Right			Firm's EIN 123456987	Preparer's PTIN or	Preparer's PTIN or SSN		
preparer a	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY			
lace mou.)	E-mail address of individual preparing this n billsmith@taxesdoneright.com	Preparer's NYTPRIN	Date 03-15-2015				

## Temporary Deferral Nonrefundable Payout Credit

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	Employer identification number
CTEF3225638639501641	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, enter0 )	6	415,000	
	Amount of credit used for the current tax year (see instructions)		16,000	
8	Amount of credit available for carryover to next year (subtract line 7 from line 1; see instructions)	8		

#### 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.

#### Instructions

#### Line instructions

#### Schedule A -Computation of credit used and carried over

CT-501

	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.



New York State Department of Taxation and Finance START-UP NY Tax Elimination Credit Tax Law – Article 1, Section 40 and Article 9-A, Section 210.47 **CT-638** 

	4	All filers must enter tax period:					
	t	beginning	01/01/2014	ending	12/31/2014		
Legal	CTEF501		00	2199020			
File this form wi	ith Form CT-3, CT-3-A, or CT-3-S.						
Α	Certificate of Eligibility (see instructions)		•				
В	(enter a number from 1 to 10; s	see instruc	ctions)		• 1		
С	<b>X</b> 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			(se	e instruction	s)	• 1	5
Tax year imm	nediately pre-	ceding	March 31	0	September 30	December 31	Total
Tax year ending (mm-yy)	2013	employees	0	0	0	0	0
2 applic	ation (see ins	structions)					0
			March 31	0	September 30	December 31	Total
			7	6	4	3	20
3				(S	e instructions)		5
4 Add lines 2 and 3						•4	5
5	1		(see instructio	ns)			Yes ✔ No 🖣
No <b>not</b>		Do not co	mplete the rest of t	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)			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



#### 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 –	<b>Tax factor</b> (complete Part 1 or Part 2; see instructions; New York S corpora nedule)	ations do no	t
Part 1 – Corpora	ations computing their own credit (see instructions)		
13		• 13	420000
14		• 14	26971
15 Tax factor		• 15	393029
16	(see instructions)		
17 All other	(see instructions)		
	re partnership allocation (see instructions)		
19	(see instructions)		
20 Partners entire	net income or	• 20	
<b>21</b> 19	20 (cannot exceed 1.0)	• 21	
22 Corporate part	ners 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	6 (see instructions)				26	420000		
27	7 Tax credits claimed before this credit (see instructions)					27	26971	
28						28	393029	
29	2	10	0	2	10			
							29	0
30	0 Credit limitation (subtract line 29 from line 28)					30	393029	
31							31	393029
32	2 (subtract line 31 from line 25)						32	0
33	(limited to the amount on line 32; enter here and on your franchise							0
	tax return)					•	33	
34					(su	btract line 33 from line 32;		0
	enter here and on your franchise tax return)						34	



#### Schedule G – Related entities

necessary. See Related persons

Name	EIN





New York State Department of Taxation and Finance

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)

All filers must enter tax period:	All	filers	must	enter	tax	period:
-----------------------------------	-----	--------	------	-------	-----	---------

beginning	01-01-2014
2	ĨE.

ending

12-31-2014

737

**CT-639** 

Legal name of corporation	Employer identific	ployer 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				
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)		5616.00		
2 Credit for hours worked when the federal minimum wage exceeds \$7.25 per hour (from line 18)		1755.00		
3 Partner: Enter your share of the credit from your partnership(s) from line 14				

4 4 Total credit (add lines 1, 2, and 3; New York S corporations, see instructions) ..... .

#### 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
	Subtract line 6 from line 5	7	275621.00
8	Minimum tax (see instructions)	8	5000.00
	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)

Name of partnership	Partnership's EIN	Credit amount allocated
	5 5	
	S	
Total from additional sheet(s), if any		no -
4 Total credit allocated from partnerships (enter here and on line 3)	1	

## Schedule D – Credit for hours worked when the federal minimum wage equals \$7.25 per hour (attach additional sheet(s) if necessary; see instructions)

A Name of eligible employee	В	С
Name of eligible employee	of eligible employee	
		(see instructions)
lichele Lee	123-45-6789	1560.00
Kat Jensen	234-56-7890	1404.00
Karyn Jones	345-67-8901	1300.00
Chris Keith	456-78-9012	1170.00
Andy Peterson	567-89-0123	1040.00
Jim France	678-90-1234	1014.00
	]	
5	•	15 7488
6 Tax credit rate		16
7 Tax credit (multiply line 15 by line 16; enter here and on line 1)		<b>17</b> 5610

Schedule E – Credit for hours worked when the federal minimum wage exceeds \$7.25 per hour (attach	1
additional sheet(s) if necessary; see instructions)	

A Name of eligible employee	if necessary; see instructi B	С	D NYS	<b>E</b> Federal	F	G	
	of eligible employee	worked at the wage rate	wage rate	wage rate	from	(column C × column F)	
		(see instr.)	(see instr.)	(see instr.)			
Jason Black	789-01-2345	1690	7.75	5 7.25	.50	845	
John Garcia	890-12-3456	1820	7.75	5 7.25	.50	910	
(enter	here and on line 2)				18	1755.	



Manufacturer's Real Property Tax Credit Tax Law – Article 9-A, Section 210.48

**CT-641** 

	All filers must enter tax pe	All filers must enter tax period:						
	beginning 01-01-2014	ending	12/31/2014					
	CTEF501	002	199020					
File	this form with Form CT-3, CT-3-A, or CT-3-S.							
Α	X in the box		•					
<u> </u>								
	hedule A – Computation of credit	• 1	18000					
	Eligible real property taxes	• 1	18000					
1 2	Eligible real property taxes	2						
1 2 3	Eligible real property taxes	• 3	.2					
1 2 3 4	Eligible real property taxes	·· 2 • 3 • 4	.2					
1 2 3 4	Eligible real property taxes	2 • 3 • 4 5	<b>.2</b> 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) $\ldots ullet$	13	3600

#### Schedule C – Partnership information (see instructions; attach additional sheets if necessary)

	Name of partnership	Partnership's EIN	Credit amount
14	(enter here and on line 4)		



A Tax year	<b>B</b> Credit originally	С	D Tax credit	E		F
credit allowed	allowed	property taxes	rate			(column B - column E)
2014	3600	18000	.20	3600		0
			.20			
			.20			
			.20			
5	(add column F amounts)			•	15	
6 Partners:			(see in	structions)•	16	
7	(add lines 15 and 16	; enter here and on line 6)			17	

#### Schedule D – Computation of credit recapture (not applicable for this tax year)





New York State Department of Taxation and Finance

## **New York State Modifications**

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

Legal name of corporation	Employer identification number (EIN)						
CTEF3225638639501641	002199020						
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 <b>X</b> in the box: CT-3 • $\square$ CT-3-S • $\square$ CT-33	•						

CT-225

#### Schedule A – Certain New York State additions to federal income

#### Part 1 – For certain additions to federal income that did not flow through from a partnership, estate, or trust

1 New York State additions (see instructions)

	N	/lodific num	cation ber		Amount				M	lodifi nun	cation 1ber		Amount			
1a	•	A -	105	•	1000	00		1i	•	A -	501	•	2000	00		
1b	•	Α-	203	•	50	00	]	1j	•	Α-	100	5	1500	00		
1c	•	Α-	207	•	100	00		1k	•	A -		•		00		
1d	•	Α-	212	•	2000	00		11	•	Α-		•		00		
1e	•	Α-	502	•	50	00		1m	•	Α-		•		00		
1f	•	Α-	503	•	100	00		1n	•	Α-		•		00		
1g	•	Α-	216	•	50	00		10	•	A -		•		00		
1h	•	Α-	217	•	50	00		1p	•	Α-		•		00		
Tota	l fr	om a	dditio	nal Form(s	) CT-225, if any									00		 
<b>2</b> T	ota	al <i>(ad</i>	d lines	1a through	1p and the total fro	om a	additi	onal F	orn	n(s) (	CT-22	5).		•	2	6900 <b>00</b>

#### 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	31	• EA -	• 00			
3e	EA -	• 00	3m	• EA -	• 00			
3f	• EA -	• 00	3n	• EA -	• 00			
3g	• EA -	• 00	30	• EA -	• 00	)		
3h	• EA -	• 00	3р	• EA -	• 00	)		
Total	from additio	nal Form(s) CT-225, if any			00	)		
<b>4</b> To	tal (add lines	3a through 3p and the total from	additional l	Form(s) CT-225	5)	4		00
<b>5</b> To	tal additions	(add lines 2 and 4; see instructio	ns)			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)

	N		cation ober	1	Amount			N	/lodifi num	cation Iber		Amount		
3	•	S -	11	•	100	00	6i	•	S -	505	•	2000	00	
b	•	S -	11	5	100	00	6j	•	S -		•		00	
6c	•	S -	20	5	150	00	6k	•	S -		•		00	
6d	•	S -	20	3	2000	00	61	•	S -		•		00	
6e	•	S -	20	)	1000	00	6m	•	S -		•		00	
6f	•	S -	21	2	50	00	6n	•	S -		•		00	
g	•	S -	21	5	150	00	60	•	S -		•		00	
6h	•	S -	50	1	1000	00	6р	•	S -		•		00	
otal	fr	om a	additi	ona	I Form(s) CT-225, if any								00	
' To	ota	al (ac	ld line	s 6a	a through 6p and the total fro	om a	onal Fo	orr	n(s) (	CT-225	5).		•	

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

6550 **00** 

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	1		
8d	ES -	• 00	81	• ES -	• 00	1		
8e	ES -	• 00	8m	• ES -	• 00	1		
8f	ES -	• 00	8n	• ES -	• 00	1		
8g	ES -	• 00	80	• ES -	• 00	1		
8h	ES -	• 00	8p	• ES -	• 00	1		
Total	from additic	nal Form(s) CT-225, if any			00			
		8a through 8p and the total from a			•	9		00
<b>10</b> To	otal subtracti	ons (add lines 7 and 9; see instru	ctions)		•	10	6550	00



New York State Department of Taxation and Finance

## Innovation Hot Spot Deduction Tax Law - Article 1, Section 38 and Article 9-A, Section 208.9(a)(18)

Legal name of corporation	Employer identification number (EIN)
CTEF3225638639501641	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.

A Innovation hot spot name	B Code	C Business participation number	D EIN of qualified entity located in the hot spot	E Mark an X if this entity is subject to the MTA surcharge	F Tax year being claimed (enter 1, 2, 3, 4, or 5)	<b>G</b> Income or gain attributable to the hot spot
• Hot Spot 1	123	HP12	• 123456789	•	•	• 10900.00
Hot Spot 2	456	•н₽45	• 111222333	•	1	8750.00
•	•	•	•	•	•	•
•	•	•	•	•	•	•
•	•	•	•	•	•	•
•	•	•	•	•	•	•
•	•	•	•	•	•	•
•	•	•	•	•	•	•
•	•	•	•	•	•	•
ý l	•	•	•	•	•	•



## 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

			Law - Art									
Final return	Amended return	$\checkmark$					All filers mus beginning		014-01-01			2014-12-
Employer identification r	number (EIN)		File number		Business telephone num	iber	If you have a			If you cl		
002199082			OA	8	5185915006		incorporateo mark an Xin			an X in		
egal name of corporati	on						Trade name/DBA					
CTEF CT225A TEST	<ul> <li>*</li> </ul>						CTEF CT225A					
	nt from legal name above)						or country of incorpora	tion D	ate received (	for Tax Dep	partmen	t use only)
/0 CTEF CT225A							shington f incorporation	_				
Number and street or PO STE 225AB		2014 CON	MBINED AVE				1-12-03					
Dity ALBANY		St NY	tate /		200e 227 2812 US	Foreign	n corporations: date be ss in NYS	egan				
AICS business code nu	mber (from NYS Pub 910)	If addres	s/phone abo	ove				-	udit (for Tax I	Department	t use on	lv)
	. ,	is new, r an X in th	mark 👘	Т	If you need to updat							
NYS Principal business	activity			1	phone information for other tax types, you							
Consulting					Business information							
ropolitan transp	ortation business	tax (M	TA surcha	ara	e)							
	lid any corporation i			-		ploy o	capital, own or le	ase				
	an office in the Met											
	orm CT-3M/4M (see										No	
Pay amount show	wn on line 94. Make ment here. Detach :	e payabl	e to: New	Yo	ork State Corpora	ation	Тах		Рау	ment end	losed	
								Α				
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If any member of	f the second line of second											
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Legal name of corporation	EIN
CTEF CT225A TEST	002199082

#### 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: )	1
	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	a Interest deductions directly attributable to subsidiary capital (see instructions)	4a
4b	Noninterest deductions directly attributable to subsidiary capital (see instructions)	4b
5a	a 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)	
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
	Income from subsidiary capital (from line 219)	10
11	Fifty percent of dividends from nonsubsidiary corporations (see instructions)	11
12	Poreign 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
	Allocated combined investment income (multiply line 18 by 0.926592 % from line 199)	20
21	Allocated combined business income (multiply line 19 by 0.782016 % from line 128, 160, or 163; see instructions)	21
22	? Total combined allocated income (add lines 20 and 21).	22
23	3 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 instructinos; multiply line 24 by the appropriate tax rate from the Tax rates schedule; enter here and on line 72)	25
Col	mputation of combined capital base (use average values and enter whole dollars for lines 26 through 31; see instruc	tions)
26	Total assets from federal return	26
	Real property and marketable securities included on line 26	27
	Subtract line 27 from line 26	28
	Real property and marketable securities at fair market value (see instructions)	29
	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
	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
	Combined investment capital from line 201, column E; if none, enter 0	35
	Combined business capital (subtract line 35 from line 34)	36
	Allocated combined investment capital (multiply line 35 by 0.926592 % from line 199)	37
38	Allocated combined business capital (multiply line 36 by 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

	Α	В	C	D		E
	Parent	Total subsidiaries	Subtotal	Intercorporate		Combined total
		(If only one subsidiary, also complete line K)	(column A + column B)	eliminations		(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	i	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	٦
CTEF CT225A TEST	002199082	!
Computation of combined minimum t	axable income (MTI) base	
42 Combined ENI from line 17	42	
Adjustments (see instructions for lines 43 thro	ough 50)	
43 Depreciation of tangible property placed in ser	vice after 1986 43	
44 Amortization of mining exploration and develo	pment costs paid or incurred after 1986 44	
45 Amortization of circulation expenditures paid of	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 Februar	y 28, 1986	
48 Installment sales of certain property	48	
49 Merchant marine capital construction funds	49	
50 Passive activity loss (closely held and personal	I service corporations only)	
51 Add lines 42through 50, column E		
Tax preference items		
52 Depletion (see instructions)	52	
53	53	П
54 Intangible drilling costs (see instructions)	54	1
	55	٦
• · · ·	instructions)	_
	57	_
	uction (ANOLD)(see instructions)	٦
	59	_
	oned NOLD (add line 18 and line 214; see instructions)	٦
	ENI but included in MTI (see instructions)	_
	oned ANOLD (add lines 60 and 61)	_
	e instructions)	
64 Combined alternative investment income before		
••	e allocation (subtract line 64 from line 59)	_
	ome (multiply line 65 by 0.782016 % from line 128, line 163, or line 195) 66.	
67 Allocated combined alternative investment in	come (multiply line 64 by 0.926592 %) from line 199)	

68 Allocated combined MTI (add lines 66 and 67).....

69 Optional depreciation adjustment from line 23, column E.....

70 Combined MTI base (line 68 plus or minus line 69).....

71 Tax on combined MTI base (multiply line 70 by the appropriate rate; see instructions).....

0.926592 % from line 199).....

68

69

70

71

		Α	В	С	D		E
		Parent	Total subsidiaries	Subtotal	Intercorporate		Combined total
J			(if only one subsidiary, also complete line K)	(column A + column B)	eliminations		(column C - column D)
F	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	EIN
CTEF CT225A TEST	002199082

#### Computation of tax

	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 <b>X</b> in applicable box: First y	year 🛛	Secon	d year	<b>)</b>	73	52,060.00
	Fixed dollar minimum tax (see instructions)						
74a	New York receipts (see instructions)	74a		8,82	3,723.00		
4b	Fixed dollar minimum tax (for the corporation filing this form; se	e instruc	tions)			74b	3,500.00
75	Amount from line 71, 72, 73, or 74b, whichever is greatest (a					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)						457,699.00
80	Amount from line 71 or line 74b, whichever is greater						96,617.0
81	Combined franchise tax (see instructions)					81	457,699.00
82	Number of subsidiaries: 2 Number of taxable	le subsid	diaries:		2	82	
	See instructions before completing lines 83a and 83b						
	Sum of fixed dollar minimum (FDM) taxes from all subsidiarie						13,500.00
3b	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	469,749.0
	First installment of estimated tax for next period:						
85a	If you filed a request for extension, enter amount from Form (	CT-5.3, I	ine 5			85a	
5b	If you did not file Form CT-5.3 and the total of lines 81 and 83	3a is ove	er \$1,000, s	see instr	uctions	85b	
86	Add line 84 and line 85a or 85b					86	622,409.0
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	r O )			88	
89	Estimated tax penalty (see instructions; mark an X in the box if F				1	89	
90	Interest on late payment (see instructions)			· L		90	
91	Late filing and late payment penalties (see instructions)						
92	Balance (add lines 88 through 91)					92	63,005.0
١	Voluntary gifts/contributions (see instructions)						
	Return a Gift to Wildlife	93a					
)3b	Breast Cancer Research & Education Fund	93b					
93c	Prostate and Testicular Cancer Research and Education Fund	93c					
	9/11 Memorial						
	Volunteer Firefighting & EMS Recruitment Fund						
	Amount for Veterans Remembrance	93f					
			the second of	) f a start i			
94	Balance due (if line 87 is less than the total of lines 86, 89, 90, 91						
95	difference here. This is the amount due; enter the payment amou					94	
99	Overpayment (see instructions; if line 87 is more than the total of					95	
	through 93f, enter the difference here. This is the amount overpa						
96	Amount of overpayment to be credited to next period (see in					96	
97	Balance of overpayment (subtract line 96 from line 95; see inst					97	
98	Amount of overpayment to be credited to Form CT-3M/4M (						
99	Refund of overpayment (subtract line 98 from line 97; see instru-					99	
00a	Refund of unused tax credits (see instructions and attach appro	opriate fo	rms)			100a	
)0b	Tax credits to be credited as an overpayment to next year (see instructions and attach appropriate forms)					100b	

Value

\$

cuon 195.20? (See	e Form CT-1; mark an X in one box	κ			Yes 🗸
ummary of credits	s claimed on line 78 against curre	ent year's franchise tax	(see instructions fo	r lines 78, 100a and	100b, 101a and 101b)
T-38	CT-248	CT-607		CT-641	
T-40	CT-249	CT-611		DTF-621	
T-41	CT-250	CT-611.1.		DTF-622	
T-43	CT-259	CT-612		DTF-624	
T-44	CT-261	CT-613		DTF-630	
T-46	CT-501	CT-631		Servicing	
T-47	CT-502	CT-633		mortgages credit	
T-236	CT-601	CT-634		Other credits	
T-238	CT-601.1.	CT-635		Other credits	
T-239	CT-602	CT-636			
T-241	CT-603	CT-637		1	
T-242	CT-604	CT-638		1	
T-243	CT-605	CT-639			
T-246	CT-606	CT-640		1	
mark an X in the	ax-free NY area excise tax on teleco box sted above (enter here and on line 78	ommunications credit and y	you had a 100% area		·····
mark an X in the l 1a Total credits li 1b Total refund eligi	box. sted above (enter here and on line 78 ble tax credits (see instructions; the amou	ommunications credit and y ; attach appropriate form or int of the credit claimed as a ref	you had a 100% area	allocation factor, edit claimed) 101a on line 100a) 101b	
mark an X in the intraction of provide the mark and the mark of th	box. sted above (enter here and on line 78 ble tax credits (see instructions; the amou repayments included on line 8	ommunications credit and y attach appropriate form or int of the credit claimed as a ref 7 (see instructions)	you had a 100% area statement for each cre	allocation factor, edit claimed) 101a on line 100a) 101b Date paid	Amount
mark an X in the l 1a Total credits li 1b Total refund eligi composition of pi 102 Mandatory fir	box sted above (enter here and on line 78 ble tax credits (see instructions; the amou repayments included on line 8 st installment of combined group	mmunications credit and s ; attach appropriate form or int of the credit claimed as a ref 7 (see instructions)	you had a 100% area statement for each cre und should be shown only 102	allocation factor, edit claimed) 101a on line 100a) 101b Date paid 2014-03-15	Amount 252,128.00
mark an X in the l 1a Total credits li 1b Total refund eligi 102 Mandatory fir 103 Second instal	box sted above (enter here and on line 78 ble tax credits (see instructions; the amou repayments included on line 8 st installment of combined group Iment of combined group from Form	mmunications credit and s ; attach appropriate form or int of the credit claimed as a ref 7 (see instructions)	you had a 100% area statement for each cre und should be shown only 102 103a	allocation factor, edit claimed) 101a on line 100a) 101b Date paid	Amount
mark an X in the l 1a Total credits li 1b Total refund eligi mposition of pu 102 Mandatory fir 03a Second instal 03b Third installm	box sted above (enter here and on line 78 ble tax credits (see instructions; the amou repayments included on line 8 st installment of combined group lment of combined group from Form ent of combined group from Form C	ommunications credit and y ; attach appropriate form or int of the credit claimed as a ref 7 (see instructions) n CT-400	you had a 100% area statement for each cre und should be shown only 102 103a 103b	allocation factor, edit claimed) 101a on line 100a) 101b Date paid 2014-03-15	Amount 252,128.00
mark an X in the l 1a Total credits li 1b Total refund eligi <b>omposition of p</b> 102 Mandatory fir 03a Second install 03b Third installm 03c Fourth install	box sted above (enter here and on line 78 ble tax credits (see instructions; the amou <b>repayments included on line 8</b> st installment of combined group from Form ent of combined group from Form C ment of combined group from Form C	ommunications credit and y stattach appropriate form or int of the credit claimed as a ref (see instructions) CT-400 CT-400	you had a 100% area statement for each cre und should be shown only 102 103a 103b 103c	allocation factor, edit claimed) 101a on line 100a) 101b Date paid 2014-03-15	Amount 252,128.00
mark an X in the l 1a Total credits li 1b Total refund eligi 102 Mandatory fir 103 Second instal 103 Third install 104 Payment with	box sted above (enter here and on line 78 ble tax credits (see instructions; the amou <b>repayments included on line 8</b> st installment of combined group lment of combined group from Form ent of combined group from Form C ment of combined group from Form extension request, from Form CT-5	mmunications credit and s stattach appropriate form or int of the credit claimed as a ref (see instructions) CT-400 CT-400 CT-400 CT-400	you had a 100% area statement for each cre und should be shown only 102 103a 103b 103c 104	allocation factor, edit claimed) 101a on line 100a) 101b Date paid 2014-03-15 2014-06-09	Amount 252,128.00 94,851.00
mark an X in the l 1a Total credits li 1b Total refund eligi 102 Mandatory fir 103 Second instal 103 Third install 104 Payment with	box sted above (enter here and on line 78 ble tax credits (see instructions; the amou <b>repayments included on line 8</b> st installment of combined group from Form ent of combined group from Form C ment of combined group from Form C	ommunications credit and y stattach appropriate form or int of the credit claimed as a ref (see instructions) n CT-400	you had a 100% area statement for each cre und should be shown only 102 103a 103b 103c 104	allocation factor, edit claimed) 101a on line 100a) 101b Date paid 2014-03-15 2014-06-09 101 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 101b 10	Amount 252,128.00
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mark an X in the l 1a Total credits li 1b Total refund eligi 102 Mandatory fir 103 Second install 103 Third installun 104 Payment with 105 Overpayment 106 Overpayment 107 Total prepaym	box sted above (enter here and on line 78 ble tax credits (see instructions; the amou repayments included on line 8 st installment of combined group lment of combined group from Form ent of combined group from Form C ment of combined group from Form C ment of combined group from Form C stension request, from Form CT-5 credited from prior years credited from Form CT-3M/4M ents from subsidiaries not previously i	mmunications credit and y attach appropriate form or int of the credit claimed as a ref (see instructions) CT-400 CT-400 5.3, line 8 Period ncluded in the combined re	you had a 100% area statement for each cre und should be shown only 102 103a 103b 103c 104 sturn (from Form(s) CT-	allocation factor, adit claimed) 101a on line 100a) 101b Date paid 2014-03-15 2014-06-09 2014-06-09 105 106 3-A/C) 107	Amount 252,128.00 94,851.00 110,720.00
mark an X in the la Total credits li Ib Total refund eligi mposition of province Mandatory fir 3a Second instal 3b Third installin 3c Fourth installin 04 Payment with 05 Overpayment 06 Overpayment 07 Total prepaym	box sted above (enter here and on line 78 ble tax credits (see instructions; the amou <b>repayments included on line 8</b> st installment of combined group lment of combined group from Form ent of combined group from Form C ment of combined group from Form C extension request, from Form CT-5 credited from prior years credited from Form CT-3M/4M ents from subsidiaries not previously i teents (add lines 102 through 107;	mmunications credit and y stattach appropriate form or int of the credit claimed as a ref (see instructions) CT-400	you had a 100% area statement for each cre und should be shown only 102 103a 103b 103c 104 sturn (from Form(s) CT- )	allocation factor, edit claimed) 101a on line 100a) 101b Date paid 2014-03-15 2014-06-09 2014-06-09 105 106 3-A/C) 107 108	Amount 252,128.00 94,851.00 110,720.00 457,699.00
mark an X in the l 1a Total credits li 1b Total refund eligi mposition of pl 102 Mandatory fir 13a Second install 13b Third installum 13c Fourth installum 13c Fourth installum 13c Overpayment 10f Overpayment 10f Overpayment 107 Total prepaym 108 Total prepaym 109 Interest deduced	box sted above (enter here and on line 78 ble tax credits (see instructions; the amou repayments included on line 8 st installment of combined group liment of combined group from Form C ment of combined group from Form C ment of combined group from Form C ment of combined group from Form C credited from prior years credited from Form CT-3M/4M ents from subsidiaries not previously i ments (add lines 102 through 107; cted in computing federal taxable inc	mmunications credit and y attach appropriate form or int of the credit claimed as a ref (see instructions) CT-400	you had a 100% area statement for each cre und should be shown only 102 103a 103b 103c 104 eturn (from Form(s) CT- ).	allocation factor, edit claimed) 101a on line 100a) 101b Date paid 2014-03-15 2014-06-09 2014-06-09 105 106 3-A/C) 107 108	Amount 252,128.00 94,851.00 110,720.00
mark an X in the l 1a Total credits li 1b Total refund eligi mposition of pr 02 Mandatory fir 3a Second install 3b Third installum 3c Fourth installum 3c Fourth installum 04 Payment with 05 Overpayment 06 Overpayment 07 Total prepaym 08 Total prepaym 09 Interest dedui 10 If the IRS has	box sted above (enter here and on line 78 ble tax credits (see instructions; the amou repayments included on line 8 st installment of combined group lment of combined group from Form ent of combined group from Form C ment of combined group from Form C extension request, from Form CT-5 credited from prior years credited from Form CT-3M/4M ents from subsidiaries not previously i tents (add lines 102 through 107; cted in computing federal taxable inco- s completed an audit of any of your r	mmunications credit and y attach appropriate form or int of the credit claimed as a ref (see instructions) CT-400	you had a 100% area statement for each cre und should be shown only 102 103a 103b 103c 104 sturn (from Form(s) CT- )	allocation factor, edit claimed) 101a on line 100a) 101b Date paid 2014-03-15 2014-06-09 2014-06-09 105 106 3-A/C) 107 108	Amount 252,128.00 94,851.00 110,720.00 457,699.00
mark an X in the la Total credits li Total refund eligination Total refund eligination Total refund eligination Mandatory firmination Mandatory firminatio	box sted above (enter here and on line 78 ble tax credits (see instructions; the amou <b>repayments included on line 8</b> st installment of combined group liment of combined group from Form C ment of combined group from Form C ment of combined group from Form C ment of combined group from Form C credited from prior years credited from Form CT-3M/4M ents from subsidiaries not previously in tents (add lines 102 through 107; cted in computing federal taxable incompleted an audit of any of your r f an affiliated federal group, enter pri	mmunications credit and y attach appropriate form or int of the credit claimed as a ref (see instructions) CT-400	you had a 100% area statement for each cre und should be shown only 102 103a 103b 103c 104 sturn (from Form(s) CT- ) years, list years: d EIN:	allocation factor, edit claimed) 101a on line 100a) 101b Date paid 2014-03-15 2014-06-09 2014-06-09 105 106 3-A/C) 107 108 109	Amount 252,128.00 94,851.00 110,720.00 457,699.00
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Number of no-par shares

Number of par shares

Value

\$

#### Page 6 CT-3-A 2014

Inte	rest paid to shareholde	rs (see instructions)				
114	owning directly or indire and outstanding capital	ake any payments treated as interest ectly, individually or in the aggregate I stock (mark an <b>X</b> in the appropriate box on line 115 <i>(if more than one, atta</i>	e, more than 50% of t box)? If Yes, comple	he corporationâs issued te the following and mark	114	Yes No 🗸
har	eholder's name		Social security nu	mber or EIN		
tere	st paid to shareholder	Total indebtedness to shareholde	ers described above	Total interest paid		
15	Is there written eviden	ce of the indebtedness?			115	Yes No
6a	Is the combined group of	claiming small business taxpayer sta	tus for lower ENI tax	rates?	116a	Yes No
6b	If you marked Yes on lin	ne 116a, enter total capital contributio	ons (see instructions	)	116b	
7a	QETCs and eligible q	laiming qualified New York manufactures, for ualified New York manufacturers, for tions; mark an <b>X</b> in the appropriate	a lower capital base t	ax rate and	117a	Yes No
7b	qualified New York mar	claiming qualified New York manufact nufacturers, for a lower ENI tax rate?	(see instructions; ma	rk an X in the	117b	Yes No
7c	Is the combined group or rate or fixed dollar minir	claiming eligible qualified New York mum? (see instructions; mark an X	manufacturer status in the appropriate bo	for a lower MTI x)	117c	Yes No
7d		claiming qualified emerging technolog			117d	Yes No
7e		claiming quaified New York manufact ed dollar minimum?			117e	Yes No

#### Page 8a CT-3-A 2014

Legal name of corporation	EIN
CTEF CT225A TEST	002199082

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
	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
	Total originating revenue (see instructions)	125
	Combined New York originating revenue percentage (divide line 124b, column E, by line 125, column E)	126
	Total combined New York percentages (add lines 120, 123, and 126)	
	Combined New York business allocation percentage (divide line 127 by three)	
-		

#### 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 fre	ight forv	warder
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.

ŝ	129	New York real estate owned	129
lictio	130	Total real estate owned	130
nstr	131	New York real estate rented	131
ee i	132	Total real estate rented	132
( (S	133	New York inventories owned	133
f	134	Total inventories owned	134
g	135	New York tangible personal property owned	135
å,	136	Total tangible personal property owned	136
ĕ	137	New York tangible personal property rented	137
valt	138	Total tangible personal property rented	138
96	139	Total New York property (add lines 129, 131, 133, 135, and 137)	139
		Total property everywhere (add lines 130, 132, 134, 136, and 138)	140
Ş	141	Combined New York State property factor (divide line 139, column E, by line 140, column E)	141
from	142	Sales of tangible personal property allocated to New York State (see instructions)	142
ŝŝ	143	Total sales of tangible personal property (see instructions)	143
œ		teres en la grande percenta proposition de la de	140
			144
isin	144	New York services performed (see instructions)	
f busin	144 145	New York services performed (see instructions)	144
e of busin	144 145 146	New York services performed (see instructions) Total services performed (see instructions) New York rentals of property (see instructions)	144 145
ourse of busin	144 145 146 147	New York services performed (see instructions) Total services performed (see instructions)	144 145 146
rr course of busin	144 145 146 147 148	New York services performed (see instructions) Total services performed (see instructions) New York rentals of property (see instructions) Total rentals of property (see instructions)	144 145 146 147
ular course of busin	144 145 146 147 148 149	New York services performed (see instructions) Total services performed (see instructions) New York rentals of property (see instructions) Total rentals of property (see instructions) New York royalties (see instructions) Total royalties (see instructions)	144 145 146 147 148
regular course of busin	144 145 146 147 148 149 150	New York services performed (see instructions) Total services performed (see instructions) New York rentals of property (see instructions) Total rentals of property (see instructions) New York royalties (see instructions) Total royalties (see instructions)	144 145 146 147 148 149
the regular course of busin	144 145 146 147 148 149 150 151	New York services performed (see instructions) Total services performed (see instructions) New York rentals of property (see instructions) Total rentals of property (see instructions) New York royalties (see instructions) Total royalties (see instructions) Other New York business receipts (see instructions)	144 145 146 147 148 149 150
in the regular course of busin	144 145 146 147 148 149 150 151 152	New York services performed (see instructions) Total services performed (see instructions) New York rentals of property (see instructions) Total rentals of property (see instructions) New York royalties (see instructions) Total royalties (see instructions) Other New York business receipts (see instructions) Total other business receipts (see instructions)	144 145 146 147 148 149 150 151
pts in the regular course of busin	144 145 146 147 148 149 150 151 152 153	New York services performed (see instructions) Total services performed (see instructions) New York rentals of property (see instructions) Total rentals of property (see instructions) New York royalties (see instructions) Total royalties (see instructions) Other New York business receipts (see instructions) Total other business receipts (see instructions) Total other business receipts (see instructions) Total New York receipts (add lines 142, 144, 146, 148, and 150)	144 145 146 147 148 149 150 151 152
eceipts in the regular course of busin	144 145 146 147 148 149 150 151 152 153 154	New York services performed (see instructions)	144 145 146 147 148 149 150 151 152 153

(continued)

	<b>A</b> 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)
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	%

Le	gal na	me of corporation EIN	
C	TEF C	T225A TEST 002199082	
C	comp	outation of combined business allocation percentage (use combined totals when dividing) (continued)	
	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
Ĕ	158	Total wages and other compensation of employees except general executive officers (see instructions)         Combined New York State payroll factor (divide line 156, column E, by line 157, column E)         Total combined New York State factors(add lines 141, 154, 155, and 158)	158
å	159	Total combined New York State factors(add lines 141, 154, 155, and 158)	159
			160
С		utation of combined business allocation percentage for trucking and railroad corporations 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.

s)	164	New York real estate owned	164
ctior		Total real estate owned	165
stru		New York real estate rented	166
90 jr	167	Total real estate rented	167
(8		New York inventories owned.	168
erty.	169	Total inventories owned	169
ğ		New York tangible personal property owned	170
ď þ	171	Total tangible personal property owned	171
ĕ		New York tangible personal property rented	172
valt	173	Total tangible personal property rented	173
ge	174	Total New York property (add lines 164, 166, 168, 170, and 172)	174
era	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
Ë	177	Sales of tangible personal property allocated to New York State (see instructions)	177
2 Lo	178	Total sales of tangible personal property (see instructions)	178
1es:	179	New York services performed (see instructions)	179
usir	180	Total services performed (see instructions)	180
ę	181	New York rentals of property	181
.se	182	Total rentals of property	182
no.	183	New York royalties	183
arc	184	Total royalties	184
nße	185	Other New York business receipts	185
9			186
ц.			187
otsi	188	Total receipts everywhere (add lines 178, 180, 182, 184, and 186)	188
Cei		Combined New York State receipts factor (divide line 187, column E, by line 188, column E; see instructions)	189
Re	190		190
		5 1 1 1 5	191
		Total wages everywhere and other compensation of employees except general executive officers	
=		Combined New York State payroll factor (divide line 191, column E, by line 192, column E)	
yro		Total combined New York State factors (add lines 176, 189, 190, and 193)	194
00	195	Combined alternative business allocation percentage	195

	<b>A</b> 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)
56					156	
7					157	
58					158	%
59					159	%
60					160	0.782016 %
61					161	
62					162	
63					163	%
64					164	
65					165	
6					166	
37					167	
8					168	
59					169	
70					170	
71					171	
72					172	
73					173	
74					174	
75					175	
76					176	%
7	6,675,509.00	82,828,789.00	89,504,298.00		177	89,504,298.00
18	6,675,509.00	108,378,655.00	115,054,164.00		178	115,054,164.00
79					179	
30					180	
31	1,846,252.00		1,846,252.00		181	1,846,252.00
32	1,846,252.00		1,846,252.00		182	1,846,252.00
3					183	
4					184	
35	306,962.00	2,615.00	309,577.00		185	309,577.00
6	306,962.00	2,615.00	309,577.00		186	309,577.00
37	8,828,723.00	82,831,404.00	91,660,127.00		187	91,660,127.00
88	8,828,723.00	108,381,270.00	117,209,993.00		188	117,209,993.00
9					189	0.782016 %
0					190	9
91					191	
92					192	
3					193	%
94					194	%
95					195	0.782016 %

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Computation of combined investment capital and invest	ment allocation percentage
CTEF CT225A TEST	002199082
Legal name of corporation	EIN

#### Computation of combined investment capital and investment allocation percentage

196	Section 1 - Corporate and governmental debt instruments (see instructions)	196	
Α	Average value	Α	
	Liabilities directly or indirectly attributable to investment capital	в	
С	Net average value (subtract line B from line A)	С	1
D	Net average value allocated to New York State	D	1
	Section 2 - Corporate stock, stock rights, stock warrants, and stock options (see instructions)	197	1
Α	Average value	Α	
	Liabilities directly or indirectly attributable to investment capital	в	
С	Net average value (subtract line B from line A)	С	1
	Net average value allocated to New York State	D	1
198	Total Section 1 and Section 2	198	
	Average value (add lines 196A and 197A)	Α	
в	Liabilities directly or indirectly attributable to investment capital (add lines 196B and 197B)	в	
С	Net average value (add lines 196C and 197C)	С	1
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)

203       Interest income from bank accounts ( if line 199 is zero, enter0 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         211       Interest deductions indirectly attributable to investment capital (see instructions).       211         211       Interest deductions indirectly attributable to investment capital (see instructions).       211         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			
204 All other interest income from investment capital (see instructions).204205 Dividend income from investment capital (see instructions).205206 Net capital gain or loss from investment capital (see instructions).206207 Investment income other than interest, dividends, capital gains or capital losses (see instructions).207208 Total combined investment income (add lines 202 through 207).208209 Interest deductions directly attributable to investment capital (see instructions).209210 Noninterest deductions directly attributable to investment capital (see instructions).210211 Interest deductions indirectly attributable to investment capital (see instructions).211212 Noninterest deductions indirectly attributable to investment capital (see instructions).211213 Balance (subtract the sum of lines 209 through 212, column E, from line 208, column E).213214 Apportioned New York combined NOLD (see instructions).214	202	Interest income from investment capital, listed on line 196, Section 1 (see instructions)	202
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         211       Interest deductions indirectly attributable to investment capital (see instructions).       211         211       Noninterest deductions indirectly attributable to investment capital (see instructions).       211         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	203	Interest income from bank accounts ( if line 199 is zero, enter0 here; see instructions)	203
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).       211         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	204	All other interest income from investment capital (see instructions)	204
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         211       Interest deductions indirectly attributable to investment capital (see instructions).       211         212       Noninterest deductions indirectly attributable to investment capital (see instructions).       211         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	205	Dividend income from investment capital (see instructions)	205
208 Total combined investment income (add lines 202 through 207)	206	Net capital gain or loss from investment capital (see instructions)	206
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).       211         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	207	Investment income other than interest, dividends, capital gains or capital losses (see instructions)	207
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).       211         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	208	Total combined investment income (add lines 202 through 207)	208
211 Interest deductions indirectly attributable to investment capital (see instructions).       211         212 Noninterest deductions indirectly attributable to investment capital (see instructions).       211         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	209	Interest deductions directly attributable to investment capital (see instructions)	209
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	210	Noninterest deductions directly attributable to investment capital (see instructions)	210
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	211	Interest deductions indirectly attributable to investment capital (see instructions)	211
214 Apportioned New York combined NOLD (see instructions)	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

#### 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
	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

	Α	В	C	D		E
	Parent	Total subsidiaries	Subtotal	Intercorporate		Combined total
		(If only one subsidiary, also complete line K)	(column A + column B)	eliminations		(column C - column D)
196					196	
Α					Α	
в					В	
С					С	
D					D	
197					197	
A	11,920,604.00		11,920,604.00		A	11,920,604.00
в					B	
С	11,920,604.00		11,920,604.00		С	11,920,604.00
D	11,045,536.00		11,045,536.00		D	11,045,536.00
198					198	
Α					Α	11,920,604.00
в					В	
С					С	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	i
224		224	

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Amended return information		
If any member of the combined group is ling a	n 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 carryov	er total available for use this tax year from all prior tax years	.00
Federal NOL carryover total available for use t	his tax year from all prior tax years	

.00

New York State combined group NOL carryforward total for future tax years.....

Federal NOL carryforward total for future tax years.....

Third	- party ignee	/Yes √  No     p	Designee's name (print) Bill Smith			Designee's phor 518-555-2525	ne number
(see inst	-	Designee's e-mail agon	ess			PIN	
Certific	cation	: I certify that this retu	urn and any attachments are to the	best of my knowledg	ge and belief t	true, correct, and co	nplete.
Autho	rized	Printed name of authorized pe JOHN	erson DOE	Signature of authorized		al title President	
pers	son	E-mail address of authonzed p	person			2122467100	Date 2015-09-12
Paic prepa	TOT	m'S NAME (or yours if self-en	TAXES DONE RIGHT		Firm's EIN 123456987	Preparer's PTIN or	SSN
use	510	nature of individual prepari	ing this return Address 315 RETURN P/	ARKWAY	City	State	
only					ALBAN		12227 2812
(see ins	str.) ⊏~	mail address of individual p				Preparer's NY I PRIN	Date
	bill	smith@taxesdoneright.con	n				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
Combined parent corporation legal name
CTEF CT225A TEST

Employer identification number (EIN)	
002199097	
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 Maturity date (mm-dd-yy)	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 Issuerâs allocation % (see instr.)	G 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 Number of shares	C Average value (see instructions)	D Liabilities directly or indirectly attributable to investment capital	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)
		See pag			

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

(continued)

		С	D	E	F	G
		Average value	Liabilities directly or indirectly attributable to investment capital	Net average value (column C â column D)	lssuera allocation %	à s Value allocated to New York State (column E Ä column F
Section 1 totals (from line 1)	3					
(from line 2)	4	11,920,604		11,920,604		11,045,53
Totals (add lines	3 and	I 4 in columns C, D, E, and G)				
	5	11,920,604		11,920,604	Ī	11,045,5
Cash (optional;	see i	nstructions)				
	6					
Investment capit	tal (a	dd lines 5 and 6 in columns C,	D, and E)			
	7	11,920,604		11,920,604		

Amo	ounts 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	
	Subsidiary capital base before deduction (add amounts in column G)	
11	Value of subsidiary capital included in column G of subsidiaries taxable under Article 32,	
	Article 33, and Article 9 section 186 (see instructions)	
12	Subsidiary capital base (subtract line 11 from line 10; enter here and on Form CT-3-A, line	e 223) <b>12</b>

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

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

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

#### 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 Issuerâs allocation % (see instr.)	G Value allocated to New York State (column E A column F)
0	795,432		795,432		

Investment

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 Issuerâs allocation % (see instr.)	G Value allocated to New York State (column E Ā 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 Issuerâs allocation % (see instr.)	G Value allocated to New York State (column E Ă column F)
0	79,636		79,636		



New York State Department of Taxation and Finance

New York State Modifications (for filers of combined franchise tax returns)

Tax Law - Article 9-A and 33

Legal name of corporation CTEF CT225A TEST

#### 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 • X

#### 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.

CT-33-A •

#### 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 B 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 Intercorporate eliminations	E Combined total (column C - column D)	9
1a	• A - 203	32711 00	150750 00	183461	00	00	183461	00
1b	• A - 204	43401 00	119949 00	163350	00	00	163350	00
1c	• A -	00	00		00	00	•	00
1d	• A -	00	00		00	00	•	00
1e	• A -	00	00		00	00	•	00
1f	• A -	00	00		00	00	•	00
1g	• A -	00	00		00	00	•	00
1h	• A -	00	00		00	00		00
1i	• A -	00	00		00	00	•	00
1j	• A -	00	00		00	00		00
1k	• A -	00	00		00	00	•	00
11	• A -	00	00	6	00	00	•	00
1m	• A -	00	00		00	00	•	00
1n	• A -	00	00		00	00	•	00
10	• A -	00	00		00	00		00
1p	• A -	00	00		00	00	•	00

Total from additional Form(s) CT-225-A, if any

	0	 00	00	• 00
2	Total (add columns A through E)			

76112	00	270699	00	346811 00	00	346811 00	
7.k		C 10			7		

Employer identification number (EIN)

002199082

. . . . .

CT-225-A

#### 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.

Modification number	n A Parent	B Total subsidiaries		C Subtotal (column A + column B)		D Intercorporate eliminations	E Combined total (column C - column D)
a EA.		00	00		00	00	00
b EA -		00	00		00	00	00
EA-		00	00		00	00	00
d EA -		00	00		00	00	00
EA -		00	00		00	00	00
Bf EA -		00	00		00	00	00
g EA.		00	00		00	00	00
h EA -		00	00		00	00	00
3i 🕈 EA -		00	00		00	00	00
3j • EA -		00	00		00	00	00
k EA -		00	00		00	00	00
3I • EA -		00	00		00	00	00
m PEA.		00	00		00	00	00
n EA -		00	00		00	00	00
o EA-		00	00		00	00	00
p EA.		00	00		00	00	00
	tional Form(s) CT-22 columns A through E)	5-A, if any 00	00		00	00	0
		00	00		00	00	00
5 Total other	r additions (add lines 2	and 4, columns A through	E; se	e instructions)			
	76112	00 270699	00	346811	00	00	346811 00

#### 3 New York State additions (see instructions)

#### 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	• <u>5</u> -208	0	00	86241	00	00	00	86241	00
6b	• <u>\$</u> - 209	0	00	74988	00	00	00	74988	00
6c	• S -		00		00	00	00		00
6d	• S -		00		00	00	00		00
6e	• S -		00		00	00	00		00
6f	• S -		00		00	00	00	27 52	00
6g	• S -		00		00	00	00		00
6h	• S -		00		00	00	00		00
<b>6i</b>	• S-		00		00	00	00		00
6j	• S -		00		00	00	00		00
6k	• S -		00		00	00	00		00
61	• S -		00		00	00	00		00
Sm	• S -		00		00	00	00		00
6n	• S -		00		00	00	00		00
60	• S -		00		00	00	00		00
6p	• S -		00		00	00	00		00

Total from additional Form(s) CT-225-A, if any

0	00	00	00	00	00

7 Total (add columns A through E; see instructions)

1	0	00	161229	00	00		(	00	• 161229 00	
	2			23	8	- 0	6	100	2. (S)	

#### 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
<b>8i</b>	• ES -	00	00	00	00	00
<b>8</b> j	ES -	00	00	00	00	00
8k	ES -	00	00	00	00	00
81	ES -	00	00	00	00	00
m	ES -	00	00	00	00	00
8n	ES -	00	00	00	00	00
80	ES -	00	00	00	00	00
8p	ES -	00	00	00	00	00
otal	from addition	nal Form(s) CT-225-A, i	if any			
		00	00	00	00	00
9	Total (add col	umns A through E)				
		00	00	00	00	00
10	Total other su	ubtractions (a	55 - 55	56 - 15	00     00     00       dd lines 7 and 9, columns A through E; see instructions)	이 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가
			1 61 000 00			

0	00	161229 00	00	00	161229 0
			25 25 28	200 - 18 ⁻¹	



New York State Department of Taxation and Finance

Subsidiary Detail Spreadsheet Attachment to Form CT-225-A New York State Modifications CT-225-A/B

(for filers of combined franchise tax returns)

Legal name of the parent of the combined group.	Parent employer identification number (EIN)
CTEF 225A	002199082
	den en e

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	EIN
Sub 1	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	<b>A</b> - 204	163350	00
1c	A -		00
1d	A -		00
1e	Α-		00
1f	Α-	20 20	00
1g	A -		00
1h	A -		00
1i	Α-		00
1j	A -		00
1k	A -		00
11	A -	e 1	00
1m	A -		00
1n	Α-		00
10	A -		00
1p	Α-		00
	I from additional n(s) CT-225-A/B		00
Tota	al 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
<b>1i</b>	EA -	00
1j	EA -	00
1k	EA -	00
11	EA -	00
1m	EA -	00
1n	EA -	00
10	EA -	00
1p	EA -	00
	I from additional n(s) CT-225-A/B	00
	I of Part 2	00

346811 00

#### Schedule B – Certain New York State subtractions from FTI

Legal name of subsidiary EIN		
Sub 1	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	<b>S</b> -208	86241	00
3b	<b>S</b> -209	74988	00
3c	<b>S</b> -		00
3d	S -		00
3e	<b>S</b> -		00
3f	<b>S</b> -		00
3g	S -		00
3h	<b>S</b> -		00
3i	S -		00
3j	S -		00
3k	<b>S</b> -		00
31	<b>S</b> -		00
3m	S -		00
3n	<b>S</b> -		00
30	S -		00
3р	S -		00
	l from additional n(s) CT-225-A/B		00
Tota	al 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
31	ES -	00
3m	ES -	00
3n	ES -	00
30	ES -	00
3р	ES -	00
	l from additional n(s) CT-225-A/B	00
Total of Part 2		00

4

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

161229 00