Department of Taxation and Finance

New York State Test Packet For Software Developers

Corporation Tax E-File

Tax Year 2015

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

Who must test

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

What to test

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

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

Test Cases to Submit

All vendors participating in Corp Tax e-File must submit all of the following test scenarios:

TEST#	DTF #	Test EIN	Main Form	Associated forms
Test Packet A				
1	CTEF5	002190201	CT-5	
2	CTEF54	002190202	CT-5.4	
3	CTEF53	002190203	CT-5.3	
4	CTEF51	002190204	CT-5.1	
5	CTEF59	002190205	CT-5.9	
6	CTEF59E	002190206	CT-5.9E	
7	CTEF13	002190207	CT-13	
8a	CTEF400a	002190242	CT-400(June)	
8b	CTEF400b	002190242	CT-400(September)	
8c	CTEF400c	002190242	CT-400(December)	
9	CTEF33M	002190210	CT-33/CT-33M	CT-33-R
10	CTEF33C	002190212	CT-33C	
Test Packet B				
11	CTEF33A	002190211	CT33A/33M	CT-33A-ATT, CT-33.1, CT33A/B
12	CTEF33NL	002190209	CT33NL/33M	CT33-R, CT-33.1
13	CTEF3M	002190256	CT-3/3M	
14	CTEF222	002190213	CT-3	CT-222 (State)
15	CTEF37	002190214	CT-3	CT-3.3, CT-37, CT-238, CT-643
16	CTEF246	002190215	CT-3	CT-246, CT-248, CT-261, CT-642
17	CTEF44	002190216	CT-3	CT-3.1, CT-43, CT-44, CT-46
18	CTEFPDF	002190217	CT-3	CT-241, CT-637, PDF: CT-243
19	CTEF601	002190218	CT-3	CT-3.2, CT-601, CT-604CP, CT-646, CT-686
20	CTEF47	002190219	CT-3	CT-3.4, CT-47, CT-501, CT-635, CT-639, CT-644, CT-645
21	CTEF224	002190220	CT3	CT-224, CT-225, CT-502, CT-602, CT-603, CT-611.1, CT-641
22	CTEF604	002190221	CT-3	CT-604, CT-606, CT-607, CT-621
23	CTEF3S	002190222	CT-3S	CT-34SH, CT-60, CT-223, CT-225, CT-249, CT-605, CT-611, CT-612, CT-613, CT-633, CT-634, CT-636, CT-638, CT-640, PDF: CT-250
24	CTEF3A	002190223	CT-3-A	CT-225A, PDF: CT-225A/B
25a	CTEF3ABC	002190268	CT-3-A/BC (sub1)	
25b	CTEF3ABC	002190224	CT-3-A/BC (sub2)	
26	CTEF6112	002190269	CT-3	CT-611.2

- If you do not support one of the primary forms do not submit that test.
- If you do not support one of more of the forms associated with a test, submit the test without the unsupported form(s). If this is done, an email must be sent to BTBCTELF@tax.ny.gov indicating the forms not included.
- Please Contact NYS if you desire to send additional test returns not covered in this test package.
- You **MUST** include the submission ID number in your email for each test case you have submitted for review.

Payment Information

The following tests contain payment amounts.

Test#	Amount	Pymt date
1	$376.00	03/15/2016
2	$750.00	03/15/2016
3	$616.00	03/15/2016
5	$819.00	03/15/2016
6	$4691.00	03/15/2016
8a	$377.00	06/15/2016
8b	$377.00	09/15/2016
8c	$377.00	12/15/2016
10	$66,276.76	03/15/2016
12	$20,475.00	03/15/2016
14	$21.00	12/15/2016
17	$680.00	03/15/2016
23	$175.00	03/15/2016

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

Bank Account Number: 123456789
ABA Number: 221373383
Account Type: Checking
Account Holder: Business

When to test

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

Transmitting test files

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

When your test has been transmitted to the IRS, you must send an email to: BTBCTELF@tax.ny.gov. This email **MUST** include the test submission ID numbers for **ALL** test cases submitted, and any deviation from the test data. If your test is significantly different than the DTF test example, it would help to include a PDF of your test document in the e-mail, showing the main and supporting forms with data that you sent in your submission.

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

Communicating test results

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

Test acknowledgment

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

New York State Signature Requirement

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

Approval of e-file software

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

Test 1

Begins on next page

Return to Test Chart

NEW YORK STATE 2015

Department of Taxation and Finance

Request for Six-Month Extension to File

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

Tax Law – Articles 9-A, 13, and 33

CT-5

All filers must enter tax period: beginning 01-01-2015 ending 12-31-2015

Employer identification number (EIN)	File number	Business telephone number
002190201	AA9	( )518-555-8951

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)*
c/o	NY	
Number and street or PO box: 5 Extension Way	Date of incorporation: 12-01-1994	
City: Albany State: NY ZIP code: 12227	Foreign corporations: date began business in NYS	*Audit use*

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

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

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

Article 9-A	Article 13		Article 33
CT-3 ☒ CT-3-M ☒	CT-13 ☐		CT-33 ☐ CT-33-M ☐ CT-33-C ☐ CT-33-NL ☐

		Payment enclosed
A. Pay amount shown on line 11. Make payable to: ***New York State Corporation Tax*** Attach your payment here. Detach all check stubs. *(See instructions for details.)*	A	376 00

Computation of estimated franchise tax

1 Franchise tax from the worksheet in Form CT-5-I	1	1200 00
2 First installment of estimated tax for the next tax year *(see instructions)*	2	300 00
3 Total franchise tax and first installment *(add lines 1 and 2)*	3	1500 00
4 Prepayments of franchise tax *(from line 16, column A)*	4	1200 00
5 Balance due – franchise tax *(subtract line 4 from line 3)*	5	300 00

Computation of estimated MTA surcharge

6 MTA surcharge from the worksheet in Form CT-5-I	6	307 00
7 First installment of estimated MTA surcharge for the next tax year *(see instructions)*	7	77 00
8 Total MTA surcharge and first installment *(add lines 6 and 7)*	8	384 00
9 Prepayments of MTA surcharge *(from line 16, column B)*	9	308 00
10 Balance due – MTA surcharge *(subtract line 9 from line 8)*	10	76 00
11 Total balance due *(add lines 5 and 10 and enter here; enter the payment amount on line A above)*	11	376 00

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

		Date paid	A. Franchise tax	B. MTA surcharge
12 Mandatory first installment	12	03-15-2015	300 00	77 00
13a Second installment from Form CT-400	13a	06-15-2015	300 00	77 00
13b Third installment from Form CT-400	13b	09-15-2015	300 00	77 00
13c Fourth installment from Form CT-400	13c	12-15-2015	300 00	77 00
14 Overpayment credited from prior years	14			
15 Overpayment credited from Form CT- _____ Period	15			
16 Total prepayments *(total all entries in column A and column B)*	16		1200 00	308 00

Paid preparer use only *(see instr.)*			
Firm's name *(or yours if self-employed)*: Taxes Done Right	Firm's EIN: 123456987	Preparer's PTIN or SSN: 987654123	
Signature of individual preparing this document	Address: 315 Return Parkway	City: Albany	State: NY ZIP code: 12227
E-mail address of individual preparing this document: billsmith@taxesdoneright.com	Preparer's NYTPRIN: 12345678 or Excl. code:	Date: 03-15-2016	

Test 2

Begins on next page

Return to Test Chart

Department of Taxation and Finance

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

CT-5.4

NEW YORK STATE 2015

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

Employer identification number (EIN)	File number	Business telephone number
002190202	AA 1	( ) 5185552226

Legal name of corporation: CTEF54	Trade name/DBA:
Mailing name *(if different from legal name)* and address: c/o	State or country of incorporation: NY
Number and street or PO box: 54 EXTENSION BOULEVARD	Date of incorporation: 2012-01-01
City: ALBANY State: NY ZIP code: 12227	Foreign corporations: date began business in NYS:

Date received (for Tax Department use only)

Audit use

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

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

A. Pay amount shown on line 5. Make payable to: ***New York State Corporation Tax***
Attach your payment here. Detach all check stubs. *(See instructions for details.)*

	Payment enclosed
A	750.00

Computation of estimated franchise tax

1	Franchise tax *(see instructions)*	1	3000.00
2	First installment of estimated tax for the next tax year *(see instructions)*	2	750.00
3	Total franchise tax and first installment *(add lines 1 and 2)*	3	3750.00
4	Prepayments of franchise tax *(from line 10 below)*	4	3000.00
5	Balance due *(subtract line 4 from line 3 and enter here; enter the payment amount on line A above)*	5	750.00

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	2015-03-15	750.00
7a	Second installment from Form CT-400	7a	2015-06-15	750.00
7b	Third installment from Form CT-400	7b	2015-09-15	750.00
7c	Fourth installment from Form CT-400	7c	2015-12-15	750.00
8	Overpayment credited from prior years *(see instructions)*	8		
9	Overpayment credited from Form CT-_____ Period	9		
10	Total prepayments *(add all entries in* Amount *column)*	10		3000.00

Paid preparer use only *(see instr.)*			
Firm's name *(or yours if self-employed)*: TAXES DONE RIGHT	Firm's EIN: 123456987	Preparer's PTIN or SSN: 987654321	
Signature of individual preparing this document	Address: 315 RETURN PARKWAY	City: ALBANY	State: NY ZIP code: 12227
E-mail address of individual preparing this document: BILLSMITH@TAXESDONERIGHT.COM	Preparer's NYTPRIN: 12345678 or Excl. code	Date: 2016-03-15	

See instructions for where to file.

Test 3

Begins on next page

Return to Test Chart

Department of Taxation and Finance

Request for Six-Month Extension to File

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

Tax Law – Articles 9-A and 33

CT-5.3

NEW YORK STATE 2015

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Employer identification number (EIN)	File number	Business telephone number
002190203	AA 9	( ) 5185558951

Legal name of corporation: CTEF53

Trade name/DBA:

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

State or country of incorporation: NEW YORK

Number and street or PO box: 53 EXTENSION ST

Date of incorporation: 1981-04-13

City: ALBANY State: NY ZIP code: 12227

Foreign corporations: date began business in NYS:

Date received (for Tax Department use only)

Audit use

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

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

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

Article 9-A		Article 33	
CT-3-A ☒	CT-3-M ☒	CT-33-A ☐	CT-33-M ☐

		Payment enclosed
A. Pay amount shown on line 14. Make payable to: ***New York State Corporation Tax*** Attach your payment here. Detach all check stubs. *(See instructions for details.)*	A	616 00

Computation of estimated franchise tax and minimum tax

1 Combined franchise tax from the worksheet *(see instructions)*	1	1500 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	3000 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	350 00
4 Total combined franchise tax and minimum tax on member corporations *(add lines 1, 2, and 3)*	4	4850 00
5 First installment of estimated tax for the next tax year *(see instructions)*	5	1213 00
6 Total combined franchise tax, minimum tax on member corporations, and first installment *(add lines 4 and 5)*	6	6063 00
7 Prepayments of combined franchise tax and minimum tax on member corporations *(enter amount from line 22, column A)*	7	6000 00
8 Balance due *(subtract line 7 from line 6)*	8	63 00

Computation of estimated MTA surcharge

9 Combined MTA surcharge from the worksheet *(see instructions)*	9	1242 00
10 First installment of estimated combined MTA surcharge for the next tax year *(see instructions)*	10	311 00
11 Total combined MTA surcharge and first installment *(add lines 9 and 10)*	11	1553 00
12 Prepayments of combined MTA surcharge *(enter amount from line 22, column B)*	12	1000 00
13 Balance due - combined MTA surcharge *(subtract line 12 from line 11)*	13	553 00
14 Total balance due *(add lines 8 and 13 and enter here; enter the payment amount on line A above)*	14	616 00

Combined filer information

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

A Member corporation name	B EIN	C Short tax year from (mm-yy)	C Short tax year to (mm-yy)	D Subsidiary fixed dollar minimum tax	E Prior year payments	F Total CT-400 payments	G Amount paid with a separately filed CT-5 or CT-5.4 extension
Sub 1	134567890			1500.00			
Sub 2	234567890			1500.00			
Sub 3	334567890			175.00			
Sub 4	434567890			175.00			

15 Add amounts in Part 1, column D 15 3350.00

Part 2 — Parent or payor corporation only

		E Prior year payments	F Total CT-400 payments
16 Parent or payor corporation's prepayments	16		700 00

Composition of prepayments — Use the following worksheet to determine the prepayments of franchise tax on line 7 and the prepayments of the MTA surcharge on line 12 *(see instructions)*.

Composition of prepayments claimed on lines 7 and 12		Date paid	A Combined franchise tax Amount	B Combined MTA surcharge Amount
17 Mandatory first installment of combined group	17			
18a Second installment of combined group from Form CT-400	18a	2015-06-15	350 00	59 00
18b Third installment of combined group from Form CT-400	18b	2015-09-15	170 00	30 00
18c Fourth installment of combined group from Form CT-400	18c	2015-12-15	80 00	11 00
19 Overpayment credited from combined return of prior years.....	19			
20 Overpayment credited from Form CT-_____..... Period	20			
21 Total prepayments from member not previously included in the combined return.....	21			
22 Total prepayments *(total all entries in column A and column B)*	22		600 00	100 00

Paid preparer use only *(see instr.)*			
Firm's name *(or yours if self-employed)* TAXES DONE RIGHT	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123	
Signature of individual preparing this document	Address 315 RETURN PARKWAY	City ALBANY	State NY ZIP code 12227
E-mail address of individual preparing this document BILLSMITH@TAXESDONERIGHT.COM	Preparer's NYTPRIN 12345678 or Excl. code	Date 2016-03-15	

See instructions for where to file.

Test 4

Begins on next page

Return to Test Chart

Department of Taxation and Finance

NEW YORK STATE 2015

Request for Additional Extension of Time to File CT-5.1

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

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

All filers must enter tax period: beginning 01-01-2015 ending 12-31-2015

Employer identification number (EIN)	File number	Business telephone number
002190204	AA 9	(518) 555-8951

Legal name of corporation: CTEF51

Trade name/DBA:

Mailing name (If different from legal name): c/o

State or country of incorporation: NY

Date received (for Tax Department use only):

Number and street or PO box: 51 Extension Boulevard

Date of incorporation: 04-14-2006

City: Albany State: NY ZIP code: 12227 US

Foreign corporations: date began business in NYS:

Audit use

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

Request for an additional extension of time to file the following forms: Mark an *X* in **both** boxes if you are requesting an additional extension for **both** a state tax return and an associated metropolitan transportation business tax (MTA surcharge) return of the same type (for example, Forms CT-183 and CT-18M). A taxpayer who files more than one type of tax return (for example, Forms CT-183 and CT-184 or Forms CT-3 and CT-186-E) must file a separate extension form for each tax return.

Article 9				Article 9-A				Article 33			
CT-183	☐	CT-183-M	☐	CT-3	☐						
CT-184	☐	CT-184-M	☐			CT-3-M	☐				
CT-184-R	☐										
CT-185	☐			CT-3-A	☑	CT-3-M	☐				
CT-186	☐	CT-186-M	☐					CT-33	☐	CT-33-M	☐
CT-186-E	☐							CT-33-C	☐		
CT-186-EZ	Discontinued effective 2012			Article 13				CT-33-A	☐	CT-33-M	☐
CT-186-P	☐	CT-186-P/M	☐	CT-13	☐			CT-33-NL	☐	CT-33-M	☐

Explain in detail why you need additional time to file:

Need to gather additional information

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

Authorized person	Printed name of authorized person: John Doe	Signature of authorized person	Official title: Vice President	
	E-mail address of authorized person: johndoe@ctelf51.com		Telephone number: 5185552526	Date: 09-15-2016
Paid preparer use only	Firm's name (or yours if self-employed): Taxes Done Right	Firm's EIN: 123456987	Preparer's PTIN or SSN: 987654123	
	Signature of individual preparing this return	Address: 315 Return Parkway	City: Albany	State: NY ZIP code: 12227
(see instr.)	E-mail address of individual preparing this return: billsmith@taxdoneright.com	Preparer's NYTPRIN or Excl. code: 12345678	Date: 09-15-2016	

See instructions for where to file.

Test 5

Begins on next page

Return to Test Chart

Department of Taxation and Finance

Request for Three-Month Extension to File CT-5.9

(for Article 9 tax return, MTA surcharge, or both)

Tax Law - Article 9

NEW YORK STATE 2015

For calendar year 2015

Employer identification number (EIN)	File number	Business telephone number
002190205	EE 5	5185552525

Legal name of corporation: CTEF59

Trade name/DBA:

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

State or country of incorporation: NY

Date received (for Tax Department use only)

Number and street or PO box: 59 Extension Way

Date of incorporation: 2003-02-05

City	State	ZIP code	
Albany	NY	12227	US

Foreign corporations: date began business in NYS

Audit use

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

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

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

CT-183 ✓	CT-184 ☐	CT-184-R ☐	CT-186 ☐	CT-186-P ☐
CT-183-M ✓	CT-184-M ☐	CT-185 ☐	CT-186-M ☐	CT-186-P/M ☐

		Payment enclosed
A. Pay amount shown on line 11. Make payable to: ***New York State Corporation Tax*** Attach your payment here. Detach all check stubs. *(See instructions for details.)*	A	819

Computation of estimated tax

1 Tax from worksheet *(see instructions)*	1	2,000
2 First installment of estimated tax for the next tax year *(see instructions)*	2	500
3 Total tax and first installment *(add lines 1 and 2)*	3	2,500
4 Prepayments of tax *(from line 16, column A)*	4	1,800
5 Balance due - tax and first installment *(subtract line 4 from line 3)*	5	700

Computation of estimated MTA surcharge

6 MTA surcharge from worksheet *(see instructions)*	6	340
7 First installment of estimated MTA surcharge for the next tax year *(see instructions)*	7	85
8 Total MTA surcharge and first installment *(add lines 6 and 7)*	8	425
9 Prepayments of MTA surcharge *(from line 16, column B)*	9	306
10 Balance due - MTA surcharge and first installment *(subtract line 9 from line 8)*	10	119
11 Total balance due *(add lines 5 and 10 and enter here; enter the payment amount on line A above)*	11	819

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

		Date paid	A Business tax Amount	B MTA surcharge Amount
12 Mandatory first installment	12	2015-03-15	450	77
13a Second installment from Form CT-400	13a	2015-06-15	450	77
13b Third installment from Form CT-400	13b	2015-09-15	450	77
13c Fourth installment from Form CT-400	13c	2015-12-15	450	75
14 Overpayment credited from prior years *(see instructions)*	14			
15 Overpayment credited from Form — Period	15			
16 Total prepayments *(total all entries in column A and column B)*	16		1,800	306

Paid preparer use only (see instr.)

Firm's name *(or yours if self-employed)*: Taxes Done Right		Firm's EIN: 123456987	Preparer's PTIN or SSN: 987654123
Signature of individual preparing this document	Address: 315 Return Parkway	City: Albany	State: NY ZIP code: 12227
E-mail address of individual preparing this document: billsmith@taxesdoneright.com		Preparer's NYTPRIN: 12345678 or Excl. code	Date: 2016-03-15

Test 6

Begins on next page

Return to Test Chart

Department of Taxation and Finance

NEW YORK STATE 2015

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

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

CT-5.9-E

For calendar year

Employer identification number (EIN)	File number	Business telephone number
002190206	XX 4	(518) 555-2226

Legal name of corporation: CTEF59E

Trade name/DBA:

Mailing name *(if different from legal name)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NY	
Number and street or PO box: 59 E Extension Way	Date of incorporation: 05-24-2005	
City: Albany State: NY ZIP code: 12227 US	Foreign corporations: date began business in NYS	*Audit use*

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

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

		Payment enclosed
A. Pay amount shown on line 12. Make payable to: ***New York State Corporation Tax*** Attach your payment here. Detach all check stubs. *(See instructions for details.)*	A	4,691

Computation of estimated taxes and MTA surcharges

			A. NYS tax	B. MTA surcharge
1	Excise tax on telecommunications services *(see instructions)*	1	15,156	
2	Tax on the furnishing of utility services	2		
3	Total taxes *(add lines 1 and 2)*	3	15,156	
4	MTA surcharge related to telecommunication services	4		3,608
5	MTA surcharge on the furnishing of utility services	5		
6	Total MTA surcharges *(add lines 4 and 5)*	6		3,608
First installment of estimated tax:				
7a	If line 1 is over $1,000, see instructions; otherwise enter *0*	7a	3,789	902
7b	If line 2 is over $1,000, see instructions; otherwise enter *0*	7b		
8	Add lines 7a and 7b	8	3,789	902
9	Total *(column A, add lines 3 and 8; column B, add lines 6 and 8)*	9	18,945	4,510
10	Total prepayments *(transfer amounts from line 17, columns A and B)*	10	15,156	3,608
11	Balance *(subtract line 10 from line 9)*	11	3,789	902
12	Total taxes and surcharges balance *(add line 11, columns A and B and enter here; enter the payment amount on line A above)*	12	4,691	

Composition of prepayments claimed on line 10 *(see instructions)*

			Date paid	A. NYS tax Amount	B. MTA surcharge Amount
13	Mandatory first installment	13	03-15-2015	3,789	902
14a	Second installment from Form CT-400	14a	06-15-2015	3,789	902
14b	Third installment from Form CT-400	14b	09-15-2015	3,789	902
14c	Fourth installment from Form CT-400	14c	12-15-2015	3,789	902
15	Overpayment credited from prior years	15			
16	Overpayment credited from Form CT- ____ Period ____	16			
17	Total prepayments *(total all entries in column A and column B; also enter on line 10)*	17		15,156	3,608

Paid preparer use only (see instr.)

Firm's name *(or yours if self-employed)*	Firm's EIN	Preparer's PTIN or SSN
Taxes Done Right	123456987	987654123

Signature of individual preparing this document	Address	City	State	ZIP code
	315 Return Parkway	Albany	NY	12227

E-mail address of individual preparing this document	Preparer's NYTPRIN or Excl. code	Date
billsmith@taxesdoneright.com	12345678	03-15-2016

Test 7

Begins on next page

Return to Test Chart

Department of Taxation and Finance

Unrelated Business Income Tax Return

CT-13

NEW YORK STATE 2015

Amended return ☐

Tax Law - Article 13

All filers enter tax period: beginning 2015-01-01 ending 2015-12-31

Employer identification number	File number	Business telephone number	If you claim an overpayment, mark an X in the box
002190207	AA 9	518-555-2626	☑

Legal name of corporation: CTEF13

Trade name/DBA:

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

State or country of incorporation: NEW YORK

Date received (for Tax Department use only):

Number and street or PO box: 13 WA HARRIMAN CAMPUS

Date of incorporation: 2003-01-03

City: albany State: NY ZIP code: 12227 US

Foreign corporations: date began business in NYS:

NAICS business code number (from federal return):

If address/phone above is new, mark an X in the box ☐

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

Principal unrelated business activity (see instructions):

Audit (for Tax Department use only):

Form CT-247, *Application for Exemption from Corporation Franchise Taxes by a Not-For-Profit Organization* - Have you filed this New York State application for exemption? (see instructions) Yes ☐ No ☐

Mark an X in this box if you are an employee trust as defined in Internal Revenue Code (IRC) section 401(a) ☐

Mark an X in this box if you ceased operating the unrelated business during the tax year covered by this return (see section Who must file Form CT-13 in the instructions) ☐

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

Computation of income and tax

1	Federal unrelated business taxable income before net operating loss deduction and after $1,000 specific deduction		1	30,000
2	New York State Article 13 and Article 23 tax deducted on federal return		2	6,000
3	Additions required for shareholders of federal S corporations (see instructions)		3	3,000
4	Grossed-up taxes for shareholders of New York S corporations (see instructions)		4	
5	Other additions (see instructions) • IRC section 199 deduction: 1,000		5	1,000
6	Add lines 1 through 5		6	40,000
7	Other income (see instructions)	7: 4,565		
8	Federal S corporation shareholder subtractions (see instructions)	8: 1,225		
9	Other subtractions (see instructions)	9: 2,526		
10	Total subtractions (add lines 7, 8, and 9)		10	8,316
11	Taxable income before net operating loss deduction (subtract line 10 from line 6)		11	31,684
12	New York net operating loss deduction (attach federal and NYS computations; see instructions)		12	2,389
13	Taxable income (subtract line 12 from line 11)		13	29,295
14	Allocated taxable income (multiply line 13 by 27.8785 % from line 42; or enter amount from line 13 if allocation is not claimed)		14	8,167
15	Tax based on income (multiply line 14 by 9% (.09))		15	735
16	Minimum tax		16	250 00
17	Tax (line 15 or line 16, whichever is larger)		17	735
18	Total prepayments from line 46		18	5,000
19	Balance (if line 18 is less than line 17, subtract line 18 from line 17)		19	
20	Interest on late payment (see instructions)		20	
21	Late filing and late payment penalties (see instructions)		21	
22	Balance due (add lines 19, 20, and 21 and enter here; enter the payment amount on line A above)		22	
23	Overpayment (if line 17 is less than line 18, subtract line 17 from line 18)		23	4,265
24	Amount of overpayment on line 23 to be **credited to next year**		24	1,000
25	Amount of overpayment on line 23 to be **refunded** (subtract line 24 from line 23)		25	3,265

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

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

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

Schedule A - Unrelated business allocation

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

Average value of:		A New York State	B Everywhere
26 Real estate owned *(see instructions)*	26	15,000	100,000
27 Gross rents *(attach list; see instructions)*	27	3,000	10,000
28 Inventories owned	28	650	4,560
29 Other tangible personal property owned *(see instructions)*	29	950	7,250
30 **Total** *(add lines 26 through 29)*	30	19,600	121,810
31 Percentage in New York State *(divide line 30, column A, by line 30, column B)*	31	16.0906 %	
Receipts in the regular course of business from:			
32 Sales of tangible personal property shipped to points within New York State	32	25,600	
33 All sales of tangible personal property	33		45,789
34 Services performed	34	5,500	7,500
35 Rentals of property	35	7,565	85,000
36 Other business receipts	36	9,999	109,999
37 **Total** *(add lines 32 through 36)*	37	48,664	248,288
38 Percentage in New York State *(divide line 37, column A, by line 37, column B)*	38	19.5998 %	
39 Wages, salaries, and other compensation of employees *(except general executive officers; see instructions)*	39.	175,000	365,000
40 Percentage in New York State *(divide line 39, column A, by line 39, column B)*	40	47.9452 %	
41 **Total of New York State percentages** *(add lines 31, 38, and 40)*	41	83.6356 %	
42 Business allocation percentage *(divide line 41 by three or by the number of percentages)*	42	27.8785 %	

Composition of prepayments claimed on line 18*		Date paid	Amount
43 Payment with extension request, Form CT-5, line 5	43		
44a Second installment from Form CT-400	44a	2015-06-15	2,500
44b Third installment from Form CT-400	44b	2015-09-15	1,000
44c Fourth installment from Form CT-400	44c	2015-12-15	1,000
45 Amount of overpayment credited from prior years	45		500
46 Total prepayments *(add lines 43 through 45; enter here and on line 18)*	46		5,000

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

Amended return information

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

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

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

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

Third - party designee *(see instructions)*	Yes ☐ No ☐	Designee's name *(print)*	Designee's phone number
	Designee's e-mail address		PIN

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

Authorized person	Printed name of authorized person JOHN DOE	Signature of authorized person	Official title VICE PRESIDENT	
	E-mail address of authorized person		Telephone number 518-555-2626	Date 2016-04-18

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* TAXES DONE RIGHT		Firm's EIN 123456987	Preparer's PTIN or SSN	
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	E-mail address of individual preparing this return		Preparer's NYTPRIN or Excl. code 12345678		Date 2016-04-18

Tests 8a,b,&c

Begin on next page

Return to Test Chart

NEW YORK STATE 2016

Department of Taxation and Finance

CT-400 Estimated Tax for Corporations

(4/16)

Employer Identification number	File no.	Return type (Required)	Tax sub type	Tax year ending	Installment due date
00-2190242	AA 3	CT-3		12-31-2016	2016-06-15

Business telephone number	State or country of incorporation	Date	Foreign corporations: date began business in NYS

Legal Name of Corporation
CTEF400A

Street address or PO box
400 WA Harriman Campus

City	State	ZIP code	
Albany	NY	12227	US

FILING MADE EASY: File and pay electronically through *Online Services at www.tax.ny.gov.*
Make check or money order payable to: ***New York State Corporation Tax.*** Return this form with your payment to: **NYS ESTIMATED CORPORATION TAX, PO BOX 4136, BINGHAMTON NY 13902-4136.**
Do not staple or clip your check or money order. Detach all check stubs.

Installment payment amount		
1.	Tax	300.00
2.	MTA surcharge	77.00
3.	Total payment enclosed	377.00
Declaration of estimated tax		
4.	Tax	1,200.00
5.	MTA surcharge	307.00

For office ues only

NEW YORK STATE 2016

Department of Taxation and Finance

CT-400 Estimated Tax for Corporations

(4/16)

Employer Identification number	File no.	Return type (Required)	Tax sub type	Tax year ending	Installment due date
00-2190242	AA 3	CT-3		12-31-2016	2016-09-15

Business telephone number	State or country of incorporation	Date	Foreign corporations: date began business in NYS

Legal Name of Corporation
CTEF400b

Street address or PO box
400 WA Harriman Campus

City	State	ZIP code	
Albany	NY	12227	US

FILING MADE EASY: File and pay electronically through *Online Services at www.tax.ny.gov.*
Make check or money order payable to: ***New York State Corporation Tax.*** Return this form with your payment to: **NYS ESTIMATED CORPORATION TAX, PO BOX 4136, BINGHAMTON NY 13902-4136.**
Do not staple or clip your check or money order. Detach all check stubs.

Installment payment amount		
1.	Tax	300.00
2.	MTA surcharge	77.00
3.	Total payment enclosed	377.00
Declaration of estimated tax		
4.	Tax	1,200.00
5.	MTA surcharge	307.00

For office ues only

NEW YORK STATE 2016

Department of Taxation and Finance

CT-400 Estimated Tax for Corporations

(4/16)

Employer Identification number	File no.	Return type (Required)	Tax sub type	Tax year ending	Installment due date
00-2190242	AA 3	CT-3		12-31-2016	2016-12-15

Business telephone number	State or country of incorporation	Date	Foreign corporations: date began business in NYS

Legal Name of Corporation
CTEF400c

Street address or PO box
400 WA Harriman Campus

City	State	ZIP code	
Albany	NY	12227	US

FILING MADE EASY: File and pay electronically through *Online Services at www.tax.ny.gov.*
Make check or money order payable to: ***New York State Corporation Tax.*** Return this form with your payment to: **NYS ESTIMATED CORPORATION TAX, PO BOX 4136, BINGHAMTON NY 13902-4136.**
Do not staple or clip your check or money order. Detach all check stubs.

Installment payment amount		
1.	Tax	300.00
2.	MTA surcharge	77.00
3.	Total payment enclosed	377.00
Declaration of estimated tax		
4.	Tax	1,200.00
5.	MTA surcharge	307.00

For office ues only

Test 9

Begins on next page

Return to Test Chart

Department of Taxation and Finance

Life Insurance Corporation Franchise Tax Return

Tax Law - Article 33

CT-33

All filers must enter tax period:

Amended return **Final return** beginning 2015-01-01 ending 2015-12-31

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an X in the box
002190210	LL 3	5185552226		☑

Legal name of corporation	Trade name/DBA
CTEF33MR	

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: 33 WA HARRIMAN CAMPUS	Date of incorporation: 2012-03-21	
City: Albany State: NY ZIP code: 12227 US	Foreign corporations: date began business in NYS	

NAICS business code number (from NYS Pub 910)	If address/phone above is new, mark an X in the box	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business information in Form CT-1.	Audit (for Tax Department use only)
NYS principal business activity: Life Insurance			

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

A. Pay amount shown on line 21. Make payable to: **New York State Corporation Tax** Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed 0

B. Federal return filed: (mark an X in one box) **Attach a complete copy of your federal return.**

Form 1120-L ☐ Form 1120-PC ☐ Consolidated basis ☐ Other: exempt ☑

Have you been audited by the Internal Revenue Service in the past 5 years? Yes ☐ No ☑

If Yes, list years: _____

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

Enter parent corporation name and EIN (if more than 50% owned by another corporation): Name: Penson Fund 1 EIN: 133789456

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

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

Legal name of disregarded entity: _____ EIN: _____

D. Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)?..... Yes ☐ No ☑

E. If this corporation is an unauthorized insurance corporation, mark an X in the box.....

Attach a copy of your complete federal return, a copy of your Annual Report of Premiums and Exhibit of Premiums and Losses (New York) as led 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.

Computation of tax and installment payments of estimated tax

1	Allocated entire net income (ENI) from line 82	1,188,986 x .071	1	84,418	
2	Allocated business and investment capital from line 58	15,090,887 x .0016	2	24,145	
3	Alternative tax (see instructions; attach computation)	415,063 x .09	3	37,356	
4	Minimum tax		4	250	00
5	Allocated subsidiary capital from line 47	x .0008	5		
6	Life insurance company premiums (see instructions)	1,643,304 x .007	6	11,503	
7	Total tax (amount from line 1, 2, 3, or 4, whichever is greatest, plus lines 5 and 6)		7	95,921	
8	**Section 1505(b) floor limitation on tax** (see instructions)	1,643,304 x .015	8	24,650	
9a	Tax before EZ and ZEA tax credits (see instructions)		9a	95,921	
9b	EZ and ZEA tax credits claimed (enter amount from line 100; see instructions)		9b		
9c	Tax after EZ and ZEA tax credits (subtract line 9b from line 9a; do not enter less than 250; see instr.)		9c	95,921	
10	**Section 1505(a)(2) limitation on tax** (see instructions)	1,643,304 x .02	10	32,866	
11	Tax (see instructions)		11	32,866	
12	Tax credits (enter amount from line 101; see instructions)		12	32,866	
13	Tax due (subtract line 12 from line 11; if less than zero, enter 0)		13	0	

First installment of estimated tax for next period:

14a	If you filed a request for extension, enter amount from Form CT-5, line 2	14a		
14b	If you did not file Form CT-5 and line 13 is over $1,000, see instructions	14b		
15	Total (add line 13 and line 14a or 14b)	15	0	
16	Total prepayments from line 99	16	14,069	
17	Balance (if line 16 is less than line 15, subtract line 16 from line 15)	17		
18	Estimated tax penalty (see instructions; mark an **X** in the box if Form CT-222 is attached)	18		
19	Interest on late payment (see instructions)	19		
20	Late filing and late payment penalties (see instructions)	20		
21	**Balance due** (add lines 17 through 20 and enter here; enter the payment amount on line A)	21	0	
22	**Overpayment** (if line 15 is less than line 16, subtract line 15 from line 16)	22	14,069	
23	Amount of overpayment to be credited to next period	23	14,069	
24	Balance of overpayment (subtract line 23 from line 22)	24	0	
25	Amount of overpayment to be credited to Form CT-33-M	25		
26	Refund of overpayment (subtract line 25 from line 24)	26		
27a	Refund of tax credits (see instructions)	27a		
27b	Tax credits to be credited as an overpayment to next year's tax return (see instructions)	27b	7,912	
28	Issuer's allocation percentage (from line 45)	28	23.0231 %	
29	Reinsurance allocation percentage from line 39	29	14.4701 %	

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

(see instructions; attach separate sheet if necessary)

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % (see instructions)	D Reinsurance premiums allocated to New York State (column B x column C)
Totals from attached sheet			
30 Total (add column D amounts; enter here and include on line 34)			30

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

31 New York taxable premiums (see instructions)	31	1,643,304		
32 New York ocean marine premiums (see instructions)	32			
33 New York premiums for annuity contracts and insurance for the elderly . (see instr.)	33	4,222,012		
34 New York premiums on reinsurance assumed (see instructions)	34			
35 Total New York gross premiums (add lines 31 through 34)	35	5,865,316		
36 New York premiums ceded that are included on line 35 (see instructions)	36	48,425		
37 Total New York premiums (subtract line 36 from line 35)	37	5,816,891		
38 Total premiums (see instructions)	38	40,199,441		
39 New York premium percentage (divide line 37 by line 38; enter here and on line 29)			39	14.4701 %
40 Weighted New York premium percentage (multiply line 39 by nine)			40	130.2309 %
41 New York wages, salaries, personal service compensation, and commissions (see instructions)	41	3,432,023		
42 Total wages, salaries, personal service compensation, and commissions (see instructions)	42	3,432,023		
43 New York payroll percentage (divide line 41 by line 42)			43	100 %
44 Total New York percentages (add lines 40 and 43)			44	230.2309 %
45 Allocation percentage (divide line 44 by ten; if line 39 or 43 is zero, see instructions)			45	23.0231 %

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

A - Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation, complete columns B through G on the corresponding lines below; see instructions)

Item	Name	EIN

A Item	B % of voting stock owned	C Average fair market value (see instructions)	D Average value of current liabilities attributable to subsidiary capital (see instr.)	E Net average fair market value (column C - column D)	F Issuer's allocation % (see instr.)	G Value allocated to New York State (column E x column F)
Totals from attached sheet ..						
46 Totals (add amounts in columns C, D, and E) 46						

47 Allocated subsidiary capital (add column G amounts; enter here and in the first box on line 5) 47

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

	A Beginning of year	B End of year		C Average fair market value basis
48 Total assets from annual statement (balance sheet)	279,136,415	285,273,715	48	282,205,065
49 Fair market value adjustment (attach computation; if negative amount, use a minus (-) sign)	27,736,777	9,716,259	49	18,726,518
50 Nonadmitted assets from annual statement (see instr.)	104,040	131,701	50	117,871
51 Total assets (add lines 48, 49, and 50)	306,977,232	295,121,675	51	301,049,454
52 Current liabilities (see instructions)	26,169,815	19,804,548	52	22,987,182
53 Total capital (subtract line 52 from line 51)			53	278,062,272
54 Subsidiary capital from line 46, column E			54	
55 Business and investment capital (subtract line 54 from line 53)			55	278,062,272
56 Assets, excluding subsidiary assets included on line 54, held as reserves under NYS Insurance Law sections 1303, 1304, and 1305 (use same method to value assets as on line 51; see instr.)	Beginning of year: 209,827,534	End of year: 215,203,565	56	212,515,550
57 Adjusted business and investment capital (subtract line 56 from line 55)			57	65,546,722
58 Allocated business and investment capital (multiply line 57 by the allocation percentage from line 45; enter here and in the first box on line 2)			58	15,090,887

Schedule E - Computation of adjustment for gains or losses on disposition of property acquired before January 1, 1974

(you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instructions)

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

Schedule F - Officers (appointed or elected) and certain stockholders (include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)

A Name and address (give actual residence; attach seperate sheet if necessary	B Social security number	C Offcial title	D Salary and all other compensation received from corporation
Officer 1 33 Tax Rd Albany NY 12227	478963215	Treasurer	860060

Totals from attached sheet		
61 Totals (add column D amounts)	61	860,060

Schedule G - Computation and allocation of ENI

62	Federal taxable income before operations loss or net operating loss (NOL) (see instructions)	62	5,164,316
Additions			
63	Dividends-received deduction (used to compute line 62)	63	
64	Dividend or interest income not included in line 62 (attach list; see instructions)	64	
65	Interest to stockholders: [ ] less 10% or $1,000, whichever is greater (see instr.)	65	
66	Adjustment for gains or losses on disposition of property acquired before January 1, 1974 (from line 60)	66	
67	Deductions attributable to subsidiary capital (attach list; see instructions)	67	
68	New York State franchise tax deducted on federal return (attach list; see instructions)	68	
69a	Amount deducted on your federal return as a result of a safe harbor lease (see instructions)	69a	
69b	Amount that would have been required to be included on your federal return except for a safe harbor lease (see instructions)	69b	
70	Total amount of federal depreciation from Form CT-399 (see instructions)	70	
71	Other additions (see instructions)	71	
72	Total (add lines 62 through 71)	72	5,164,316
Subtractions			
73	Interest, dividends, and capital gains from subsidiary capital (attach list; see instructions)	73	
74	Fifty percent of dividends from nonsubsidiary corporations (attach list; see instructions)	74	
75	Gain on installment sales made before January 1, 1974 (attach list; see instructions)	75	
76	New York operations loss or NOL (attach statement showing computation; see instructions)	76	
77a	Amount included on your federal return as a result of a safe harbor lease (see instructions)	77a	
77b	Amount that could have been deducted on your federal return except for a safe harbor lease (see instr.)	77b	
78	Total amount of New York depreciation allowed under Article 33 section 1503(b) from Form CT-399 (see instructions)	78	
79	Other subtractions (see instructions)	79	
80	Total subtractions (add lines 73 through 79)	80	
81	ENI (subtract line 80 from line 72)	81	5,164,316
82	Allocated ENI (multiply line 81 by line 45; enter here and in the first box on line 1)	82	1,188,986

Schedule H - Computation of premiums (see instructions)

Life insurance companies		A Premiums taxable under section 1510	B Premiums included in tax limitation/oor computation - section 1505
83 Life insurance premiums	83	1,643,304	1,643,304
84 Accident and health insurance premiums	84		
85 Other insurance premiums (attach list)	85		
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	1,643,304	1,643,304

87	Insurance corporations who receive more than 95% of their premiums from annuity contracts, ocean marine insurance, and group insurance on the elderly (see instructions)	87	
88	Total (add lines 86 and 87, column B; enter total here and in the first box on line 10)	88	1,643,304

Schedule I

89	
90	
91	

Schedule J - Composition of prepayments (see instructions)

			Date paid	Amount
92	Mandatory first installment	92	2015-03-15	10,000
93	Second installment from Form CT-400	93		
94	Third installment from Form CT-400	94		
95	Fourth installment from Form CT-400	95		
96	Payment with extension request from Form CT-5, line 5	96		
97	Overpayment credited from prior years	97		4,069
98	Overpayment credited from Form CT-33-M Period	98		
99	Total prepayments (add lines 92 through 98; enter here and on line 16)	99		14,069

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

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

EZ and ZEA tax credits (attach appropriate form for each credit claimed)

Form CT-601.... Form CT-602.....

100 Total EZ and ZEA tax credits claimed above; amount cannot reduce the tax to less than the minimum tax (enter here and on line 9b) 100

Tax credits (attach appropriate form or statement for each credit claimed)

Fire insurance premiums tax credit		Form CT-604		Form CT-643	
Form CT-33-R	32,866	Form CT-606		Form DTF-624	
Form CT-33.1		Form CT-607		Form DTF-630	
Form CT-41		Form CT-611		Other credits	
Form CT-43		Form CT-611.1			
Form CT-44		Form CT-611.2			
Form CT-238		Form CT-612			
Form CT-249		Form CT-613			
Form CT-250		Form CT-631			
Form CT-259		Form CT-633			
Form CT-501		Form CT-634			
Form CT-502		Form CT-639			

101 Total tax credits claimed above; do **not** include EZ and ZEA tax credits claimed on line 100 (enter here and on line 12) 101 32,866

102 Total tax credits claimed above that are refund eligible (see instructions) 102 32,866

Amended return information

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

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

NOL or operations loss carryback..... Capital loss carryback.....

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

Net operating loss (NOL) or operations loss information

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

Third-party designee (see instructions)	☑ Yes ☐ No	Designee's name Bill Smith	Designee's phone number 5185552525
	Designee's email address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice President
	E-mail address of authorized person johndoe@ctef33m.com	Telephone number 5185552626	Date 3-15-2016

Paid preparer use only (see instr.)	Firm's name *(or yours if self-employed)* Taxes Done Right		Firm's EIN	Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code 12345678		Date 3-15-2016

See instructions for where to file.

New York State Department of Taxation and Finance

Claim for Retaliatory Tax Credits

Tax Law - Article 33

CT-33-R

2015

All filers must enter tax period:
beginning 2015-01-01 ending 2015-12-31

Legal name of corporation	Employer identication number
CTEF33MR	002190210

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

Part 1 - Computation of Article 33 section 1511(c) retaliatory tax credit for insurance corporations organized or domiciled in New York State (see instr.)

For tax years before 2012, attach separate computation.		A 2012	B 2013	C 2014
1 Tax less credits (except for section 1511(c) *retaliatory tax credit)*	1	31,680	32,562	32,866
2 Section 1511(c) retaliatory tax credit claimed in 2012 and 2013	2	24,620	6,323	
3 Balance *(subtract line 2 from line 1)*	3	7,060	26,239	
4 90% of retaliatory taxes paid in 2014 on 2012 premiums and income *(line 4 may not exceed line 3, column A)*	4			
5 90% of retaliatory taxes paid in 2014 on 2013 premiums and income (line 5 may not *exceed line 3, column B)*	5		24,502	
6 90% of retaliatory taxes paid in 2014 on 2014 premiums and income *(line 6 may not exceed line 1, column C)*	6			16,276
7 Total section 1511(c) retaliatory tax credit claimed this year *(add lines 4, 5, and 6)*	7			40,778

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

For tax years before 2012, attach separate computation.		A 2012	B 2013	C 2014
8 Amount of assessment paid under Public Health Law section 2807-t	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 in 2014 because of 2013 2807-t assessments *(may not exceed lesser of line 8, column B, or line 11, column B)*	13			
14 90% of retaliatory taxes paid to other states in 2014 because of 2013 section 2807-t assessments *(may not exceed lesser of line 8, column C, or line 9, column C)*	14			
15 Total section 1511(i) retaliatory tax credit claimed this year *(add lines 12, 13, and 14)*	15			

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

16 Total retaliatory tax credits claimed this year *(add lines 7 and 15)*	16	40,778
17 Retaliatory tax credits from line 16 used to reduce tax liability *(see instructions)*	17	32,866
18 Balance of retaliatory tax credits *(subtract line 17 from line 16; see instructions)*	18	7,912
19 Amount of retaliatory tax credits to be credited as an overpayment to next period *(see instructions)*	19	7,912
20 Amount of retaliatory tax credits to be refunded *(subtract line 19 from line 18; see instructions)*	20	

Department of Taxation and Finance

CT-33-M Insurance Corporation MTA Surcharge Return

NEW YORK STATE 2015

Tax Law - Article 33, Section 1505-a

Amended return

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Employer identification number (EIN)	File number	Business telephone number	State or country of incorporation	If you claim an overpayment, mark an X in the box
002190210	LL 3	5185552226	NY	

Legal name of corporation: CTEF33MR

Date of incorporation: 2012-03-21

Date received (for Tax Department use only)

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

Number and street or PO box: 33 WA HARRIMAN CAMPUS

City: Albany State: NY ZIP code: 12227 US

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

Audit (for Tax Department use only)

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

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

Computation of MCTD allocation percentage

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

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

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

3a	Net New York State premiums *(from Form CT-33, line 37, or CT-33-A, line 40, column E)*	3a	5,816,891		
3b	MCTD premiums included on line 3a *(see instructions)*	3b	4,039,178		
4	MCTD premium percentage *(divide line 3b by line 3a)*			4	69.4387 %
5	Weighted MCTD premium percentage *(multiply line 4 by nine)*			5	624.9483 %
6a	New York State wages *(from Form CT-33, line 41, or CT-33-A, line 44, column E)*	6a	3,432,023		
6b	MCTD wages included on line 6a *(see instructions)*	6b	3,432,023		
7	MCTD wage percentage *(divide line 6b by line 6a)*			7	100 %
8	Total MCTD percentages *(add lines 5 and 7)*			8	724.9483 %
9	MCTD allocation percentage *(divide line 8 by ten; if line 4 or line 7 is 0, see instructions)*			9	72.4948 %

Computation of MTA surcharge

10	Net New York State franchise tax *(from Form CT-33-NL, line 7; Form CT-33 and Form CT-33-A filers, see instructions)*	10	0
11	Allocated tax (Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers *multiply line 10 by line 9)*	11	0
12	MTA surcharge before MTA surcharge retaliatory tax credit *(multiply line 11 by 17% (.17))*	12	
13	MTA surcharge retaliatory tax credit *(see instructions)*	13	
14	Total MTA surcharge due *(subtract line 13 from line 12)*	14	0
15a	If you filed a request for extension, enter amount from Form CT-5, line 7, or Form CT-5.3, line 10	15a	
15b	If you did not file Form CT-5 or Form CT-5.3, see instructions	15b	
16	Total *(add lines 14 and 15a or 15b)*	16	0
17	Total prepayments *(from line 45)*	17	3,000
18	Balance *(if line 17 is less than line 16, subtract line 17 from line 16)*	18	0
19	Estimated tax penalty *(see instructions; mark anX in the box if Form CT-222 is attached)*	19	
20	Interest on late payment *(see instructions)*	20	
21	Late filing and late payment penalties *(see instructions)*	21	
22	Balance due *(add lines 18 through 21 and enter here; enter the payment amount on line A above)*	22	0

Computation of MTA surcharge *(continued; see instructions)*

23	Overpayment *(if line 16 is less than line 17, subtract line 16 from line 17; see instructions)*	23	3,000
24	Amount of overpayment to be credited to New York State franchise tax	24	
25	Amount of overpayment to be credited to next year's MTA surcharge	25	3,000
26	Amount of overpayment to be refunded *(subtract lines 24 and 25 from line 23)*	26	0
27	Amount of MTA surcharge retaliatory tax credit to be refunded *(from line 38)*	27	
28	Total refund claimed *(add lines 26 and 27)*	28	0

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

For tax years before 2010, attach separate computation		A 2010	B 2011	C 2012	D 2013	E 2014
29 MTA surcharge payable *(see instructions)*	29	261				
30 MTA surcharge retaliatory tax credits previously allowed *(see instructions)*	30	261				
31 Balance *(subtract line 30 from line 29; if less than zero, enter0)*	31	0				
32 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2010 MTA surcharge *(may not exceed line 31, column A; see instructions)*	32					
33 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2011 MTA surcharge *(may not exceed line 31, column B; see instr.)*	33					
34 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2012 MTA surcharge *(may not exceed line 31, column C; see instructions)*	34					
35 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2013 MTA surcharge *(may not exceed line 31, column D; see instructions)*	35					
36 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2014 MTA surcharge *(may not exceed line 31, column E; see instructions)*	36					
37 Total MTA surcharge retaliatory tax credits allowed to date *(see instructions)*	37	0				
38 Total credits *(add lines 32 through 36; enter here and on line 27)*	38					

Composition of prepayments claimed on line 17 (see instructions)

			Date paid	Amount
39	Mandatory first installment	39	2015-03-15	3,000
40a	Second installment from Form CT-400	40a		
40b	Third installment from Form CT-400	40b		
40c	Fourth installment from Form CT-400	40c		
41	Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13	41		
42	Overpayment credited from prior years	42		
43	Add lines 39 through 42	43		3,000
44	Overpayment credited from Form CT-33-NL, CT-33, or CT-33-A Period	44		
45	Total prepayments *(add lines 43 and 44; enter here and on line 17)*	45		3,000

Third – party designee *(see instructions)*			
Yes ☒ No ☐	Designee's name *(print)* Bill Smith	Designee's phone number ( )518-555-2525	
	Designee's e-mail address billsmith@taxesdoneright.com	PIN 12345	

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

Authorized person	Printed name of authorized person Taxes Done Right	Signature of authorized person Vice President	Official title Vice President
	E-mail address of authorized person johndoe@33.com	Telephone number (5)18-555-2626	Date 2016-03-15
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return Taxes Done Right	Address 315 Return Parkway	City Albany / State NY / ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code 12345678	Date 2016-03-15

Test 10

Begins on next page

Return to Test Chart

Department of Taxation and Finance

Captive Insurance Company Franchise Tax Return

CT-33-C

Tax Law - Article 33

NEW YORK STATE 2015

All filers must enter tax period:

Amended return ☐ beginning 2015-01-01 ending 2015-12-31

Employer identication number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an X in the box
002190244	AA 9	5185552626	☐

Legal name of corporation	Trade name/DBA
CTEF33C	

Mailing name (if different from legal name above)	State or country of incorporation	Date received (for Tax Department use only)
c/o	NEW YORK	
Number and street or PO box: CT33C WA HARRIMAN CAMPUS	Date of incorporation: 2003-07-01	
City: ALBANY State: NY ZIP code: 12227 US	Foreign corporations: date began business in NYS	

NAICS business code number (from NYS Pub 910)	If address/phone above is new, mark an X in the box	Audit (for Tax Department use only)
	☐	

NYS principal business activity: CAPTIVE INSURANCE

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

Federal return was filed on (mark an X in one): 1120-L ☐ 1120-PC ☐ Consolidated ☑ Other: ☐ _____

A. Pay amount shown on line 19. Make payable to: **New York State Corporation Tax** Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed 66,276.76

Computation of tax and installment payments of estimated tax *(see instructions)*

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

1	First $20,000,000 of gross direct premiums	20,000,000	x .004	1	80,000
2	$20,000,001-$40,000,000 of gross direct premiums	20,000,000	x .003	2	60,000
3	$40,000,001-$60,000,000 of gross direct premiums	20,000,000	x .002	3	40,000
4	Excess of $60,000,000 of gross direct premiums	81,466,224.50	x .00075	4	61,099 .67

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

5	First $20,000,000 of reinsurance premiums		x .00225	5	
6	$20,000,001-$40,000,000 of reinsurance premiums		x .0015	6	
7	$40,000,001-$60,000,000 of reinsurance premiums		x .0005	7	
8	Excess of $60,000,000 of reinsurance premiums		x .00025	8	

Computation of tax and estimated tax due

9	Tax due based upon premiums *(add lines 1 through 8)*	9	241,099 .67
10	Minimum tax	10	5,000 00
11	Tax due *(enter the greater of line 9 or 10)*	11	241,099 .67
	First installment of estimated tax for next period:		
12a	If you filed a request for extension, enter amount from Form CT-5, line 2	12a	
12b	If you did not file Form CT-5, see instructions	12b	96,439 .87
13	Total *(add line 11 and line 12a or 12b)*	13	337,539 .54
14	Total prepayments from line 27	14	271,262 .78
15	Balance *(if line 14 is less than line 13, subtract line 14 from line 13)*	15	66,276 .76
16	Estimated tax penalty *(see instructions; mark an X in the box if Form CT-222 is attached)* ☐	16	
17	Interest on late payment *(see instructions)*	17	
18	Late filing and late payment penalties *(see instructions)*	18	
19	**Balance due** *(add lines 15 through 18 and enter here; enter the payment amount on line A above)*	19	66,276 .76
20	**Overpayment** *(if line 13 is less than line 14, subtract line 13 from line 14)*	20	
21	Amount of overpayment to be credited to next period	21	
22	Refund of overpayment *(subtract line 21 from line 20)*	22	

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

		Date paid	Amount
23 Mandatory first installment	23	2015-02-28	94,262 .78
24a Second installment from Form CT-400	24a	2015-06-10	59,000
24b Third installment from Form CT-400	24b	2015-08-29	59,000
24c Fourth installment from Form CT-400	24c	2015-11-28	59,000
25 Payment with extension request *(from Form CT-5, line 5)*	25		
26 Overpayment credited from prior years	26		
27 Total prepayments *(add lines 23 through 26; enter here and on line 14)*	27		271,262 .78

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

Third - party designee (see instructions)	Yes ☐ No ☑ Designee's name (print)	Designee's phone number	
	Designee's e-mail address		PIN

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

Authorized person	Printed name of authorized person	Signature of authorized person	Official title: Vice President
	E-mail address of authorized person: johndoe@CTEF33C.com	Telephone number: 5185552626	Date: 2016-03-15

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed): Taxes Done Right	Firm's EIN: 123456987	Preparer's PTIN or SSN: 987654123	
	Signature of individual preparing this return	Address: 315 Return Parkway	City: Albany	State: NY ZIP code: 12227
	E-mail address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code: 12345678	Date: 2016-03-15	

Test 11

Begins on next page

Return to Test Chart

New York State Department of Taxation and Finance

CT-33-A Life Insurance Corporation Combined Franchise Tax Return

2015

Tax Law - Article 33

Amended return **Final return**

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Employer identication number (EIN)	File number	Business telephone number	If address/phone below is new, mark an X in the box.	If you claim an overpayment, mark an X in the box. ☑
002190211	AA 9	5185552626		

Legal name of corporation: CTEF33A

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

Number and street or PO box: 33A NR WA HARRIMAN CAMPUS

City	State	ZIP code	
Albany	NY	12227	US

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

Date received (for Tax Department use only)

Audit (for Tax Department use only)

Did any corporation in the combined group do business, employ capital, own or lease property, or maintain an office in the MCTD? (mark an X in one appropriate box) Yes ☑ No ☐ If Yes, you must file Form CT-33-M.

A. Pay amount shown on line 26. Make payable to: **New York State Corporation Tax**
Attach your payment here. Detach all check stubs. (See instructions for details.)..... A — Payment enclosed

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

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

Legal name of disregarded entity	EIN

C. Are any corporations in the combined group a residual interest holder in a real estate mortgage investment conduit (REMIC)? *(mark an X in the appropriate box)*..... Yes ☐ No ☐

D. If an unauthorized insurance corporation is included in this return, mark an X in the box.....

Amended return information

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

Final federal determination — If marked, enter date of determination: _____

NOL or operations loss carryback — Capital loss carryback

Federal return filed: Form 1139 — Amended consolidated Form 1120-L — Amended consolidated Form 1120-PC

Net operating loss (NOL) or operations loss information

New York State NOL or operations loss carryover total available for use this tax year from all prior tax years..	
Federal NOL or operations loss carryover total available for use this tax year from all prior tax years.....	17,278,078
New York State NOL or operations loss carryforward total for future tax years.....	
Federal NOL or operations loss carryforward total for future tax years.....	17,278,078

Computation of tax and installment payments of estimated tax

1	Combined allocated entire net income (ENI) from line 86	19,209,832 x 0.071	1	1,363,898
2	Combined allocated business and investment capital from line 63	247,705,148 x 0.0016	2	396,328
3	Combined allocated alternative base from line 92	5,976,687 x 0.09	3	537,902
4	Minimum tax for parent corporation only		4	250 00
5	Combined allocated subsidiary capital from line 52	x 0.0008	5	
6	Combined franchise tax *(largest of line 1, 2, 3, or 4, plus line 5)*		6	1,363,898
7	Combined life insurance company premiums from line 96 *(see instr.)*	170,217,796 x 0.007	7	1,191,525
8	Total combined tax before limitations on tax *(add lines 6 and 7)*		8	2,555,423
9	Combined life insurance company premiums from line 100 *(see instr.)*	170,217,796 x 0.015	9	2,553,267
10	Combined tax before EZ and ZEA tax credits *(see instructions)*		10	2,555,423
11a	EZ and ZEA tax credits claimed *(enter amount from line 115; see instructions)*		11a	
11b	Combined tax after EZ and ZEA tax credits *(see instructions)*		11b	2,555,423
12	Combined minimum tax for subsidiaries - number of subsidiaries *(see instructions)*	2 x$250 =	12	500
13	Total combined tax after EZ and ZEA tax credits *(add lines 11b and 12)*		13	2,555,923
14	Combined life insurance company premiums from line 102 *(see instr.)*	170,217,796 x 0.02	14	3,404,356
15	Combined tax *(see instructions)*		15	2,555,423
16	Tax credits *(enter amount from line 116; see instructions)*		16	333,882
17	Combined tax due *(subtract line 16 from line 15; if less than zero, enter)0*		17	2,222,041
18	If you filed a request for extension, enter amount from Form CT-5.3, line 5		18	1,010,347
19	If you did not file Form CT-5.3 and line 17 is over $1,000 *(see instructions)*		19	
20	Total *(add line 17 and line 18 or 19)*		20	3,232,388
21	Total prepayments from line 114		21	3,500,000
22	Balance *(if line 21 is less than line 20, subtract line 21 from line 20)*		22	
23	Estimated tax penalty *(see instructions; mark an X in the box if Form CT-222 is attached)*		23	
24	Interest on late payment *(see instructions)*		24	
25	Late filing and late payment penalties *(see instructions)*		25	
26	**Balance due** *(add lines 22 through 25 and enter here; enter the payment amount on line A above)*		26	
27	**Overpayment** *(if line 20 is less than line 21, subtract line 20 from line 21)*		27	267,612
28	Amount of overpayment to be credited to next period		28	267,612
29	Balance of overpayment *(subtract line 28 from line 27)*		29	
30	Amount of overpayment to be credited to Form CT-33-M		30	
31	Refund of overpayment *(subtract line 30 from line 29)*		31	
32a	Refund of tax credits *(see instructions)*		32a	
32b	Tax credit to be credited as an overpayment to next year's return *(see instructions)*		32b	
33	Combined issuer's allocation percentage from line 105		33	77.2358 %

Schedule A - Computation of combined allocation percentage

(If you do not claim an allocation, enter **100** *on line 48; see instructions)*

34 New York taxable premiums *(see instructions)*
35 New York ocean marine premiums *(see instructions)*
36 New York premiums for annuity contracts and for insurance for the elderly *(see instructions)*
37 New York premiums on reinsurance assumed *(see instructions)*
38 Total New York gross premiums *(add lines 34 through 37)*
39 New York premiums ceded that are included on line 38 *(see instructions)*
40 Total New York premiums *(subtract line 39 from line 38)*
41 Total everywhere premiums *(see instructions)*
42 Combined New York premium percentage *(divide column E, line 40 by line 41)*
43 Combined weighted New York premium percentage *(multiply line 42 by nine)*
44 New York wages, salaries, personal service compensation, and commissions *(see instructions)*
45 Total everywhere wages, salaries, personal service compensation, and commissions *(see instructions)*
46 Combined New York payroll percentage *(divide column E, line 44 by line 45)*
47 Total combined New York percentages *(add lines 43 and 46)*
48 Combined allocation percentage *(divide line 47 by ten; if line 42 or 46 is 0 , see instructions)*

Schedule B - Computation and allocation of combined subsidiary capital *(see instructions for each line in this schedule)*

49 Average fair market value of subsidiary capital
50 Average value of current liabilities attributable to subsidiary capital
51 Net average fairmarket value of subsidiary capital
52 Net average value of subsidiary capital allocated to New York State *(enter column E amount in the first box on line 5)*

Schedule C - Computation and allocation of combined business and investment capital *(see instructions)*

53 Average value of total assets *(see instructions)*
54 Average fair market value adjustment *(show a negative amount with a minus (-) sign)*
55 Average value of nonadmitted assets from annual statement *(see instructions)*
56 Total combined assets *(add column E, lines 53, 54, and 55)*
57 Average value of current liabilities *(see instructions)*
58 Total combined capital *(subtract column E, line 57 from line 56)*
59 Combined subsidiary capital from column E, line 51
60 Combined business and investment capital *(subtract line 59 from line 58)*
61 Average value of assets, excluding subsidiary assets included on line 51, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 *(use same method to value assets as on line 56; see instructions)*
62 Adjusted combined business and investment capital *(subtract column E, line 61 from line 60)*
63 Combined allocated business and investment capital *(multiply line 62 by the combined allocation percentage on line 48; enter here and in the first box on line 2)*

Schedule D - Computation and allocation of combined ENI *(see instructions)*

64 FTI before operations or net operating loss *(see instructions; include disallowed dividends paid deduction:* [ ] [ ])

Additions

65 Dividends-received deduction *(used to compute line 64)*
66 Dividend or interest income not included in line 64 *(attach list; see instructions)*
67 Interest to stockholders: [ ] minus 10% or $1,000, whichever is larger *(see instructions)*
68 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 *(see instructions)*
69 Deductions attributable to subsidiary capital *(attach list; see instructions)*
70 New York State franchise tax deducted on federal return *(attach list; see instructions)*
71 Amount deducted on your federal return as a result of a safe harbor lease *(see instructions)*
72 Amount that would have been required to be included on your federal return except for a safe harbor lease *(see instructions)*
73 Total amount of federal depreciation from Form CT-399 *(see instructions)*
74 Other additions *(see instructions)*
75 Total *(add column E, lines 64 through 74)*

	A Parent	B Total subsidiaries	C Subtotal (column A +column B)	D Intercorporate eliminations		E Combined total (column C â column D)
Schedule A - Computation of combined allocation percentage *(see instructions)*						
34	170,017,796	200,000	170,217,796		34	170,217,796
35					35	
36	22,133,793	100,000	22,233,793		36	22,233,793
37	1,126,050	100,000	1,226,050		37	1,226,050
38	193,277,639	400,000	193,677,639		38	193,677,639
39	118,450,957	500,000	118,950,957		39	118,950,957
40	73,826,682	900,000	74,726,682		40	74,726,682
41	86,126,220	950,000	87,076,220		41	87,076,220
42					42	85.8176 %
43					43	772.3584 %
44	11,112,521				44	11,112,521
45	15,052,719				45	15,052,719
46					46	%
47					47	772.3584 %
48					48	77.2358 %
Schedule B - Computation and allocation of combined subsidiary capital *(see instructions)*						
49					49	
50					50	
51					51	
52					52	
Schedule C - Computation and allocation of combined business and investment capital *(see instructions)*						
53	1,633,119,202	950,000	1,634,069,202		53	1,634,069,202
54	187,981,840	1,100,000	189,081,840		54	189,081,840
55	37,676,076	900,000	38,576,076		55	38,576,076
56					56	1,861,727,118
57	250,060,970	1,400,000	251,460,970		57	251,460,970
58					58	1,610,266,148
59					59	
60					60	1,610,266,148
61	1,288,153,281	1,400,000	1,289,553,281		61	1,289,553,281
62					62	320,712,867
63					63	247,705,158
Schedule D - Computation and allocation of combined ENI *(see instructions)*						
64	22,303,158	400,000	22,703,158		64	22,703,158
Additions						
65	2,113	300	2,413		65	2,413
66					66	
67					67	
68					68	
69					69	
70	1,050,017	1,150,000	2,200,017		70	2,200,017
71					71	
72					72	
73					73	
74					74	
75					75	24,905,588

Schedule D - Computation and allocation of combined ENI *(continued; see instructions)*

Subtractions

76 Interest, dividends, and capital gains from subsidiary capital *(attach list; see instructions)*.....

77 Fifty percent of dividends from nonsubsidiary corporations *(attach list; see instructions)*.....

78 Gain on installment sales made before January 1, 1974 *(attach list; see instructions)*.....

79 Combined New York operations loss or NOL *(attach statement showing computation; see instructions)*.....

80 Amount included on your federal return as a result of a safe harbor lease *(see instructions)*.....

81 Amount that could have been deducted on your federal return except for a safe harbor lease *(see instructions)*.....

82 Total amount of New York depreciation allowed under Article 33, section 1503(b) from Form CT-399 *(see instructions)*.....

83 Other subtractions *(see instructions)*.....

84 Total combined subtractions*(add column E, lines 76 through 83)*.....

85 Combined ENI *(subtract line 84 from line 75)*.....

86 Combined allocated ENI *(multiply line 85 by combined allocation percentage on line 48; enter here and in the first box on line 1)*.....

Schedule E - Computation and allocation of combined alternative base

87 Officer salaries and other compensation *(see instructions)*.....

88 Combined alternative base *(add column E, line 85 and line 87)*.....

89 Statutory deduction *(see instructions)*.....

90 Combined alternative base minus deduction *(subtract line 89 from line 88)*.....

91 Combined alternative base multiplied by 30% *(multiply line 90 by 0.3)*.....

92 Combined allocated alternative base *(multiply line 91 by combined allocation percentage on line 48; enter here and in the first box on line 3)*

Schedule F - Computation of combined premiums *(see instructions)*

Combined life insurance company premiums taxable under Article 33 section 1510

93 Life insurance premiums.....

94 Accident and health insurance premiums.....

95 Other insurance premiums *(attach list)*.....

96 Total combined life insurance company premiums *(add column E, lines 93 through 95; enter here and in the first box on line 7)*

Combined life insurance company premiums included in the tax limitations computed under Article 33 section 1505

97 Life insurance premiums.....

98 Accident and health insurance premiums.....

99 Other insurance premiums.....

100 Total combined life insurance company premiums subject to the oor limitation on tax under section 1505(b) *(add column E, lines 97 through 99; enter here and in the first box on line 9)*.....

Insurance corporations who receive more than 95% of their premiums from:

101 Annuity contracts, ocean marine insurance, and group insurance on the elderly *(see instructions)*.....

102 Total combined life insurance company premiums subject to the limitation on tax under section 1505(a)(2) *(add lines 100 and 101, column E; enter here and in the first box on line 14)*.....

Schedule G - Computation of combined issuer's allocation percentage *(see instructions)*

103 New York gross direct premiums.....

104 Total gross direct premiums.....

105 Combined issuer's allocation percentage *(divide column E, line 103 by line 104; enter here and on line 33)*.....

	A Parent	B Total subsidiaries	C Subtotal (column A + column B)	D Intercorporate eliminations		E Combined total (column C â column D)
Schedule D - Computation and allocation of combined ENI *(continued; see instructions)*						
Subtractions						
76					76	
77					77	
78					78	
79					79	
80					80	
81					81	
82					82	
83	23,919	10,000	33,919		83	33,919
84					84	33,919
85					85	24,871,669
86					86	19,209,832
Schedule E - Computation and allocation of combined alternative base						
87	91,744,800	20,000	937,448		87	937,448
88					88	25,809,117
89					89	15,000
90					90	25,794,117
91					91	7,738,235
92					92	5,976,687
Schedule F - Computation of combined premiums *(see instructions)*						
Combined life insurance company premiums taxable under Article 33 section 1510						
93	169,117,262	100,000	169,217,262		93	169,217,262
94	950,534	50,000	1,000,534		94	1,000,534
95					95	
96					96	170,217,796
Combined life insurance company premiums included in the tax limitations computed under Article 33 section 1505						
97	169,117,262	100,000	169,217,262		97	169,217,262
98	950,534	50,000	1,000,534		98	1,000,534
99					99	
100					100	170,217,796
Insurance corporations who receive more than 95% of their premiums from:						
101					101	
102					102	170,217,796
Schedule G - Computation of combined issuer's allocation percentage						
103					103	
104					104	
105					105	%

Composition of prepayments *(see instructions)*		Date paid	Amount
106 Mandatory first installment of combined group	106	2015-03-15	625,000
107 Second combined group installment from Form CT-400	107	2015-06-15	680,000
108 Third combined group installment from Form CT-400	108	2015-09-15	630,000
109 Fourth combined group installment from Form CT-400	109	2015-12-15	915,000
110 Payment with extension request from Form CT-5.3, line 8	110	2016-03-15	650,000
111 Overpayment credited from prior year's combined return *(see instructions)*	111		
112 Overpayment credited from Form CT-33-M Period	112		
113 Total prepayments from subsidiaries not previously included in combined return	113		
114 Total prepayments *(add lines 106 through 113; enter here and on line 21)*	114		3,500,000

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

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

EZ and ZEA tax credits (attach appropriate form for each credit claimed)

Form CT-601 ... | Form CT-601.1 ... | Form CT-602

115 Total EZ and ZEA tax credits claimed above; amount **cannot** reduce the tax to less than the minimum tax (enter here and on line 11a; see instructions) **115**

Tax credits (attach appropriate form or statement for each credit claimed)

Fire insurance premiums tax credit.....			Form CT-611.....		
Form CT-33-R....			Form CT-611.1....		
Form CT-33.1.....	333,882		Form CT-612.....		
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 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** 333,882

117 Total tax credits claimed above that are refund eligible (see instructions)..... **117**

118 If any member in the combined group is a captive REIT or captive RIC, mark an **X** in the box (see instructions for definitions).....

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

Third-party designee *(see instructions)*	☐ Yes	☐ No	Designee's name	Designee's phone number
	Designee's email address			PIN

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

Authorized person	Printed name of authorized person: John Doe	Signature of authorized person	Official title: Vice President	
	E-mail address of authorized person		Telephone number: 5185552626	Date 09-15-2016
Paid preparer use only	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this return	Address: 315 Return Parkway	City: Albany	State: NY ZIP code: 12227
(see instr.)	E-mail address of individual preparing this return billsmith@taxesdoneright.com			Date 09-15-2016

CT-33-A/ATT

Department of Taxation and Finance

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

Life Insurance Corporation Combined Franchise Tax Return

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Employer identification number (EIN)	File number	Business telephone number
123456789	AA 9	( )518-457-5757

Legal name of corporation: SUB 1

Trade name/DBA:

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

Number and street or PO box: SUB 1 WAY

City: ALBANY State: NY ZIP code: 12227

State or country of incorporation: NY

Date of incorporation: 2005-01-01

Foreign corporations: date began business in NYS:

Date received (for Tax Department use only)

NAICS business code number *(from **NYS Pub 910**)*:

If address/phone above is new, mark an ***X*** in the box ☐

NYS principal business activity: INSURANCE

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

Audit (for Tax Department use only)

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

Combined parent corporation legal name	Parent employer identification number
CTEF33A	002190211

Metropolitan transportation business tax (MTA surcharge) – During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? (The MCTD includes counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.)

*(Mark an **X** in the appropriate box.)* ..... Yes [X] No [ ]

This form must be completed for each corporation in the combined group.

Attach this form to Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return.*

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined *(see Form CT-33-A-I,* Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B*; attach separate sheet if necessary)*

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % *(see instructions)*	D Reinsurance premiums allocated to New York State *(column B × column C)*
CEDING 1	50000.00	1.0	50000.00
Totals from attached sheet.....			

1 Total *(add column D amounts; enter here and include on line 37 of Form CT-33-A or Form CT-33-A/B)* **1** 50000.00

Legal name of corporation	EIN
SUB 1	123456789

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

A – Description of subsidiary capital *(list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)*

Item	Name	EIN
A		
B		
C		
D		
E		

A Item	B % of voting stock owned	C Average fair market value *(see instructions)*	D Current liabilities attributable to subsidiary capital *(see instructions)*	E Net average fair market value *(column C – column D)*	F Issuer's allocation % *(see instr.)*	G Value allocated to New York State *(column E × column F)*
A						
B						
C						
D						
E						
Totals from attached sheet						

2 Totals *(add amounts in columns C, D, and E)* • 2 • •

3 Allocated subsidiary capital *(add column G amounts; enter here and on line 52 of Form CT-33-A or Form CT-33-A/B)* ..... • 3

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

		A Beginning of year	B End of year	C Average fair market value basis
4 Total assets *(see instructions)*	4			
5 Fair market value adjustment *(attach computation; show any negative amounts with a minus (-) sign)*	5			
6 Nonadmitted assets from annual statement.....	6			
7 Current liabilities *(see instructions)*	7			
8 Assets, excluding subsidiary assets included on line 2, column C, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 *(use same method to value assets as on lines 4 through 6)*	8			

Schedule D – Computation of adjustment for gains or losses on disposition of property acquired before January 1, 1974 *(you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instr.)*

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

9 Totals *(add amounts in columns E and F)* 9

10 New York adjustment *(subtract line 9, column F, from line 9, column E; enter here and on line 68 of Form CT-33-A or Form CT-33-A/B; use a minus sign for negative amounts)* 10

Schedule E – Officers (appointed or elected) and certain stockholders *(include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)*

A Name and address *(give actual residence; attach separate sheet if necessary)*	B Social security number	C Official title	D Salary and all other compensation received from corporation
TOM SMITH 1 OFFICER LANE ALBANY, NY 12203	212121212	PRESIDENT	8000.00
Totals from attached sheet			

11 Totals *(add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)* 11 8000.00

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person: TOM SMITH	Signature of authorized person	Official title: PRESIDENT	
	E-mail address of authorized person		Telephone number: ( ) 518-457-5757	Date: 2016-09-15
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*: Taxes Done Right	Firm's EIN: 123456987	Preparer's PTIN or SSN: 987654123	
	Signature of individual preparing this return	Address: 315 Return Parkway	City: Albany	State: NY ZIP code: 12227
	E-mail address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code: 12345678	Date: 2016-09-15	

NEW YORK STATE 2015

CT-33-A/ATT

Department of Taxation and Finance

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

Life Insurance Corporation Combined Franchise Tax Return

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Employer identification number (EIN)	File number	Business telephone number
987654321	AA 9	( )518-457-5858

Legal name of corporation	Trade name/DBA
SUB 2	

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: SUB 2 WAY	Date of incorporation: 2005-01-01	
City: ALBANY State: NY ZIP code: 12227	Foreign corporations: date began business in NYS	

NAICS business code number *(from NYS Pub 910)*	If address/phone above is new, mark an *X* in the box ☐	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.	*Audit (for Tax Department use only)*
NYS principal business activity			

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

Combined parent corporation legal name	Parent employer identification number
CTEF33A	002190211

Metropolitan transportation business tax (MTA surcharge) – During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? (The MCTD includes counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.)
(Mark an X in the appropriate box.) ..... Yes ☒ No ☐

This form must be completed for each corporation in the combined group.
Attach this form to Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return.*

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined *(see Form CT-33-A-I,* Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B*; attach separate sheet if necessary)*

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % *(see instructions)*	D Reinsurance premiums allocated to New York State *(column B × column C)*
CEDING 2	50000.00	1.0	50000.00
Totals from attached sheet.....			

1 Total *(add column D amounts; enter here and include on line 37 of Form CT-33-A or Form CT-33-A/B)* ● **1** 50000.00

Legal name of corporation	EIN
SUB 2	987654321

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

A – Description of subsidiary capital *(list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)*

Item	Name	EIN
A		
B		
C		
D		
E		

A Item	B % of voting stock owned	C Average fair market value *(see instructions)*	D Current liabilities attributable to subsidiary capital *(see instructions)*	E Net average fair market value *(column C – column D)*	F Issuer's allocation % *(see instr.)*	G Value allocated to New York State *(column E × column F)*
A						
B						
C						
D						
E						
Totals from attached sheet						

2 Totals *(add amounts in columns C, D, and E)* • 2

3 Allocated subsidiary capital *(add column G amounts; enter here and on line 52 of Form CT-33-A or Form CT-33-A/B)* ..... • 3

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

		A Beginning of year	B End of year	C Average fair market value basis
4 Total assets *(see instructions)*	4			
5 Fair market value adjustment *(attach computation; show any negative amounts with a minus (-) sign)*	5			
6 Nonadmitted assets from annual statement.....	6			
7 Current liabilities *(see instructions)*	7			
8 Assets, excluding subsidiary assets included on line 2, column C, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 *(use same method to value assets as on lines 4 through 6)*	8			

Schedule D – Computation of adjustment for gains or losses on disposition of property acquired before January 1, 1974 *(you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instr.)*

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

9 Totals *(add amounts in columns E and F)* 9

10 New York adjustment *(subtract line 9, column F, from line 9, column E; enter here and on line 68 of Form CT-33-A or Form CT-33-A/B; use a minus sign for negative amounts)* 10

Schedule E – Officers (appointed or elected) and certain stockholders *(include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)*

A Name and address *(give actual residence; attach separate sheet if necessary)*	B Social security number	C Official title	D Salary and all other compensation received from corporation
BRAD SMITH 2 OFFICER LANE ALBANY, NY 12203	313131313	PRESIDENT	12000.00
Totals from attached sheet			

11 Totals *(add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)* 11 12000.00

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person: BRAD SMITH	Signature of authorized person	Official title: PRESIDENT	
	E-mail address of authorized person	Telephone number: ( ) 518-457-5858	Date: 2016-9-15	
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*: Taxes Done Right	Firm's EIN: 123456987	Preparer's PTIN or SSN: 987654123	
	Signature of individual preparing this return	Address: 315 Return Parkway	City: Albany	State: NY ZIP code: 12227
	E-mail address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code: 12345678	Date: 2016-9-15	

NEW YORK STATE 2015

CT-33-A/ATT

Department of Taxation and Finance

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

Life Insurance Corporation Combined Franchise Tax Return

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Employer identification number (EIN)	File number	Business telephone number
002190211	AA 9	( )518-555-2626

Legal name of corporation: CTEF33A

Trade name/DBA:

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

State or country of incorporation: NY

Date received (for Tax Department use only):

Number and street or PO box: 33A NR WA HARRIMAN CAMPUS

Date of incorporation: 2005-01-01

City: ALBANY State: NY ZIP code: 12227

Foreign corporations: date began business in NYS:

NAICS business code number *(from NYS Pub 910)*:

If address/phone above is new, mark an *X* in the box ☐

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

Audit (for Tax Department use only):

NYS principal business activity: 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	Parent employer identification number
CTEF33A	002190211

Metropolitan transportation business tax (MTA surcharge) – During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? (The MCTD includes counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.)

(Mark an X in the appropriate box.) ..... Yes ☒ No ☐

This form must be completed for each corporation in the combined group.
Attach this form to Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*.

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined *(see Form CT-33-A-I,* Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B*; attach separate sheet if necessary)*

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % *(see instructions)*	D Reinsurance premiums allocated to New York State *(column B × column C)*
CEDING 3	1126050.00	1.0	1126050.00
Totals from attached sheet.....			

1 Total *(add column D amounts; enter here and include on line 37 of Form CT-33-A or Form CT-33-A/B)* ● 1 1126050.00

Legal name of corporation	EIN
CTEF33A	002190211

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

A – Description of subsidiary capital *(list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)*

Item	Name	EIN
A		
B		
C		
D		
E		

A Item	B % of voting stock owned	C Average fair market value *(see instructions)*	D Current liabilities attributable to subsidiary capital *(see instructions)*	E Net average fair market value *(column C – column D)*	F Issuer's allocation % *(see instr.)*	G Value allocated to New York State *(column E × column F)*
A						
B						
C						
D						
E						
Totals from attached sheet						
2 Totals *(add amounts in columns C, D, and E)*		2				
3 Allocated subsidiary capital *(add column G amounts; enter here and on line 52 of Form CT-33-A or Form CT-33-A/B)*					3	

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

		A Beginning of year	B End of year	C Average fair market value basis
4 Total assets *(see instructions)*	4			
5 Fair market value adjustment *(attach computation; show any negative amounts with a minus (-) sign)*	5			
6 Nonadmitted assets from annual statement	6			
7 Current liabilities *(see instructions)*	7			
8 Assets, excluding subsidiary assets included on line 2, column C, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 *(use same method to value assets as on lines 4 through 6)*	8			

Schedule D – Computation of adjustment for gains or losses on disposition of property acquired before January 1, 1974 *(you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instr.)*

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

9 Totals *(add amounts in columns E and F)* 9

10 New York adjustment *(subtract line 9, column F, from line 9, column E; enter here and on line 68 of Form CT-33-A or Form CT-33-A/B; use a minus sign for negative amounts)* 10

Schedule E – Officers (appointed or elected) and certain stockholders *(include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)*

A Name and address *(give actual residence; attach separate sheet if necessary)*	B Social security number	C Official title	D Salary and all other compensation received from corporation
JOHN DOE 3 OFFICER LANE ALBANY, NY 12203	515151515	VICE PRESIDENT	917448.00
Totals from attached sheet			

11 Totals *(add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)* 11 917448.00

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person: JOHN DOE	Signature of authorized person	Official title: VICE PRESIDENT	
	E-mail address of authorized person	Telephone number: ( ) 518-555-2626	Date: 2016-9-15	
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*: Taxes Done Right	Firm's EIN: 123456987	Preparer's PTIN or SSN: 987654123	
	Signature of individual preparing this return	Address: 315 Return Parkway	City: Albany	State: NY ZIP code: 12227
	E-mail address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code: 12345678	Date: 2016-9-15	

NEW YORK STATE 2015

CT-33-A/B

Department of Taxation and Finance

Subsidiary Detail Spreadsheet

Attachment to Form CT-33-A
Life Insurance Corporation
Combined Franchise Tax Return

Combined parent corporation legal name	Parent employer identification number (EIN)
CTEF33A	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 123456789	EIN 987654321
	Legal name of corporation: Sub 1	Legal name of corporation: Sub 2
Schedule A – Computation of allocation percentage *(see instructions)*		
34 New York taxable premiums *(see instructions)*	100000 00	100000 00
35 New York ocean marine premiums *(see instructions)*		
36 New York premiums for annuity contracts and for insurance for the elderly *(see instr.)*	20000 00	80000 00
37 New York premiums on reinsurance assumed *(see instructions)*	50000 00	50000 00
38 Total New York gross premiums *(add lines 34 through 37)*	170000 00	230000 00
39 New York premiums ceded that are included on line 38 *(see instructions)*	200000 00	300000 00
40 Total New York premiums *(subtract line 39 from line 38)*	370000 00	530000 00
41 Total everywhere premiums *(see instructions)*	400000 00	550000 00
42 New York premium percentage *(divide line 40 by line 41)*	0.925 %	0.9636 %
43 Weighted New York premium percentage *(multiply line 42 by nine)*	8.325 %	8.6724 %
44 New York wages, salaries, personal service compensation, and commissions *(see instructions)*		
45 Total everywhere wages, salaries, personal service compensation, and commissions *(see instructions)*		
46 New York payroll percentage *(divide line 44 by line 45)*	%	%
47 Total New York percentages *(add lines 43 and 46)*	8.325 %	8.6724 %
48 Allocation percentage *(Divide line 47 by ten; if line 42 or 46 is zero, see instructions.)*	0.8325 %	0.8672 %
Schedule B – Computation of subsidiary capital *(see instructions)*		
49 Average fair market value of subsidiary capital		
50 Average value of current liabilities attributable to subsidiary capital		
51 Net average fair market value of subsidiary capital		
52 Net average value of subsidiary capital allocated to New York State		
Schedule C – Computation of business and investment capital *(see instructions)*		
53 Average value of total assets *(see instructions)*	450000 00	500000 00
54 Average fair market value adjustment	500000 00	600000 00
55 Average value of nonadmitted assets from annual statement *(see instr.)*	400000 00	500000 00
56 Total assets *(add lines 53, 54, and 55 in Total column)*		
57 Average value of current liabilities *(see instructions)*	600000 00	800000 00
58 Total capital *(subtract line 57 from line 56 in Total column)*		
59 Subsidiary capital from line 51, *Total* column		
60 Business and investment capital *(subtract line 59 from line 58 in Total column)*		
61 Average value of assets, excluding subsidiary assets included on line 51, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 *(see instructions)*	550000 00	850000 00
62 Adjusted business and investment capital *(subtract line 61 from line 60 in Total column)*		

Who must file this form

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

Instructions

Line numbers and text for Form CT-33-A/B correspond to the line numbers of Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*. Note that certain lines are not included on Form CT-33-A/B because subsidiary information is not required for these lines. For line instructions, refer to the corresponding line instructions in Form CT-33-A-I, *Instructions for Forms CT-33-A, 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 EIN Legal name of corporation	Subsidiary EIN Legal name of corporation	Subsidiary EIN Legal name of corporation	Subsidiary EIN Legal name of corporation		Total
Schedule A – Computation of allocation percentage *(see instructions)*						
34					34	2000000
35					35	
36					36	1000000
37					37	1000000
38					38	4000000
39					39	5000000
40					40	9000000
41					41	9500000
42	%	%	%	%	42	
43	%	%	%	%	43	
44					44	
45					45	
46	%	%	%	%	46	
47	%	%	%	%	47	
48	%	%	%	%	48	
Schedule B – Computation of subsidiary capital *(see instructions)*						
49					49	
50					50	
51					51	
52					52	
Schedule C – Computation of business and investment capital *(see instructions)*						
53					53	9500000
54					54	11000000
55					55	9000000
56					56	29500000
57					57	14000000
58					58	15500000
59					59	
60					60	15500000
61					61	14000000
62					62	1500000

Legal name of corporation	EIN
CTEF33A	002199196

	Subsidiary	Subsidiary
	EIN 123456789	EIN 987654321
	Legal name of corporation Sub 1	Legal name of corporation Sub 2

Schedule D – Computation of entire net income *(see instructions)*

64 FTI before operations or net operating loss *(include disallowed dividends paid deduction; see instructions)*	15000000	40000000
Additions		
65 Dividends-received deduction *(used to compute line 64)*	10000	20000
66 Dividend or interest income not included in line 64 *(attach list; see instructions)*		
67 Interest to stockholders: ☐ minus 10% or $1,000, whichever is larger *(see instructions)*		
68 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 *(from Form CT-33-A/ATT, Schedule D, line 10; see instr.)*		
69 Deductions attributable to subsidiary capital *(attach list; see instructions)*		
70 New York State franchise tax deducted on federal return *(attach list; see instr.)*	52000000	63000000
71 Amount deducted on your federal return as a result of a safe harbor lease *(see instr.)*		
72 Amount that would have been required to be included on your federal return except for a safe harbor lease *(see instructions)*		
73 Total amount of federal depreciation from Form CT-399 *(see instructions)*		
74 Other additions *(see instructions)*		
75 Total *(add lines 64 through 74 in* Total *column)*		
Subtractions		
76 Interest, dividends, and capital gains from subsidiary capital *(attach list; see instructions)*		
77 Fifty percent of dividends from nonsubsidiary corporations *(attach list; see instructions)*		
78 Gain on installment sales made before January 1, 1974 *(attach list; see instr.)*		
80 Amount included on your federal return as a result of a safe harbor lease *(see instr.)*		
81 Amount that could have been deducted on your federal return except for a safe harbor lease *(see instructions)*		
82 Total amount of allowable New York depreciation under Article 33, section 1503(b), from Form CT-399 *(see instructions)*		
83 Other subtractions *(see instructions)*	300000	700000

Schedule E – Computation of alternative base *(see instructions)*

87 Officer salaries and other compensation *(from Form CT-33-A/ATT, Schedule E, line 11; see instructions)*	800000	1200000

	Subsidiary EIN Legal name of corporation	Subsidiary EIN Legal name of corporation	Subsidiary EIN Legal name of corporation	Subsidiary EIN Legal name of corporation	Total

Schedule D – Computation of entire net income *(see instructions)*

64					64	40000000
Additions						
65					65	30000
66					66	
67					67	
68					68	
69					69	
70					70	115000000
71					71	
72					72	
73					73	
74					74	
75					75	155030000
Subtractions						
76					76	
77					77	
78					78	
80					80	
81					81	
82					82	
83					83	1000000

Schedule E – Computation of alternative base *(see instructions)*

87					87	2000000

Legal name of corporation	EIN
CTEF33A	002199196

	Subsidiary	Subsidiary
	EIN 123456789	EIN 987654321
	Legal name of corporation: Sub 1	Legal name of corporation: Sub 2

Schedule F – Computation of premiums *(see instructions)*

Life insurance company premiums taxable under Article 33 section 1510			
93 Life insurance premiums	4000000	6000000	
94 Accident and health insurance premiums	2000000	3000000	
95 Other insurance premiums *(attach list)*			
96 Total life insurance company premiums *(add lines 93, 94, and 95)*	6000000	9000000	
Life insurance company premiums included in the tax limitations computed under Article 33 section 1505			
97 Life insurance premiums	4000000	6000000	
98 Accident and health insurance premiums	2000000	3000000	
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)*	6000000	9000000	
Insurance corporations who receive more than 95% of their premiums from:			
101 Annuity contracts, ocean marine insurance, and group insurance on the elderly *(see instructions)*			
102 Total life insurance company premiums subject to the limitation on tax under section 1505(a)(2) *(add lines 100 and 101)*	6000000	9000000	

Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
EIN	EIN	EIN	EIN	
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	

Schedule F – Computation of premiums *(see instructions)*

Life insurance company premiums taxable under Article 33 section 1510

93	•		•		•		•		93	10000000	
94	•		•		•		•		94	5000000	
95	•		•		•		•		95		
96	•		•		•		•		96	15000000	

Life insurance company premiums included in the tax limitations computed under Article 33 section 1505

97	•		•		•		•		97	10000000	
98	•		•		•		•		98	5000000	
99	•		•		•		•		99		
100									100	15000000	

Insurance corporations who receive more than 95% of their premiums from:

101	•		•		•		•		101		
102	•		•		•		•		102	15000000	

Department of Taxation and Finance

Claim for CAPCO Credit

Tax Law – Article 1 and Article 33

CT-33.1

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

Legal name of corporation	Employer identification number (EIN)
CTEF33A	002190211

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

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

1	Allocated CAPCO credit available for the current tax year *(enter amount from line 21 if applicable; otherwise enter **0**)*	1	333882
2	Allocated CAPCO credit transferred **to** affiliates for the current tax year *(enter amount from line 27 if applicable; otherwise enter **0**)*	2	
3	Subtract line 2 from line 1	3	333882
4	Allocated CAPCO credit transferred **from** affiliates for the current tax year *(enter amount from line 28 if applicable; otherwise enter **0**)*	4	
5	Total CAPCO credit from the current tax year *(add lines 3 and 4)*	5	333882
6	Unused CAPCO credit carryforward from the previous tax years	6	
7	Amount of unused CAPCO credit carryforward transferred **from** affiliates *(enter amount from line 29 if applicable; otherwise enter **0**)*	7	
8	Total CAPCO credit carryforward available from the previous tax years *(add lines 6 and 7)*	8	
9	Total CAPCO credit available before recapture *(add lines 5 and 8)*	9	333882
10	Recapture of CAPCO credit *(enter amount from line 26 if applicable; otherwise enter **0**)*	10	
11	Net CAPCO credit available for the current tax year *(subtract line 10 from line 9)*	11	333882

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

12	Tax *(see instructions)*	12	2686038		
13	Tax credits claimed before the CAPCO credit *(see instructions)*	13			
14	Tax after application of all other credits *(subtract line 13 from line 12)*	14	2686038		
15	Minimum tax *(see instructions)*	15	250		
16	Limitation on CAPCO credit to be used this period *(subtract line 15 from line 14)*	16	2685788		
17	CAPCO credit to be used in the current tax year *(see instructions)*			17	333882
18	Total unused CAPCO credit carryforward available *(subtract line 17 from line 11)*			18	
19	Amount of unused CAPCO credit carryforward transferred **to** affiliates *(enter amount from line 30 if applicable; otherwise enter **0**)*			19	
20	Unused CAPCO credit to be carried forward to the next tax year *(subtract line 19 from line 18)*			20	

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

A Description of CAPCO *(Attach additional sheets if necessary)*	B Total credit allocated by the Superintendent of Insurance	C % of credit available for the current tax year	D Accumulated credit available in prior tax years	E Allocated credit available for the current tax year *(column B x column C)*
CAP1	18072290.00	0.1		1807229.00
CAP2	15316530.00	0.1		1531653.00
		0.1		
		0.1		

21	Total allocated CAPCO credit available for the current tax year *(add column E amounts; enter here and on line 1)*	21	3338882.00

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

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

A Description of CAPCO *(Attach additional sheets if necessary)*	B Transferee corporation name	C EIN	D Unused credit allocated by the Superintendent of Insurance transferred to affiliates	E % of credit available for the current tax year	F Allocated credit transferred to affiliates for the current tax year *(column D x column E)*

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

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

A Description of CAPCO *(Attach additional sheets if necessary)*	B Transferor corporation name	C EIN	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)*

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

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

A Description of CAPCO *(Attach additional sheets if necessary)*	B Transferor corporation name	C EIN	D Date of transfer or sale	E Credit carryforward transferred from affiliates

29	Total CAPCO credit carryforward transferred from affiliates for the current tax year *(add column E amounts; enter here and on line 7)* ..... •	29	

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

A Description of CAPCO *(Attach additional sheets if necessary)*	B Transferee corporation name	C EIN	D Date of transfer or sale	E Credit carryforward transferred to affiliates

30	Total CAPCO credit carryforward transferred to affiliates for the current tax year *(add column E amounts; enter here and on line 19)* ..... •	30	

Department of Taxation and Finance

NEW YORK STATE 2015

CT-33-M Insurance Corporation MTA Surcharge Return

Tax Law - Article 33, Section 1505-a

Amended return

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Employer identication number (EIN)	File number	Business telephone number	State or country of incorporation	If you claim an overpayment, mark an X in the box
002190211	AA 9	5185552626	NY	☑

Legal name of corporation: CTEF33A

Date of incorporation:

Date received (for Tax Department use only):

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

Number and street or PO box: 33A NR WA HARRIMAN CAMPUS

City: Albany State: NY ZIP code: 12227 US

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

Audit (for Tax Department use only):

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

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

Computation of MCTD allocation percentage

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

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

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

3a	Net New York State premiums *(from Form CT-33, line 37, or CT-33-A, line 40, column E)*	3a	74,726,682	
3b	MCTD premiums included on line 3a *(see instructions)*	3b	68,946,615	
4	MCTD premium percentage *(divide line 3b by line 3a)*			4 92.2651 %
5	Weighted MCTD premium percentage *(multiply line 4 by nine)*			5 830.3859 %
6a	New York State wages *(from Form CT-33, line 41, or CT-33-A, line 44, column E)*	6a	11,112,521	
6b	MCTD wages included on line 6a *(see instructions)*	6b	11,112,521	
7	MCTD wage percentage *(divide line 6b by line 6a)*			7 100 %
8	Total MCTD percentages *(add lines 5 and 7)*			8 930.3859 %
9	MCTD allocation percentage *(divide line 8 by ten; if line 4 or line 7 is 0, see instructions)*			9 93.0386 %

Computation of MTA surcharge

10	Net New York State franchise tax *(from Form CT-33-NL, line 7; Form CT-33 and Form CT-33-A filers, see instructions)*	10	2,587,028
11	Allocated tax (Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers *multiply line 10 by line 9)*	11	2,406,935
12	MTA surcharge before MTA surcharge retaliatory tax credit *(multiply line 11 by 17% (.17))*	12	409,179
13	MTA surcharge retaliatory tax credit *(see instructions)*	13	
14	Total MTA surcharge due *(subtract line 13 from line 12)*	14	409,179
15a	If you filed a request for extension, enter amount from Form CT-5, line 7, or Form CT-5.3, line 10	15a	188,046
15b	If you did not file Form CT-5 or Form CT-5.3, see instructions	15b	
16	Total *(add lines 14 and 15a or 15b)*	16	597,225
17	Total prepayments *(from line 45)*	17	660,000
18	Balance *(if line 17 is less than line 16, subtract line 17 from line 16)*	18	
19	Estimated tax penalty *(see instructions; mark anX in the box if Form CT-222 is attached)*	19	
20	Interest on late payment *(see instructions)*	20	
21	Late filing and late payment penalties *(see instructions)*	21	
22	Balance due *(add lines 18 through 21 and enter here; enter the payment amount on line A above)*	22	

Computation of MTA surcharge *(continued; see instructions)*

23	Overpayment *(if line 16 is less than line 17, subtract line 16 from line 17; see instructions)*	23	62,775
24	Amount of overpayment to be credited to New York State franchise tax	24	
25	Amount of overpayment to be credited to next year's MTA surcharge	25	62,775
26	Amount of overpayment to be refunded *(subtract lines 24 and 25 from line 23)*	26	
27	Amount of MTA surcharge retaliatory tax credit to be refunded *(from line 38)*	27	
28	Total refund claimed *(add lines 26 and 27)*	28	

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

For tax years before 2010, attach separate computation		A 2010	B 2011	C 2012	D 2013	E 2014
29 MTA surcharge payable *(see instructions)*	29					
30 MTA surcharge retaliatory tax credits previously allowed *(see instructions)*	30					
31 Balance *(subtract line 30 from line 29; if less than zero, enter0)*	31					
32 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2010 MTA surcharge *(may not exceed line 31, column A; see instructions)*	32					
33 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2011 MTA surcharge *(may not exceed line 31, column B; see instr.)*	33					
34 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2012 MTA surcharge *(may not exceed line 31, column C; see instructions)*	34					
35 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2013 MTA surcharge *(may not exceed line 31, column D; see instructions)*	35					
36 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2014 MTA surcharge *(may not exceed line 31, column E; see instructions)*	36					
37 Total MTA surcharge retaliatory tax credits allowed to date *(see instructions)*	37					
38 Total credits *(add lines 32 through 36; enter here and on line 27)*	38					

Composition of prepayments claimed on line 17 (see instructions)

			Date paid	Amount
39	Mandatory first installment	39	2015-03-15	98,000
40a	Second installment from Form CT-400	40a	2015-06-15	134,000
40b	Third installment from Form CT-400	40b	2015-09-15	120,000
40c	Fourth installment from Form CT-400	40c	2015-12-15	245,000
41	Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13	41		63,000
42	Overpayment credited from prior years	42		
43	Add lines 39 through 42	43		660,000
44	Overpayment credited from Form CT-33-NL, CT-33, or CT-33-A Period	44		
45	Total prepayments *(add lines 43 and 44; enter here and on line 17)*	45		660,000

Third-party designee *(see instructions)*	☐ Yes ☐ No	Designee's name	Designee's phone number
	Designee's email address		PIN

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

Authorized person	Printed name of authorized person: John Doe	Signature of authorized person	Official title: Vice President
	E-mail address of authorized person		Telephone number: 5185552626	Date: 09-15-2016

Paid preparer use only	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address: 315 Return Parkway	City: Albany	State: NY	ZIP code: 12227
(see instr.)	E-mail address of individual preparing this return: billsmith@taxesdoneright.com		Date: 09-15-2016

Test 12

Begins on next page

Return to Test Chart

Department of Taxation and Finance

NEW YORK STATE 2015

CT-33-NL Non-Life Insurance Corporation Franchise Tax Return

Tax Law - Article 33

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

Amended return **Final return** ☑

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an X in the box
002190209	AA 9	5185558951		☐

Legal name of corporation	Trade name/DBA
CTEF33NL	

Mailing name (if different from legal name above)	State or country of incorporation	Date received (for Tax Department use only)
c/o	NEW YORK	
Number and street or PO box: 33NL WA HARRIMAN CAMPUS	Date of incorporation: 2012-01-01	
City: ALBANY State: NY ZIP code: 12227 US	Foreign corporations: date began business in NYS	

NAICS business code number (from NYS Pub 910)	If address/phone above is new, mark an X in the box		Audit (for Tax Department use only)
NYS Principal business activity: INSURANCE SALES		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business information in Form CT-1.	

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

A. Pay amount shown on line 15. Make payable to: **New York State Corporation Tax** Attach your payment here. Detach all check stubs. *(See instructions for details.)*	A	Payment enclosed 17,500

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

Form 1120-L ☐ Form 1120-PC ☑ Consolidated basis ☐ Other: _____ ☐

Have you been audited by the Internal Revenue Service in the past 5 years? Yes ☑ No ☐

If Yes, list years: 2010-2012

Enter primary corporation name and EIN (if a member of an affiliated federal group): Name: Primary 1 EIN: 234567891

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

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

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

Legal name of disregarded entity: Disregarded 1 EIN: 876543219

Attach a copy of your Annual Report of Premiums and Exhibit of Premiums and Losses (New York) as led 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.)*	1,142,858 x .0175	1	20,000	
2	Other non-life insurance company premiums from line 35 *(see instr.)*	1,500,000 x .02	2	30,000	
3	Total tax on premiums *(add lines 1 and 2)*		3	50,000	
4	Minimum tax		4	250	00
5	Tax due before credits *(line 3 or line 4 amount, whichever is greater)*		5	50,000	
6	Tax credits *(enter amount from line 47)*		6	20,000	
7	Tax due *(subtract line 6 from line 5)*		7	30,000	
	First installment of estimated tax for next period:				
8a	If you filed a request for extension, enter amount from Form CT-5, line 2		8a	7,500	
8b	If you did not file Form CT-5 and line 7 is over $1,000, see instructions		8b		
9	Total *(add line 7 and line 8a or 8b)*		9	37,500	
10	Total prepayments from line 46		10	20,000	
11	Balance *(if line 10 is less than line 9, subtract line 10 from line 9)*		11	17,500	
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	17,500	
16	**Overpayment** *(if line 9 is less than line 10, subtract line 9 from line 10)*		16		
17	*Amount of overpayment to be credited to next period*		17		
18	Balance of overpayment (subtract line 17 from line 16)		18		
19	Amount of overpayment to be credited to Form CT-33-M		19		
20	Refund of overpayment *(subtract line 19 from line 18)*		20		
21a	Refund of tax credits *(see instructions)*		21a		
21b	Tax credits to be credited as an overpayment to next year's return *(see instructions)*		21b		
22	Issuer's allocation percentage *(from line 38)*		22	100 %	
23	Reinsurance allocation percentage *(from line 33)*		23	100 %	

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

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % *(see instr.)*	D Reinsurance premiums allocated to New York State *(column B x column C)*

Totals from attached sheet			
24 Total *(add column D amounts; enter here and include on line 28)*	24	0	

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

25 New York taxable premiums *(see instructions)*	25	2,642,858	
26 New York ocean marine premiums *(see instructions)*	26		
27 New York premiums for annuity contracts and insurance for the elderly *(see instr.)*	27		
28 New York premiums on reinsurance assumed *(see instructions)*	28	0	
29 Total New York gross premiums *(add lines 25 through 28)*	29	2,642,858	
30 New York premiums ceded that are included on line 29 *(see instructions)*	30	0	
31 Total New York premiums *(subtract line 30 from line 29)*	31	2,642,858	
32 Total premiums *(see instructions)*	32	2,642,858	
33 Reinsurance allocation percentage *(divide line 31 by line 32; enter here and on line 23)*	33		100 %

Schedule C - Computation of taxable premiums *(see instructions)*

34 Accident and health insurance premiums *(enter here and in the first box on line 1)*	34	1,142,858
35 Other non-life insurance premiums *(enter here and in the first box on line 2)*	35	1,500,000

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

36 New York gross direct premiums	36	2,642,858
37 Total gross direct premiums	37	2,642,858
38 Issuer's allocation percentage *(divide line 35 by line 37; enter here and on line 22)*	38	100 %

Composition of prepayments *(see instructions)*

		Date paid	Amount
39 Mandatory first installment	39	2015-03-15	5 000
40 Second installment from Form CT-400	40	2015-06-15	5 000
41 Third installment from Form CT-400	41	2015-09-15	5 000
42 Fourth installment from Form CT-400	42	2015-12-15	5 000
43 Payment with extension request from Form CT-5, line 5	43		
44 Overpayment credited from prior years *(see instructions)*	44		
45 Overpayment credited from Form CT-33-M Period	45		
46 Total prepayments *(add lines 39 through 45; enter here and on line 10)*	46		20,000

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

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

Fire insurance premiums tax credit (enter amount claimed)	
Form CT-33-R	10,000
Form CT-33.1	10,000
Form CT-41	
Form CT-43	
Form CT-44	
Form CT-238	
Form CT-249	
Form CT-250	
Form CT-259	
Form CT-501	
Form CT-502	
Form CT-601	
Form CT-602	
Form CT-604	
Form CT-606	
Form CT-607	
Form CT-611	
Form CT-611.1	
Form CT-611.2	
Form CT-612	
Form CT-613	

Form CT-631	
Form CT-633	
Form CT-634	
Form CT-639	
Form CT-643	
Form DTF-624	
Form DTF-630	
Other credits	

47 Total tax credits claimed above *(enter here and on line 6; see instructions)*	47	20,000
48 Total tax credits claimed above that are refund eligible *(see instructions)*	48	0

Amended return information

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

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

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

Third-party designee *(see instructions)*	☑ Yes ☐ No	Designee's name Bill Smith	Designee's phone number 5185552525
	Designee's email address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice President	
	E-mail address of authorized person johndoe@CTEF33NL.com		Telephone number 518-555-2626	Date 03-15-2016
Paid preparer use only	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY ZIP code 12227
(see instr.)	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. Code 12345678	Date 03-15-2016

Department of Taxation and Finance

NEW YORK STATE 2015

CT-33-M Insurance Corporation MTA Surcharge Return

Tax Law - Article 33, Section 1505-a

Amended return

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Employer identification number (EIN)	File number	Business telephone number	State or country of incorporation	If you claim an overpayment, mark an X in the box
002190209	AA 9	5185558951	NEW YORK	

Legal name of corporation: CTEF33NL

Date of incorporation: 2012-01-01

Date received (for Tax Department use only)

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

Number and street or PO box: 33NL WA HARRIMAN CAMPUS

City: ALBANY State: NY ZIP code: 12227 US

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

Audit (for Tax Department use only)

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

A.	Pay amount shown on line 22. Make payable to: ***New York State Corporation Tax*** Attach your payment here. Detach all check stubs. *(See instructions for details.)*	A	Payment enclosed 2,975

Computation of MCTD allocation percentage

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

1a	New York State direct premiums *(total amounts from Form CT-33-NL, lines 34 and 35 and enter here)*	1a	2,642,858	
1b	MCTD premiums included on line 1a	1b	2,642,858	
2	MCTD allocation percentage *(divide line 1b by line 1a)*			2 100 %

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

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

Computation of MTA surcharge

10	Net New York State franchise tax *(from Form CT-33-NL, line 7; Form CT-33 and Form CT-33-A filers, see instructions)*	10	30,000
11	Allocated tax (Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers *multiply line 10 by line 9)*	11	30,000
12	MTA surcharge before MTA surcharge retaliatory tax credit *(multiply line 11 by 17% (.17))*	12	5,100
13	MTA surcharge retaliatory tax credit *(see instructions)*	13	0
14	Total MTA surcharge due *(subtract line 13 from line 12)*	14	5,100
15a	If you filed a request for extension, enter amount from Form CT-5, line 7, or Form CT-5.3, line 10	15a	1,275
15b	If you did not file Form CT-5 or Form CT-5.3, see instructions	15b	0
16	Total *(add lines 14 and 15a or 15b)*	16	6,375
17	Total prepayments *(from line 45)*	17	3,400
18	Balance *(if line 17 is less than line 16, subtract line 17 from line 16)*	18	2,975
19	Estimated tax penalty *(see instructions; mark anX in the box if Form CT-222 is attached)* ☐	19	0
20	Interest on late payment *(see instructions)*	20	0
21	Late filing and late payment penalties *(see instructions)*	21	0
22	Balance due *(add lines 18 through 21 and enter here; enter the payment amount on line A above)*	22	2,975

Computation of MTA surcharge *(continued; see instructions)*

23	Overpayment *(if line 16 is less than line 17, subtract line 16 from line 17; see instructions)*	23	0
24	Amount of overpayment to be credited to New York State franchise tax	24	0
25	Amount of overpayment to be credited to next year's MTA surcharge	25	0
26	Amount of overpayment to be refunded *(subtract lines 24 and 25 from line 23)*	26	0
27	Amount of MTA surcharge retaliatory tax credit to be refunded *(from line 38)*	27	0
28	Total refund claimed *(add lines 26 and 27)*	28	0

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

For tax years before 2010, attach separate computation		A 2010	B 2011	C 2012	D 2013	E 2014
29 MTA surcharge payable *(see instructions)*	29					
30 MTA surcharge retaliatory tax credits previously allowed *(see instructions)*	30					
31 Balance *(subtract line 30 from line 29; if less than zero, enter0)*	31					
32 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2010 MTA surcharge *(may not exceed line 31, column A; see instructions)*	32					
33 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2011 MTA surcharge *(may not exceed line 31, column B; see instr.)*	33					
34 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2012 MTA surcharge *(may not exceed line 31, column C; see instructions)*	34					
35 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2013 MTA surcharge *(may not exceed line 31, column D; see instructions)*	35					
36 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2014 MTA surcharge *(may not exceed line 31, column E; see instructions)*	36					
37 Total MTA surcharge retaliatory tax credits allowed to date *(see instructions)*	37					
38 Total credits *(add lines 32 through 36; enter here and on line 27)*	38	0				

Composition of prepayments claimed on line 17 (see instructions)

			Date paid	Amount
39	Mandatory first installment	39	2015-03-15	850
40a	Second installment from Form CT-400	40a	2015-06-15	850
40b	Third installment from Form CT-400	40b	2015-09-15	850
40c	Fourth installment from Form CT-400	40c	2015-12-15	850
41	Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13	41		0
42	Overpayment credited from prior years	42		0
43	Add lines 39 through 42	43		3,400
44	Overpayment credited from Form CT-33-NL, CT-33, or CT-33-A Period	44		0
45	Total prepayments *(add lines 43 and 44; enter here and on line 17)*	45		3,400

Third-party designee *(see instructions)*	☑ Yes ☐ No	Designee's name Bill Smith	Designee's phone number 5185552525
	Designee's email address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice President	
	E-mail address of authorized person johndoe@CTEF33NL.com		Telephone number 518-555-2626	Date 03-15-2016
Paid preparer use only	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY ZIP code 12227
(see instr.)	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. Code 12345678	Date 03-15-2016

Department of Taxation and Finance

Claim for Retaliatory Tax Credits

Tax Law - Article 33

CT-33-R

2015

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Legal name of corporation	Employer identication number
CTEF33NL	002190209

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

Part 1 - Computation of Article 33 section 1511(c) retaliatory tax credit for insurance corporations organized or domiciled in New York State (see instr.)

For tax years before 2013, attach separate computation.		A 2013	B 2014	C 2015
1 Tax less credits (except for section 1511(c) *retaliatory tax credit)*	1	30,000	35,000	40,000
2 Section 1511(c) retaliatory tax credit claimed in 2013 and 2014	2	10,000	15,000	
3 Balance *(subtract line 2 from line 1)*	3	20,000	20,000	
4 90% of retaliatory taxes paid in 2015 on 2013 premiums and income *(line 4 may not exceed line 3, column A)*	4	2,000		
5 90% of retaliatory taxes paid in 2015 on 2014 premiums and income (line 5 may not *exceed line 3, column B)*	5		3,000	
6 90% of retaliatory taxes paid in 2015 on 2015 premiums and income *(line 6 may not exceed line 1, column C)*	6			5,000
7 Total section 1511(c) retaliatory tax credit claimed this year *(add lines 4, 5, and 6)*	7			10,000

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 2013, attach separate computation.		A 2013	B 2014	C 2015
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 2013 and 2014	10			
11 Balance *(subtract line 10 from line 9)*	11			
12 90% of retaliatory taxes paid to other states in 2015 because of 2013 section 2807-t assessments *(may not exceed lesser of line 8, column A, or line 11, column A)*	12	0		
13 90% of retaliatory taxes paid to other states in 2015 because of 2014 2807-t assessments *(may not exceed lesser of line 8, column B, or line 11, column B)*	13		0	
14 90% of retaliatory taxes paid to other states in 2015 because of 2015 section 2807-t assessments *(may not exceed lesser of line 8, column C, or line 9, column C)*	14			0
15 Total section 1511(i) retaliatory tax credit claimed this year *(add lines 12, 13, and 14)*	15			0

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	10,000
17 Retaliatory tax credits from line 16 used to reduce tax liability *(see instructions)*	17	10,000
18 Balance of retaliatory tax credits *(subtract line 17 from line 16; see instructions)*	18	0
19 Amount of retaliatory tax credits to be credited as an overpayment to next period *(see instructions)*	19	0
20 Amount of retaliatory tax credits to be refunded *(subtract line 19 from line 18; see instructions)*	20	0

See instructions on page 2.

Department of Taxation and Finance

Claim for CAPCO Credit

Tax Law - Article 1 and Article 33

CT-33.1

NEW YORK STATE 2015

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

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

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

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

1	Allocated CAPCO credit available for the current tax year (enter amount from line 21 if applicable; otherwise enter 0)	1	10,000
2	Allocated CAPCO credit transferred to affiliates for the current tax year (enter amount from line 27 if applicable; otherwise enter 0)	2	0
3	Subtract line 2 from line 1	3	10,000
4	Allocated CAPCO credit transferred from affiliates for the current tax year (enter amount from line 28 if applicable; otherwise enter 0)	4	0
5	TotalCAPCO credit from the current tax year (add lines 3 and 4)	5	10,000
6	Unused CAPCO credit carryforward from the previous tax years	6	0
7	Amount of unused CAPCO credit carryforward transferred from affiliates (enter amount from line 29 if applicable; otherwise enter 0)	7	0
8	Total CAPCO credit carryforward available from the previous tax years (add lines 6 and 7)	8	0
9	Total CAPCO credit available before recapture (add lines 5 and 8)	9	10,000
10	Recapture of CAPCO credit (enter amount from line 26 if applicable; otherwise enter 0)	10	0
11	Net CAPCO credit available for the current tax year (subtract line 10 from line 9)	11	10,000

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

12	Tax (see instructions)	12	50,000		
13	Tax credits claimed before the CAPCO credit (see instructions)	13	10,000		
14	Tax after application of all other credits (subtract line 13 from line 12)	14	40,000		
15	Minimum tax (see instructions)	15	250		
16	Limitation on CAPCO credit to be used this period (subtract line 15. from line 14)	16	39,750		
17	CAPCO credit to be used in the current tax year (see instructions)			17	10,000
18	Total unused CAPCO credit carryforward available (subtract line 17 from line 11)			18	0
19	Amount of unused CAPCO credit carryforward transferred to affiliates (enter amount from line 30 if applicable; otherwise enter 0)			19	0
20	Unused CAPCO credit to be carried forward to the next tax year (subtract line 19 from line 18			20	0

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

A Description of CAPCO (Attach additional sheets if necessary)	B Total credit allocated by the Superintendent of Insurance	C % of credit available for the current tax year	D Accumulated credit available in prior tax years	E Allocated credit available for the current tax year (column B x column C)
Capco 1	60,000	0.1	2,000	6,000
Capco 2	40,000	0.1	1,000	4,000

21	Total allocated CAPCO credit available for the current tax year(add column E amounts; enter here and on line 1)	21	10,000

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
23	85% recapture of CAPCO credit for failure to meet requirements of Tax Law section 11(c)(1)(B)	23	0
24	70% recapture of CAPCO credit for failure to meet requirements of Tax Law section 11(c)(1)(C)	24	0
25	100% recapture of CAPCO credit if CAPCO certificate is revoked (see instructions)	25	0
26	Total recapture of CAPCO credit taken in previous tax years (add lines 22 through 25; enter here and on line 10)	26	0

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

A Description of CAPCO (Attach additional sheets if necessary)	B Transferee corporation name	C EIN	D Unused credit allocated by the Superintendent of Insurance transferred to affiliates	E % of credit available for the current tax year	F Allocated credit transferred to affiliates for the current tax year (column D x column E)

27	Total allocated CAPCO credit transferred to affiliates for the current tax year (add column F amounts; enter here and on line 2)	27	0

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)

28	Total allocated CAPCO credit transferred from affiliates for the current tax year (add column F amounts; enter here and on line 4)	28	0

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

A Description of CAPCO (Attach additional sheets if necessary)	B Transferor corporation name	C EIN	D Date of transfer or sale	E Credit carryforward transferred from affiliates

29	Total CAPCO credit carryforward transferred from affiliates for the current tax year (add column E amounts; enter here and on line 7)	29	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 Transferee corporation name	C EIN	D Date of transfer or sale	E Credit carryforward transferred to affiliates

30	Total CAPCO credit carryforward transferred to affiliates for the current tax year (add column E amounts; enter here and on line 19)	30	0

Test 13

Begins on next page

Return to Test Chart

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2015. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred *(see Form CT-1)*.

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

All filers must enter tax period:

Final return [X] **Amended return** [ ] beginning 2015-01-01 ending 2015-12-31

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an *X* in the box [ ]
	AA 9	(515) 555-11111	

Legal name of corporation	Trade name/DBA
CTEF3M	
Mailing name *(if different from legal name above)*: c/o	State or country of incorporation
Mailing address number and street or PO box: 3 WA Hariiman Campus	Date of incorporation / **Foreign corporations:** date began business in NYS

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

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

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

For office use only: 2015-01-01

A. Pay amount shown on Part 2, line 23. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* — **A** Payment enclosed: 000

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

C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an ***X*** in the box *(see instructions)* ..... **C** [ ]

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)*: Bill Smith	Designee's phone number: 518-555-2525
		Designee's e-mail address: billsmith@taxesdoneright.com	PIN

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

Authorized person	Printed name of authorized person: John Doe	Signature of authorized person	Official title: Vice Presiden
	E-mail address of authorized person: johndoe@ct3m.com	Telephone number: 518-555-2525	Date: 2016-03-15

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*: Taxes Done Right	Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address: 315 Return Parkway	City: Albany / State: NY / ZIP code: 12227
	E-mail address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN: 123456789 or Excl. code	Date: 2016-03-15

See instructions for where to file.

Content of Form CT-3

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

567001150099

Part 1 – General corporate information

Section A – Qualification for preferential tax rates

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

1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... ● **1** ☐

2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ..... ● **2** ☐

3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ..... ● **3** ☐

4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... ● **4** ☐

5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... ● **5** ☐

6 A small business eligible for the lower business income tax rates and possible capital base tax exception ..... ● **6** ☒

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

6a Total capital contributions ..... ● **6a** 100000000

6b **Small business taxpayers only:** you are also a QETC ..... ● **6b** ☐

6c **Small business taxpayers only:** you are also a qualified New York manufacturer ..... ● **6c** ☐

7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ..... ● **7** ☐

Section B – New York State information *(see instructions)*

1 Number of New York State employees ..... ● **1** 100

2 Wages paid to New York State employees ..... ● **2** 1000000

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

4 If you have an interest in, or have rented, real property in New York State, mark an ***X*** in the box and complete lines 4a and 4b *(if multiple counties see instructions)* ..... ● **4** ☐

4a The real property's county ..... ● **4a**

4b The real property's value or rent ..... ● **4b**

5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an ***X*** in the box ..... ● **5** ☐

5a If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments ..... **5a** ● Number ● Amount

6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an ***X*** in the box ..... ● **6** ☐

Section C – Filing information

1 **Federal return filed –** you must mark an ***X*** in one box and attach a complete copy of your federal return

1120 ● ☒ 1120 consolidated ● ☐ 1120-REIT or 1120-RIC ☐ 1120S ● ☐ 1120F ● ☐ 1120-H ☐

2 **Amended return –** If you marked the amended return box on page 1, then for any item(s) that apply, mark an ***X*** in the box and attach documentation

Final federal determination ● ☐ ● Date of determination NOL carryback ● ☐ Capital loss carryback ... ● ☐ 1139 ● ☐ 1120X ● ☐

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

3 **Required attachments –** For all forms, other than tax credit claim forms, that are attached to this return, mark an ***X*** in the applicable box(es)

CT-3.1 ● ☐ CT-3.2 ● ☐ CT-3.3 ● ☐ CT-3.4 ● ☐ CT-60 ● ☐ CT-225 ● ☐ Other *(identify)*: _____ ● ☐

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ..... ● **4**

5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an ***X*** in the box ..... ● **5** ☐

567002150099

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits, plus mandatory first installment

1a	Business income base tax *(from Part 3, line 20)*	1a	5900		
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	000		
1c	Fixed dollar minimum tax *(see instr)* New York receipts 2080843.00	1c	150000		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	150000
3	Tax credits used *(from Part 7, line 2; see instructions)*			3	
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter **0**)*			4	150000
5	If you filed a request for an extension, enter the amount from Form CT-5, line 2			5	
6	If you did **not** file Form CT-5 and line 4 is over $1,000, see instructions			6	37500
7	Largest base minus credits, plus mandatory first installment *(add line 4 and line 5 or 6)*			7	187500

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

12a	Return a Gift to Wildlife	12a	25		
12b	Breast Cancer Research and Education Fund	12b			
12c	Prostate Cancer Research, Detection, and Education Fund	12c	25		
12d	9/11 Memorial	12d			
12e	Volunteer Firefighting & EMS Recruitment Fund	12e	25		
12f	Veterans Remembrance	12f	25		
12g	Women's Cancers Education and Prevention Fund	12g	100		
13	Total voluntary gifts/contributions *(add lines 12a through 12g)*			13	20000

Total amount due

14	Add lines 7, 11, and 13			14	207500

Prepayments

15	Mandatory first installment	15	50000		
16	Second installment *(from Form CT-400)*	16	50000		
17	Third installment *(from Form CT-400)*	17	50000		
18	Fourth installment *(from Form CT-400)*	18	50000		
19	Payment with extension request *(from Form CT-5, line 5)*	19			
20	Overpayment credited from prior years Period	20	7500		
21	Overpayment credited from CT-3-M Period	21			
22	Total prepayments *(add lines 15 through 21; see instructions)*			22	207500

Payment due or overpayment to be credited/refunded

23	Balance due *(If line 22 is less than line 14, subtract line 22 from line 14 and enter the result here. This is the amount due; enter **payment amount** on page 1, line A.)*	23	000
24	Overpayment *(If line 22 is more than line 14, subtract line 14 from line 22. This is your overpayment; enter the result here and see instructions.)*	24	
25	Amount of overpayment to be credited to next period *(see instructions)*	25	
26	Balance of overpayment available *(subtract line 25 from line 24; see instructions)*	26	
27	Amount of overpayment to be credited to Form CT-3-M	27	
28	Balance of overpayment to be refunded *(subtract line 27 from line 26; see instructions)*	28	
29	Unused tax credits to be refunded *(see instructions)*	29	
30	Unused tax credits applied to next period	30	

567003150099

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)*	**1**	349500
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	
3	Add lines 1 and 2	**3**	349500
4	Subtractions from FTI *(from Form CT-225, line 10)*	**4**	
5	Subtract line 4 from line 3	**5**	349500
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)*	**6**	
7	Entire net income (ENI) *(subtract line 6 from line 5)*	**7**	349500
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	**8**	
9	Subtract line 8 from line 7	**9**	349500
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	**10**	
11	Business income *(add lines 9 and 10)*	**11**	349500
12	Addback of income previously reported as investment income *(from Form CT-3.1, Schedule F, line 6; if zero, enter **0**; see instructions)*	**12**	
13	Business income after addback *(add lines 11 and 12)*	**13**	349500
14	Business apportionment factor *(from Part 6, line 55)*	**14**	0.26044
15	Apportioned business income after addback *(multiply line 13 by line 14)*	**15**	91000
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)*	**16**	
17	Subtract line 16 from line 15	**17**	91000
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**	
19	Business income base *(subtract line 18 from line 17)*	**19**	91000
20	Business income base tax *(multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)*	**20**	5900

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

567004150099

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	**1**	2257681100	2187153900	2222417500
2 Real property and marketable securities included on line 1	**2**			
3 Subtract line 2 from line 1	**3**	2257681100	2187153900	22224175 00
4 Real property and marketable securities at fair market value	**4**			
5 Adjusted total assets *(add lines 3 and 4)*	**5**	2257681100	2187153900	22224175 00
6 Total liabilities	**6**	1254467700	1059621500	11570446 00
7 Total net assets *(subtract line 6, column C, from line 5, column C)*			**7**	10653729 00
8 Investment capital *(from Part 5, line 19; if zero or less, enter **0**)*			**8**	
9 Business capital *(subtract line 8 from line 7)*			**9**	10653729 00
10 Addback of capital previously reported as investment capital *(from Part 5, line 20, column C; if zero or less, enter **0**)*			**10**	
11 Total business capital *(add lines 9 and 10)*			**11**	10653729 00
12 Business apportionment factor *(from Part 6, line 55)*			**12**	0.26044
13 Apportioned business capital *(multiply line 11 by line 12)*			**13**	2774657 00
14 New small business *(if in first two tax years, mark an **X** in one box)* Year one ☒ Year two ☐				
15 Capital base tax *(multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)*			**15**	000

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

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

Addback of capital previously reported as investment capital

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

567005150099

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

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1	208084300	798971200
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an ***X*** in the box *(see instructions)* ● 8

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see line 8 instructions)*

Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9		
10 Net gains from sales of loans secured by real property	10		
11 Interest from loans **not** secured by real property (QFI ● ☐)	11		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	12		
Section 210-A.5(a)(2)(B) (QFI ● ☐)			
13 Interest from federal debt	13		
14 Net gains from federal debt	14		
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from NYS and its political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI ● ☐)			
19 Interest from asset-backed securities and other government agency debt	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI ● ☐)			
22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI ● ☐)			
27 Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI ● ☐)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI ● ☐)			
29 Interest from other financial instruments	29		
30 Net gains and other income from other financial instruments	30		

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
Section 210-A.6			
44 Receipts from railroad and trucking business	44		
Section 210-A.6-a			
45 Receipts from the operation of vessels	45		
Section 210-A.7			
46 Receipts from air freight forwarding	46		
47 Receipts from other aviation services	47		
Section 210-A.8			
48 Advertising in newspapers or periodicals	48		
49 Advertising on television or radio	49		
50 Advertising via other means	50		
Section 210-A.9			
51 Transportation or transmission of gas through pipes	51		
Section 210-A.10			
52 Receipts from other services/activities not specified	52		
Section 210-A.11			
53 Discretionary adjustments	53		
Total receipts			
54 Add lines 1 through 53 in columns A and B	54	208084300	798971200

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the result here; round to the fourth decimal place)* **55** 0.26044

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

Part 7 – Summary of tax credits claimed

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

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

CT-37		CT-604		DTF-621	
CT-40		CT-605		DTF-622	
CT-41		CT-606		DTF-624	
CT-43		CT-607		DTF-630	
CT-44		CT-611		Other credits	
CT-46		CT-611.1			
CT-47		CT-611.2			
CT-236		CT-612			
CT-238		CT-613			
CT-239		CT-631			
CT-241		CT-633			
CT-242		CT-634			
CT-243		CT-635			
CT-246		CT-636			
CT-248		CT-637			
CT-249		CT-638			
CT-250		CT-639			
CT-259		CT-640			
CT-261		CT-641			
CT-501		CT-642			
CT-502		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			

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

3 Total tax credits claimed that are refund eligible *(see instructions)* **3**

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an ***X*** in the box ..... **4a** ☐

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an ***X*** in the box ..... **4b** ☐

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

567008150099

NEW YORK STATE 2015

CT-3-M

Department of Taxation and Finance

General Business Corporation MTA Surcharge Return

Tax Law – Article 9-A, Section 209-B

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2015. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred *(see Form CT-1)*.

Amended return ☐ **All filers must enter tax period:** beginning 2015-01-01 ending 2015-12-31

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an *X* in the box
002190256		(555) 555-1111		☐

Legal name of corporation	Trade name/DBA
CTEF3M	

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o		
Number and street or PO box: 3 WA Harriman Campus	Date of incorporation: 2015-01-01	
City: Albany State: NY ZIP code: 12227	Foreign corporations: date began business in NYS	

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

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

		Payment enclosed
A. Pay amount shown on line 12. Make payable to: ***New York State Corporation Tax*** Attach your payment here. Detach all check stubs. *(See instructions for details.)*	A	0 00

Computation of MTA surcharge

1	New York State franchise tax *(see instructions)*	1	1500 00
2	MCTD apportionment percentage from line 82	2	63 %
3	Apportioned franchise tax *(multiply line 1 by line 2)*	3	945 00
4	MTA surcharge *(multiply line 3 by 25.6% (.256))*	4	242 00
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 5a or 5b	6	242 00
7	Total prepayments from line 91	7	242 00
8	Balance *(if line 7 is less than line 6, subtract line 7 from line 6)*	8	0 00
9	Estimated tax penalty *(see instructions; mark an **X** in the box if Form CT-222 is attached)* ☐	9	
10	Interest on late payment *(see instructions for Form CT-3 or CT-3-A)*	10	
11	Late filing and late payment penalties *(see instructions for Form CT-3 or CT-3-A)*	11	
12	Balance due *(add lines 8 through 11 and enter here; **enter the payment amount on line A above**)*	12	0 00
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 period *(see instructions)*	15	
16	Amount of overpayment to be refunded *(see instructions)*	16	

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

Average value of property *(see instructions)*		A MCTD	B New York State
17 Real estate owned *(see instructions)*	17		
18 Real estate rented *(see instructions)*	18		
19 Inventories owned	19		
20 Tangible personal property owned *(see instructions)*	20		
21 Tangible personal property rented *(see instructions)*	21		
22 Total *(add lines 17 through 21 in columns A and B)*	22		

23 MCTD property factor *(divide line 22, column A, by line 22, column B)* 23 %

Receipts from: *(see instructions for lines 24 through 76)*		A MCTD	B New York State
Section 210-A.2			
24 Sales of tangible personal property	24	541020 00	2080843 00
25 Sales of electricity	25		
26 Net gains from sales of real property	26		
Section 210-A.3			
27 Rentals of real and tangible personal property	27		
28 Royalties from patents, copyrights, trademarks, and similar intangible personal property	28		
29 Sales of rights for certain closed-circuit and cable TV transmissions of an event	29		
Section 210-A.4			
30 Sale, licensing, or granting access to digital products	30		

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

31 To make this irrevocable election, mark an ***X*** in the box *(see Form CT-3-I or CT-3-A-I, line 8 instructions)* ..... **31** ☐

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see Form CT-3-I or CT-3-A-I line 8 instructions)*

Section 210-A.5(a)(2)(A)			
32 Interest from loans secured by real property	32		
33 Net gains from sales of loans secured by real property	33		
34 Interest from loans **not** secured by real property (QFI ☐)	34		
35 Net gains from sales of loans **not** secured by real property (QFI ☐)	35		
Section 210-A.5(a)(2)(B) (QFI ☐)			
36 Interest from federal debt	36		
37 Net gains from federal debt	37		
38 Interest from NYS and its political subdivisions debt	38		
39 Net gains from NYS and its political subdivisions debt	39		
40 Interest from other states and their political subdivisions debt	40		
41 Net gains from other states and their political subdivisions debt	41		
Section 210-A.5(a)(2)(C) (QFI ☐)			
42 Interest from asset-backed securities and other government agency debt	42		
43 Net gains from government agency debt or asset-backed securities sold through an exchange	43		
44 Net gains from all other asset-backed securities	44		
Section 210-A.5(a)(2)(D) (QFI ☐)			
45 Interest from corporate bonds	45		
46 Net gains from corporate bonds sold through broker/dealer or licensed exchange	46		
47 Net gains from other corporate bonds	47		
Section 210-A.5(a)(2)(E)			
48 Net interest from reverse repurchase and securities borrowing agreements	48		
Section 210-A.5(a)(2)(F)			
49 Net interest from federal funds	49		
Section 210-A.5(a)(2)(I) (QFI ☐)			
50 Net income from sales of physical commodities	50		
Section 210-A.5(a)(2)(J) (QFI ☐)			
51 Marked to market net gains	51		
Section 210-A.5(a)(2)(H) (QFI ☐)			
52 Interest from other financial instruments	52		
53 Net gains and other income from other financial instruments	53		

Receipts from: *(continued)*		A MCTD	B New York State
Section 210-A.5(b)			
54 Brokerage commissions	54		
55 Margin interest earned on behalf of brokerage accounts	55		
56 Fees for advisory services for underwriting or management of underwriting	56		
57 Receipts from primary spread of selling concessions	57		
58 Receipts from account maintenance fees	58		
59 Fees for management or advisory services	59		
60 Interest from an affiliated corporation	60		
Section 210-A.5(c)			
61 Interest, fees, and penalties from credit cards	61		
62 Service charges and fees from credit cards	62		
63 Receipts from merchant discounts	63		
64 Receipts from credit card authorizations and settlement processing	64		
65 Other credit card processing receipts	65		
Section 210-A.5(d)			
66 Receipts from certain services to investment companies	66		
Section 210-A.6			
67 Receipts from railroad and trucking business	67		
Section 210-A.6-a			
68 Receipts from the operation of vessels	68		
Section 210-A.7			
69 Receipts from air freight forwarding	69		
70 Receipts from other aviation services	70		
Section 210-A.8			
71 Advertising in newspapers or periodicals	71		
72 Advertising on television or radio	72		
73 Advertising via other means	73		
Section 210-A.9			
74 Transportation or transmission of gas through pipes	74		
Section 210-A.10			
75 Receipts from other services/activities not specified	75		
Section 210-A.11			
76 Discretionary adjustments	76		
77 Total *(add lines 24 through 76 in columns A and B)*	77	541020 00	208043 00
78 MCTD receipts factor *(divide line 77, column A, by line 77, column B)*	78	26 %	

Payroll		A MCTD	B New York State
79 Wages and other compensation of employees except general executive officers	79	1000000 00	1000000 00
80 MCTD payroll factor *(divide line 79, column A, by line 79, column B)*	80	100 %	
81 Total MCTD factors *(add lines 23, 78, and 80)*	81	1.2600 %	
82 MCTD apportionment percentage *(Divide line 81 by three; if a factor is missing, see instructions. Enter here and on line 2.)*	82	63 %	

Composition of prepayments claimed on line 7 *(see instructions)*		Date paid		Amount
83 Mandatory first installment	**83**	2015-03-15		42 00
84 Second installment from Form CT-400	**84**	2015-06-15		200 00
85 Third installment from Form CT-400	**85**			
86 Fourth installment from Form CT-400	**86**			
87 Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13	**87**			
88 Overpayment credited from prior years			**88**	
89 Add lines 83 through 88			**89**	242 00
90 Overpayment credited from Form CT-_____ Period			**90**	
91 Total prepayments *(add lines 89 and 90; enter here and on line 7)*			**91**	242 00

Third – party designee *(see instructions)*	Yes ☒ No ☐	Designee's name *(print)* Bill Smith	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person John Doe	Official title 518 555-2525	
	E-mail address of authorized person Bill Smith		Telephone number (518) 555-2525	Date 2016-03-15

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 123456789		Preparer's PTIN or SSN	
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN	or	Excl. code	Date 2016-03-15

See instructions for where to file.

Test 14

Begins on next page

Return to Test Chart

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2015. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred *(see Form CT-1)*.

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

All filers must enter tax period:

Final return ☐ **Amended return** ☐ beginning 09-01-2015 ending 08-31-2016

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box ☐
002190213	AA 9	( )	

Legal name of corporation	Trade name/DBA
CTEF222	
Mailing name *(if different from legal name above)* c/o	State or country of incorporation
Mailing address number and street or PO box 222 WA Harriman Campus	Date of incorporation / **Foreign corporations:** date began business in NYS
City: Albany State: NY ZIP code: 12227	Country *(if not United States)*
Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
If address/phone above is new, mark an ***X*** in the box ☐	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

A. Pay amount shown on Part 2, line 23. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A** Payment enclosed 21

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

C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an ***X*** in the box *(see instructions)* ..... **C** ☐

Third – party designee *(see instructions)*	Yes ☐ No ☐	Designee's name *(print)*	Designee's phone number ( )
	Designee's e-mail address		PIN

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

Authorized person	Printed name of authorized person: John Doe	Signature of authorized person	Official title: President
	E-mail address of authorized person: johndoe@CTEF222.com	Telephone number: (518) 555-2222	Date: 12-14-2016
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*: Taxes Done Right	Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address: 315 Return Parkway	City: Albany State: NY ZIP code: 12227
	E-mail address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code	Date: 12-14-2016

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

Section A – Qualification for preferential tax rates

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

1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... ● **1** ☐

2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ..... ● **2** ☐

3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ..... ● **3** ☐

4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... ● **4** ☐

5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... ● **5** ☐

6 A small business eligible for the lower business income tax rates and possible capital base tax exception ..... ● **6** ☐
If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.

6a Total capital contributions ..... ● **6a**

6b **Small business taxpayers only:** you are also a QETC ..... ● **6b** ☐

6c **Small business taxpayers only:** you are also a qualified New York manufacturer ..... ● **6c** ☐

7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ..... ● **7** ☐

Section B – New York State information *(see instructions)*

1 Number of New York State employees ..... ● **1**

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

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

4 If you have an interest in, or have rented, real property in New York State, mark an ***X*** in the box and complete lines 4a and 4b *(if multiple counties see instructions)* ..... ● **4** ☐

4a The real property's county ..... ● **4a**

4b The real property's value or rent ..... ● **4b**

5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an ***X*** in the box ..... ● **5** ☐

5a If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments ..... **5a** ● Number ● Amount

6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an ***X*** in the box ..... ● **6** ☐

Section C – Filing information

1 **Federal return filed –** you must mark an ***X*** in one box and attach a complete copy of your federal return

1120 ● ☒ 1120 consolidated ● ☐ 1120-REIT or 1120-RIC ● ☐ 1120S ● ☐ 1120F ● ☐ 1120-H ● ☐

2 **Amended return –** If you marked the amended return box on page 1, then for any item(s) that apply, mark an ***X*** in the box and attach documentation

Final federal determination ● ☐ ● Date of determination ____ NOL carryback ● ☐ Capital loss carryback ... ● ☐ 1139 ● ☐ 1120X ● ☐

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

3 **Required attachments –** For all forms, other than tax credit claim forms, that are attached to this return, mark an ***X*** in the applicable box(es)

CT-3.1 ● ☐ CT-3.2 ● ☐ CT-3.3 ● ☐ CT-3.4 ● ☐ CT-60 ● ☐ CT-225 ● ☐ Other *(identify)*: _____ ● ☐

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ..... ● **4**

5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an ***X*** in the box ..... ● **5** ☐

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits, plus mandatory first installment

1a	Business income base tax *(from Part 3, line 20)*	**1a**			
1b	Capital base tax *(from Part 4, line 15; see instructions)*	**1b**	33		
1c	Fixed dollar minimum tax *(see instr)* New York receipts 1727437	**1c**	1500		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			**2**	1500
3	Tax credits used *(from Part 7, line 2; see instructions)*			**3**	
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter **0**)*			**4**	1500
5	If you filed a request for an extension, enter the amount from Form CT-5, line 2			**5**	375
6	If you did **not** file Form CT-5 and line 4 is over $1,000, see instructions			**6**	
7	Largest base minus credits, plus mandatory first installment *(add line 4 and line 5 or 6)*			**7**	1875

Penalties and interest

8	Estimated tax penalty *(see instructions; if Form CT-222 is attached, mark an **X** in the box)* X	**8**	0		
9	Interest on late payment *(see instructions)*	**9**			
10	Late filing and late payment penalties *(see instructions)*	**10**			
11	Total penalties and interest *(add lines 8, 9, and 10)*			**11**	

Voluntary gifts/contributions *(see instructions)*

12a	Return a Gift to Wildlife	**12a**	1
12b	Breast Cancer Research and Education Fund	**12b**	2
12c	Prostate Cancer Research, Detection, and Education Fund	**12c**	3
12d	9/11 Memorial	**12d**	4
12e	Volunteer Firefighting & EMS Recruitment Fund	**12e**	5
12f	Veterans Remembrance	**12f**	6
12g	Women's Cancers Education and Prevention Fund	**12g**	0
13	Total voluntary gifts/contributions *(add lines 12a through 12g)*	**13**	21

Total amount due

14	Add lines 7, 11, and 13	**14**	1896

Prepayments

15	Mandatory first installment	**15**	792		
16	Second installment *(from Form CT-400)*	**16**			
17	Third installment *(from Form CT-400)*	**17**	333		
18	Fourth installment *(from Form CT-400)*	**18**	375		
19	Payment with extension request *(from Form CT-5, line 5)*	**19**	375		
20	Overpayment credited from prior years Period	**20**			
21	Overpayment credited from CT-3-M Period	**21**			
22	Total prepayments *(add lines 15 through 21; see instructions)*			**22**	1875

Payment due or overpayment to be credited/refunded

23	Balance due *(If line 22 is less than line 14, subtract line 22 from line 14 and enter the result here. This is the amount due; enter **payment amount** on page 1, line A.)*	**23**	21
24	Overpayment *(If line 22 is more than line 14, subtract line 14 from line 22. This is your overpayment; enter the result here and see instructions.)*	**24**	
25	Amount of overpayment to be credited to next period *(see instructions)*	**25**	
26	Balance of overpayment available *(subtract line 25 from line 24; see instructions)*	**26**	
27	Amount of overpayment to be credited to Form CT-3-M	**27**	
28	Balance of overpayment to be refunded *(subtract line 27 from line 26; see instructions)*	**28**	
29	Unused tax credits to be refunded *(see instructions)*	**29**	
30	Unused tax credits applied to next period	**30**	

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)*	**1**	-26176
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	
3	Add lines 1 and 2	**3**	
4	Subtractions from FTI *(from Form CT-225, line 10)*	**4**	
5	Subtract line 4 from line 3	**5**	
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)*	**6**	
7	Entire net income (ENI) *(subtract line 6 from line 5)*	**7**	
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	**8**	
9	Subtract line 8 from line 7	**9**	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	**10**	
11	Business income *(add lines 9 and 10)*	**11**	
12	Addback of income previously reported as investment income *(from Form CT-3.1, Schedule F, line 6; if zero, enter **0**; see instructions)*	**12**	
13	Business income after addback *(add lines 11 and 12)*	**13**	
14	Business apportionment factor *(from Part 6, line 55)*	**14**	
15	Apportioned business income after addback *(multiply line 13 by line 14)*	**15**	
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)*	**16**	
17	Subtract line 16 from line 15	**17**	
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**	
19	Business income base *(subtract line 18 from line 17)*	**19**	
20	Business income base tax *(multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)*	**20**	

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	**1**	44233	27007	35620
2 Real property and marketable securities included on line 1	**2**	38927	23357	31142
3 Subtract line 2 from line 1	**3**	5306	3650	4478
4 Real property and marketable securities at fair market value	**4**	38927	23357	31142
5 Adjusted total assets *(add lines 3 and 4)*	**5**	44233	27007	35620
6 Total liabilities	**6**	5517	19474	12496
7 Total net assets *(subtract line 6, column C, from line 5, column C)*			**7**	23124
8 Investment capital *(from Part 5, line 19; if zero or less, enter **0**)*			**8**	
9 Business capital *(subtract line 8 from line 7)*			**9**	23124
10 Addback of capital previously reported as investment capital *(from Part 5, line 20, column C; if zero or less, enter **0**)*			**10**	
11 Total business capital *(add lines 9 and 10)*			**11**	23124
12 Business apportionment factor *(from Part 6, line 55)*			**12**	95.964
13 Apportioned business capital *(multiply line 11 by line 12)*			**13**	22191
14 New small business *(if in first two tax years, mark an **X** in one box)* Year one ☐ Year two ☐				
15 Capital base tax *(multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)*			**15**	33

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

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

Addback of capital previously reported as investment capital

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

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

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1	1727437	1800089
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an ***X*** in the box *(see instructions)* ☐ 8

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see line 8 instructions)*

Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9		
10 Net gains from sales of loans secured by real property	10		
11 Interest from loans **not** secured by real property (QFI ☐)	11		
12 Net gains from sales of loans **not** secured by real property (QFI ☐)	12		
Section 210-A.5(a)(2)(B) (QFI ☐)			
13 Interest from federal debt	13		
14 Net gains from federal debt	14		
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from NYS and its political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI ☐)			
19 Interest from asset-backed securities and other government agency debt	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI ☐)			
22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI ☐)			
27 Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI ☐)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI ☐)			
29 Interest from other financial instruments	29		
30 Net gains and other income from other financial instruments	30		

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
Section 210-A.6			
44 Receipts from railroad and trucking business	44		
Section 210-A.6-a			
45 Receipts from the operation of vessels	45		
Section 210-A.7			
46 Receipts from air freight forwarding	46		
47 Receipts from other aviation services	47		
Section 210-A.8			
48 Advertising in newspapers or periodicals	48		
49 Advertising on television or radio	49		
50 Advertising via other means	50		
Section 210-A.9			
51 Transportation or transmission of gas through pipes	51		
Section 210-A.10			
52 Receipts from other services/activities not specified	52		
Section 210-A.11			
53 Discretionary adjustments	53		
Total receipts			
54 Add lines 1 through 53 in columns A and B	54	1727437	1800089

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the result here; round to the fourth decimal place)* ● **55** 95.964

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

Part 7 – Summary of tax credits claimed

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

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

CT-37		CT-604		DTF-621	
CT-40		CT-605		DTF-622	
CT-41		CT-606		DTF-624	
CT-43		CT-607		DTF-630	
CT-44		CT-611		Other credits	
CT-46		CT-611.1			
CT-47		CT-611.2			
CT-236		CT-612			
CT-238		CT-613			
CT-239		CT-631			
CT-241		CT-633			
CT-242		CT-634			
CT-243		CT-635			
CT-246		CT-636			
CT-248		CT-637			
CT-249		CT-638			
CT-250		CT-639			
CT-259		CT-640			
CT-261		CT-641			
CT-501		CT-642			
CT-502		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			

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

3 Total tax credits claimed that are refund eligible *(see instructions)* **3**

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an ***X*** in the box ..... **4a** ☐

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an ***X*** in the box ..... **4b** ☐

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

Department of Taxation and Finance

Underpayment of Estimated Tax By a Corporation

Tax Law – Article 27, Section 1085

CT-222

NEW YORK STATE 2015

All filers must enter tax period:

Tax return filed: CT-3

beginning 09-01-2015 ending 08-31-2016

Legal name of corporation	Employer identification number

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

Part 1 – Annual payment

1	Enter your 2015 corporation franchise, excise, or gross receipts tax after credits **or** enter the 2015 metropolitan transportation business tax (MTA surcharge) *(if both, use separate forms)*	1	1500
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	1365
3	Enter your 2014 corporation franchise, excise, or gross receipts tax after credits **or** enter the 2014 MTA surcharge	3	3166
4	Enter the amount from line 101; if not using the line 9 exception, skip this line	4	
5	Annual payment. Enter the lesser of lines 2, 3, or 4. Large corporations, enter the line 2 amount	5	1365

Part 2 – Reasons for filing

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

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

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

8 You are **not** a large corporation and figure your estimated tax based on the prior year's tax (the prior year cannot be a short year, and your return must have shown a tax liability). ☐

9 You are **not** a large corporation and figure your estimated tax by applying to the tax base on which the current year's tax was paid the facts shown on your return for, and the law applicable to, the preceding tax year, but using the rates applicable to the current year *(complete Schedule B)* ☐

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

	A	B	C	D
10 Installment due dates *(see instructions)*	11-16-2015	02-15-2016	05-16-2016	08-15-2016
11 Required installments *(see instructions)*	792			
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.	792		333	375
13 Enter amount, if any, from line 19 of the preceding column.				333
14 Add lines 12 and 13.			333	708
15 In column B, enter line 18, column A amount. In columns C and D, add amounts on lines 17 and 18 of the preceding column.				
16 In column A, enter the line 12 amount. For other columns, subtract line 15 from line 14. If zero or less, enter ***0***	792		333	708
17 If the amount on line 16 is zero, subtract line 14 from line 15. Otherwise, enter ***0***				
18 **Underpayment –** If line 16 is less than or equal to line 11, subtract line 16 from line 11. Otherwise, go to line 19 *(see instructions)*.				
19 **Overpayment –** If line 11 is less than line 16, subtract line 11 from line 16.			333	

Part 4 – Computation of the underpayment penalty *(see instructions)*	A First	B Second	C Third	D Fourth
20 Enter the date of payment or the 15th day of the 3rd month after the end of the tax year, whichever is earlier *(mm-dd-yy) (see instructions)*..				
Number of days:				
21 From due date of installment to the date shown on line 20				
22 On line 21 after 3/15/15 and before 4/1/15.....				
23 On line 21 after 3/31/15 and before 7/1/15.....				
24 On line 21 after 6/30/15 and before 10/1/15.....				
25 On line 21 after 9/30/15 and before 1/1/16.....				
26 On line 21 after 12/31/15 and before 4/1/16.....				
27 On line 21 after 3/31/16 and before 7/1/16.....				
28 On line 21 after 6/30/16 and before 10/1/16.....				
29 On line 21 after 9/30/16 and before 1/1/17.....				
30 On line 21 after 12/31/16 and before 3/15/17.....				
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 ÷ 366 × %* × amount on line 18.....				
36 On line 27 ÷ 366 × %* × amount on line 18.....				
37 On line 28 ÷ 366 × %* × amount on line 18.....				
38 On line 29 ÷ 366 × %* × amount on line 18.....				
39 On line 30 ÷ 365 × %* × amount on line 18.....				
40 Add lines 31 through 39				
41 Underpayment penalty *(see instructions)* ..... ●		●	●	●

42 Add line 41, columns A through D; enter here and on your franchise tax return or MTA surcharge return	**42**	
43 Multiply line 1 by 80% (.8)	**43**	1200
44 Subtract line 11, column A from line 43	**44**	408
45 Divide line 44 by three	**45**	136

* 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 – 2012	**B** – 2013	**C** – 2014
46 Enter the period of 6 consecutive months for which the base period percentage is to be computed: ● _____ through ● _____			
47 Enter the ENI for the same 6 consecutive month period in preceding periods.. ●		●	●
48 Enter the total ENI for the entire year in preceding periods ..... ●		●	●
49 In each column, enter as a percentage the result of dividing that column's line 47 by that column's line 48.....	%	%	%
50 Add the percentages in line 49, columns A, B, and C; enter the result here.....	%		
51 Base period percentage: Divide line 50 by three; enter the result here	%	If 70% or higher, continue with Schedule A, line 52a.	

Enter ENI for the following:	A	B – 1st 5 months	C – 1st 8 months	D – 1st 11 months
52a Tax year beginning in 2012				
52b Tax year beginning in 2013				
52c Tax year beginning in 2014				
53 Enter the total of the amounts that enter into the computation of the business income base for 2015 for the months delineated in each column				
Enter ENI for the following periods:		1st 6 months	1st 9 months	Entire year
54a Tax year beginning in 2012				
54b Tax year beginning in 2013				
54c Tax year beginning in 2014				
55 Divide the amount in each column on line 52a by the amount in column D on line 54a				
56 Divide the amount in each column on line 52b by the amount in column D on line 54b				
57 Divide the amount in each column on line 52c by the amount in column D on line 54c				
58 Add lines 55 through 57				
59 Divide line 58 by three				
60 Divide line 53 by line 59				
61 Figure the tax on the amount on line 60 using the instructions for your corporation's return *(see instructions for MTA surcharge)*				
62 Divide the amount in each of columns B and C on line 54a by the amount in column D on line 54a				
63 Divide the amount in each of columns B and C on line 54b by the amount in column D on line 54b				
64 Divide the amount in each of columns B and C on line 54c by the amount in column D on line 54c				
65 Add lines 62 through 64				
66 Divide line 65 by three				
67 Multiply the amounts in columns B and C of line 61 by columns B and C of line 66. In column D, enter the amount from line 61, column D.				
68 Enter any other taxes for each payment period *(see instructions)*				
69 Total tax before credits *(add lines 67 and 68)*				
70 Enter the amount of tax credits your corporation is entitled to for the months shown in each column heading above line 52a.				
71 Total tax after credits. Subtract line 70 from line 69. If zero or less, enter ***0***.				
72 If **not** a large corporation, enter .91(91%). Otherwise, enter 1.				
73 Multiply line 71 by line 72				

Schedule A, Part 2 – Annualized income installment method

	A	B	C	D
74 Annualized periods *(see instructions)*		1st 4 months	1st 7 months	1st 10 months
75 See instructions				
76 See instructions		.03	.017143	.012
77 Annualized taxable income. Multiply line 75 by line 76				
78 Figure the tax on the line 77 amount using the instructions for your corporation's return *(see instructions for MTA surcharge)*		375	375	375
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)*		375	375	375
82 Total tax after credits. Subtract line 81 from line 80; if zero or less, enter ***0***		375	375	375
83 If **not** a large corporation, enter .91 (91%). Otherwise, enter 1.		.91	.91	.91
84 Multiply line 82 by line 83		341	341	341
85 Applicable percentage		50%	75%	100%
86 Multiply line 84 by line 85		171	256	341

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

	A	B	C	D
87 If only Schedule A, Part 1 or Part 2 is completed, enter the amount in each column from line 73 or line 86. If both parts are completed, enter the smaller of the amounts in each column from line 73 or line 86		171	256	341
88 Add the amounts in all preceding columns of line 93		792		
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		191	191	191
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			191	382
92 Add lines 90 and 91			382	573
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	792			

Schedule B – Line 9 exception *(see instructions)*

94	2014 ENI base multiplied by 2015 business income base tax rate	**94**	
95	2014 capital base multiplied by 2015 capital tax rate	**95**	
96	Enter the amount from line 94 or 95 as applicable	**96**	
97	2014 subsidiary capital base multiplied by 2015 subsidiary capital tax rate	**97**	
98	Any other taxes *(see instructions)*	**98**	
99	Add lines 96, 97, and 98	**99**	
100	2014 tax credits	**100**	
101	Recomputed tax *(subtract line 100 from line 99)*; enter here and on line 4	**101**	

Test 15

Return to Test Chart

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

CT-3

Tax Law Article 9-A

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2015. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred *(see Form CT-1)*.

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

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Final return ☑ **Amended return** ☐

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an X in the box.....
002190214	AA 9	5185552226	

Legal name of corporation	Trade name/DBA
CTEF37	
Mailing name *(if different from legal name above)*	**State or country of incorporation**
c/o	NY
Mailing address number and street or PO box	**Date of incorporation** / **Foreign corporations:** date began business in NYS
37 WA Hariiman Campus	2001-01-01

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

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

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

For office use only

A. Pay amount shown on Part 2, line 23. Make payable to: ***New York State Corporation Tax*** Attach your payment here. *(Detach all check stubs; see instructions for details.)* — A — Payment enclosed: 0

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

C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box *(see instructions)* ..... • C ☐

Third-party designee	Yes ☑ No ☐	Designee's name *(print)* billsmith	Designee's phone number 518-555-2525
	Designee's e-mail address billsmith@taxesdoneright.com	PIN 12345	

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

Authorized person	Printed name of authorized person: John Doe	Signature of authorized person	Official title: Vice President
	E-mail address of authorized person: johndoe@ctef37.com	Telephone number: 518-555-2626	Date: 03-15-2016

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany / State NY / ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 12345678 or Excl. code	Date 03-15-2016

See instructions for where to file.

Content of Form CT-3

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

Part 1 General corporate information

Section A Qualification for preferential tax rates

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

1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... 1 ☐

2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ..... 2 ☐

3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ..... 3 ☐

4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... 4 ☐

5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... 5 ☐

6 A small business eligible for the lower business income tax rates and possible capital base tax exception ..... 6 ☐

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

6a Total capital contributions 6a

6b **Small business taxpayers only:** you are also a QETC ..... 6b ☐

6c **Small business taxpayers only:** you are also a qualified New York manufacturer ..... 6c ☐

7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ..... 7 ☐

Section B â New York State informatio *(see instructions)*

1 Number of New York State employees ..... 1 | 11

2 Wages paid to New York State employees ..... 2 | 776000

3 Number of business establishments in New York State ..... 3 | 2

4 If you have an interest in, or have rented, real property in New York State, mark an X in the box and complete lines 4a and 4b *(if multiple counties see instructions)* ..... 4 ☑

4a The real propertyâs county ..... 4a | Albany

4b The real propertyâs value or rent ..... 4b | 3785000

5 If you are claiming an exception to the related member expense addback under Tax Law . §208.9(o)(2)(B), mark an X in the box ..... 5 ☐

5a If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments ..... 5a | Number | Amount

6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a reult of deriving reciepts in New York State, mark an X in the box ..... 6 ☐

Section C Filing information

1 **Federal return filed** You must mark an X in one box and attach a complete copy of your federal return

1120 ☑ 1120 consolidated ☐ 1120-REIT or 1120-RIC ☐ 1120S ☐ 1120F ☐ 1120-H ☐

2 **Amended return** If you marked the amended return box on page 1, then for any item(s) that apply, mark an X in the box and attach documentation

Final federal determination ☐ Date of determination _____ NOL carryback ☐ Capital loss carryback ... ☐ 1139 ☐ 1120X ☐

2a Enter the tax due amount from your most recently filed New York State return for this tax period 2a

3 **Required attachments** For all forms, other than tax credit claim forms, that are attached to this return, mark an X in the applicable box(es)

CT-3.1 ☐ CT-3.2 ☐ CT-3.3 ☒ CT-3.4 ☐ CT-60 ☐ CT-225 ☐ Other *(identify)*: _____ ☐

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ..... 4 | 3

5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an X in the box ..... 5 ☐

Part 2 Computation of balance due or overpayment

Largest of three tax bases, minus credits, plus mandatory first installment

1a	Business income base tax *(from Part 3, line 20)*	1a	3500		
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	3500		
1c	Fixed dollar minimum tax *(see instr)* New York receipts 3000000	1c	1500		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	3500
3	Tax credits used *(from Part 7, line 2; see instructions)*			3	2000
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter 0)*			4	1500
5	If you filed a request for an extension, enter the amount from Form CT-5, line 2			5	
6	If you did **not** file Form CT-5 and line 4 is over $1,000, see instructions			6	375
7	Largest base minus credits, plus mandatory first installment *(add line 4 and line 5 or 6)*			7	1875

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

12a	Return a Gift to Wildlife	12a			
12b	Breast Cancer Research and Education Fund	12b			
12c	Prostate Cancer Research, Detection, and Education Fund	12c			
12d	9/11 Memorial	12d			
12e	Volunteer Firefighting & EMS Recruitment Fund	12e			
12f	Veterans Remembrance	12f			
12g	Womenâs Cancers Education and Prevention Fund	12g	25		
13	Total voluntary gifts/contributions *(add lines 12a through 12g)*			13	25

Total amount due

14	Add lines 7, 11, and 13			14	1900

Prepayments

15	Mandatory first installment	15	400		
16	Second installment *(from Form CT-400)*	16	500		
17	Third installment *(from Form CT-400)*	17	500		
18	Fourth installment *(from Form CT-400)*	18	500		
19	Payment with extension request *(from Form CT-5, line 5)*	19			
20	Overpayment credited from prior years Period	20			
21	Overpayment credited from CT-3-M Period	21			
22	Total prepayments *(add lines 15 through 21; see instructions)*			22	1900

Payment due or overpayment to be credited/refunded

23	Balance due *(If line 22 is less than line 14, subtract line 22 from line 14 and enter the result here. This is the amount due; enter **payment amount** on page 1, line A.)*	23	0
24	Overpayment *(If line 22 is more than line 14, subtract line 14 from line 22. This is your overpayment; enter the result here and see instructions.)*	24	
25	Amount of overpayment to be credited to next period *(see instructions)*	25	
26	Balance of overpayment available *(subtract line 25 from line 24; see instructions)*	26	
27	Amount of overpayment to be credited to Form CT-3-M	27	
28	Balance of overpayment to be refunded *(subtract line 27 from line 26; see instructions)*	28	
29	Unused tax credits to be refunded *(see instructions)*	29	
30	Unused tax credits applied to next period	30	

Part 3 Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instr.)*	1	303169
2	Additions to FTI *(from Form CT-225, line 5)*	2	
3	Add lines 1 and 2	3	303169
4	Subtractions from FTI *(from Form CT-225, line 10)*	4	
5	Subtract line 4 from line 3	5	303169
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)*	6	
7	Entire net income (ENI) *(subtract line 6 from line 5)*	7	303169
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	8	
9	Subtract line 8 from line 7	9	303169
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	10	
11	Business income *(add lines 9 and 10)*	11	303169
12	Addback of income previously reported as investment income *(from Form CT-3.1, Schedule F, line 6; if zero, enter 0 ; see instructions)*	12	
13	Business income after addback *(add lines 11 and 12)*	13	303169
14	Business apportionment factor *(from Part 6, line 55)*	14	1.0000
15	Apportioned business income after addback *(multiply line 13 by line 14)*	15	303169
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)*	16	253873
17	Subtract line 16 from line 15	17	49296
18	NOL deduction *(from Form CT-3.4, line 6)*	18	
19	Business income base *(subtract line 18 from line 17)*	19	49296
20	Business income base tax *(multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)*	20	3500

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	3785000	3785000	3,785,000
2 Real property and marketable securities included on line 1	2	1250000	1250000	1250000
3 Subtract line 2 from line 1	3	2535000	2535000	2535000
4 Real property and marketable securities at fair market value	4	1500000	1500000	1500000
5 Adjusted total assets *(add lines 3 and 4)*	5	4035000	4035000	4035000
6 Total liabilities	6	1701667	1701667	1701667

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	2333333
8 Investment capital *(from Part 5, line 19; if zero or less, enter 0)*	8	
9 Business capital *(subtract line 8 from line 7)*	9	2333333
10 Addback of capital previously reported as investment capital *(from Part 5, line 20, column C; if zero or less, enter 0)*	10	
11 Total business capital *(add lines 9 and 10)*	11	2333333
12 Business apportionment factor *(from Part 6, line 55)*	12	1.0000
13 Apportioned business capital *(multiply line 11 by line 12)*	13	2333333
14 New small business *(if in first two tax years, mark an X in one box)* Year one ☐ Year two ☐		
15 Capital base tax *(multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)*	15	3500

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

		A value as reported	B Liabilities attributable to column A amount	C Net average value *(column A - column B)*
16 Total capital that generates income claimed to not be apportionable to New York under the U.S. Constitution *(from Form CT-3.1, Schedule E, line 1)*	16			
17 Total of stocks **actually** held for more than one year *(from Form CT-3.1, Schedule E, line 2)*	17			
18 Total of stocks **presumed** held for more than one year *(from Form CT-3.1, Schedule E, line 3)*	18			

19 Total investment capital for the current year *(Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0 .)*	19	

Addback of capital previously reported as investment capital

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

Part 6 Computation of business apportionment factor *(see instructions)*

		A New York State	B everywhere
Section 210-A.2			
1 Sales of tangible personal property	1	3000000	3000000
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		

Section 210-A.5(a)(1)

8 To make this irrevocable election, mark an *X* in the box *(see instructions)* 8 ☐

Section 210-A.5(a)(2) Mark an *X* in each box that is applicable *(see line 8 instructions)*

Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9		
10 Net gains from sales of loans secured by real property	10		
11 Interest from loans **not** secured by real property (QFI ☐)	11		
12 Net gains from sales of loans **not** secured by real property (QFI ☐)	12		
Section 210-A.5(a)(2)(B) (QFI ☐)			
13 Interest from federal debt	13		
14 Net gains from federal debt	14		
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from NYS and its political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI ☐)			
19 Interest from asset-backed securities and other government agency debt	19		
20 Net gain from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI ☐)			
22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI ☐)			
27 Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI ☐)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI ☐)			
29 Interest from other financial instruments	29		
30 Net gains and other income from other financial instruments	30		

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

		A New York State		B Everywhere
Section 210-A.5(b)				
31 Brokerage commissions	31			
32 Margin interest earned on behalf of brokerage accounts	32			
33 Fees for advisory services for underwriting or management of underwriting	33			
34 Receipts from primary spread of selling concessions	34			
35 Receipts from account maintenance fees	35			
36 Fees for management or advisory services	36			
37 Interest from an affiliated corporation	37			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards	38			
39 Service charges and fees from credit cards	39			
40 Receipts from merchant discounts	40			
41 Receipts from credit card authorizations and settlement processing	41			
42 Other credit card processing receipts	42			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies	43			
Section 210-A.6				
44 Receipts from railroad and trucking business	44			
Section 210-A.6-a				
45 Receipts from the operation of vessels	45			
Section 210-A.7				
46 Receipts from air freight forwarding	46			
47 Receipts from other aviation services	47			
Section 210-A.8				
48 Advertising in newspapers or periodicals	48			
49 Advertising on television or radio	49			
50 Advertising via other means	50			
Section 210-A.9				
51 Transportation or transmission of gas through pipes	51			
Section 210-A.10				
52 Receipts from other services/activities not specified	52			
Section 210-A.11				
53 Discretionary adjustments	53			
Total receipts				
54 Add lines 1 through 53 in columns A and B	54	3000000		3000000

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the result here; round to the fourth decimal place)* 55 1.0000

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

Part 7 Summary of tax credits claimed

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

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

CT-37.....	500 ☑	CT-604 ...		DTF-621	
CT-40.....		CT-605 ...		DTF-622	
CT-41		CT-606 ...		DTF-624	
CT-43		CT-607 ...		DTF-630	
CT-44		CT-611...		Other Credits	
CT-46		CT-611.1			
CT-47		CT-611.2			
CT-236...		CT-612 ...			
CT-238 ...	500 ☑	CT-613 ...			
CT-239 ...		CT-631 ...			
CT-241 ...		CT-633 ...			
CT-242 ...		CT-634...			
CT-243 ...		CT-635 ...			
CT-246 ...		CT-636 ...			
CT-248...		CT-637 ...			
CT-249 ...		CT-638 ...			
CT-250 ...		CT-639 ...			
CT-259...		CT-640 ...			
CT-261 ...		CT-641 ...			
CT-501 ...		CT-642			
CT-502 ...		CT-643 ...	1000 ☑		
CT-601 ...		CT-644 ...			
CT-602 ...		CT-645...			
CT-603 ...		CT-646 ...			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)*..... • 2 2000

3 Total tax credits claimed that are refund eligible *(see instructions)*..... • 3

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box ..... • 4a ☐

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an X in the box ..... • 4b ☐

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

Department of Taxation and Finance

Prior Net Operating Loss Conversion (PNOLC) Subtraction

CT-3.3

NEW YORK STATE 2015

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

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

A If you are a small business corporation, mark an ***X*** in the box *(see instructions)* ..... **A** ☐

B If you are making the 50% PNOLC subtraction election, mark an ***X*** in the box *(see instructions)* ..... **B** ☐

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

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

Part 1 *(see instructions)*

1	Unabsorbed net operating loss (UNOL)	1	3500000
2	Base year business allocation percentage (BAP)	2	1.0000
3	Base year tax rate	3	0.071
4	Tax value of UNOL *(multiply line 1 by line 2 by line 3)*	4	248500
5	PNOLC subtraction pool *(divide line 4 by 6.5% (.065))*	5	3823077

Part 2 *(see instructions)*

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

	A CT-3 filer or CT-3-A combined members Name	EIN	B Base year end date
A	CTEF37	002190214	2014-12-31
B			
C			
D			
E			
F			
G			
H			

	C Tax period count	D UNOL	E PNOLC subtraction pool	F PNOLC subtraction allotment %	G Tax period PNOLC subtraction allotment *(column E x column F)*	H Remaining PNOLC subtraction pool *[column E - (column C x column G)]*
A	1	3500000	3823077	.10	382308	3440769
B						
C						
D						
E						
F						
G						
H						
Totals from attached sheet(s)						
1 Totals	1	3500000	3823077		382308	3440769

Schedule B – Overall limitation on PNOLC subtraction *(see instructions)*

1	Apportioned business income after addback for the current tax period *(from Form CT-3 or CT-3-A, Part 3, line 15; if zero or less, enter **0** on line 5)*	**1**	303169 00
2	Multiply line 1 by your appropriate business income base tax rate for the current tax period from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I *(round the result up to the next highest whole dollar; small business taxpayers see instructions)*	**2**	21525 00
3	Greater of the capital base tax or the fixed dollar minimum tax for the current tax period *(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)*	**3**	350 00
4	Subtract line 3 from line 2 *(if zero or less, enter **0**)*	**4**	18025 00
5	Maximum amount of the PNOLC subtraction to be deducted in the current tax period *(if line 4 is zero, enter **0**; otherwise, divide line 4 by the same business income base tax rate used for line 2)*	**5**	253873 00

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

1	Tax period PNOLC subtraction allotment *(from Schedule A, Part 2, line 1, column G)*		**1**	382308 00
2	Unused PNOLC subtraction carried forward from prior tax period *(see instructions)*		**2**	
2a	Amount included on line 2 that is a carryforward from entities using the 50% election; if none, enter ***0***	**2a**		
3	PNOLC subtraction available for use this tax period *(add lines 1 and 2)*		**3**	382308 00
3a	Amount included on line 3 from entities using the 50% election; if none, enter ***0***	**3a**		
4	PNOLC subtraction used in the current tax period *(see instructions)*		**4**	253873 00
4a	Amount included on line 4 from entities using the 50% election; if none, enter ***0***	**4a**		
5	Unused PNOLC subtraction to be carried forward *(see instructions)*		**5**	128435 00
5a	Amount included on line 5 from entities using the 50% election; if none, enter ***0***	**5a**		
6	Remaining PNOLC subtraction pool *(from Schedule A, Part 2, line 1, column H)*		**6**	3440769 00
7	Unexhausted PNOLC subtraction *(add lines 5 and 6)*		**7**	3569204 00

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

Department of Taxation and Finance

Servicing Mortgages Credit

CT-37

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

NEW YORK STATE 2015

All filers must enter tax period:

beginning 01-01-2015 ending 12-31-2015

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

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

Computation of credit available for use *(see instructions)*

1 Servicing mortgages credit *(from your state of New York mortgage agency (SONYMA) letter)*	1	500
2 Tax due before credits *(see instructions)*	2	3,500
3 Tax credits claimed before this credit *(if none, enter 0 ; see instructions)*	3	0
4 Tax after application of all other credits *(subtract line 3 from line 2)*	4	3,500
5 Fixed dollar minimum tax *(see instructions)*	5	1,500
6 Limitation on credit to be used this period *(subtract line 5 from line 4; if line 4 is less than line 5, enter 0)*	6	2,000
7 Credit to be used this year *(enter the lesser of line 1 or line 6; transfer this amount to your franchise tax return)*	7	500

Instructions

General information

Tax Law, Article 9-A, Section 210-B.10(a) provides a tax credit to every taxpayer that has entered into a contract with the state of New York mortgage agency (SONYMA) to service mortgages acquired by such agency according to the state of New York mortgage agency act. The servicing mortgages credit is available to taxpayers subject to tax under Article 9-A (including former Article 32 taxpayers).

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

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

Corporate partners

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

New York S corporations

Since there is no provision for the credit in Tax Law Article 22, New York S corporations do **not** pass the credit on to shareholders. New York S corporations will calculate an amount of credit, but **only** if a recapture of other tax credits has increased the tax due to an amount greater than the fixed dollar minimum tax amount; otherwise do **not** file this form.

Combined filers

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

Line instructions

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

New York S corporations: Enter the fixed dollar minimum plus any net recaptured tax credits from Form CT-3-S, *New York S Corporation Franchise Tax Return.*

Line 3 If you are claiming more than one tax credit for this year, enter the total amount of credits claimed before applying this credit. Otherwise, enter *0* . See Form CT-600-I, *Instructions for Form CT-600, Ordering of Corporation Tax Credits* , for the correct order of credits.

New York S corporations: The servicing mortgage credit **must** be applied before the special additional mortgage recording tax credit.

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

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

New York S corporations: Enter the fixed dollar minimum tax from Form CT-3-S.

Department of Taxation and Finance

NEW YORK STATE 2015

Claim for Rehabilitation of Historic Properties Credit

CT-238

Tax Law - Articles 9-A and 33

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

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

Attach to Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

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

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

Schedule A - Certified historic structure information

Property	A Address of certified historic structure	B Project number	C Date of completion
1	20 Historic Rd Albany NY 12227	1	2015-10-31
2			
3			

Schedule B - Certified historic structure credit amounts

Property	A - Qualified rehabilitation expenditures	B - Multiply column A by 20% (.2)	C - Enter the lesser of column B or $5,000,000
1	2,500	500	500
2			
3			

Total from additional sheet(s), if any

1	Total of column C amounts	1	500
2	Rehabilitation of historic properties credit from partnership(s) *(from line 24; see instructions)*	2	
3	Subtotal *(add lines 1 and 2)*	3	500
4	Unused rehabilitation of historic properties credit carried over from previous tax years	4	
5	Total rehabilitation of historic properties credit *(add lines 3, and 4; New York S corporations, see instructions)*	5	500
6	Rehabilitation of historic properties credit recapture *(from line 23; New York S corporations, see instructions)*	6	
7	Total rehabilitation of historic properties credit available *(see instructions)*	7	500

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

8	Tax due before credits *(see instructions)*	8	3,500
9	Tax credits claimed before rehabilitation of historic properties credit *(see instructions)*	9	1,500
10	Subtract line 9 from line 8	10	2,000
11	Tax limitation *(see instructions)*	11	1,500
12	Credit limitation *(subtract line 11 from line 10; if line 11 is greater than line 10, enter 0)*	12	500
13	Credit used this year *(see instructions)*	13	500
14	Unused credit *(subtract line 13 from line 7*	14	0
15	Credit amount available for refund or overpayment *(enter the lesser of line 3 or line 14)*	15	
16	Credit to be refunded *(limited to the amount on line 15; enter here and on your franchise return)*	16	
17	Credit to be applied as an overpayment to next year's tax *(subtract line 16 from line 15; enter here and on your franchise tax return*	17	
18	Credit to be carled forward *(subtract line 15 from line 14)*	18	

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

19	Federal recapture amount on New York property	19	
20	Amount of federal credit on New York property originally allowed	20	
21	Divide line 19 by line 20 *(carry result to four decimal places)*	21	
22	Amount of New York credit originally allowed	22	
23	New York recapture amount *(multiply line 22 by line 21; enter here and on line 6)*	23	

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

Name of partnership	Partnership's EIN	Credit amount allocated

Total from additional sheet(s), if any		
24 Total credit amount allocated from partnership(s) *(enter here and on line 2)*	24	

Department of Taxation and Finance

Hire a Veteran Credit

Tax Law – Article 9-A, Section 210-B.29 and Article 33, Section 1511(g-1)

CT-643

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

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

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 2

C If you have the **required** Form DTF-75 for each veteran for whom you are claiming this credit, mark an ***X*** in the box *(see* Employee affidavit *in the instructions)* ☒

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

A Veteran's name	B Social security number of qualified veteran	C Employment period *(see instructions)*	D Wages paid *(see instructions)*	E Multiply column D by 10% (.10)	F Enter lesser of column E or $5,000
George L Steiner	897653489	2015-05-13	5000 00	500 00	500
Total from additional sheet(s) if any					
1 Total *(add column F amounts)*				1	500 00

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

A Veteran's name	B Social security number of qualified disabled veteran	C Employment period *(see instructions)*	D Wages paid *(see instructions)*	E Multiply column D by 15% (.15)	F Enter lesser of column E or $15,000
Marty M Stewart	165498753	2015-08-13	3333 00	500 00	500
Total from additional sheet(s) if any					
2 Total *(add column F amounts)*				2	500 00

Schedule C – Partnership information *(see instructions)*

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

3	Total credit allocated from partnerships	3	
4	Total credit *(add lines 1, 2, and 3; New York S corporations see instructions)*	4	1000 00

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

5	Tax due before credits *(see instructions)*	5	3500 00
6	Tax credits claimed before this credit *(see instructions)*	6	500 00
7	Net tax *(subtract line 6 from line 5)*	7	3000 00
8	Minimum tax *(see instructions)*	8	1500 00
9	Credit limitation *(subtract line 8 from line 7; if zero or less, enter 0)*	9	1500 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	1000 00
11	Unused credit to be carried forward *(subtract line 10 from line 4)*	11	0 00

Test 16

Begins on next page

Return to Test Chart

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2015. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred *(see Form CT-1)*.

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

All filers must enter tax period:

Final return ☐ **Amended return** ☐ beginning 01/01/2015 ending 12/31/2015

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box ☐
002190215		(518) 555-1111	

Legal name of corporation	Trade name/DBA
CTEF246	
Mailing name *(if different from legal name above)*: c/o	State or country of incorporation: NY
Mailing address number and street or PO box: UNIT 7654 246 WA HARRIMAN CAMPUS	Date of incorporation: 2012-03-21 — **Foreign corporations:** date began business in NYS

City	State	ZIP code	Country *(if not United States)*
ALBANY	NY	12227-1234	

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

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

For office use only

A. Pay amount shown on Part 2, line 23. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A** Payment enclosed

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

C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an ***X*** in the box *(see instructions)* **C** ☐

Third – party designee *(see instructions)*: Yes ☒ No ☐

Designee's name *(print)*	Designee's phone number
315 RETURN PARKWAY ALBANY NY 12227	(518)5552525
Designee's e-mail address: billsmith@taxesdoneright.com	PIN 12345

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

Authorized person

Printed name of authorized person	Signature of authorized person	Official title
JOHN DOE		VICE PRESIDENT
E-mail address of authorized person: johndoe@ name of form.com	Telephone number: (518)5552626	Date:

Paid preparer use only *(see instr.)*

Firm's name *(or yours if self-employed)*	Firm's EIN	Preparer's PTIN or SSN
Taxes Done Right	123456987	987654123
Signature of individual preparing this return	Address: 315 RETURN PARKWAY	City: ALBANY — State: NY — ZIP code: 12227
E-mail address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code: 05	Date: 2016-03-15

See instructions for where to file.

Content of Form CT-3

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

567001150099

Part 1 – General corporate information

Section A – Qualification for preferential tax rates

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

1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... ● **1** ☐

2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ..... ● **2** ☐

3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ..... ● **3** ☐

4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... ● **4** ☐

5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... ● **5** ☐

6 A small business eligible for the lower business income tax rates and possible capital base tax exception ..... ● **6** ☐
If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.

6a Total capital contributions ..... ● **6a**

6b **Small business taxpayers only:** you are also a QETC ..... ● **6b** ☐

6c **Small business taxpayers only:** you are also a qualified New York manufacturer ..... ● **6c** ☐

7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ..... ● **7** ☐

Section B – New York State information *(see instructions)*

1 Number of New York State employees ..... ● **1** 100

2 Wages paid to New York State employees ..... ● **2** 4500000

3 Number of business establishments in New York State ..... ● **3** 1

4 If you have an interest in, or have rented, real property in New York State, mark an ***X*** in the box and complete lines 4a and 4b *(if multiple counties see instructions)* ..... ● **4** ☐

4a The real property's county ..... ● **4a**

4b The real property's value or rent ..... ● **4b**

5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an ***X*** in the box ..... ● **5** ☐

5a If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments ..... **5a** ● Number ● Amount

6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an ***X*** in the box ..... ● **6** ☐

Section C – Filing information

1 **Federal return filed –** you must mark an ***X*** in one box and attach a complete copy of your federal return

1120 ● ☒ 1120 consolidated ● ☐ 1120-REIT or 1120-RIC ☐ 1120S ● ☐ 1120F ● ☐ 1120-H ☐

2 **Amended return –** If you marked the amended return box on page 1, then for any item(s) that apply, mark an ***X*** in the box and attach documentation

Final federal determination ● ☐ ● Date of determination ☐ NOL carryback ● ☐ Capital loss carryback ... ● ☐ 1139 ● ☐ 1120X ● ☐

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

3 **Required attachments –** For all forms, other than tax credit claim forms, that are attached to this return, mark an ***X*** in the applicable box(es)

CT-3.1 ● ☐ CT-3.2 ● ☐ CT-3.3 ● ☐ CT-3.4 ● ☐ CT-60 ● ☐ CT-225 ● ☐ Other *(identify)*: _____ ● ☐

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ..... ● **4** 4

5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an ***X*** in the box ..... ● **5** ☐

567002150099

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits, plus mandatory first installment

1a	Business income base tax *(from Part 3, line 20)*	1a	213000 00		
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	4500 00		
1c	Fixed dollar minimum tax *(see instr)* New York receipts 300000000	1c	50000 00		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	213000 00
3	Tax credits used *(from Part 7, line 2; see instructions)*			3	121000 00
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter **0**)*			4	92000 00
5	If you filed a request for an extension, enter the amount from Form CT-5, line 2			5	23000 00
6	If you did **not** file Form CT-5 and line 4 is over $1,000, see instructions			6	
7	Largest base minus credits, plus mandatory first installment *(add line 4 and line 5 or 6)*			7	115000 00

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

12a	Return a Gift to Wildlife	12a			
12b	Breast Cancer Research and Education Fund	12b			
12c	Prostate Cancer Research, Detection, and Education Fund	12c			
12d	9/11 Memorial	12d			
12e	Volunteer Firefighting & EMS Recruitment Fund	12e			
12f	Veterans Remembrance	12f			
12g	Women's Cancers Education and Prevention Fund	12g			
13	Total voluntary gifts/contributions *(add lines 12a through 12g)*			13	

Total amount due

14	Add lines 7, 11, and 13			14	115000 00

Prepayments

15	Mandatory first installment	15	28750 00		
16	Second installment *(from Form CT-400)*	16	28750 00		
17	Third installment *(from Form CT-400)*	17	28750 00		
18	Fourth installment *(from Form CT-400)*	18	28750 00		
19	Payment with extension request *(from Form CT-5, line 5)*	19			
20	Overpayment credited from prior years Period	20			
21	Overpayment credited from CT-3-M Period	21			
22	Total prepayments *(add lines 15 through 21; see instructions)*			22	115000 00

Payment due or overpayment to be credited/refunded

23	Balance due *(If line 22 is less than line 14, subtract line 22 from line 14 and enter the result here. This is the amount due; enter **payment amount** on page 1, line A.)*	23	000
24	Overpayment *(If line 22 is more than line 14, subtract line 14 from line 22. This is your overpayment; enter the result here and see instructions.)*	24	
25	Amount of overpayment to be credited to next period *(see instructions)*	25	
26	Balance of overpayment available *(subtract line 25 from line 24; see instructions)*	26	
27	Amount of overpayment to be credited to Form CT-3-M	27	
28	Balance of overpayment to be refunded *(subtract line 27 from line 26; see instructions)*	28	
29	Unused tax credits to be refunded *(see instructions)*	29	
30	Unused tax credits applied to next period	30	

567003150099

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)*	**1**	7500000	00
2	Additions to FTI *(from Form CT-225, line 5)*	**2**		
3	Add lines 1 and 2	**3**	7500000	00
4	Subtractions from FTI *(from Form CT-225, line 10)*	**4**		
5	Subtract line 4 from line 3	**5**	7500000	00
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)*	**6**		
7	Entire net income (ENI) *(subtract line 6 from line 5)*	**7**	7500000	00
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	**8**		
9	Subtract line 8 from line 7	**9**	7500000	00
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	**10**		
11	Business income *(add lines 9 and 10)*	**11**	7500000	00
12	Addback of income previously reported as investment income *(from Form CT-3.1, Schedule F, line 6; if zero, enter **0**; see instructions)*	**12**		
13	Business income after addback *(add lines 11 and 12)*	**13**	7500000	00
14	Business apportionment factor *(from Part 6, line 55)*	**14**	0.4000	
15	Apportioned business income after addback *(multiply line 13 by line 14)*	**15**	3000000	00
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)*	**16**		
17	Subtract line 16 from line 15	**17**	3000000	00
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**		
19	Business income base *(subtract line 18 from line 17)*	**19**	3000000	00
20	Business income base tax *(multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)*	**20**	213000	00

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

567004150099

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	**1**	10000000 00	20000000 00	15000000 00
2 Real property and marketable securities included on line 1	**2**			
3 Subtract line 2 from line 1	**3**	10000000 00	20000000 00	15000000 00
4 Real property and marketable securities at fair market value	**4**			
5 Adjusted total assets *(add lines 3 and 4)*	**5**	10000000 00	20000000 00	15000000 00
6 Total liabilities	**6**	5000000 00	10000000 00	7500000 00
7 Total net assets *(subtract line 6, column C, from line 5, column C)*	**7**			7500000 00
8 Investment capital *(from Part 5, line 19; if zero or less, enter **0**)*	**8**			
9 Business capital *(subtract line 8 from line 7)*	**9**			7500000 00
10 Addback of capital previously reported as investment capital *(from Part 5, line 20, column C; if zero or less, enter **0**)*	**10**			
11 Total business capital *(add lines 9 and 10)*	**11**			7500000 00
12 Business apportionment factor *(from Part 6, line 55)*	**12**			0.4000
13 Apportioned business capital *(multiply line 11 by line 12)*	**13**			3000000 00
14 New small business *(if in first two tax years, mark an **X** in one box)* Year one ☐ Year two ☐				
15 Capital base tax *(multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)*	**15**			4500 00

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

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

Addback of capital previously reported as investment capital

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

567005150099

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

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1		
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7	300000000 00	750000000 00

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an ***X*** in the box *(see instructions)* ● 8 ☐

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see line 8 instructions)*

Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9		
10 Net gains from sales of loans secured by real property	10		
11 Interest from loans **not** secured by real property (QFI ● ☐)	11		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	12		
Section 210-A.5(a)(2)(B) (QFI ● ☐)			
13 Interest from federal debt	13		
14 Net gains from federal debt	14		
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from NYS and its political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI ● ☐)			
19 Interest from asset-backed securities and other government agency debt	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI ● ☐)			
22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI ● ☐)			
27 Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI ● ☐)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI ● ☐)			
29 Interest from other financial instruments	29		
30 Net gains and other income from other financial instruments	30		

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
Section 210-A.6			
44 Receipts from railroad and trucking business	44		
Section 210-A.6-a			
45 Receipts from the operation of vessels	45		
Section 210-A.7			
46 Receipts from air freight forwarding	46		
47 Receipts from other aviation services	47		
Section 210-A.8			
48 Advertising in newspapers or periodicals	48		
49 Advertising on television or radio	49		
50 Advertising via other means	50		
Section 210-A.9			
51 Transportation or transmission of gas through pipes	51		
Section 210-A.10			
52 Receipts from other services/activities not specified	52		
Section 210-A.11			
53 Discretionary adjustments	53		
Total receipts			
54 Add lines 1 through 53 in columns A and B	54	300000000 00	750000000 00

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the result here; round to the fourth decimal place)* **55** 0.4000

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

567007150099

Part 7 – Summary of tax credits claimed

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

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

CT-37		CT-604		DTF-621	
CT-40		CT-605		DTF-622	
CT-41		CT-606		DTF-624	
CT-43		CT-607		DTF-630	
CT-44		CT-611		Other credits	
CT-46		CT-611.1			
CT-47		CT-611.2			
CT-236		CT-612			
CT-238		CT-613			
CT-239		CT-631			
CT-241		CT-633			
CT-242		CT-634			
CT-243		CT-635			
CT-246	15000 00	CT-636			
CT-248	47000 00	CT-637			
CT-249		CT-638			
CT-250		CT-639			
CT-259		CT-640			
CT-261	36000 00	CT-641			
CT-501		CT-642	23000 00		
CT-502		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* **2** 121000 00

3 Total tax credits claimed that are refund eligible *(see instructions)* **3** 121000 00

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an ***X*** in the box ..... **4a** ☐

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an ***X*** in the box ..... **4b** ☐

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

567008150099

Department of Taxation and Finance

Claim for Empire State Commercial Production Credit

CT-246

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

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

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

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

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

1	Enter the amount of commercial production credit *(see instructions)*	1	10,000
2	Commercial production credit from partnership(s) *(from line 18)*	2	5,000
3	Add lines 1 and 2 *(New York S corporations see instructions)*	3	15,000
4	Unused commercial production credit carried over from the previous tax year	4	
5	Total commercial production credit available in the current tax year *(add lines 3 and 4)*	5	15,000

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	213,000
7	Tax credits claimed before the commercial production credit *(if none, enter 0 ; see instructions)*	7	
8	Tax after application of all other credits *(subtract line 7 from line 6)*	8	213,000
9	Fixed dollar minimum tax *(from Form CT-3 or Form CT-3-A)*	9	50,000
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	163,000
11	Commercial production credit to be used this year *(see instructions)*	11	15,000
12	Subtract line 11 from line 3; if line 11 is greater than line 3, enter *0*	12	0
13	Subtract line 11 from line 5	13	0
14	Amount available for carryforward *(multiply line 12 by 50% (.5))*	14	
15	Amount of commercial production credit available for refund *(subtract line 14 from line 13)*	15	
16	Amount of commercial production credit you want to be refunded *(limited to the amount on line 15; see instructions)*	16	
17	Amount of refundable commercial production credit you want to be applied to next year's tax *(subtract line 16 from line 15; see instructions)*	17	

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

Name of partnership	Partnership's EIN	Credit amount allocated
Bill's Film Studio	678678678	5,000

	Total from additional sheet(s), if any		
18	Total credit amount allocated from partnerships *(enter here and on line 2)*	18	5,000

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

New York State Department of Taxation and Finance

Claim for Empire State Film Production Credit

CT-248

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

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

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

See Form CT-248-I, *Instructions for Form CT-248,* before completing.
Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of your certificate of tax credit.

A Film production credit allocation year, if applicable *(from yourcertificate of tax credit; see instructions)*	A	2015
B Film production credit allocation year, if applicable *(from the partnership's certificate of tax credit; see instr.)*	B	2015

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

1 Film production credit			1	40,000
2 Amount of line 1 available for the current tax year	2	40,000		
3 Credit available from prior years	3			
4 Film production credit from partnership(s) *(from line 15)*	4	7,000		
5 Total film production credit available in the current tax year			5	47,000

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	213,000
7 Tax credits claimed before the film production credit *(if none enter 0 ;see instructions)*	7	15,000
8 Tax after application of all other credits *(subtract line 7 from line 6)*	8	198,000
9 Fixed dollar minimum tax *(see instructions)*	9	50,000
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	148,000
11 Film production credit to be used this year *(see instructions)*	11	47,000
12 Amount of film production credit available for refund *(subtract line 11 from line 5)*	12	0
13 Amount of film production credit you want to be refunded *(limited to the amount on line 12; see instructions)*	13	
14 Amount of refundable film production credit you want to be applied to next year's tax *(subtract line 13 from line 12; see instructions)*	14	

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

Name of partnership	Partnership's EIN	Credit amount allocated
Bill's Film Studio	678678678	7,000

Total from additional sheet(s) if any		
15 Total credit amount allocated from partnership(s) for the current year *(enter here and on line 4)*	15	7,000

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

16 Amount of credit to be claimed for 2016 *(see instructions)*	16	
17 Amount of credit to be claimed for 2017 *(see instructions)*	17	

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

Department of Taxation and Finance

Claim for Empire State Film Post-Production Credit

CT-261

NEW YORK STATE 2015

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

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

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

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

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

1a	Enter the amount of post-production credit *(see instructions)*	1a	30,000
1b	Amount of line 1a available for the current tax year *(see instructions)*	1b	30,000
1c	Post-production credit from prior years *(see instructions)*	1c	
2	Post-production credit from partnership(s) *(from line 18; see instructions)*	2	6,000
3	Add lines 1b, 1c, and 2 *(New York S corporations see instructions)*	3	36,000
4	Unused post-production credit carried over from the previous tax year *(see instructions)*	4	
5	Total post-production credit available in the current tax year *(add lines 3 and 4)*	5	36,000

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

6	Tax due before credits *(see instructions)*	6	213,000
7	Tax credits claimed before the post-production credit *(if none, enter 0 ; see instructions)*	7	62,000
8	Tax after application of all other credits *(subtract line 7 from line 6)*	8	151,000
9	Fixed dollar minimum tax *(see intructions)*	9	50,000
10	Limitation on post-production credit to be used this period *(subtract line 9 from line 8; if line 8 is less than line 9, enter 0)*	10	101,000
11	Post-production credit to be used this year *(see instructions)*	11	36,000
12	Subtract line 11 from line 3; if line 11 is greater than line 3, enter *0*	12	0
13	Subtract line 11 from line 5	13	0
14	Amount available for carryforward *(multiply line 12 by 50% (.5))*	14	
15	Amount of post-production credit available for refund *(subtract line 14 from line 13)*	15	
16	Amount of post-production credit you want to be refunded *(limited to the amount on line 15; see instructions)*	16	
17	Amount of refundable post-production credit you want to be applied to next year's tax *(subtract line 16 from line 15; see instructions)*	17	

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

Name of partnership	Partnership's EIN	Credit amount allocated
Bill's Film Studio	678678678	6,000

	Total from additional sheet(s), if any		
18	Total credit amount allocated from partnerships for the current year *(enter here and on line 2)*	18	6,000

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

19	Amount of credit to be claimed for 2016 *(see instructions)*	19	
20	Amount of credit to be claimed for 2017 *(see instructions)*	20	

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

Department of Taxation and Finance

Empire State Musical and Theatrical Production Credit

CT-642

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

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

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

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

A Credit allocation year *(from your certificate of tax credit)* 2015

B Partnership's credit allocation year (*from the partnership's certificate of tax credit*) 2015

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

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

Schedule A Computation of credit

1 Empire State musical and theatrical production tax credit *(see instructions)*	1	20000

Partnership information *(see instructions)*

A Name of partnership	B Partnership EIN	C Credit amount allocated
Bill's Film Studio	678678678	3000
Total from additional sheet(s), if any		

2 Total credit amount allocated from partnership(s)*(add column C amounts)*	2	3000
3 Total credit *(add lines 1 and 2; New York S corporations, see instructions)*	3	23000

Schedule B Computation of credit used, refunded, or credited as an overpayment to the next tax year

(New York S corporations: do not complete this schedule.)

4 Tax due before credits *(see instructions)*	4	213000
5 Tax credits claimed before this credit *(see instructions)*	5	98000
6 Tax after application of credits *(subtract line 5 from line 4)*	6	115000
7 Tax limitation *(see instructions)*	7	50000
8 Limitation on credit *(subtract line 7 from line 6; if 7 is more than line 6, enter 0)*	8	65000
9 Credit used for this tax year *(enter the lesser of line 3 or line 8; enter here and on your franchise tax return)*	9	23000
10 Unused credit *(subtract line 9 from line 3)*	10	0
11 Amount of credit to be refunded *(limited to the amount on line 10; enter here and on your franchise tax return)*	11	0
12 Amount of credit to be applied as an overpayment to next year's tax (*subtract line 11 from line 10; enter here and on your franchise tax return)*	12	

Test 17

Return to Test Chart

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

CT-3

Tax Law â Article 9-A

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2015. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred *(see Form CT-1)*.

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

Final return ☐ **Amended return** ☐

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an X in the box.....
002190216	AA 9	5185551111	

Legal name of corporation: CTEF44	Trade name/DBA
Mailing name *(if different from legal name above)*: c/o	State or country of incorporation
Mailing address number and street or PO box: 3 WA Harriman Campus	Date of incorporation / **Foreign corporations:** date began business in NYS
City: Albany; State: NY; ZIP code: 12227 1234 US; Country *(if not United States)*: US	*For office use only*
Principal business activity in NYS	NAICS business code number *(from NYS Pub 910)*
If address/phone above is new, mark an X in the box ☐ — If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.	

A. Pay amount shown on Part 2, line 23. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* — A — Payment enclosed: 680

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

C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box *(see instructions)* ..... • C ☐

Third-party designee	Yes ☑ No ☐	Designee's name *(print)*: Bill Smith	Designee's phone number: 518-555-2525
	Designee's e-mail address: billsmith@taxesdoneright.com	PIN	

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

Authorized person	Printed name of authorized person: John Doe	Signature of authorized person	Official title: Vice President	
	E-mail address of authorized person: johndoe@ct3m.com		Telephone number: 5185552525	Date: 03-15-2016

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*	Firm's EIN: 123456987	Preparer's PTIN or SSN	
	Signature of individual preparing this return	Address: 315 Return Parkway	City: Albany	State: NY / ZIP code: 12227
	E-mail address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code: 12345678		Date: 03-15-2016

See instructions for where to file.

Content of Form CT-3

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

Part 1 General corporate information

Section A Qualification for preferential tax rates

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

1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... 1 ☐

2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ..... 2 ☐

3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ..... 3 ☐

4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... 4 ☐

5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... 5 ☐

6 A small business eligible for the lower business income tax rates and possible capital base tax exception ..... 6 ☐

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

6a Total capital contributions 6a

6b **Small business taxpayers only:** you are also a QETC ..... 6b ☐

6c **Small business taxpayers only:** you are also a qualified New York manufacturer ..... 6c ☐

7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ..... 7 ☐

Section B New York State information *(see instructions)*

1 Number of New York State employees 1 870

2 Wages paid to New York State employees 2 17,500,000

3 Number of business establishments in New York State 3 2

4 If you have an interest in, or have rented, real property in New York State, mark an X in the box and complete lines 4a and 4b *(if multiple counties see instructions)* ..... 4 X

4a The real propertyâs county 4a Albany

4b The real propertyâs value or rent 4b 300,000

5 If you are claiming an exception to the related member expense addback under Tax Law Ã§208.9(o)(2)(B), mark an X in the box ..... 5 ☐

5a If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments ..... 5a Number Amount

6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a reult of deriving reciepts in New York State, mark an X in the box ..... 6 ☐

Section C Filing information

1 **Federal return filed** You must mark an X in one box and attach a complete copy of your federal return

1120 ☑ 1120 consolidated ☐ 1120-REIT or 1120-RIC ☐ 1120S ☐ 1120F ☐ 1120-H ☐

2 **Amended return** If you marked the amended return box on page 1, then for any item(s) that apply, mark an X in the box and attach documentation

Final federal determination ☐ Date of determination NOL carryback Capital loss carryback ... 1139 ☐ 1120X ☐

2a Enter the tax due amount from your most recently filed New York State return for this tax period 2a

3 **Required attachments** For all forms, other than tax credit claim forms, that are attached to this return, mark an X in the applicable box(es)

CT-3.1 ☒ CT-3.2 ☐ CT-3.3 ☐ CT-3.4 ☐ CT-60 ☐ CT-225 ☐ Other *(identify)*: _____ ☐

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. 4 3

5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an X in the box ..... 5 ☐

Part 2 Computation of balance due or overpayment

Largest of three tax bases, minus credits, plus mandatory first installment

1a	Business income base tax *(from Part 3, line 20)*	1a	333700
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	150000
1c	Fixed dollar minimum tax *(see instr)* New York receipts 10000000	1c	3500
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*	2	333700
3	Tax credits used *(from Part 7, line 2; see instructions)*	3	167500
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter 0)*	4	166200
5	If you filed a request for an extension, enter the amount from Form CT-5, line 2	5	
6	If you did **not** file Form CT-5 and line 4 is over $1,000, see instructions	6	66480
7	Largest base minus credits, plus mandatory first installment *(add line 4 and line 5 or 6)*	7	232680

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

12a	Return a Gift to Wildlife	12a	
12b	Breast Cancer Research and Education Fund	12b	
12c	Prostate Cancer Research, Detection, and Education Fund	12c	
12d	9/11 Memorial	12d	
12e	Volunteer Firefighting & EMS Recruitment Fund	12e	
12f	Veterans Remembrance	12f	
12g	Womenâs Cancers Education and Prevention Fund	12g	
13	Total voluntary gifts/contributions *(add lines 12a through 12g)*	13	

Total amount due

14	Add lines 7, 11, and 13	14	232680

Prepayments

15	Mandatory first installment	15	200000
16	Second installment *(from Form CT-400)*	16	32000
17	Third installment *(from Form CT-400)*	17	
18	Fourth installment *(from Form CT-400)*	18	
19	Payment with extension request *(from Form CT-5, line 5)*	19	
20	Overpayment credited from prior years Period	20	
21	Overpayment credited from CT-3-M Period	21	
22	Total prepayments *(add lines 15 through 21; see instructions)*	22	232000

Payment due or overpayment to be credited/refunded

23	Balance due *(If line 22 is less than line 14, subtract line 22 from line 14 and enter the result here. This is the amount due; enter **payment amount** on page 1, line A.)*	23	680
24	Overpayment *(If line 22 is more than line 14, subtract line 14 from line 22. This is your overpayment; enter the result here and see instructions.)*	24	
25	Amount of overpayment to be credited to next period *(see instructions)*	25	
26	Balance of overpayment available *(subtract line 25 from line 24; see instructions)*	26	
27	Amount of overpayment to be credited to Form CT-3-M	27	
28	Balance of overpayment to be refunded *(subtract line 27 from line 26; see instructions)*	28	
29	Unused tax credits to be refunded *(see instructions)*	29	
30	Unused tax credits applied to next period	30	

Part 3 Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instr.)*	1	10000000
2	Additions to FTI *(from Form CT-225, line 5)*	2	
3	Add lines 1 and 2	3	10000000
4	Subtractions from FTI *(from Form CT-225, line 10)*	4	
5	Subtract line 4 from line 3	5	10000000
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)*	6	
7	Entire net income (ENI) *(subtract line 6 from line 5)*	7	10000000
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	8	600000
9	Subtract line 8 from line 7	9	9400000
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	10	
11	Business income *(add lines 9 and 10)*	11	9400000
12	Addback of income previously reported as investment income *(from Form CT-3.1, Schedule F, line 6; if zero, enter 0 ; see instructions)*	12	
13	Business income after addback *(add lines 11 and 12)*	13	9400000
14	Business apportionment factor *(from Part 6, line 55)*	14	0.500
15	Apportioned business income after addback *(multiply line 13 by line 14)*	15	4700000
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)*	16	
17	Subtract line 16 from line 15	17	4700000
18	NOL deduction *(from Form CT-3.4, line 6)*	18	
19	Business income base *(subtract line 18 from line 17)*	19	4700000
20	Business income base tax *(multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)*	20	333700

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	350000000	150000000	250,000,000
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3	350000000	150000000	250000000
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets *(add lines 3 and 4)*	5	350000000	150000000	250000000
6 Total liabilities	6			

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	250000000
8 Investment capital *(from Part 5, line 19; if zero or less, enter 0)*	8	50000000
9 Business capital *(subtract line 8 from line 7)*	9	200000000
10 Addback of capital previously reported as investment capital *(from Part 5, line 20, column C; if zero or less, enter 0)*	10	
11 Total business capital *(add lines 9 and 10)*	11	200000000
12 Business apportionment factor *(from Part 6, line 55)*	12	0.500
13 Apportioned business capital *(multiply line 11 by line 12)*	13	100000000
14 New small business *(if in first two tax years, mark an X in one box)* Year one ☐ Year two ☐		
15 Capital base tax *(multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)*	15	150000

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

		A value as reported	B Liabilities attributable to column A amount	C Net average value *(column A - column B)*
16 Total capital that generates income claimed to not be apportionable to New York under the U.S. Constitution *(from Form CT-3.1, Schedule E, line 1)*	16	75000000	25000000	50000000
17 Total of stocks **actually** held for more than one year *(from Form CT-3.1, Schedule E, line 2)*	17			
18 Total of stocks **presumed** held for more than one year *(from Form CT-3.1, Schedule E, line 3)*	18			

19 Total investment capital for the current year *(Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0 .)*	19	50000000

Addback of capital previously reported as investment capital

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

Part 6 Computation of business apportionment factor *(see instructions)*

		A New York State		B Everywhere
Section 210-A.2				
1 Sales of tangible personal property	1	2000000		6000000
2 Sales of electricity	2			
3 Net gains from sales of real property	3	4000000		4000000
Section 210-A.3				
4 Rentals of real and tangible personal property	4	1000000		2000000
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5	3000000		8000000
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6			
Section 210-A.4				
7 Sale, licensing, or granting access to digital products	7			

Section 210-A.5(a)(1)

8 To make this irrevocable election, mark an *X* in the box *(see instructions)* 8 ☐

Section 210-A.5(a)(2) Mark an *X* in each box that is applicable *(see line 8 instructions)*

Section 210-A.5(a)(2)(A)				
9 Interest from loans secured by real property	9			
10 Net gains from sales of loans secured by real property	10			
11 Interest from loans **not** secured by real property (QFI ☐)	11			
12 Net gains from sales of loans **not** secured by real property (QFI ☐)	12			
Section 210-A.5(a)(2)(B) (QFI ☐)				
13 Interest from federal debt	13			
14 Net gains from federal debt	14			
15 Interest from NYS and its political subdivisions debt	15			
16 Net gains from NYS and its political subdivisions debt	16			
17 Interest from other states and their political subdivisions debt	17			
18 Net gains from other states and their political subdivisions debt	18			
Section 210-A.5(a)(2)(C) (QFI ☐)				
19 Interest from asset-backed securities and other government agency debt	19			
20 Net gain from government agency debt or asset-backed securities sold through an exchange	20			
21 Net gains from all other asset-backed securities	21			
Section 210-A.5(a)(2)(D) (QFI ☐)				
22 Interest from corporate bonds	22			
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23			
24 Net gains from other corporate bonds	24			
Section 210-A.5(a)(2)(E)				
25 Net interest from reverse repurchase and securities borrowing agreements	25			
Section 210-A.5(a)(2)(F)				
26 Net interest from federal funds	26			
Section 210-A.5(a)(2)(I) (QFI ☐)				
27 Net income from sales of physical commodities	27			
Section 210-A.5(a)(2)(J) (QFI ☐)				
28 Marked to market net gains	28			
Section 210-A.5(a)(2)(H) (QFI ☐)				
29 Interest from other financial instruments	29			
30 Net gains and other income from other financial instruments	30			

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

		A New York State		B Everywhere
Section 210-A.5(b)				
31 Brokerage commissions	31			
32 Margin interest earned on behalf of brokerage accounts	32			
33 Fees for advisory services for underwriting or management of underwriting	33			
34 Receipts from primary spread of selling concessions	34			
35 Receipts from account maintenance fees	35			
36 Fees for management or advisory services	36			
37 Interest from an affiliated corporation	37			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards	38			
39 Service charges and fees from credit cards	39			
40 Receipts from merchant discounts	40			
41 Receipts from credit card authorizations and settlement processing	41			
42 Other credit card processing receipts	42			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies	43			
Section 210-A.6				
44 Receipts from railroad and trucking business	44			
Section 210-A.6-a				
45 Receipts from the operation of vessels	45			
Section 210-A.7				
46 Receipts from air freight forwarding	46			
47 Receipts from other aviation services	47			
Section 210-A.8				
48 Advertising in newspapers or periodicals	48			
49 Advertising on television or radio	49			
50 Advertising via other means	50			
Section 210-A.9				
51 Transportation or transmission of gas through pipes	51			
Section 210-A.10				
52 Receipts from other services/activities not specified	52			
Section 210-A.11				
53 Discretionary adjustments	53			
Total receipts				
54 Add lines 1 through 53 in columns A and B	54	10000000		20000000

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the result here; round to the fourth decimal place)* 55 0.500

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

Part 7 Summary of tax credits claimed

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

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

CT-37.....		CT-604 ...		DTF-621	
CT-40.....		CT-605 ...		DTF-622	
CT-41		CT-606 ...		DTF-624	
CT-43	60000 ☑	CT-607 ...		DTF-630	
CT-44	70000 ☑	CT-611...		Other Credits	
CT-46	37500 ☑	CT-611.1			
CT-47		CT-611.2			
CT-236...		CT-612 ...			
CT-238 ...		CT-613 ...			
CT-239 ...		CT-631 ...			
CT-241 ...		CT-633 ...			
CT-242 ...		CT-634...			
CT-243 ...		CT-635 ...			
CT-246 ...		CT-636 ...			
CT-248...		CT-637 ...			
CT-249 ...		CT-638 ...			
CT-250 ...		CT-639 ...			
CT-259...		CT-640 ...			
CT-261 ...		CT-641 ...			
CT-501 ...		CT-642			
CT-502 ...		CT-643 ...			
CT-601 ...		CT-644 ...			
CT-602 ...		CT-645...			
CT-603 ...		CT-646 ...			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)*.....	2	167500
3 Total tax credits claimed that are refund eligible *(see instructions)*.....	3	107500

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box ..... 4a ☐

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an X in the box ..... 4b ☐

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

Department of Taxation and Finance

Investment and Other Exempt Income And Investment Capital

CT-3.1

NEW YORK STATE 2015

Legal name of corporation	Employer identification number (EIN)

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

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

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

Schedule B – Other exempt income *(see instructions)*

Part 1 – Gross exempt controlled foreign corporation (CFC) income, gross exempt unitary corporation dividends, and 40% safe harbor reduction

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

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

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

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

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

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

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

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

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

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

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

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

26	ENI *(from Form CT-3 or CT-3-A, Part 3, line 7)*			26	10000000
27	Other exempt income *(if the safe harbor election is not made, enter the amount from line 20; if the safe harbor election is made, enter the amount from line 24)*	27			
28	Total other exempt income allowed after ENI limitation *(enter the lesser of line 26 or 27; if zero or less, enter 0)*			28	
29	Remaining ENI limitation *(subtract line 28 from line 26; if zero or less, enter 0)*			29	10000000

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

Schedule C – Investment income *(see instructions)*

Part 1 – 8% limitation on gross investment income *(see instructions)*

1	ENI *(from Form CT-3 or CT-3-A, Part 3, line 7)*		1	10000000
2	8% of ENI *(multiply line 1 by 8% (.08); do not enter less than zero)*		2	800000
3	Gross investment income from investments generating income **not** apportionable to New York under the U.S. Constitution		3	1000000
4	8% limitation on gross investment income *(enter the greater of line 2 or line 3)*		4	1000000
5	Remaining 8% limitation *(subtract line 3 from line 4; if zero or less, enter 0)*		5	
6	Dividend income from investment capital from stocks **actually** held more than one year	6		
7	Net capital gains in excess of losses from investment capital from stocks **actually** held more than one year	7		
8	Add lines 6 and 7		8	
9	Gross investment income from stocks **actually** held more than one year **after** 8% limitation *(enter the lesser of line 5 or line 8)*		9	
10	Remaining balance of 8% limitation on gross investment income *(subtract line 9 from line 5; if zero or less, enter 0)*		10	
11	Dividend income from investment capital from stocks **presumed** held more than one year	11		
12	Gross investment income from stocks **presumed** held more than one year **after** 8% limitation *(enter the lesser of line 10 or line 11)*		12	
13	Total gross investment income *(add lines 3, 9, and 12)*		13	1000000

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

14	**40% safe harbor reduction** *(if the safe harbor election is made, multiply line 13 by 40%; see instructions)*	14	400000
15	Investment income after safe harbor reduction *(subtract line 14 from line 13; **skip Part 3 below and continue with Part 4**)*	15	600000

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

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

Part 4 – Total investment income and excess deductions attributable

21	Investment income *(if the safe harbor election is made, enter the amount from line 15; if the safe harbor election is not made, enter the amount from line 19)*	21	600000
22	Excess interest deductions attributable to investment capital or to gross investment income *(if the safe harbor election is made, enter 0; if the safe harbor election is not made, enter the amount from line 20)*	22	

Part 5 – ENI limitation on investment income

23	Total investment income allowed after ENI limitation *(enter the lesser of line 21 or Schedule B, line 29)*	23	600000

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

1	Total investment and other exempt income *(add Schedule B, line 28 and Schedule C, line 23; enter here and on Form CT-3 or CT-3-A, Part 3, line 8)*	1	600000
2	Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income *(add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is not made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on Form CT-3 or CT-3-A, Part 3, line 10)*	2	

Schedule E – Investment capital *(see instructions)*

Part 1 – Investment capital that generates income claimed not apportionable to New York under the U.S. Constitution

Description of asset *(identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through H on the corresponding lines below)*

Item	A – Description of asset	B – Number of shares acquired, if applicable	C – Date acquired
A	Bond		02-01-2015
B			
C			
D			
E			
F			
G			

Item	D Number of shares sold, if applicable	E Date sold	F Average FMV reported	G Liabilities attributable	H Net average FMV
A			75000000	25000000	50000000
B					
C					
D					
E					
F					
G					
Total from additional sheet(s)					
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 16		1	75000000	25000000	50000000

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

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below)*

Item	A – Name/CUSIP/CINS/lot number	B – Number of shares acquired	C – Date acquired
A			
B			
C			
D			
E			
F			
G			

Item	D Number of shares sold	E Date sold	F Average FMV reported	G Liabilities attributable	H Net average FMV
A					
B					
C					
D					
E					
F					
G					
Total from additional sheet(s)					
2 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 17		2			

Schedule E – Investment capital *(see instructions) (continued)*

Part 3 – Investment capital – stocks presumed held more than one year

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below)*

Item	A – Name/CUSIP/CINS/lot number	B – Number of shares acquired	C – Date acquired
A			
B			
C			
D			
E			
F			
G			

Item	D Number of shares sold	E Date sold	F Average FMV reported	G Liabilities attributable	H Net average FMV
A					
B					
C					
D					
E					
F					
G					
Total from additional sheet(s)					
3 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 18 ... ●		3			

Part 4 – Total investment capital

4 Total of all investment capital *(add lines 1, 2, and 3 in columns F, G, and H)* ..... ●	4	75000000	25000000	50000000

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

A If you have prior year presumed investment capital that failed to meet the holding period presumption, and if you amended your prior year return to reflect the fact that the stock was **not** investment capital (and that any related income was not investment income), mark an ***X*** in the box *(if you marked this box, do not complete Parts 1 and 2 below)* ..... • **A** ☐

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

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below)*

Item	A – Name/CUSIP/CINS/lot number	B – Number of shares acquired	C – Date acquired
A			
B			
C			
D			
E			
F			
G			

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

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

2 Prior year **presumed** gross investment income **after** the 8% limitation for stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption *(see instructions)* •	**2**	
3 If the safe harbor election was made on the **prior year** return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was **not** made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the **prior year** return to the specific stocks listed in Part 1 above or to the prior year income from those stocks shown on line 2 above *(see instructions)* ..... •	**3**	
4 Prior year **presumed** investment income from stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption *(subtract line 3 from line 2; if zero or less, enter 0)* ..... •	**4**	
5 Maximum addback based on prior year limitations *(enter the amount from prior year Form CT-3.1, Schedule C, line 12)*	**5**	
6 Addback of **prior** year presumed investment income for stocks not held more than one year *(Enter the lesser of line 4 or 5; enter here and on Form CT-3 or CT-3-A, Part 3, line 12. If zero or less, enter 0.)*	**6**	

Department of Taxation and Finance

NEW YORK STATE 2015

Claim for Special Additional Mortgage Recording Tax Credit

CT-43

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

All filers must enter tax period:
beginning 01-01-2015 ending 12-31-2015

Legal Name of corporation	Employer identification number
CTEF3	002190216

Read instructions on page 2.
Attach this form to your franchise tax return.

1a Special additional mortgage recording tax due and paid during current tax year that qualifies for the credit	**1a**	50,000
1b Special additional mortgage recording tax due and paid during current year from a flow through entity that qualifies for the credit (see instructions)	**1b**	
2 Unused special additional mortgage recording tax credit from preceding period. *(see instr.)*	**2**	10,000
3 Total available tax credit *(add lines 1a, 1b and 2)*	**3**	60,000

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

4 Tax *(see below*)*	**4**	333,700
5 Tax credits claimed before the special additional mortgage recording tax credit	**5**	107,500
6 Subtotal *(subtract line 5 from line 4)*	**6**	226,200
7 Minimum tax *(see below**)*	**7**	3,500
8 Limitation on credit used *(subtract line 7 from line 6; if less than zero, enter 0)*	**8**	222,700
9 Special additional mortgage recording tax credit used this period *(see instructions)*	**9**	60,000
10 Unused special additional mortgage recording tax credit available for carryforward *(subtract line 9 from line 3)*	**10**	

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:**
Form CT-3	Part2, line 2	amount from CT-3, Part 2, line 1c
Form CT-3-A	Part 2, line 2	amount from CT-3-A,Part 2, line 1c
Form CT-3-S	Line 23	amount from CT-3-S, line 23
From CT-33	Line 11	250
From CT-33-A	Line 15	amount from CT-33-A, line 4 **plus** line 12
Form CT-33-NL	Line 5	250
Form CT-183	Line 4	75
Form CT-184	Line 3 or line 4	0
Form CT-185	Line 6	10
Form CT-186	Line 5	125

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

Department of Taxation and Finance

Claim for Investment Tax Credit for the Financial Services Industry

CT-44

NEW YORK STATE 2015

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

Legal name of corporation	Employer identification number
CTEF3	002190216

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

Schedule A - Eligibility and investment tax credit (ITC) *(see instructions)*

Important: If this is your first tax year, **do not** complete Parts 1, 2, and 3. Begin with Part 4.

Part 1 - 80% current-year test *(see instructions)* Computation of percentage of administrative and support employees in New York State for the current tax year

Current tax year	A March 31	B June 30	C September 30	D December 31	E Total
Number of administrative and support employees in New York State	200	200	200	200	800
Number of administrative and support employees everywhere	250	250	250	250	1000

1a *Average number of administrative and support employees in New York State (divide column E above by four; carry the result to two decimal places, but do not round)*	1a	200
1b *Average number of administrative and support employees everywhere (divide column E above by four; carry the result to two decimal places, but do not round)*	1b	250
2 *Percentage of administrative and support employees in New York State (divide line 1a by line 1b; carry the result to two decimal places, but do not round)*	2	80 %

Does the percentage on line 2 equal or exceed 80%? ..... Yes ☑ No ☐

If *Yes*, skip Parts 2 and 3, and continue with Part 4.

If *No*, you do not qualify using the current-year test.

Part 2 - 95% three-year back-office test *(see instructions)* Computation of average number of administrative and support employees in New York State for the current tax year and three-year test period

Current tax year	A March 31	B June 30	C September 30	D December 31	E Total
Number of administrative and support employees in New York State					

3a Average number of administrative and support employees in New York State for current tax year *(divide column E by four; carry the result to two decimal places, but do not round)*	3a	

Number of administrative and support employees in New York State during three-year test period	A March 31	B June 30	C September 30	D December 31	E Total
A. First year					
B. Second year					
C. Third year					
D. Total number of administrative and support employees in New York State for three-year test period (add column E lines A, B, and C)					

3b Average number of administrative and support employees in New York State for three-year test period *(divide line D by twelve; carry the result to two decimal places, but do not round)*	3b	
4 Percentage of employment for administrative and support employees in New York State *(divide line 3a by line 3b; carry the result to two decimal places, but do not round)*	4	%

Does the percentage on line 4 equal or exceed 95%? ..... Yes ☐ No ☐

If *Yes*, skip Part 3 and continue with Part 4.

If *No*, you do not qualify using the three-year back-office test.

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

Part 3 - 90% end-of-year test *(see instructions)* Computation of percentage of employees in New York State for the current tax year

Current tax year	A March 31	B June 30	C September 30	D December 31	E Total
Number of employees in New York State					

5a Average number of employees in New York State during the current tax year *(divide column E by four)*	5a	
5b Number of employees in New York State on the last day of your first tax year in which you were subject to tax in New York State (taxpayers subject to tax in 1998 see instructions)	5b	
6 Percentage of employees in New York State for the current tax year *(divide line 5a by line 5b)*	6	%

Does the percentage on line 6 equal or exceed 90%? Yes ☐ No ☐

If *Yes*, continue with Part 4.

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

Part 4 - Computation of ITC *(see instructions)*

A Description of property	B Principal use	C Date acquired	D Life *(years)*	E Investment credit base	F ITC *(column E x appropriate rate; see* Rate schedule 1)
Building	Financial	2015-02-15	20	1,000,000.00	50,000.00

Amount from attached list

7 Total *(add column F amounts; enter here and on line 18)* 7 50,000.00

Rate schedule 1 - ITC rates to be used in Schedule A, Part 4

5% (.05) on first $350,000,000 of investment credit base
4% (.04) on excess of $350,000,000 of investment credit base

A New York S corporation must compute its ITC at the rate of 4% (.04). The pro-rata share of the ITC will be allowed to each individual shareholder.

Schedule B - Employment incentive credit (EIC) *(Article 9-A only; see instructions)*

Part 1 - Eligibility for EIC

	A Year	B March 31	C June 30	D September 30	E December 31	F Total (B + C + D + E)	G Average	H* Percent %
A. Use with Part 2, line 12; first succeeding year								
8 Number of New York State employees in the current tax year	2015	210	215	220	225	870	217	
9 Number of New York State employees in employment base year	2014	200	205	210	215	830	207	1.05
B. Use with Part 2, line 13; second succeeding year								
10 Number of New York State employees in the current tax year								
11 Number of New York State employees in employment base year								

* Divide the average number of employees in the current tax year by the average number of employees in base year. Carry the result to two decimal places, but do not round.

Part 2 - Computation of EIC

	A Tax year in which ITC was allowed	B Amount of investment credit base on which original ITC was allowed	C EIC *(multiply column B by the rate from* Rate schedule 2 *below)*
12 Information for first succeeding year; use percentage on line 9, column H, to determine rate	2014	800,000	20,000.00
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 *(enter here and on line 19)*.....		14	20,000.00

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

Employment requirement at least	Rates
101% but less than 102%	1 1/2% (.015) of investment credit base
102% but less than 103%	2% (.02) of investment credit base
103%	2 1/2% (.025) of investment credit base

Schedule C - Recapture of ITC *(see instructions)* Attach additional sheets if necessary

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

Amounts from attached list		
15 Recaptured ITC *(add column H amounts)*	15	
16 Additional recapture *(see instructions)*	16	
17 Recapture total *(add lines 15 and 16; enter here and on line 22)*	17	

Summary of tax credit(s)

18 ITC *(from line 7)*	18	50,000.00
19 EIC - Article 9-A only *(from line 14)*	19	20,000.00
20 Unused ITC or EIC from preceding period *(New York S corporations enter 0)*	20	
21 Total *(add lines 18, 19, and 20)*	21	70,000.00
22 Recapture of credit(s) *(from line 17)*	22	
23 Net ITC(s) *(see instructions)*	23	70,000.00

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

24 Tax before credits *(see instructions)*	24	333,700.00		
25 Tax credits claimed before the ITC *(see instructions)*	25			
26 Subtract line 25 from line 24	26	333,700.00		
27 Minimum tax *(see instructions)*	27	3,500.00		
28 *Limitation on credit used (subtract line 27 from line 26; if zero or less, enter 0)*	28	330,200.00		
29 ITC to be used this period *(see instructions)*			29	70,000.00
30 Unused ITC *(subtract line 29 from line 23)*			30	
31 Qualified new businesses only: ITC available for refund *(see instructions)*			31	
32 Qualified new businesses only: amount of line 31 to be refunded *(see instructions)*			32	
33 Qualified new businesses only: amount of line 31 to be applied as an overpayment to next year's tax *(subtract line 32 from line 31; see instructions)*			33	
34 Unused ITC available *(see instructions)*			34	
35 Unused expired tax credits *(see instructions)*			35	
36 Unused ITC available to be carried forward *(subtract line 35 from line 34)*			36	

Department of Taxation and Finance

Claim for Investment Tax Credit

(Includes Employment Incentive Credit)

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

CT-46

NEW YORK STATE 2015

All filers must enter tax period:

beginning 01-01-2015 ending 12-31-2015

Legal name of corporation	Employer identification number
CTEF3	002190216

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

Summary of tax credit(s)

1	Investment tax credit *(from line 20)*		1	5,000
2	Investment tax credit on research and development (R&D) property at the optional rate (from line 21)		2	18,000
3	Subtotal *(add lines 1 and 2)*		3	23,000
4	Employment incentive credit *(from line 28)*		4	4,500
5	Unused investment tax credit or employment incentive credit from preceding period *(New York S corporations, enter 0)*	5 10,000		
6	Unused expired tax credits (see instructions; New York S corporations enter 0)	6		
7	Subtract line 6 from line 5		7	10,000
8	Total *(add lines 3, 4, and 7; New York S corporations, see instructions)*		8	37,500
9	Recapture of excess credit taken in previous periods (from line 32; New York S corporations, see instructions)		9	
10	Net investment tax credit(s) (see instructions)		10	37,500

Computation of investment tax credit used, refunded, or carried forward *(New York S corporations do not complete this section)*

11	Tax due before credits *(see instructions)*	11 333,700		
12	Tax credits claimed before the investment tax credit (see instructions)	12 70,000		
13	Subtract line 12 from line 11	13 263,700		
14	Fixed dollar minimum tax *(see instructions)*	14 3,500		
15	Limitation on investment tax credit *(subtract line 14 from line 13; if less than 0, enter 0)*	15 260,200		
16	Investment tax credit to be used this period *(see instruction)*		16	37,500
17	Unused investment tax credit *(subtract line 16 from line 10)*		17	
18a	Qualified new businesses only: Investment tax credit available for refund (see instructions)		18a	
18b	Qualified new businesses only: Amount of line 18a to be refunded (see instructions)		18b	
18c	Qualified new businesses only: Amount of line 18a to be applied as an overpayment to next year's tax *(subtract line 18b from line 18a; see instructions)*		18c	
19	Unused investment tax credit available to be carried forward (see instructions)		19	

Schedule A - Investment tax credit (Attach additional sheet(s) as necessary; see instructions)

A Description of property (list items 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-46-I	G Investment tax credit on R&D property (R&D property in column E x optional rate; see Rate schedule 1 in Form CT-46-I
Building	Production	04/18/2014	20	100,000	5,000	
Lab	Research	06/24/2014	10	200,000		18,000

Amounts from attached list

20	Add column F amounts *(enter here and on line 1)*	20	5,000	
21	Add column G amounts *(enter here and on line 2)*		21	18,000

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

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

A Use with Schedule C, line 26, first succeeding year	A Year	B March 31	C June 30	D September 30	E December 31	F Total *(B+C+D+E)*	G Average	H* Percent %
22 Number of New York State employees in employment base year	2013	205	205	205	205	820	205	
23 Number of New York State employees in current tax year	2015	207	207	207	207	828	207	1.01
B Use with Schedule C, line 27, second succeeding year	Year	March 31	June 30	September 30	December 31	Total *(B+C+D+E)*	Average	Percent %
24 Number of New York State employees in employment base year								
25 Number of New York State employees in current tax year								

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

Schedule C - Employment incentive credit computation (see example in Form CT-46-I, Schedules B and C Examples)

	A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional rate)	C *Employment incentive credit (multiply column B by the appropriate rate from Rate schedule 2 in Form CT-46-I)*
26 Information for first succeeding year: use line 23, column H, to determine rate	2014	300,000	4,500
27 Information for second succeeding year: use line 25, column H, to determine rate			
28 Add column C amounts *(enter here and on line 4)*			28 4,500

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

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

29	Total recaptured investment tax credit from attached sheet(s)	29	
30	Recaptured investment tax credit *(add column H amounts and line 29)*	30	
31	Additional recapture *(see instructions)*	31	
32	Add lines 30 and 31 *(enter here and on line 9)*	32	

Test 18

Begins on next page

Return to Test Chart

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

NEW YORK STATE 2015

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2015. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred *(see Form CT-1)*.

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

All filers must enter tax period:

Final return [X] Amended return [ ] beginning 01-01-2015 ending 12-31-2015

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an *X* in the box [ ]
002190217	AA 9	(518) 555-1111	

Legal name of corporation	Trade name/DBA
CTEFPDF	
Mailing name *(if different from legal name above)*	**State or country of incorporation**
c/o	NY
Mailing address number and street or PO box	**Date of incorporation** / **Foreign corporations:** date began business in NYS
2765 WA HARRIMAN CAMPUS BLVD	

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

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

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

A. Pay amount shown on Part 2, line 23. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* — A — Payment enclosed

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

C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an ***X*** in the box *(see instructions)* ..... C [ ]

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)* Bill Smith	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person: John Doe	Signature of authorized person	Official title: Vice President
	E-mail address of authorized person: johndoe@ctefpdf.com	Telephone number ( )	Date 03-15-2016
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*: Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany / State N.Y. / ZIP code 12227
	E-mail address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN 12345678 or Excl. code	Date 03-15-2016

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

Section A – Qualification for preferential tax rates

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

1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... 1 ☐

2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ..... 2 ☐

3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ..... 3 ☐

4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... 4 ☐

5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... 5 ☐

6 A small business eligible for the lower business income tax rates and possible capital base tax exception ..... 6 ☐
If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.

6a Total capital contributions 6a

6b **Small business taxpayers only:** you are also a QETC ..... 6b ☐

6c **Small business taxpayers only:** you are also a qualified New York manufacturer ..... 6c ☐

7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ..... 7 ☐

Section B – New York State information *(see instructions)*

1 Number of New York State employees 1

2 Wages paid to New York State employees 2

3 Number of business establishments in New York State 3

4 If you have an interest in, or have rented, real property in New York State, mark an *X* in the box and complete lines 4a and 4b *(if multiple counties see instructions)* ..... 4 ☐

4a The real property's county 4a

4b The real property's value or rent 4b

5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an *X* in the box ..... 5 ☐

5a If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments ..... 5a Number ☐ Amount

6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an *X* in the box ..... 6 ☐

Section C – Filing information

1 **Federal return filed** – you must mark an *X* in one box and attach a complete copy of your federal return

1120 ☒ 1120 consolidated ☐ 1120-REIT or 1120-RIC ☐ 1120S ☐ 1120F ☐ 1120-H ☐

2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an *X* in the box and attach documentation

Final federal determination ☐ Date of determination ☐ NOL carryback ☐ Capital loss carryback ... ☐ 1139 ☐ 1120X ☐

2a Enter the tax due amount from your most recently filed New York State return for this tax period 2a

3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an *X* in the applicable box(es)

CT-3.1 ☐ CT-3.2 ☐ CT-3.3 ☐ CT-3.4 ☐ CT-60 ☐ CT-225 ☐ Other *(identify)*: _____ ☐

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. 4 3

5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an *X* in the box ..... 5 ☐

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits, plus mandatory first installment

1a	Business income base tax *(from Part 3, line 20)*	1a	10650000		
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	750000		
1c	Fixed dollar minimum tax *(see instr)* New York receipts 250000000	1c	20000		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	10650000
3	Tax credits used *(from Part 7, line 2; see instructions)*			3	6150000
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter 0)*			4	4500000
5	If you filed a request for an extension, enter the amount from Form CT-5, line 2			5	1800000
6	If you did **not** file Form CT-5 and line 4 is over $1,000, see instructions			6	
7	Largest base minus credits, plus mandatory first installment *(add line 4 and line 5 or 6)*			7	6300000

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

12a	Return a Gift to Wildlife	12a			
12b	Breast Cancer Research and Education Fund	12b			
12c	Prostate Cancer Research, Detection, and Education Fund	12c			
12d	9/11 Memorial	12d			
12e	Volunteer Firefighting & EMS Recruitment Fund	12e			
12f	Veterans Remembrance	12f			
12g	Women's Cancers Education and Prevention Fund	12g			
13	Total voluntary gifts/contributions *(add lines 12a through 12g)*			13	

Total amount due

14	Add lines 7, 11, and 13			14	6300000

Prepayments

15	Mandatory first installment	15	1800000		
16	Second installment *(from Form CT-400)*	16	900000		
17	Third installment *(from Form CT-400)*	17	900000		
18	Fourth installment *(from Form CT-400)*	18	900000		
19	Payment with extension request *(from Form CT-5, line 5)*	19	1800000		
20	Overpayment credited from prior years Period	20			
21	Overpayment credited from CT-3-M Period	21			
22	Total prepayments *(add lines 15 through 21; see instructions)*			22	6300000

Payment due or overpayment to be credited/refunded

23	Balance due *(If line 22 is less than line 14, subtract line 22 from line 14 and enter the result here. This is the amount due; enter **payment amount** on page 1, line A.)*	23	0
24	Overpayment *(If line 22 is more than line 14, subtract line 14 from line 22. This is your overpayment; enter the result here and see instructions.)*	24	
25	Amount of overpayment to be credited to next period *(see instructions)*	25	
26	Balance of overpayment available *(subtract line 25 from line 24; see instructions)*	26	
27	Amount of overpayment to be credited to Form CT-3-M	27	
28	Balance of overpayment to be refunded *(subtract line 27 from line 26; see instructions)*	28	
29	Unused tax credits to be refunded *(see instructions)*	29	
30	Unused tax credits applied to next period	30	

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)*	1	150000000
2	Additions to FTI *(from Form CT-225, line 5)*	2	
3	Add lines 1 and 2	3	150000000
4	Subtractions from FTI *(from Form CT-225, line 10)*	4	
5	Subtract line 4 from line 3	5	150000000
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)*	6	
7	Entire net income (ENI) *(subtract line 6 from line 5)*	7	150000000
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	8	
9	Subtract line 8 from line 7	9	150000000
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	10	
11	Business income *(add lines 9 and 10)*	11	150000000
12	Addback of income previously reported as investment income *(from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)*	12	
13	Business income after addback *(add lines 11 and 12)*	13	150000000
14	Business apportionment factor *(from Part 6, line 55)*	14	1.0000
15	Apportioned business income after addback *(multiply line 13 by line 14)*	15	150000000
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)*	16	
17	Subtract line 16 from line 15	17	150000000
18	NOL deduction *(from Form CT-3.4, line 6)*	18	
19	Business income base *(subtract line 18 from line 17)*	19	150000000
20	Business income base tax *(multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)*	20	10650000

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	600000000	400000000	500000000
2 Real property and marketable securities included on line 1	2	150000000	50000000	100000000
3 Subtract line 2 from line 1	3	450000000	350000000	400000000
4 Real property and marketable securities at fair market value	4	400000000	200000000	300000000
5 Adjusted total assets *(add lines 3 and 4)*	5	850000000	550000000	700000000
6 Total liabilities	6	300000000	100000000	200000000

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	500000000
8 Investment capital *(from Part 5, line 19; if zero or less, enter 0)*	8	
9 Business capital *(subtract line 8 from line 7)*	9	500000000
10 Addback of capital previously reported as investment capital *(from Part 5, line 20, column C; if zero or less, enter 0)*	10	
11 Total business capital *(add lines 9 and 10)*	11	50000000
12 Business apportionment factor *(from Part 6, line 55)*	12	1.0000
13 Apportioned business capital *(multiply line 11 by line 12)*	13	500000000
14 New small business *(if in first two tax years, mark an X in one box)* Year one ☐ Year two ☐		
15 Capital base tax *(multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)*	15	750000

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

		A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value *(column A - column B)*
16 Total capital that generates income claimed to not be apportionable to New York under the U.S. Constitution *(from Form CT-3.1, Schedule E, line 1)*	16			
17 Total of stocks **actually** held for more than one year *(from Form CT-3.1, Schedule E, line 2)*	17			
18 Total of stocks **presumed** held for more than one year *(from Form CT-3.1, Schedule E, line 3)*	18			

19 Total investment capital for the current year *(Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)*	19	

Addback of capital previously reported as investment capital

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

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

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1	75000000	75000000
2 Sales of electricity	2		
3 Net gains from sales of real property	3	100000000	100000000
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an ***X*** in the box *(see instructions)* ☐ 8

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see line 8 instructions)*

Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9		
10 Net gains from sales of loans secured by real property	10		
11 Interest from loans **not** secured by real property (QFI ☐)	11		
12 Net gains from sales of loans **not** secured by real property (QFI ☐)	12		
Section 210-A.5(a)(2)(B) (QFI ☐)			
13 Interest from federal debt	13		
14 Net gains from federal debt	14		
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from NYS and its political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI ☐)			
19 Interest from asset-backed securities and other government agency debt	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI ☐)			
22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI ☐)			
27 Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI ☐)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI ☐)			
29 Interest from other financial instruments	29		
30 Net gains and other income from other financial instruments	30		

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
Section 210-A.6			
44 Receipts from railroad and trucking business	44		
Section 210-A.6-a			
45 Receipts from the operation of vessels	45		
Section 210-A.7			
46 Receipts from air freight forwarding	46		
47 Receipts from other aviation services	47		
Section 210-A.8			
48 Advertising in newspapers or periodicals	48		
49 Advertising on television or radio	49		
50 Advertising via other means	50		
Section 210-A.9			
51 Transportation or transmission of gas through pipes	51	75000000	75000000
Section 210-A.10			
52 Receipts from other services/activities not specified	52		
Section 210-A.11			
53 Discretionary adjustments	53		
Total receipts			
54 Add lines 1 through 53 in columns A and B	54	250000000	250000000

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the result here; round to the fourth decimal place)* 55 1.0000

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

Part 7 – Summary of tax credits claimed

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

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

CT-37		CT-604		DTF-621	
CT-40		CT-605		DTF-622	
CT-41		CT-606		DTF-624	
CT-43		CT-607		DTF-630	
CT-44		CT-611		Other credits	
CT-46		CT-611.1			
CT-47		CT-611.2			
CT-236		CT-612			
CT-238		CT-613			
CT-239		CT-631			
CT-241	3000000	CT-633			
CT-242		CT-634			
CT-243	2500000	CT-635			
CT-246		CT-636			
CT-248		CT-637	650000		
CT-249		CT-638			
CT-250		CT-639			
CT-259		CT-640			
CT-261		CT-641			
CT-501		CT-642			
CT-502		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* 2 6150000

3 Total tax credits claimed that are refund eligible *(see instructions)* 3 5500000

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an *X* in the box ..... 4a ☐

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an *X* in the box ..... 4b ☐

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

Department of Taxation and Finance

Claim for Clean Heating Fuel Credit

CT-241

NEW YORK STATE 2015

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

All filers must enter tax period:

beginning 01-01-2015 ending 12-31-2015

Legal name of corporation	Employer identication number (EIN)
CTEFPDF	002190217

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
03-25-2015	5,000,000	0.20	1,000,000
04-12-2015	5,000,000	0.20	1,000,000

Total from attached sheets, if any		
1 Credit amount *(total column D amounts)*	1	2,000,000
2 Clean heating fuel credits passed through from partnership(s) *(from line 13)*	2	1,000,000
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	3,000,000

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	10,650,000
5 Tax credits claimed before the clean heating fuel credit *(see instructions)*	5	650,000
6 Net tax *(subtract line 5 from line 4)*	6	10,000,000
7 Fixed dollar minimum tax *(see instructions)*	7	20,000
8 Tax credit after limitation *(subtract line 7 from line 6; if the result is negative, enter 0)*	8	9,980,000
9 Clean heating fuel credit to be used this year *(see instructions)*	9	3,000,000
10 Unused clean heating fuel credit *(subtract line 9 from line 3)*	10	
11 Amount of line 10 to be refunded *(see instructions)*	11	
12 Amount to be credited as an overpayment to next year's tax *(subtract line 11 from line 10; see instructions)*	12	

Part 3 - Partnership information *(complete only if you entered an amount on line 2; attach additional sheets if necessary)*

Name of partnership	Partnership's EIN	Credit amount allocated
ENERGY	565656565	1,000,000

Total from additional sheet(s), if any		
13 Total credit amount allocated from partnership(s) *(enter here and on line 2)*	13	1,000,000

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

Department of Taxation and Finance

Alternative Fuels and Electric Vehicle Recharging Property Credit

CT-637

NEW YORK STATE 2015

Tax Law - Article 9, Section 187-b and Article 9-A, Section 210-B.30

Attach this form to your franchise tax return.

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

Legal name of corporation	Employer identification number (EIN)
CTEFPDF	002190217

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

Schedule A - Alternative fuels vehicle refueling and electric vehicle recharging property information and credit amounts *(attach additional sheets as necessary)*

A Location of vehicle refueling or recharging property	B Total cost of vehicle refueling or recharging property *(see instructions)*	C Number of pumps or recharging stations	D (Column B / column C) x 50% (.5)	E Enter the lesser of column D or $5,000	F Column C x column E
REFUEL ME	540,000	45	6,000	5,000	225,000
RECHARGE ME	540,000	45	6,000	5,000	225,000

Total of column F amounts from additional sheet(s), if any

1 Total of all column F amounts 1 450,000

Schedule B - Computation of available credit for the current year

2 Credit computed for the current tax year *(from line 1)*	2	450,000
3 Credit amount from partnership(s) *(from line 18; see instructions)*	3	100,000
4 Unused credit carried over from previous tax years *(New York S corps do not make an entry on this line)*	4	100,000
5 Total credit computed for the current tax year *(add lines 2, 3, and 4; New York S corporations, see instructions)*	5	650,000
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	650,000

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

8	Tax due before credits *(see instructions)*	8	10,650,000
9	Tax credits claimed before this credit *(see instructions)*	9	
10	Subtract line 9 from line 8	10	10,650,000
11	Minimum tax *(see instructions)*	11	20,000
12	Credit limitation *(subtract line 11 from line 10; if line 11 is greater than line 10, enter0)*	12	10,630,000
13	Credit to be used this tax year *(see instructions)*	13	650,000
14	Credit to be carried forward *(subtract line 13 from line 7)*	14	

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

A Tax year credit allowed	B Total recovery period of property	C Years in service prior to recapture year	D Recapture years *(column B - column C)*	E Recapture % *(column D / column B)*	F Original credit allowed	G Credit recapture *(column E x column F)*

	Total of column G amounts from additional sheet(s), if any		
15	Recaptured credit *(add column G amounts)*	15	
16	**Partner in a partnership:** enter your share of the recapture of the credit *(see instructions)*	16	
17	Total recaptured credit *(add lines 15 and 16; enter here and on line 6)*	17	

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

Name of partnership	Partnership's EIN	Credit amount allocated
GENERATOR	323232323	100,000

	Total from additional sheet(s), if any		
18	Total credit amount allocated from partnership(s) *(enter here and on line 3)*	18	100,000

Department of Taxation and Finance

Claim for Biofuel Production Credit

CT-243

Tax Law – Article 1, Section 28; Article 9, Section 187-C; and Article 9-A, Section 210-B.24

All filers must enter tax period:

beginning 01-01-2015 ending 12-31-2015

Legal name of corporation	Employer identification number (EIN)
CTEFPDF	002190217

File this form with Form(s) CT-3, CT-3-A, CT-3-S, CT-183, CT-184, CT-185, CT-186, CT-186-E, or CT-186-P. See Form CT-243-I, *Instructions for Form CT-243*, to complete this form.

Part 1 – Computation of biofuel production credit *(see instructions)*

A Biofuel plant's physical address	B Tax year credit is being claimed *(mark an X in one box)*	C Gallons of biofuel produced for the year	D Excess eligible gallons of biofuel produced *(column C - 40,000)*	E Biofuel production credit before limitation *(column D × .15)*
BIOFUEL 1	1st ☒ 3rd ☐ 2nd ☐ 4th ☐	10,040,000	10,000,000	1,500,000
BIOFUEL 2	1st ☐ 3rd ☐ 2nd ☒ 4th ☐	10,040,000	10,000,000	1,500,000
	1st ☐ 3rd ☐ 2nd ☐ 4th ☐			
Column E amounts from additional sheet(s), if any				

1 Total of column E amounts above	1	3,000,000
2 Credit limit	2	2,500,000 00
3 Total biofuel production credit after limitation *(enter the lesser of line 1 or 2)*	3	2,500,000
4 Credit amount from partnership(s) *(from line 15; see instructions)*	4	
5 Total biofuel production credit available for use *(add lines 3 and 4)*	5	2,500,000

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

6 Tax due before credits *(see instructions)*	6	10,650,000
7 Credits claimed before this biofuel production credit *(see instructions)*	7	3,650,000
8 Tax after application of credits *(subtract line 7 from line 6)*	8	7,000,000
9 Tax limitation *(see instructions)*	9	20,000
10 Limitation on biofuel production credit *(subtract line 9 from line 8; if line 9 is more than line 8, enter 0)*	10	6,980,000
11 Biofuel production credit used for this period *(see instructions)*	11	2,500,000
12 Unused biofuel production credit *(subtract line 11 from line 5)*	12	0
13 Amount of biofuel production credit to be refunded *(limited to the amount on line 12; see instructions)*	13	0
14 Amount of biofuel production credit to be applied as an overpayment to the next period *(subtract line 13 from line 12; see instructions)*	14	0

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

Part 3 – Partnership information *(attach additional sheets if necessary)*

If you were a partner in a partnership and received a pro rata share of the biofuel production credit from that entity, complete the following information for each partnership.

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

15 Total credit amount allocated from partnership(s) *(enter this amount here and on line 4)* **15**

Certification: Under penalties of perjury, I certify that the biofuel produced at the eligible biofuel plant meets all the existing standards for biofuel and the amount of biofuel reported as produced at the eligible biofuel plant is to the best of my knowledge and belief, true, correct, and complete.

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice President	
	E-mail address of authorized person johndoe@ctefpdf.com		Telephone number (518) 555-2626	Date 03-15-2016

Test 19

Begins on next page

Return to Test Chart

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2015. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred *(see Form CT-1)*.

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

All filers must enter tax period:

Final return ☐ Amended return ☐ beginning 01-01-2015 ending 12-31-2015

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an *X* in the box ☐
002190218	AA 9	(518) 555-1111	

Legal name of corporation: CTEF601	Trade name/DBA
Mailing name *(if different from legal name above)*: c/o	State or country of incorporation: NY
Mailing address number and street or PO box: 601 WA Harriman Campus	Date of incorporation / **Foreign corporations:** date began business in NYS
City: Albany; State: NY; ZIP code: 12227	Country *(if not United States)*
Principal business activity in NYS	NAICS business code number *(from NYS Pub 910)*
If address/phone above is new, mark an *X* in the box ☐	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

A. Pay amount shown on Part 2, line 23. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* — A — Payment enclosed

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

C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an ***X*** in the box *(see instructions)* ..... C ☐

Third – party designee *(see instructions)*	Yes ☒ No ☐	Designee's name *(print)*: Bill Smith	Designee's phone number: (518)555-2525
	Designee's e-mail address: johndoe@ ctef601.com		PIN: 12345

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

Authorized person	Printed name of authorized person: John Doe	Signature of authorized person	Official title: Vice President
	E-mail address of authorized person: johndoe@ ctef601.com	Telephone number: (518)555-2626	Date: 2016-03-15
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*: Taxes Done Right	Firm's EIN: 123456987	Preparer's PTIN or SSN: 987654123
	Signature of individual preparing this return	Address: 315 Return Parkway; City: Albany; State: NY; ZIP code: 12227	
	E-mail address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN: 12345678 or Excl. code	Date: 2016-03-15

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

Section A – Qualification for preferential tax rates

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

1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... 1 ☐

2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ..... 2 ☐

3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ..... 3 ☐

4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... 4 ☐

5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... 5 ☐

6 A small business eligible for the lower business income tax rates and possible capital base tax exception ..... 6 ☐
If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.

6a Total capital contributions 6a

6b **Small business taxpayers only:** you are also a QETC ..... 6b ☐

6c **Small business taxpayers only:** you are also a qualified New York manufacturer ..... 6c ☐

7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ..... 7 ☐

Section B – New York State information *(see instructions)*

1 Number of New York State employees 1 50

2 Wages paid to New York State employees 2 3,000,000

3 Number of business establishments in New York State 3 4

4 If you have an interest in, or have rented, real property in New York State, mark an *X* in the box and complete lines 4a and 4b *(if multiple counties see instructions)* ..... 4 X

4a The real property's county ..... 4a Albany

4b The real property's value or rent 4b 10,000,000

5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an *X* in the box ..... 5 ☐

5a If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments ..... 5a Number ☐ Amount

6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an *X* in the box ..... 6 ☐

Section C – Filing information

1 **Federal return filed** – you must mark an *X* in one box and attach a complete copy of your federal return

1120 ☒ 1120 consolidated ☐ 1120-REIT or 1120-RIC ☐ 1120S ☐ 1120F ☐ 1120-H ☐

2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an *X* in the box and attach documentation

Final federal determination ☐ Date of determination ☐ NOL carryback ☐ Capital loss carryback ... ☐ 1139 ☐ 1120X ☐

2a Enter the tax due amount from your most recently filed New York State return for this tax period 2a

3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an *X* in the applicable box(es)

CT-3.1 ☐ CT-3.2 ☑ CT-3.3 ☐ CT-3.4 ☐ CT-60 ☐ CT-225 ☐ Other *(identify)*: _____ ☐

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. 4 3

5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an *X* in the box ..... 5 ☐

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits, plus mandatory first installment

1a	Business income base tax *(from Part 3, line 20)*	1a	2,000,000		
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	375,000		
1c	Fixed dollar minimum tax *(see instr)* New York receipts 40,000,000	1c	5,000		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	2,000,000
3	Tax credits used *(from Part 7, line 2; see instructions)*			3	1,181,000
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter 0)*			4	819,000
5	If you filed a request for an extension, enter the amount from Form CT-5, line 2			5	327,600
6	If you did **not** file Form CT-5 and line 4 is over $1,000, see instructions			6	
7	Largest base minus credits, plus mandatory first installment *(add line 4 and line 5 or 6)*			7	1,146,600

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

12a	Return a Gift to Wildlife	12a	10		
12b	Breast Cancer Research and Education Fund	12b	10		
12c	Prostate Cancer Research, Detection, and Education Fund	12c	10		
12d	9/11 Memorial	12d			
12e	Volunteer Firefighting & EMS Recruitment Fund	12e			
12f	Veterans Remembrance	12f			
12g	Women's Cancers Education and Prevention Fund	12g	10		
13	Total voluntary gifts/contributions *(add lines 12a through 12g)*			13	40

Total amount due

14	Add lines 7, 11, and 13			14	1,146,640

Prepayments

15	Mandatory first installment	15	327,600		
16	Second installment *(from Form CT-400)*	16	163,800		
17	Third installment *(from Form CT-400)*	17	163,800		
18	Fourth installment *(from Form CT-400)*	18	163,800		
19	Payment with extension request *(from Form CT-5, line 5)*	19	327,640		
20	Overpayment credited from prior years Period	20			
21	Overpayment credited from CT-3-M Period	21			
22	Total prepayments *(add lines 15 through 21; see instructions)*			22	1,146,640

Payment due or overpayment to be credited/refunded

23	Balance due *(If line 22 is less than line 14, subtract line 22 from line 14 and enter the result here. This is the amount due; enter **payment amount** on page 1, line A.)*			23	
24	Overpayment *(If line 22 is more than line 14, subtract line 14 from line 22. This is your overpayment; enter the result here and see instructions.)*			24	
25	Amount of overpayment to be credited to next period *(see instructions)*			25	
26	Balance of overpayment available *(subtract line 25 from line 24; see instructions)*			26	
27	Amount of overpayment to be credited to Form CT-3-M			27	
28	Balance of overpayment to be refunded *(subtract line 27 from line 26; see instructions)*			28	
29	Unused tax credits to be refunded *(see instructions)*	29			
30	Unused tax credits applied to next period	30			

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)*	1	29,169,014
2	Additions to FTI *(from Form CT-225, line 5)*	2	
3	Add lines 1 and 2	3	29,169,014
4	Subtractions from FTI *(from Form CT-225, line 10)*	4	
5	Subtract line 4 from line 3	5	29,169,014
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)*	6	1,000,000
7	Entire net income (ENI) *(subtract line 6 from line 5)*	7	28,169,014
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	8	
9	Subtract line 8 from line 7	9	28,169,014
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	10	
11	Business income *(add lines 9 and 10)*	11	28,169,014
12	Addback of income previously reported as investment income *(from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)*	12	
13	Business income after addback *(add lines 11 and 12)*	13	28,169,014
14	Business apportionment factor *(from Part 6, line 55)*	14	1.0000
15	Apportioned business income after addback *(multiply line 13 by line 14)*	15	28,169,014
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)*	16	
17	Subtract line 16 from line 15	17	28,169,014
18	NOL deduction *(from Form CT-3.4, line 6)*	18	
19	Business income base *(subtract line 18 from line 17)*	19	28,169,014
20	Business income base tax *(multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)*	20	2,000,000

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	240,000,000	260,000,000	250,000,000
2 Real property and marketable securities included on line 1	2	40,000,000	60,000,000	50,000,000
3 Subtract line 2 from line 1	3	200,000,000	200,000,000	200,000,000
4 Real property and marketable securities at fair market value	4	90,000,000	110,000,000	100,000,000
5 Adjusted total assets *(add lines 3 and 4)*	5	290,000,000	310,000,000	300,000,000
6 Total liabilities	6	40,000,000	60,000,000	50,000,000

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	250,000,000
8 Investment capital *(from Part 5, line 19; if zero or less, enter 0)*	8	
9 Business capital *(subtract line 8 from line 7)*	9	250,000,000
10 Addback of capital previously reported as investment capital *(from Part 5, line 20, column C; if zero or less, enter 0)*	10	
11 Total business capital *(add lines 9 and 10)*	11	250,000,000
12 Business apportionment factor *(from Part 6, line 55)*	12	1.0000
13 Apportioned business capital *(multiply line 11 by line 12)*	13	250,000,000
14 New small business *(if in first two tax years, mark an X in one box)* Year one ☐ Year two ☐		
15 Capital base tax *(multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)*	15	375,000

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

		A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value *(column A - column B)*
16 Total capital that generates income claimed to not be apportionable to New York under the U.S. Constitution *(from Form CT-3.1, Schedule E, line 1)*	16			
17 Total of stocks **actually** held for more than one year *(from Form CT-3.1, Schedule E, line 2)*	17			
18 Total of stocks **presumed** held for more than one year *(from Form CT-3.1, Schedule E, line 3)*	18			

19 Total investment capital for the current year *(Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)*	19	

Addback of capital previously reported as investment capital

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

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

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1		
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an ***X*** in the box *(see instructions)* ● 8 ☐

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see line 8 instructions)*

Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9	4,000,000	4,000,000
10 Net gains from sales of loans secured by real property	10	15,000,000	15,000,000
11 Interest from loans **not** secured by real property (QFI ● ☒)	11	4,000,000	4,000,000
12 Net gains from sales of loans **not** secured by real property (QFI ● ☒)	12	15,000,000	15,000,000
Section 210-A.5(a)(2)(B) (QFI ● ☐)			
13 Interest from federal debt	13		
14 Net gains from federal debt	14		
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from NYS and its political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI ● ☐)			
19 Interest from asset-backed securities and other government agency debt	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI ● ☐)			
22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI ● ☐)			
27 Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI ● ☐)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI ● ☒)			
29 Interest from other financial instruments	29	2,000,000	2,000,000
30 Net gains and other income from other financial instruments	30		

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

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

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the result here; round to the fourth decimal place)* 55 1.0000

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

Part 7 – Summary of tax credits claimed

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

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

CT-37		CT-604	1,168,000	DTF-621	
CT-40		CT-605		DTF-622	
CT-41		CT-606	5,000	DTF-624	
CT-43		CT-607		DTF-630	
CT-44		CT-611		Other credits	
CT-46		CT-611.1			
CT-47		CT-611.2			
CT-236		CT-612			
CT-238		CT-613			
CT-239		CT-631			
CT-241		CT-633			
CT-242		CT-634			
CT-243		CT-635			
CT-246		CT-636			
CT-248		CT-637			
CT-249		CT-638			
CT-250		CT-639			
CT-259		CT-640			
CT-261		CT-641			
CT-501		CT-642			
CT-502		CT-643			
CT-601	1,000	CT-644			
CT-602		CT-645			
CT-603		CT-646	700000		

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* 2 1,181,000

3 Total tax credits claimed that are refund eligible *(see instructions)* 3 12,000

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an *X* in the box ..... 4a ☐

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an *X* in the box ..... 4b ☐

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

Department of Taxation and Finance

Subtraction Modification for Qualified Banks

CT-3.2

Legal name of corporation	Employer identification number (EIN)

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

Schedule A – Modification used in the current tax year *(use **only** one; see instructions)*

1	Subtraction modification for qualified banks *(enter amount from line 3; if line 3 is zero, enter amount from line 14 or line 16)*	1	1,000,000

Note: All filers must complete Schedule B even if it is not applicable to you. If this is the case, skip to line 3 and enter ***0***, then continue with the rest of the form.

Schedule B – Computation of modification for a captive real estate investment trust (REIT) (§208.9(t)) *(see instr.)*

Identify the captive REIT which you maintained as of April 1, 2014, and which you also maintained for federal income tax purposes on the last day of this tax year

EIN of captive REIT

2	Amount of dividends paid deductions allowed to the captive REIT maintained as identified above	2	
3	Subtraction modification for a captive REIT *(Multiply line 2 by 160% (1.6); enter here and on line 1 above. If not applicable, enter **0**.)*	3	

Schedule C – Computation of modification for qualified residential loan portfolios (§208.9(r)) *(see instructions)*

4	Qualified residential loan portfolio assets *(Form CT-3-A filers include assets for all qualifying members; see instructions)*	4	
5	Total assets *(Form CT-3-A filers include assets for all qualifying members; see instructions)*	5	
6	Divide line 4 by line 5 *(see instructions)*	6	
	Form CT-3-A filers: Complete lines 7 through 10, as applicable.		
7	Enter average total assets of members that are thrifts and qualified community banks *(see instr.)*	7	
8	Enter average total assets of all corporations included in the combined group *(see instructions)*	8	
9	Divide line 7 by line 8 *(see instructions)*	9	
10	Entire net income (ENI) before this modification *(multiply line 9 by the amount from Form CT-3-A, Part 3, line 5; see instructions)*	10	
11	**Form CT-3 filers:** ENI before this modification *(from Form CT-3, Part 3, line 5; see instructions)*	11	
12	Multiply line 10 or line 11, as applicable, by 32% (.32) *(see instructions)*	12	
13	Amounts deducted per IRC sections 166 and 585 in the computation of FTI, less any amounts included in FTI as a result of the recovery of loans *(see instructions)*	13	
14	Subtraction modification for qualified residential loan portfolios *(Subtract line 13 from line 12; enter here and on line 1 above, if applicable. If zero or less, enter **0**.)*	14	

Schedule D – Computation of modification for community banks and small thrifts (§208.9(s)) *(see instructions)*

15	Total net interest income from qualifying loans *(see instructions)*	15	2,000,000
	Form CT-3-A filers: enter the total number of all Schedules E attached to this form		
16	Subtraction modification for community banks and small thrifts *(multiply line 15 by 50% (.5); enter here and on line 1 above, if applicable)*	16	1,000,000

Note: *You **must** attach Form CT-3.2 to Form CT-3 or CT-3-A if you have an entry on Form CT-3 or CT-3-A, Part 3, line 6.*

Schedule E – Computation of total net interest income from qualifying loans

Complete this schedule to compute net interest income from qualifying loans.
Form CT-3-A filers: Compute on a separate basis for each combined entity *(see instructions)* ... •

EIN of qualifying entity: 002190218

1	Gross interest income from loans for the entity identified			1	8,000,000
2	Gross interest expense for the entity identified			2	8,000,000
3	Average total value of loans owned during the tax year by the entity identified	3	125,000,000		
4	Average total assets during the tax year owned by the entity identified	4	250,000,000		
5	Loan factor *(divide line 3 by line 4)*			5	.5000
6	Gross interest expense from loans *(multiply line 2 by line 5)*			6	4,000,000
7	Net interest income from loans *(subtract line 6 from line 1)*			7	4,000,000
8	Gross interest income from qualifying loans for the entity identified	8	4,000,000		
9	Gross interest income from all loans for the entity identified *(from line 1)*	9	8,000,000		
10	Qualifying loan interest income factor *(divide line 8 by line 9)*			10	.5000
11	Net interest income from qualifying loans for the entity identified *(multiply line 7 by line 10; enter on Schedule D, line 15)*			11	2,000,000

Form CT-3-A filers: Total line 11 amounts for all combined entities in the group; enter the total on Schedule D, line 15 *(see instructions)*.

Department of Taxation and Finance

Claim for EZ Wage Tax Credit

Including the ZEA Wage Tax Credit

Tax Law – Article 9, Section 187-m; Article 9-A, former Section 210.19; and Article 33, Section 1511(g)

CT-601

NEW YORK STATE 2015

All filers must enter tax period:

beginning 01-01-2015 ending 12-31-2015

Legal name of corporation filing the franchise tax return	Employer identification number
CTEF601	002190218
• Name of empire zone (EZ) or zone equivalent area (ZEA) *(if multiple zones, complete Schedule C)*	• Date of zone designation
Albany	03-02-2014

File this claim with your franchise tax return, Form CT-3, CT-3-A, CT-33, CT-33-A, CT-33-NL or CT-185.

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

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

1a	ZEA wage tax credit carryforward from preceding tax year *(see instructions)*	1a	
1b	EZ wage tax credit carry forward from preceding tax year *(see instructions)*	1b	1,000
1c	Add lines 1a and 1b	1c	1,000
2	Current year's tax *(see instructions)*	2	2,000,000
3	Fifty percent limitation *(multiply line 2 by 50% (.5))*	3	1,000,000

Schedule B – Computation of credit used and carried forward

4	Current year's tax *(see instructions)*	4	2,000,000
5	Enter other credits claimed before the wage tax credit *(see instructions)*	5	1,168,000
6	Net tax *(subtract line 5 from line 4)*	6	832,000
7	Enter the appropriate minimum tax *(see instructions)*	7	5,000
8	Credit limitation *(subtract line 7 from line 6)*	8	827,000
9	Credit limitation for current tax year *(enter the lesser of line 3 or line 8)*	9	827,000
10	Credit used for current tax year *(see instructions)*	10	1,000
11	Credit available as carryforward *(subtract line 10 from line 1c)*	11	0

Schedule C – Multiple zone information *(attach additional sheets if necessary)*

Name of EZ or ZEA	Date of zone designation

Department of Taxation and Finance

Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit For Corporate Partners

CT-604-CP

Tax Law - Article 1, Sections 15 and 16

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Legal name as shown on your franchise tax return	Your employer identication number (EIN)
CTEF601	002190218
Name of QEZE partnership	EIN of QEZE partnership

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

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

1	Enter your share of the QEZE credit for real property taxes obtained from your partnership	1	5,000
2	Enter your franchise tax *(see instructions)*	2	2,000,000
3	Tax credits claimed before the QEZE credit for real property taxes *(see instructions)*	3	
4	Subtract line 3 from line 2	4	2,000,000
5	**Article 9 filers** - Enter **10** **Article 9-A filers** - See instructions **Article 33 filers** - Enter **250** **Article 33 combined filers** - Multiply number of taxable filers in combined group by 250	5	5,000
6	Credit limitation (subtract line 5 from line 4; if zero or less, enter *0*)	6	1,995,000
7	QEZE credit for real property taxes to be used this period *(see instructions)*	7	5,000
8	Unused QEZE credit for real property taxes *(subtract line 7 from line 1)*	8	
9	Amount of unused credit on line 8 to be refunded *(see instructions)*	9	
10	Amount of unused, nonrefunded credit on line 8 to be applied as an overpayment *(subtract line 9 from line 8; see instructions)*	10	

QEZE tax reduction credit computation (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	0.2000
14	**Compute your tax factor:**		
	A Tax from your franchise tax return *(see instructions)* — A: 2,000,000		
	B Your share of partnership income allocated to New York State *(see instructions)* — B: 29,169,014		
	C Partnerâs business entire net income or other tax base *(see inst)* — C: 10,000,000		
	D Divide line B by line C — D: 2.920		
	Tax factor *(multiply line D by line A; see instructions)*	14	5,840,000
15	QEZE tax reduction credit *(multiply line 11 Ã line 12 Ã line 13 Ã line 14)*	15	1,168,000

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

16	Enter your franchise tax *(see instructions)*	16	2,000,000
17	Tax credits claimed before the QEZE tax reduction credit *(see instructions)*	17	
18	Subtract line 17 from line 16	18	2,000,000
19	**Article 9-A filers** - If line 13 equals 1.0, enter *0* . If line 13 is less than 1.0, see instructions **Article 33 filers** - Enter *250* **Article 33 combined filers** - Multiply number of taxable filers in combined group by 250	19	5,000
20	Limitation on credit used (subtract line 19 from line 18; if less than zero, enter *0*)	20	1,995,000
21	QEZE tax reduction credit to be used this period *(see instructions)*	21	1,168,000

Department of Taxation and Finance

Employee Training Incentive Program Tax Credit

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

CT-646

All filers must enter tax period:

beginning 01-01-2015 ending 12-31-2015

Legal name of corporation	Employer identification number (EIN)
CTEF601	

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

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

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

B Employee Training Incentive Program (E-TIP) project number from the certificate of tax credit ..... • ETIP2

C Enter the total number of employees included in this claim for credit ..... • 20

D Enter the total number of interns included in this claim for credit ..... • 0

Schedule A – Computation of credit

1	E-TIP tax credit *(see instructions)* ..... •	**1**	3,500

Schedule B – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Credit amount allocated
PARTNER 2	373737373	3,500
Total from additional sheet(s), if any ..... •		

2	Total credit allocated from partnership(s) *(add column C amounts)* ..... •	**2**	3,500
3	Total credit *(add lines 1 and 2; New York S corporations see instructions)* ..... •	**3**	7,000

Schedule C – Computation of credit used, refunded, or credited as an overpayment to the next tax year

(New York S corporations: Do not complete this schedule.)

4	Tax due before credits *(see instructions)*	**4**	2,000,000
5	Tax credits claimed before this credit *(see instructions)* ..... •	**5**	1,174,000
6	Tax after application of credits *(subtract line 5 from line 4)*	**6**	826,000
7	Fixed dollar minimum tax *(see instructions)* ..... •	**7**	5,000
8	Credit limitation *(subtract line 7 from line 6; if line 7 is more than line 6, enter 0)*	**8**	821,000
9	Credit used for this tax year *(enter the lesser of line 3 or line 8 here and on your franchise tax return)* ..... •	**9**	7,000
10	Unused tax credit available as a refund or as an overpayment *(subtract line 9 from line 3)* ..... •	**10**	
11	Amount of credit to be refunded *(limited to the amount on line 10; enter here and on your franchise tax return)* •	**11**	
12	Amount of credit to be applied as an overpayment to next year's tax *(subtract line 11 from line 10; enter here and on your franchise tax return)* ..... •	**12**	

Department of Taxation and Finance

Tax Shelter Reportable Transactions

Attachment to New York State Return

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

DTF-686

All filers must enter tax period: beginning 01-01-2015 ending 12-31-2015

Name(s) as shown on your return: CTEF601	Taxpayer identification number shown on page 1 of your tax return: 002190218
Spouse's name *(for personal income tax, if applicable)*	Spouse's identification number *(if applicable)*
Mailing address: 601 Harriman Campus	
City, village, town, or post office: Albany	State: NY / ZIP code: 12227
Taxpayer's e-mail address: johndoe@ctef601.com	

File this form with your business tax return, your amended business tax return, your personal income tax return, or your amended personal income tax return.

1 Identify the type of federal reportable transactions. Mark an ***X*** in the box(es) that apply *(see instructions, Form DTF-686-I)*.

A. • [X] Listed transaction

B. • [ ] Confidential transaction

C. • [ ] Transaction with contractual protection

D. • [ ] Loss transaction

E. • [ ] Transaction with brief assets holding period

F. • [ ] Transaction of interest

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

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

• 1 • 4 • • • • • • • • •

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

A. • [X] 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..... • **5** 2

Waiver of the secrecy provisions of the Tax Law for purposes of a consolidated disclosure

(see instructions)

As an authorized officer of the above named corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law, Article 9, section 202; Article 9-A, section 211.8; and Article 33, section 1518 as such provisions relate to the disclosure requirements of Tax Law section 25.

Authorized officer			
Printed name of authorized officer: John Doe	Signature of authorized officer	Official title: Vice President	
E-mail address of authorized officer: johndoe@ctef601.com		Telephone number: (518) 555-2626	Date: 03-15-2016

Test 20

Return to Test Chart

General Business Corporation Franchise Tax Return

CT-3

Tax Law â Article 9-A

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2015. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred *(see Form CT-1)*.

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

Final return ☐ **Amended return** ☐

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an X in the box.....
002190219	AA 9	5185552626	

Legal name of corporation	Trade name/DBA
CTEF47	
Mailing name *(if different from legal name above)*: c/o	State or country of incorporation
Mailing address number and street or PO box: WA Harriman Campus	Date of incorporation / **Foreign corporations:** date began business in NYS

City	State	ZIP code	Country *(if not United States)*	*For office use only*
Albany	NY	12227 US	US	
Principal business activity in NYS			NAICS business code number *(from NYS Pub 910)*	

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

A. Pay amount shown on Part 2, line 23. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* — A — Payment enclosed: 0

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

C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box *(see instructions)* ..... • C ☐

hird-party designee	Yes ☑ No ☐	Designee's name *(print)*: Bill Smith	Designee's phone number: 518-555-2525
	Designee's e-mail address: billsmith@taxesdoneright.com	PIN: 12345	

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

uthorized person	Printed name of authorized person: John Doe	Signature of authorized person	Official title: Vice President
	E-mail address of authorized person: johndoe@ctef47.com	Telephone number: 518-555-2626	Date: 03-15-2016

Paid reparer se only	Firm's name *(or yours if self-employed)*: Taxes Done Right	Firm's EIN: 123456987	Preparer's PTIN or SSN: 987654123
	Signature of individual preparing this return	Address: 305 Return Parkway	City: Albany / State: NY / ZIP code: 12227 1234
ee instr.)	E-mail address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code: 12345678	Date: 03-15-2016

Part 1 â General corporate information

Section A â Qualification for preferential tax rates

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

1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... 1 ☐

2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ..... 2 ☐

3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ..... 3 ☐

4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... 4 ☐

5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... 5 ☐

6 A small business eligible for the lower business income tax rates and possible capital base tax exception ..... 6 ☐

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

6a Total capital contributions 6a

6b **Small business taxpayers only:** you are also a QETC ..... 6b ☐

6c **Small business taxpayers only:** you are also a qualified New York manufacturer ..... 6c ☐

7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ..... 7 ☐

Section B â New York State information *(see instructions)*

1 Number of New York State employees 1 10

2 Wages paid to New York State employees 2 500000

3 Number of business establishments in New York State 3 1

4 If you have an interest in, or have rented, real property in New York State, mark an X in the box and complete lines 4a and 4b *(if multiple counties see instructions)* ..... 4 ☑

4a The real propertyâs county 4a Albany

4b The real propertyâs value or rent 4b 200000

5 If you are claiming an exception to the related member expense addback under Tax Law Ã§208.9(o)(2)(B), mark an X in the box ..... 5 ☐

5a If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments ..... 5a Number Amount

6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a reult of deriving reciepts in New York State, mark an X in the box ..... 6 ☐

Section C â Filing information

1 **Federal return filed** Âu must mark an X in one box and attach a complete copy of your federal return

1120 ☑ 1120 consolidated ☐ 1120-REIT or 1120-RIC ☐ 1120S ☐ 1120F ☐ 1120-H ☐

2 **Amended return** Â you marked the amended return box on page 1, then for any item(s) that apply, mark an X in the box and attach documentation

Final federal determination ☐ Date of determination NOL carryback Capital loss carryback ... 1139 ☐ 1120X ☐

2a Enter the tax due amount from your most recently filed New York State return for this tax period 2a

3 **Required attachments** Â for all forms, other than tax credit claim forms, that are attached to this return, mark an X in the applicable box(es)

CT-3.1 ☐ CT-3.2 ☐ CT-3.3 ☐ CT-3.4 ☑ CT-60 ☐ CT-225 ☐ Other *(identify)*: _____ ☐

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. 4 6

5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an X in the box ..... 5 ☐

Part 2 Computation of balance due or overpayment

Largest of three tax bases, minus credits, plus mandatory first installment

1a	Business income base tax *(from Part 3, line 20)*	1a	21300		
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	0		
1c	Fixed dollar minimum tax *(see instr)* New York receipts 500000	1c	175		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	21300
3	Tax credits used *(from Part 7, line 2; see instructions)*			3	13787.00
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter 0)*			4	7513
5	If you filed a request for an extension, enter the amount from Form CT-5, line 2			5	
6	If you did **not** file Form CT-5 and line 4 is over $1,000, see instructions			6	1878
7	Largest base minus credits, plus mandatory first installment *(add line 4 and line 5 or 6)*			7	9391

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

12a	Return a Gift to Wildlife	12a	5		
12b	Breast Cancer Research and Education Fund	12b	10		
12c	Prostate Cancer Research, Detection, and Education Fund	12c	10		
12d	9/11 Memorial	12d	10		
12e	Volunteer Firefighting & EMS Recruitment Fund	12e	10		
12f	Veterans Remembrance	12f	10		
12g	Womenâs Cancers Education and Prevention Fund	12g	5		
13	Total voluntary gifts/contributions *(add lines 12a through 12g)*			13	60

Total amount due

14	Add lines 7, 11, and 13	14	9451

Prepayments

15	Mandatory first installment	15	1822		
16	Second installment *(from Form CT-400)*	16	1822		
17	Third installment *(from Form CT-400)*	17	1822		
18	Fourth installment *(from Form CT-400)*	18	1822		
19	Payment with extension request *(from Form CT-5, line 5)*	19			
20	Overpayment credited from prior years Period	20			
21	Overpayment credited from CT-3-M Period 12-31-2014	21	2163		
22	Total prepayments *(add lines 15 through 21; see instructions)*			22	9451

Payment due or overpayment to be credited/refunded

23	Balance due *(If line 22 is less than line 14, subtract line 22 from line 14 and enter the result here. This is the amount due; enter **payment amount** on page 1, line A.)*	23	0
24	Overpayment *(If line 22 is more than line 14, subtract line 14 from line 22. This is your overpayment; enter the result here and see instructions.)*	24	
25	Amount of overpayment to be credited to next period *(see instructions)*	25	
26	Balance of overpayment available *(subtract line 25 from line 24; see instructions)*	26	
27	Amount of overpayment to be credited to Form CT-3-M	27	
28	Balance of overpayment to be refunded *(subtract line 27 from line 26; see instructions)*	28	
29	Unused tax credits to be refunded *(see instructions)*	29	
30	Unused tax credits applied to next period	30	

Part 3 â Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instr.)*	1	500000
2	Additions to FTI *(from Form CT-225, line 5)*	2	
3	Add lines 1 and 2	3	500000
4	Subtractions from FTI *(from Form CT-225, line 10)*	4	
5	Subtract line 4 from line 3	5	500000
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)*	6	
7	Entire net income (ENI) *(subtract line 6 from line 5)*	7	500000
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	8	
9	Subtract line 8 from line 7	9	500000
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	10	
11	Business income *(add lines 9 and 10)*	11	500000
12	Addback of income previously reported as investment income *(from Form CT-3.1, Schedule F, line 6; if zero, enter 0 ; see instructions)*	12	
13	Business income after addback *(add lines 11 and 12)*	13	500000
14	Business apportionment factor *(from Part 6, line 55)*	14	1.0000
15	Apportioned business income after addback *(multiply line 13 by line 14)*	15	500000
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)*	16	
17	Subtract line 16 from line 15	17	500000
18	NOL deduction *(from Form CT-3.4, line 6)*	18	200000
19	Business income base *(subtract line 18 from line 17)*	19	300000
20	Business income base tax *(multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)*	20	21300

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	200000	200000	200,000
2 Real property and marketable securities included on line 1	2	200000	200000	200000
3 Subtract line 2 from line 1	3			0
4 Real property and marketable securities at fair market value	4	300000	300000	300000
5 Adjusted total assets *(add lines 3 and 4)*	5	300000	300000	300000
6 Total liabilities	6	500000	500000	500000

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	-200000
8 Investment capital *(from Part 5, line 19; if zero or less, enter 0)*	8	
9 Business capital *(subtract line 8 from line 7)*	9	-200000
10 Addback of capital previously reported as investment capital *(from Part 5, line 20, column C; if zero or less, enter 0)*	10	
11 Total business capital *(add lines 9 and 10)*	11	-200000
12 Business apportionment factor *(from Part 6, line 55)*	12	1.0000
13 Apportioned business capital *(multiply line 11 by line 12)*	13	-200000
14 New small business *(if in first two tax years, mark an X in one box)* Year one ☐ Year two ☐		
15 Capital base tax *(multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)*	15	0

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

		A value as reported	B Liabilities attributable to column A amount	C Net average value *(column A - column B)*
16 Total capital that generates income claimed to not be apportionable to New York under the U.S. Constitution *(from Form CT-3.1, Schedule E, line 1)*	16			
17 Total of stocks **actually** held for more than one year *(from Form CT-3.1, Schedule E, line 2)*	17			
18 Total of stocks **presumed** held for more than one year *(from Form CT-3.1, Schedule E, line 3)*	18			

19 Total investment capital for the current year *(Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0 .)*	19	

Addback of capital previously reported as investment capital

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

Part 6 â Computation of business apportionment factor *(see instructions)*

		A â New York State		B â Everywhere
Section 210-A.2				
1 Sales of tangible personal property	1	500000		500000
2 Sales of electricity	2			
3 Net gains from sales of real property	3			
Section 210-A.3				
4 Rentals of real and tangible personal property	4			
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5			
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6			
Section 210-A.4				
7 Sale, licensing, or granting access to digital products	7			

Section 210-A.5(a)(1)

8 To make this irrevocable election, mark an *X* in the box *(see instructions)* 8 ☐

Section 210-A.5(a)(2) Mark an *X* in each box that is applicable *(see line 8 instructions)*

Section 210-A.5(a)(2)(A)				
9 Interest from loans secured by real property	9			
10 Net gains from sales of loans secured by real property	10			
11 Interest from loans **not** secured by real property (QFI ☐)	11			
12 Net gains from sales of loans **not** secured by real property (QFI ☐)	12			
Section 210-A.5(a)(2)(B) (QFI ☐)				
13 Interest from federal debt	13			
14 Net gains from federal debt	14			
15 Interest from NYS and its political subdivisions debt	15			
16 Net gains from NYS and its political subdivisions debt	16			
17 Interest from other states and their political subdivisions debt	17			
18 Net gains from other states and their political subdivisions debt	18			
Section 210-A.5(a)(2)(C) (QFI ☐)				
19 Interest from asset-backed securities and other government agency debt	19			
20 Net gain from government agency debt or asset-backed securities sold through an exchange	20			
21 Net gains from all other asset-backed securities	21			
Section 210-A.5(a)(2)(D) (QFI ☐)				
22 Interest from corporate bonds	22			
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23			
24 Net gains from other corporate bonds	24			
Section 210-A.5(a)(2)(E)				
25 Net interest from reverse repurchase and securities borrowing agreements	25			
Section 210-A.5(a)(2)(F)				
26 Net interest from federal funds	26			
Section 210-A.5(a)(2)(I) (QFI ☐)				
27 Net income from sales of physical commodities	27			
Section 210-A.5(a)(2)(J) (QFI ☐)				
28 Marked to market net gains	28			
Section 210-A.5(a)(2)(H) (QFI ☐)				
29 Interest from other financial instruments	29			
30 Net gains and other income from other financial instruments	30			

Part 6 â Computation of business apportionment factor (continued)

		A â New York State		B â Everywhere
Section 210-A.5(b)				
31 Brokerage commissions	31			
32 Margin interest earned on behalf of brokerage accounts	32			
33 Fees for advisory services for underwriting or management of underwriting	33			
34 Receipts from primary spread of selling concessions	34			
35 Receipts from account maintenance fees	35			
36 Fees for management or advisory services	36			
37 Interest from an affiliated corporation	37			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards	38			
39 Service charges and fees from credit cards	39			
40 Receipts from merchant discounts	40			
41 Receipts from credit card authorizations and settlement processing	41			
42 Other credit card processing receipts	42			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies	43			
Section 210-A.6				
44 Receipts from railroad and trucking business	44			
Section 210-A.6-a				
45 Receipts from the operation of vessels	45			
Section 210-A.7				
46 Receipts from air freight forwarding	46			
47 Receipts from other aviation services	47			
Section 210-A.8				
48 Advertising in newspapers or periodicals	48			
49 Advertising on television or radio	49			
50 Advertising via other means	50			
Section 210-A.9				
51 Transportation or transmission of gas through pipes	51			
Section 210-A.10				
52 Receipts from other services/activities not specified	52			
Section 210-A.11				
53 Discretionary adjustments	53			
Total receipts				
54 Add lines 1 through 53 in columns A and B	54	500000		500000

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the result here; round to the fourth decimal place)* ..... 55 | 1.0000

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

Part 7 â Summary of tax credits claimed

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

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

CT-37.....		CT-604 ...		DTF-621	
CT-40.....		CT-605 ...		DTF-622	
CT-41		CT-606 ...		DTF-624	
CT-43		CT-607 ...		DTF-630	
CT-44		CT-611...		Other Credits	
CT-46		CT-611.1			
CT-47	6000 ☑	CT-611.2			
CT-236...		CT-612 ...			
CT-238 ...		CT-613 ...			
CT-239 ...		CT-631 ...			
CT-241 ...		CT-633 ...			
CT-242 ...		CT-634...			
CT-243 ...		CT-635 ...	2000 ☑		
CT-246 ...		CT-636 ...			
CT-248...		CT-637 ...			
CT-249 ...		CT-638 ...			
CT-250 ...		CT-639 ...	287 ☑		
CT-259...		CT-640 ...			
CT-261 ...		CT-641 ...			
CT-501 ...	1000 ☑	CT-642			
CT-502 ...		CT-643 ...			
CT-601 ...		CT-644 ...	7500 ☑		
CT-602 ...		CT-645...	-3000 ☑		
CT-603 ...		CT-646 ...			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)*.....	2	13787
3 Total tax credits claimed that are refund eligible *(see instructions)*.....	3	8287

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an *X* in the box ..... 4a ☐

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an *X* in the box ..... 4b ☐

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

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD) CT-3.4

NEW YORK STATE 2015

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

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

For lines 3 throught 7, see instructions

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year	1	35,500
2	Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year *(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)*	2	175
3	Subtract line 2 from line 1	3	35,325
4	Maximum amount of the NOLD to be deducted in the current tax year *(divide line 3 by the same business income base tax rate used for line 1.)*	4	497,535
5	Balance of net operating losses incurred in tax years beginning on or after January 1, 2015, not previously used or expired	5	200,000
6	NOLD to be used in the current tax year *(Enter the lesser of line 4 or line 5. Enter here and on Form CT-3 or CT-3-A, Part 3, line 18.)*	6	200,000
7	Unused NOLD to be carried forward to future tax years *(subtract line 6 from line 5)*	7	0

Schedule A â Table of apportioned business income or loss *(see instructions)*

A	B	C	D
Tax period beginning and ending dates	Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	When column B is not a loss, enter all the tax period(s) that generated an NOL used to reduce the amount in column B *(see instructions)*	Election to waive carryback
2015-01-01 - 2015-12-31	500,000		

***Note:** You **must** complete and attach Form CT-3.4 to Form CT-3 or CT-3-A each tax year.*

Department of Taxation and Finance

CT-47 Claim for Farmer's School Tax Credit

NEW YORK STATE 2015

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

All filers must enter tax period: beginning 01-01-2015 ending 12-31-2015

Legal name of corporation	Employer identification number
CTEF47	002190219

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

Part 1 - Eligibility

Form CT-3-S filers: do **not** complete this form. Instead, include the shareholders' amounts of the following on Form CT-34-SH: eligible taxes paid; total acres of qualified agricultural property; total acres of qualified agricultural property converted to nonqualified use; and total acres of qualified conservation property.

If you mark an *X* in a *No* box for question A, B, C, or D, **stop;** you do not qualify for this credit.

A Did you have qualified agricultural property for the tax year beginning in 2015? *(see instructions)* ..... Yes ✓ No ☐

B Were eligible school district property taxes paid on that property during the tax year beginning in 2015? *(see instructions)* ..... Yes ✓ No ☐

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

D Complete Worksheet B in the instructions (and Worksheet C, if applicable). Is the amount shown on line 12 of Worksheet B, or line 6 of Worksheet C, if applicable, at least 0.6667? *(see instructions)* ..... Yes ✓ No ☐

E If you and one or more related persons each owned qualified agricultural property on March 1, 2015, mark an *X* here and see instructions for Part 2, line 4 ..... ☐

F If all or part of your qualified agricultural property was converted to nonqualified use during the tax year beginning in 2015, mark an *X* here and see instructions ..... ☐

Part 2 - Computation of credit

1 Corporations: Enter the total acres of qualified agricultural property owned by you during the tax year beginning in 2015 *(see instructions)*	1	200		
2 Corporate partners: Enter your share of acres of qualified agricultural property from a partnership	2			
3 Add lines 1 and 2			3	200
4 Enter base acreage amount			4	300
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	1.0000
9 Corporations: Enter the eligible school taxes you paid during the year	9	6,000		
10 Corporate partners: Enter your share of eligible taxes from a partnership	10			
11 Add lines 9 and 10			11	6,000
12 Multiply line 11 by line 8			12	6,000
13 Enter the amount from Worksheet A, line 3 of the instructions *(if the line 13 amount is $200,000 or less, skip lines 14, 15, and 16, and enter the line 12 amount on line 17)*	13	200,000		
14 Enter the excess of line 13 over $200,000 *(cannot exceed $100,000)*	14			
15 Divide line 14 by $100,000 and round the result to four decimal places *(cannot exceed 1.0000 (100%))*			15	
16 Multiply line 12 by line 15			16	
17 Subtract line 16 from line 12			17	6,000
18 Unused excess farmer's school tax credit carried forward from prior years			18	
19 Total credit *(add lines 17 and 18)*			19	6,000

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 farmer's school tax credit *(from line 33, column E)*			20	
21 Credit available after recapture			21	6,000
22 Tax due before credits *(see instructions)*	22	21,300		
23 Enter any other credits applied before this credit for this tax period *(see instructions)*	23	8,500		
24 Net tax *(subtract line 23 from line 22)*	24	12,800		
25 Fixed dollar minimum tax *(enter the amount from Form CT-3, Part 2, line 1c, or Form CT-3-A, Part2, line 1c)*	25	175		
26 Farmer's school tax credit limitation *(subtract line 25 from line 24; if the result is negative, enter 0)*	26	12,625		
27 Credit used *(see instructions)*			27	6,000
28 Unused credit *(subtract line 27 from line 21)*			28	
29 Unused credit available to be refunded or credited as an overpayment *(enter the lesser of line 17 or line 28)*			29	
30 Unused credit to be refunded (see instructions)			30	
31 Unused credit to be credited as an overpayment to next year's return *(see instructions)*			31	
32 Unused credit to be carried forward *(subtract lines 30 and 31 from line 28)*			32	

Part 3 - Credit recapture on qualified agricultural property converted to nonqualified use

	A Total acres of qualified agricultural property converted to nonqualified use in 2015	B Total acres of qualified agricultural property owned before conversion	C Column A / Column B	D Total credit claimed in 2013 and 2014	E Total amount of 2013 and 2014 credit to be recaptured (column C * column D; transfer this amount to line 20)
33					

Department of Taxation and Finance

NEW YORK STATE 2015

Temporary Deferral Nonrefundable Payout Credit

CT-501

Tax Law - Article 1, Section 34; Article 9, Section 187-o; Article 9-A, Section 210-B.33; and Article 33, Section 1511(y)

File this form with your franchise tax return.

Legal name of corporation	Employer identification number
CTEF47	002190219

Schedule A - Computation of credit used and carried over

1	Temporary deferral nonrefundable payout credit carry forward *(from 2014 Form CT-501, line 8)*	1	1,000
2	Tax due before credits *(see instructions)*	2	21,300
3	Tax credits claimed before this credit *(see instructions)*	3	7,500
4	Subtract line 3 from line 2	4	13,800
5	Minimum tax limitation *(see instructions)*	5	175
6	Credit limitation *(subtract line 5 from line 4; if zero or less, enter0)*	6	13,625
7	Amount of credit used for the current tax year *(see instructions)*	7	1,000
8	Amount of credit available for carryover to next year *(subtract line 7 from line 1; see instructions)*	8	

Department of Taxation and Finance

New York Youth Works Tax Credit

CT-635

Tax Law - Article 9-A, Section 210-B.36

NEW YORK STATE 2015

All filers enter tax period:

beginning 01-01-2015 ending 12-31-2015

Legal name of corporation filing franchise tax return	Employer identification number (EIN)
CTEF47	002190219

File this form with your franchise tax return. You must also attach a copy of the certificate of tax credit issued by the New York State (NYS) Department of Labor.

A Mark an X in the box if you are claiming this credit as a corporate partner ☐

B Name of the business certified by the New York State Department of Labor to participate in the Urban Youth Jobs Program: CTEF47

C Certified business's EIN: 002190219

D Number of certified youth employed full-time and included in this claim for credit:

E Number of certified youth employed part-time and included in this claim for credit:

Schedule A - Credit for certified youths

1	Urban youth jobs program tax credit *(see instructions)*	1	2,000
2	**Partner:** Enter your share of the credit from your partnership from line 13	2	
3	Total credit *(see instructions)*	3	2,000

Schedule B - Computation of tax credit used, refunded, or credited as an overpayment to the next tax year *(see instructions)*. New York S corporations: Do not complete this section.

4	Tax due before credits *(see instructions)*	4	21,300
5	Tax credits claimed before this credit *(see instructions)*	5	14,500
6	Subtract line 5 from line 4	6	6,800
7	Minimum tax *(see instructions)*	7	175
8	Credit limitation *(subtract line 7 from line 6; if zero or less, enter 0)*	8	6,625
9	Credit to be used this tax year *(see instructions)*	9	2,000
10	Unused tax credit available as a refund or as an overpayment *(subtract line 9 from line 3)*	10	
11	Tax credit to be refunded *(limited to the amount on line 10; see instructions)*	11	
12	Amount to be applied as an overpayment to next year's tax *(subtract line 11 from line 10; see instructions)*	12	

Schedule C - Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Credit amount allocated
Total from attachment(s)		
13 Total credit allocated from partnerships *(enter here and on line 2)*	13	

Schedule D - Employee information and computation of credit *(complete a separate Schedule D for each certified youth; see instr.)*

Employee name		Social security number
Joe Smith		676767676
Hire date *(mm-dd-yy)*	Last date of employment during the current tax year	
2015-01-01	2015-12-31	

Part 1 - 2015 hours worked and monthly factors for full-time or part-time work *(see instructions)*

Month	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Number of hours worked	45	50	45	50	45	50	45	50	45	50	45	50
Full-time or part-time factor	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50

Part 2 - 2016 hours worked and monthly factors for full-time or part-time work *(for fiscal year filers only; see instructions)*

Month	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Number of hours worked												
Full-time or part-time factor												

Part 3 - Computation of credit

14	Total monthly factors for first six months *(see instructions)*	14	3.0000
15	Six-month employment credit *(see instructions)*	15	1500
16	Total tax credit for employee *(see instructions)*	16	500
17	Additional year credit *(add lines 15 and 16)*	17	
18	Total tax credit for employee *(add lines 15, 16, and 17)*	18	2000

Minimum Wage Reimbursement Credit

CT-639

NEW YORK STATE 2015

Tax Law - Article 1, Section 38; Article 9, Section 187-s; Article 9-A, Section 210-B.40; and Article 33, Section 1511(cc)

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

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

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 1

Schedule A - Computation of credit *(complete Schedules C, D, and E, as applicable, before completing this schedule)*

1	Credit for hours worked when the federal minimum wage does not exceed $7.44 per hour *(from line 17)*	1	262
2	Credit for hours worked when the federal minimum wage exceeds $7.44 per hour *(from line 18)*	2	25
3	**Partner:** Enter your share of the credit from your partnership(s) from line 14	3	
4	Total credit *(add lines 1, 2, and 3; New York S corporations, see instructions)*	4	287

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	21,300
6	Tax credits claimed before this credit *(see instructions)*	6	16,500
7	Subtract line 6 from line 5	7	4,800
8	Minimum tax *(see instructions)*	8	175
9	Credit limitation *(subtract line 8 from line 7; if zero or less, enter0)*	9	4,625
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	287
11	Unused tax credit available as a refund or as an overpayment *(subtract line 10 from line 4)*	11	
12	Tax credit to be refunded *(limited to the amount on line 11; enter here and on your franchise tax return)*	12	
13	Amount to be applied as an overpayment to next year's tax *(subtract line 12 from line 11; enter here and on your franchise tax return)*	13	

Schedule C - Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Credit amount allocated

Total from additional sheet(s), if any .....

14	Total credit allocated from partnerships *(enter here and on line 3)*	14	

Schedule D - Credit for hours worked when the federal minimum wage does not exceed $7.44 per hour

(attach additional sheet(s) if necessary; see instructions)

A Name of eligible employee	B Social security number of eligible employee	C Hours worked at the NYS minimum wage rate *(see instructions)*
Elegible Emp 1	969696969	200

Total from additional sheet(s) if any			
15 Total number of hours worked	**15**	200	
16 Tax credit rate $1.31)	**16**	1	31
17 Tax credit *(multiply line 15 by line 16; enter here and on line 1)*	**17**	262	

Schedule E - Credit for hours worked when the federal minimum wage exceeds $7.44 per hour *(attach additional sheet(s) if necessary; see instructions)*

A Name of eligible employee	B Social security number of eligible employee	C Hours worked at the NYS minimum wage rate *(see instr.)*	D NYS minimum hourly wage rate *(see instr.)*	E Federal minimum hourly wage rate *(see instr.)*	F Subtract column E from column D	G Credit amount *(column C x column F)*
Elegible Emp 1	969696969	100	8.75	8.5	0.25	25

Total from additional sheet(s), if any		
18 Add the amounts in column G *(enter here and on line 2)*	**18**	25

Department of Taxation and Finance

Workers with Disabilities Tax Credit

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

CT-644

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

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

Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of the final *Certificate of Eligibility* issued by the New York State (NYS) Department of Labor.

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

B Enter the name and EIN of the business certified by the NYS Department of Labor to participate in the Workers with Disabilities Tax Credit Program.

Name of certified business

EIN

C Enter the total number of qualified full-time employees claimed for this credit 1

D Enter the total number of qualified part-time employees claimed for this credit 2

E Enter the allocation year *(see instructions)* 2015

Schedule A – Computation of credit for qualified full-time employees *(Do not include employees shown in Schedule B below. See instructions.)*

A Qualified employee's social security number	B Qualified employee's hire date	C Qualified employee's termination date, if applicable	D Qualified wages paid *(see instructions)*	E Multiply column D by 15% (.15)	F Enter lesser of column E or $5,000
343434343	2015-01-01	2015-12-31	33333	5000	5000
Total from additional sheet(s) if any					

1 Credit for qualified full-time employees *(add column F amounts)* **1** 5000

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

A Qualified employee's social security number	B Qualified employee's hire date	C Qualified employee's termination date, if applicable	D Qualified wages paid *(see instructions)*	E Multiply column D by 10% (.10)	F Enter lesser of column E or $2,500
565656565	2015-02-01	2015-12-01	12500	1250	1250
424242424	2015-03-01	2015-11-02	12500	1250	1250
Total from additional sheet(s) if any					

2 Credit for qualified part-time employees *(add column F amounts)* **2** 2500

3 Total credit for all qualified employees *(add lines 1 and 2)* **3** 7500

563001150099

Schedule C – Partnership information *(see instructions)*

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

4	Credit allocated from partnerships	**4**	
5	Unused credit carried over from previous tax years ***(leave blank, not applicable for this tax year)***	**5**	
6	Total credit *(add lines 3, 4, and 5; New York S corporations, see instructions)*	**6**	7500

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

7	Tax due before credits *(see instructions)*	**7**	21300
8	Tax credits claimed before this credit *(see instructions)*	**8**	
9	Net tax *(subtract line 8 from line 7)*	**9**	21300
10	Fixed dollar minimum tax *(see instructions)*	**10**	175
11	Credit limitation *(subtract line 10 from line 9; if zero or less, enter **0**)*	**11**	21125
12	Credit to be used this tax year *(enter the lesser of line 6 or line 11 here and on your franchise tax return)*	**12**	7500
13	Unused credit to be carried forward *(subtract line 12 from line 6)*	**13**	

563002150099

Department of Taxation and Finance

Recapture of START-UP NY Tax Benefits

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

CT-645

NEW YORK STATE 2015

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

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

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

A Certificate number from Form DTF-74, *Certificate of Eligibility,* issued to the approved START-UP NY business *(see instructions)* 12345

B EIN of certified START-UP NY business 002190219

Schedule A – Proportional recovery of tax benefits *(see instructions)*

	Beginning	Ending
C Beginning and ending dates of the year subject to proportional recovery	2014-01-01	2014-12-31

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

Proportional recovery percentage *(see instructions)*

1 Benchmark number of net new jobs	1	10
2 Number of net new jobs actually created	2	6
3 Subtract line 2 from line 1	3	4
4 Proportional recovery percentage *(divide line 3 by line 1; round to four decimal places)*	4	.4000

START-UP NY tax elimination credit *(see instructions)*

5 Credit claimed	5	187500
6 Proportional recovery percentage *(from line 4)*	6	0.4000
7 Recapture of credit *(multiply line 5 by line 6)*	7	75000

START-UP NY telecommunication service excise tax credit *(see instructions)*

8 Credit claimed	8	187500
9 Proportional recovery percentage *(from line 4)*	9	0.4000
10 Recapture of credit *(multiply line 8 by line 9)*	10	75000

Metropolitan commuter transportation mobility tax (MCTMT) *(see instructions)*

11 MCTMT on payroll expenses previously excluded	11	
12 Proportional recovery percentage *(from line 4)*	12	
13 Recapture of MCTMT *(multiply line 11 by line 12)*	13	

Sales and use tax *(see instructions)*

14 Credit or refund claimed	14	187500
15 Proportional recovery percentage *(from line 4)*	15	0.4000
16 Recapture of credit or refund of sales and use tax *(multiply line 14 by line 15)*	16	75000

Real estate transfer tax *(see instructions)*

17 Transfer tax exempted	17	187500
18 Proportional recovery percentage *(from line 4)*	18	0.4000
19 Recapture of transfer tax *(multiply line 17 by line 18)*	19	75000

Organization tax (Tax Law, Article 9, former section 180) **and license and maintenance fees** (Tax Law, Article 9, former section 181) *(see instr.)*

20 License and/or maintenance fee	20	
21 Proportional recovery percentage *(from line 4)*	21	
22 Recapture of fees *(multiply line 20 by line 21)*	22	
23 Total *(add lines 7, 10, 13, 16, 19, and 22; enter here and on line 33)*	23	300000

564001150099

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

24	START-UP NY tax elimination credit	**24**	
25	START-UP NY telecommunication service excise tax credit	**25**	
26	Organization tax (Tax Law former section 180) and license and maintenance fees (Tax Law former section 181)	**26**	
27	MCTMT on payroll expenses previously excluded	**27**	
28	Sales and use tax credits or refunds	**28**	
29	Real estate transfer tax previously exempted	**29**	
30	Wage exclusion claimed by employees	**30**	
31	Total recapture due to fraud *(add lines 24 through 30; enter here and on line 33)*	**31**	

Schedule C – Partnership information *(see instructions)*

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

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

Schedule D – Computation of recapture

33	Enter the amount from line 23 or line 31	**33**	300000
34	Enter the amount from line 32	**34**	
35	Total recapture *(add lines 33 and 34; see instructions)*	**35**	300000

564002150099

Test 21

Begins on next page

Return to Test Chart

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2015. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred *(see Form CT-1)*.

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

All filers must enter tax period:

Final return ☐ **Amended return** ☐ beginning 2015-01-01 ending 2015-12-31

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an *X* in the box ☐
002190220	AA 9	(518) 555 2226	

Legal name of corporation	Trade name/DBA
CTEF224	

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

Mailing address number and street or PO box	Date of incorporation	**Foreign corporations:** date began business in NYS
WA HARRIMAN CAMPUS	06-14-2002	

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

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

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

For office use only

A. Pay amount shown on Part 2, line 23. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A** Payment enclosed

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

C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an *X* in the box *(see instructions)* **C** ☐

Third – party designee *(see instructions)*	Yes ☒ No ☐	Designee's name *(print)* 315 RETURN PARKWAY ALBANY NY 12227	Designee's phone number (518) 555 2525
		Designee's e-mail address billsmith@taxesdoneright.com	PIN

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

Authorized person	Printed name of authorized person JOHN DOE	Signature of authorized person	Official title VICE PRESIDENT
	E-mail address of authorized person johndoe@ctef224.com	Telephone number (518) 555-2626	Date 2016-03-15
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 RETURN PARKWAY	City ALBANY State NY ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 12345678 or Excl. code	Date 2016-03-15

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

Section A – Qualification for preferential tax rates

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

1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... 1 ☐

2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ..... 2 ☒

3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ..... 3 ☒

4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... 4 ☐

5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... 5 ☐

6 A small business eligible for the lower business income tax rates and possible capital base tax exception ..... 6 ☐
If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.

6a Total capital contributions 6a

6b **Small business taxpayers only:** you are also a QETC ..... 6b ☐

6c **Small business taxpayers only:** you are also a qualified New York manufacturer ..... 6c ☐

7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ..... 7 ☐

Section B – New York State information *(see instructions)*

1 Number of New York State employees 1 3

2 Wages paid to New York State employees 2 75,000

3 Number of business establishments in New York State 3 1

4 If you have an interest in, or have rented, real property in New York State, mark an ***X*** in the box and complete lines 4a and 4b *(if multiple counties see instructions)* ..... 4 ☒

4a The real property's county ..... 4a Niagara

4b The real property's value or rent 4b 140,000,000 00

5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an ***X*** in the box ..... 5 ☐

5a If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments ..... 5a Number ☐ Amount

6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an ***X*** in the box ..... 6 ☐

Section C – Filing information

1 **Federal return filed –** you must mark an ***X*** in one box and attach a complete copy of your federal return

1120 ☒ 1120 consolidated ☐ 1120-REIT or 1120-RIC ☐ 1120S ☐ 1120F ☐ 1120-H ☐

2 **Amended return –** If you marked the amended return box on page 1, then for any item(s) that apply, mark an ***X*** in the box and attach documentation

Final federal determination ☐ Date of determination ☐ NOL carryback ☐ Capital loss carryback ... ☐ 1139 ☐ 1120X ☐

2a Enter the tax due amount from your most recently filed New York State return for this tax period 2a

3 **Required attachments –** For all forms, other than tax credit claim forms, that are attached to this return, mark an ***X*** in the applicable box(es)

CT-3.1 ☐ CT-3.2 ☐ CT-3.3 ☐ CT-3.4 ☐ CT-60 ☐ CT-225 ☒ Other *(identify)*: _____ ☐

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. 4 6

5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an ***X*** in the box ..... 5 ☐

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits, plus mandatory first installment

1a	Business income base tax *(from Part 3, line 20)*	1a			
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	66 00		
1c	Fixed dollar minimum tax *(see instr)* New York receipts 150,000	1c	66 00		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	66 00
3	Tax credits used *(from Part 7, line 2; see instructions)*			3	41 00
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter 0)*			4	25 00
5	If you filed a request for an extension, enter the amount from Form CT-5, line 2			5	
6	If you did **not** file Form CT-5 and line 4 is over $1,000, see instructions			6	
7	Largest base minus credits, plus mandatory first installment *(add line 4 and line 5 or 6)*			7	25 00

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

12a	Return a Gift to Wildlife	12a			
12b	Breast Cancer Research and Education Fund	12b			
12c	Prostate Cancer Research, Detection, and Education Fund	12c			
12d	9/11 Memorial	12d			
12e	Volunteer Firefighting & EMS Recruitment Fund	12e			
12f	Veterans Remembrance	12f			
12g	Women's Cancers Education and Prevention Fund	12g			
13	Total voluntary gifts/contributions *(add lines 12a through 12g)*			13	

Total amount due

14	Add lines 7, 11, and 13			14	25 00

Prepayments

15	Mandatory first installment	15			
16	Second installment *(from Form CT-400)*	16			
17	Third installment *(from Form CT-400)*	17			
18	Fourth installment *(from Form CT-400)*	18			
19	Payment with extension request *(from Form CT-5, line 5)*	19	25 00		
20	Overpayment credited from prior years Period	20			
21	Overpayment credited from CT-3-M Period	21			
22	Total prepayments *(add lines 15 through 21; see instructions)*			22	25 00

Payment due or overpayment to be credited/refunded

23	Balance due *(If line 22 is less than line 14, subtract line 22 from line 14 and enter the result here. This is the amount due; enter **payment amount** on page 1, line A.)*			23	
24	Overpayment *(If line 22 is more than line 14, subtract line 14 from line 22. This is your overpayment; enter the result here and see instructions.)*			24	
25	Amount of overpayment to be credited to next period *(see instructions)*			25	
26	Balance of overpayment available *(subtract line 25 from line 24; see instructions)*			26	
27	Amount of overpayment to be credited to Form CT-3-M			27	
28	Balance of overpayment to be refunded *(subtract line 27 from line 26; see instructions)*			28	
29	Unused tax credits to be refunded *(see instructions)*	29			
30	Unused tax credits applied to next period	30	38,756,800 00		

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)*	**1**	100,000	00
2	Additions to FTI *(from Form CT-225, line 5)*	**2**		
3	Add lines 1 and 2	**3**	100,000	00
4	Subtractions from FTI *(from Form CT-225, line 10)*	**4**	100,000	00
5	Subtract line 4 from line 3	**5**	0	00
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)*	**6**		
7	Entire net income (ENI) *(subtract line 6 from line 5)*	**7**	0	00
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	**8**		
9	Subtract line 8 from line 7	**9**	0	00
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	**10**		
11	Business income *(add lines 9 and 10)*	**11**	0	00
12	Addback of income previously reported as investment income *(from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)*	**12**		
13	Business income after addback *(add lines 11 and 12)*	**13**	0	00
14	Business apportionment factor *(from Part 6, line 55)*	**14**	1.0000	
15	Apportioned business income after addback *(multiply line 13 by line 14)*	**15**	0	00
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)*	**16**		
17	Subtract line 16 from line 15	**17**	0	00
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**		
19	Business income base *(subtract line 18 from line 17)*	**19**	0	00
20	Business income base tax *(multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)*	**20**	0	00

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	160,049,000 00	160,051,000 00	160,050,000 00
2 Real property and marketable securities included on line 1	2	140,000,000 00	140,000,000 00	140,000,000 00
3 Subtract line 2 from line 1	3	20,049,000 00	20,051,000 00	20,050,000 00
4 Real property and marketable securities at fair market value	4	140,000,000 00	140,000,000 00	140,000,000 00
5 Adjusted total assets *(add lines 3 and 4)*	5	160,049,000 00	160,051,000 00	160,050,000 00
6 Total liabilities	6	161,000,000 00	159,000,000 00	160,000,000 00

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	50,000 00
8 Investment capital *(from Part 5, line 19; if zero or less, enter 0)*	8	
9 Business capital *(subtract line 8 from line 7)*	9	50,000 00
10 Addback of capital previously reported as investment capital *(from Part 5, line 20, column C; if zero or less, enter 0)*	10	
11 Total business capital *(add lines 9 and 10)*	11	50,000 00
12 Business apportionment factor *(from Part 6, line 55)*	12	1.0000
13 Apportioned business capital *(multiply line 11 by line 12)*	13	50,000 00
14 New small business *(if in first two tax years, mark an X in one box)* Year one ☐ Year two ☐		
15 Capital base tax *(multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)*	15	66 00

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

		A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value *(column A - column B)*
16 Total capital that generates income claimed to not be apportionable to New York under the U.S. Constitution *(from Form CT-3.1, Schedule E, line 1)*	16			
17 Total of stocks **actually** held for more than one year *(from Form CT-3.1, Schedule E, line 2)*	17			
18 Total of stocks **presumed** held for more than one year *(from Form CT-3.1, Schedule E, line 3)*	18			

19 Total investment capital for the current year *(Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)*	19	

Addback of capital previously reported as investment capital

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

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

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1	150,000 00	150,000 00
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an ***X*** in the box *(see instructions)* ..... 8 ☐

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see line 8 instructions)*

Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9		
10 Net gains from sales of loans secured by real property	10		
11 Interest from loans **not** secured by real property (QFI ☐)	11		
12 Net gains from sales of loans **not** secured by real property (QFI ☐)	12		
Section 210-A.5(a)(2)(B) (QFI ☐)			
13 Interest from federal debt	13		
14 Net gains from federal debt	14		
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from NYS and its political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI ☐)			
19 Interest from asset-backed securities and other government agency debt	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI ☐)			
22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI ☐)			
27 Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI ☐)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI ☐)			
29 Interest from other financial instruments	29		
30 Net gains and other income from other financial instruments	30		

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

		A – New York State		B – Everywhere	
Section 210-A.5(b)					
31 Brokerage commissions	31				
32 Margin interest earned on behalf of brokerage accounts	32				
33 Fees for advisory services for underwriting or management of underwriting	33				
34 Receipts from primary spread of selling concessions	34				
35 Receipts from account maintenance fees	35				
36 Fees for management or advisory services	36				
37 Interest from an affiliated corporation	37				
Section 210-A.5(c)					
38 Interest, fees, and penalties from credit cards	38				
39 Service charges and fees from credit cards	39				
40 Receipts from merchant discounts	40				
41 Receipts from credit card authorizations and settlement processing	41				
42 Other credit card processing receipts	42				
Section 210-A.5(d)					
43 Receipts from certain services to investment companies	43				
Section 210-A.6					
44 Receipts from railroad and trucking business	44				
Section 210-A.6-a					
45 Receipts from the operation of vessels	45				
Section 210-A.7					
46 Receipts from air freight forwarding	46				
47 Receipts from other aviation services	47				
Section 210-A.8					
48 Advertising in newspapers or periodicals	48				
49 Advertising on television or radio	49				
50 Advertising via other means	50				
Section 210-A.9					
51 Transportation or transmission of gas through pipes	51				
Section 210-A.10					
52 Receipts from other services/activities not specified	52				
Section 210-A.11					
53 Discretionary adjustments	53				
Total receipts					
54 Add lines 1 through 53 in columns A and B	54	150,000	00	150,000	00

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the result here; round to the fourth decimal place)* 55 1.0000

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

Part 7 – Summary of tax credits claimed

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

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

CT-37		CT-604		DTF-621	
CT-40		CT-605		DTF-622	
CT-41		CT-606		DTF-624	
CT-43		CT-607		DTF-630	
CT-44		CT-611		Other credits	
CT-46		CT-611.1			
CT-47		CT-611.2			
CT-236		CT-612			
CT-238		CT-613			
CT-239		CT-631			
CT-241		CT-633			
CT-242		CT-634			
CT-243		CT-635			
CT-246		CT-636			
CT-248		CT-637			
CT-249		CT-638			
CT-250		CT-639			
CT-259		CT-640			
CT-261		CT-641	41 00		
CT-501		CT-642			
CT-502		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* 2 41 00

3 Total tax credits claimed that are refund eligible *(see instructions)* 3

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an ***X*** in the box ..... 4a ☐

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an ***X*** in the box ..... 4b ☐

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

Department of Taxation and Finance

Public Utility, Power Producer, and Pipeline Adjustments

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

CT-224

Legal name of corporation	Employer identification number (EIN)
CTEF224	002190220

Attach this form to Form CT-225 or Form CT-225-A.

For information and details about how to complete this form, see Form CT-224-I, *Instructions for Form CT-224*.

Schedule A – Adjustments for qualified public utilities and transferees

Other additions			
1 Federal depreciation deduction for transition property	1		
2 Federal loss on the sale of transition property	2		
3 New York gain on the sale of transition property	3		
4 Add lines 1, 2, and 3	4		
Other subtractions			
5 New York depreciation deduction for transition property	5		
6 New York loss on the sale of transition property	6		
7 Federal gain on the sale of transition property	7		
8 Transition property basis adjustment carryover to gain transactions	8	100,000	
9 Transition property basis adjustment carryover to loss transactions	9		
10 New York State regulatory asset deduction	10		
11 Add lines 5 through 10	11	100,000	

Schedule B – Adjustments for qualified power producers and qualified pipeline corporations

Other additions			
12 Federal depreciation deduction for transition property	12		
Other subtractions			
13 New York depreciation deduction for transition property	13		

Department of Taxation and Finance

New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

NEW YORK STATE 2015

Legal name of corporation	Employer identification number (EIN)
CTEF224	002190220

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

Complete all parts that apply to you. See Form CT-225-I, *Instructions for Form CT-225*.

Identify the return you are filing by marking an ***X*** in the box: CT-3 • [X] CT-3-S • [ ] CT-33 • [ ]

Schedule A – Certain New York State additions to federal income

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

1 New York State additions *(see instructions)*

	Modification number	Amount			Modification number	Amount	
1a	A -		00	1i	A -		00
1b	A -		00	1j	A -		00
1c	A -		00	1k	A -		00
1d	A -		00	1l	A -		00
1e	A -		00	1m	A -		00
1f	A -		00	1n	A -		00
1g	A -		00	1o	A -		00
1h	A -		00	1p	A -		00
Total from additional Form(s) CT-225, if any			00				

2 Total *(add lines 1a through 1p and the total from additional Form(s) CT-225)* ..... • **2** 00

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

3 New York State additions *(see instructions)*

	Modification number	Amount			Modification number	Amount	
3a	EA -		00	3i	EA -		00
3b	EA -		00	3j	EA -		00
3c	EA -		00	3k	EA -		00
3d	EA -		00	3l	EA -		00
3e	EA -		00	3m	EA -		00
3f	EA -		00	3n	EA -		00
3g	EA -		00	3o	EA -		00
3h	EA -		00	3p	EA -		00
Total from additional Form(s) CT-225, if any			00				

4 Total *(add lines 3a through 3p and the total from additional Form(s) CT-225)* ..... • **4** 00

5 Total additions *(add lines 2 and 4; see instructions)* ..... • **5** 00

Schedule B – Certain New York State subtractions from federal income

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

6 New York State subtractions *(see instructions)*

	Modification number	Amount			Modification number	Amount	
6a	$ - 502	100,000	00	6i	$ -		00
6b	$ -		00	6j	$ -		00
6c	$ -		00	6k	$ -		00
6d	$ -		00	6l	$ -		00
6e	$ -		00	6m	$ -		00
6f	$ -		00	6n	$ -		00
6g	$ -		00	6o	$ -		00
6h	$ -		00	6p	$ -		00
Total from additional Form(s) CT-225, if any							00

7 Total *(add lines 6a through 6p and the total from additional Form(s) CT-225)*	**7**	100,000	**00**

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

8 New York State subtractions *(see instructions)*

	Modification number	Amount			Modification number	Amount	
8a	ES -		00	8i	ES -		00
8b	ES -		00	8j	ES -		00
8c	ES -		00	8k	ES -		00
8d	ES -		00	8l	ES -		00
8e	ES -		00	8m	ES -		00
8f	ES -		00	8n	ES -		00
8g	ES -		00	8o	ES -		00
8h	ES -		00	8p	ES -		00
Total from additional Form(s) CT-225, if any							00

9 Total *(add lines 8a through 8p and the total from additional Form(s) CT-225)*	**9**		**00**
10 Total subtractions *(add lines 7 and 9; see instructions)*	**10**	100,000	**00**

Department of Taxation and Finance

Temporary Deferral Refundable Payout Credit

CT-502

Tax Law – Article 1, Section 34; Article 9, Section 187-p; Article 9-A, Section 210-B.34; and Article 33, Section 1511(z)

NEW YORK STATE 2015

File this form with your franchise tax return.

Legal name of corporation	Employer identification number
CTEF224	002190220

Schedule A – Computation of credit

1	Credit available for the current tax year *(from 2014 Form CT-502, line 12; see instructions)*	1	500
2	Tax due before credits *(see instructions)*	2	66
3	Tax credits claimed before this credit *(see instructions)*	3	41
4	Subtract line 3 from line 2	4	25
5	Minimum tax limitation *(see instructions)*	5	66
6	Credit limitation *(subtract line 5 from line 4; if zero or less, enter 0)*	6	0
7	Amount of credit used for the current tax year *(see instructions)*	7	0
8	Amount of credit available for refund or as an overpayment to next year's tax *(subtract line 7 from line 1)*	8	500
9	Credit to be refunded *(limited to the amount from line 8; see instructions)*	9	
10	Credit to be applied as an overpayment to next year's tax *(subtract line 9 from line 8; see instructions)*	10	500

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.

The amount of credit allowed cannot reduce the tax due to less than the minimum tax due under Articles 9 and 33, or the fixed dollar minimum tax under Article 9-A.

The credit is **not** allowed against the metropolitan transportation business tax (MTA surcharge) under Article 9, 9-A, or 33.

New York S corporations: Only file this form if you filed Form CT-500 and deferred a special additional mortgage recording tax credit. Shareholders of New York S corporations will file Form IT-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 next year's tax. Interest will not be paid on the refund or overpayment.

Department of Taxation and Finance

Claim for EZ Capital Tax Credit

Tax Law – Articles 9-A and 33

CT-602

NEW YORK STATE 2015

All filers must enter tax period:

beginning 01-01-2015 ending 12--31--2015

Legal name of corporation filing the franchise tax return	Employer identification number (EIN) *(as shown on page 1 of your tax return)*
CTEF224	002190220

File this form with your franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.
See Form CT-602-I, *Instructions for Form CT-602*.

A Mark an ***X*** in the box if you are claiming this credit as a corporate partner ..... • **A** X

Schedule A – Limitations of EZ capital tax credit *(New York S corporations **do not** complete this schedule)*

Part 1 – Fifty percent limitation

1	Tax from Form CT-3, Part 2, line 2; Form CT-3-A, Part 2, line 2; Form CT-33, lesser of line 9a or line 10; Form CT-33-A, lesser of line 10 or line 14; or Form CT-33-NL, line 5	**1**	66
2	Enter 50% (.5) of line 1	**2**	33

Part 2 – Tax limitation

3	Tax due before credits *(see instructions)*	**3**	66
4	Credits claimed before the EZ capital tax credit *(see instructions)*	**4**	0
5	Balance of tax *(subtract line 4 from line 3)*	**5**	66
6	Minimum tax *(see instructions)*	**6**	66
7	Credit limitation *(subtract line 6 from line 5)*	**7**	0

Schedule B – Computation of EZ capital tax credit used and carried forward *(New York S corporations **do not** complete this schedule)*

8	Unused EZ capital tax credit from previous periods *(see instructions)*	**8**	10,000
9	EZ capital tax credit recapture from line 13	**9**	6,700
10	Net EZ capital tax credit available this year *(see instructions)*	**10**	3,300
11	EZ capital tax credit used this year *(enter the lesser of line 2, line 7, or line 10; transfer this amount to your franchise tax return)*	**11**	0
12	EZ capital tax credit available for carryforward *(subtract line 11 from line 10)*	**12**	3,300

Schedule C – Recapture of EZ capital tax credit *(see instructions)*

A Tax period EZ capital tax credit originally allowed	B Amount of EZ capital tax credit originally allowed	C Recapture percent *(see instructions)*	D Recaptured credit *(column B × column C)*
01-01-2014 12-31-2014	10,000	.67	6700
Column D total from additional sheet(s) attached			

13	Total recaptured EZ capital tax credit *(add column D amounts; enter here and on line 9; New York S corporations and corporate partners, see instructions)*	**13**	6700

Department of Taxation and Finance

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-B.3 and 210-B.4

CT-603

NEW YORK STATE 2015

All filers must enter tax period: beginning 01-01-2015 ending 12-31-2015

Employer identification number (EIN) shown on page 1 of your tax return 002190220	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, *Instructions for Form CT-603,* for assistance in completing this form. Attach a copy of the *Certificate of Eligibility* and retention certificate.
Legal name of corporation filing the franchise tax return CTEF224	
Name of empire zone (EZ) Albany	

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

Schedule A

Part 1 – Computation of EZ investment tax credit (EZ-ITC)

1	EZ-ITC from line 26a or 26b *(New York S corporations, see instructions)*	1	
2	Unused EZ-ITC from preceding period	2	3,000
3	Total *(add lines 1 and 2)*	3	3,000
4	Recapture of EZ-ITCs taken in previous periods from line 28 *(New York S corporations, see instructions)*	4	
5	Net EZ-ITC or addback *(see instructions)*	5	3,000

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		25
12	Enter in column B the fixed dollar minimum tax *(from Form CT-3 or CT-3-A, Part 2, line 1c; CT-185 filers enter 10)*	12		66
13	Enter in column A the fixed dollar minimum tax *(from Form CT-3 or CT-3-A, Part 2, line 1c; 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		0
15	EZ credit used this period *(column A: enter the lesser of line 10 or line 14, column A; column B: enter the lesser of line 5 or line 14, column B)*	15		0
16	Total EZ-EIC and EZ-ITC used this period *(add line 15, columns A and B; see instructions)*	16		0

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	3,000
18	EZ-ITC used from line 15, column B	18	0
19	EZ-ITC available for carryforward *(subtract line 18 from line 17)*	19	3,000
20a	**Qualified businesses only:** EZ-ITC available for refund *(see instructions)*	20a	0
20b	**Qualified businesses only:** amount of line 20a to be refunded *(see instructions)*	20b	0
20c	**Qualified businesses only:** amount of line 20a to be applied as an overpayment to next year's tax *(subtract line 20b from line 20a; see instructions)*	20c	0
21	EZ-ITC available for carryforward after refund *(see instructions)*	21	3,000
22	Net EZ-EIC from line 10 *(if line 10 is a negative number, enter 0 here and on line 24)*	22	
23	EZ-EIC used from line 15, column A	23	
24	EZ-EIC available for carryforward *(subtract line 23 from line 22; see instructions)*	24	
25a	**Qualified businesses only:** EZ-EIC available for refund *(enter the lesser of 50% of line 6 or 50% of line 24)*	25a	
25b	**Qualified businesses only:** amount of line 25a to be refunded *(see instructions)*	25b	
25c	**Qualified businesses only:** amount of line 25a to be applied as an overpayment to next year's tax *(subtract line 25b from line 25a; see instructions)*	25c	
25d	EZ-EIC available for carryforward after refund *(see instructions)*	25d	

Schedule C – EZ-ITC *(see instructions)*

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

A Itemized description of property *(list items individually)*	B Principal use	C Date acquired	D Life *(years)*	E Cost or other basis
Total from attached pages				
Total *(add column E amounts)*				

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

Schedule D – EZ-EIC *(see instructions)*

Part 1 – Eligibility for EZ-EIC *(see instructions)*

	A	B	C	D	E	F	G	H
A Provide information for the tax year listed on Schedule D, Part 2, line A	Year	March 31	June 30	September 30	December 31	Total *(B + C + D + E)*	Average *(see instructions)*	Percent *
Number of employees in EZ for the current tax year						•	•	
Number of employees in EZ for employment base year						•	•	• %
B Provide information for the tax year listed on Schedule D, Part 2, line B	Year	March 31	June 30	September 30	December 31	Total *(B + C + D + E)*	Average *(see instructions)*	Percent *
Number of employees in EZ for the current tax year						•	•	
Number of employees in EZ for employment base year						•	•	• %
C Provide information for the tax year listed on Schedule D, Part 2, line C	Year	March 31	June 30	September 30	December 31	Total *(B + C + D + E)*	Average *(see instructions)*	Percent *
Number of employees in EZ for the current tax year						•	•	
Number of employees in EZ for employment base year						•	•	• %

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

Part 2 – Computation of EZ-EIC *(see instructions)*

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

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

A Description of property	B Date acquired	C Date property ceased to qualify	D Life *(months)*	E Unused life *(months)*	F Percentage *(E ÷ D)*	G EZ-ITC allowed *(see instructions)*	H Recaptured EZ-ITC *(F x G)*	I Recaptured EZ-EIC *(see instructions)*
Totals from attached pages								
28 Recaptured EZ-ITC *(add column H amounts; enter here and on line 4)* ..... •							28	
29 Recaptured EZ-EIC *(add column I amounts; enter here and on line 9)*.....							29	•

Department of Taxation and Finance

Manufacturer's Real Property Tax Credit

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

CT-641

All filers must enter tax period:

beginning 01-01-2015 ending 12-31-2015

Legal name of corporation	Employer identification number (EIN)
CTEF224	002190220

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

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

Schedule A – Computation of credit

1	Eligible real property taxes	1	
2	Tax credit rate (20%)	2	.20
3	Tax credit *(multiply line 1 by line 2)*	3	
4	**Partner:** Enter your share of the credit from your partnership(s) *(from line 14; see instructions)*	4	15,000
5	Add lines 3 and 4 *(New York S corporations, see instructions)*	5	15,000
6	Recapture of credit *(from line 17; see instructions)*	6	0
7	Total credit computed for the current tax year *(see instructions)*	7	15,000

Schedule B – Computation of credit used *(New York S corporations do not complete this schedule)*

8	Tax due before credits *(see instructions)*	8	66
9	Tax credits claimed before this credit *(see instructions)*	9	0
10	Net tax *(subtract line 9 from line 8)*	10	66
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	41
13	Credit used for the current tax year *(enter the lesser of line 7 or line 12 here and on your franchise tax return)*	13	41

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

Name of partnership	Partnership's EIN	Credit amount
Manufacturer	333444777	15,000
Total from additional sheet(s), if any		

14	Total credit allocated from partnership(s) *(enter here and on line 4)*	14	15,000

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

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

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

Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

CT-611.1

NEW YORK STATE 2015

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

Tax Law – Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210-B.17; and Article 33, Section 1511(u)

All filers must enter tax period: beginning 01-01-2015 ending 12-31-2015

Legal name of corporation filing franchise tax return	Employer identification number (EIN)
CTEF224	002190220

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

Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **on or after June 23, 2008** and **prior to July 1, 2015**? ..... Yes • [X] No [ ]

If you answered *Yes*, complete Form CT-611.1 to claim the brownfield redevelopment tax credit.

If you answered *No*, do **not** complete this form. If the site was accepted **prior to June 23, 2008**, use Form CT-611; if the site was accepted **on or after July 1, 2015**, use Form CT-611.2 to claim this credit.

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit ..... • 06-28-2010

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

Schedule A – Brownfield site identifying information

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

Site name		
FALLS REHAB		
Site location – municipality	Site location – county	
NIAGARA	NIAGARA	
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
9	C932150	06-28-2010

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

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

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

Are there multiple taxpayers listed on the COC claiming a credit for the qualified site? ..... Yes • [ ] No [ ]

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

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

Schedule B – Site preparation credit component *(see instructions)*

A Description of site preparation costs	B Date costs paid or incurred *(mm-dd-yy)*	C Costs
Total of column C amounts from attached list		

1 Add column C amounts *(corporate partners: see instructions)* ..... •	1	10,000,000
2 Applicable percentage rate *(see instructions)* ..... •	2	25 %
3 Site preparation credit component *(multiply line 1 by line 2; enter here and on line 13; New York S corporations, see instructions)* ..... •	3	2,500,000

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

A Description of groundwater remediation costs	B Date costs paid or incurred *(mm-dd-yy)*	C Costs
Total of column C amounts from attached list		

4 Add column C amounts *(corporate partners: see instructions)*	4	5,000,000
5 Applicable percentage rate *(see instructions)*	5	25 %
6 On-site groundwater remediation credit component *(multiply line 4 by line 5; enter here and on line 15; New York S corporations, see instructions)*	6	1,250,000

Schedule D – Tangible property credit component *(see instructions)*

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

7 Add column E amounts *(corporate partners: see instructions)*	7	140,000,000
8 Applicable percentage rate *(see instructions)*	8	25 %
9a Tentative tangible property component *(multiply line 7 by line 8)*	9a	35,000,000
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	35,000,000

Schedule E – Recapture of credit taken in previous tax years *(attach additional sheets if necessary)*

Recapture of tangible property credit component for property that ceases to be in qualified use *(see instructions)*

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

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

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

13 Site preparation credit component *(from line 3)*	13	2,500,000
14 Tangible property credit component *(from line 9d)*	14	35,000,000
15 On-site groundwater remediation component *(from line 6)*	15	1,250,000
16 Subtotal *(add lines 13, 14, and 15)*	16	38,750,000
17 Recapture of credit taken in previous tax years *(from line 12)*	17	
18 Net brownfield redevelopment credit *(see instructions)*	18	38,750,000

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	66
20	Tax credits claimed before the brownfield redevelopment tax credit *(see instructions)*	20	41
21	Subtract line 20 from line 19	21	25
22	Minimum tax *(see instructions)*	22	66
23	Credit limitation *(subtract line 22 from line 21; if zero or less, enter 0)*	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	38,750,000
26	Brownfield redevelopment tax credit to be refunded *(limited to the amount on line 25; see instructions)*	26	0
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	38,750,000

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

Name of partnership	Partnership's EIN		
NIAGARA PARTNER	123456799		
Costs allocated to taxpayer	Site preparation costs: 10,000,000	Tangible property costs: 140,000,000	Groundwater remediation costs: 5,000,000
Name of partnership	Partnership's EIN		
Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs
Name of partnership	Partnership's EIN		
Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs
Name of partnership	Partnership's EIN		
Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs
Name of partnership	Partnership's EIN		
Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs
Name of partnership	Partnership's EIN		
Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs
Total from additional sheet(s) if any	Site preparation costs	Tangible property costs	Groundwater remediation costs
28 Total costs allocated from partnership(s) *(enter here and include on lines 1, 4, and 7 as applicable)* 28	Site preparation costs: 10,000,000	Tangible property costs: 140,000,000	Groundwater remediation costs: 5,000,000

Test 22

Begins on next page

Return to Test Chart

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2015. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred *(see Form CT-1)*.

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

All filers must enter tax period:

Final return [X] Amended return [ ]

beginning 01-01-2015 ending 12-31-2015

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an *X* in the box [ ]
002190221	AA 9	(518)555-2626	

Legal name of corporation: CTEF604	Trade name/DBA
Mailing name *(if different from legal name above)*: c/o	State or country of incorporation: NY
Mailing address number and street or PO box: 604 WA HARRIMAN CAMPUS	Date of incorporation / **Foreign corporations:** date began business in NYS
City: Albany / State: NY / ZIP code: 122227 / Country *(if not United States)*	*For office use only*
Principal business activity in NYS	NAICS business code number *(from NYS Pub 910)*
If address/phone above is new, mark an *X* in the box [ ] — If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.	

A. Pay amount shown on Part 2, line 23. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* — A — Payment enclosed

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

C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an ***X*** in the box *(see instructions)* ..... C [ ]

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)*: Bill Smith	Designee's phone number: (518) 555-2525
	Designee's e-mail address: billsmith@taxesdoneright.com		PIN: 12345

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

Authorized person	Printed name of authorized person: John Doe	Signature of authorized person	Official title: Vice President
	E-mail address of authorized person: johndoe@ctef604.com	Telephone number: (518) 555-2626	Date: 03-15-2016

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*: Taxes Done Right	Firm's EIN: 123456987	Preparer's PTIN or SSN: 987654123
	Signature of individual preparing this return	Address: 315 Return Parkway	City: Albany / State: NY / ZIP code: 12227
	E-mail address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN: 12345678 or Excl. code	Date: 03-15-2016

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

Section A – Qualification for preferential tax rates

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

1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... 1 ☐

2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ..... 2 ☐

3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ..... 3 ☐

4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... 4 ☐

5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... 5 ☐

6 A small business eligible for the lower business income tax rates and possible capital base tax exception ..... 6 ☐
If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.

6a Total capital contributions 6a

6b **Small business taxpayers only:** you are also a QETC ..... 6b ☐

6c **Small business taxpayers only:** you are also a qualified New York manufacturer ..... 6c ☐

7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ..... 7 ☐

Section B – New York State information *(see instructions)*

1 Number of New York State employees 1 45

2 Wages paid to New York State employees 2 20,000

3 Number of business establishments in New York State 3 2

4 If you have an interest in, or have rented, real property in New York State, mark an *X* in the box and complete lines 4a and 4b *(if multiple counties see instructions)* ..... 4 X

4a The real property's county ..... 4a Albany

4b The real property's value or rent 4b 15,000

5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an *X* in the box ..... 5 ☐

5a If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments ..... 5a Number ☐ Amount

6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an *X* in the box ..... 6 ☐

Section C – Filing information

1 **Federal return filed** – you must mark an *X* in one box and attach a complete copy of your federal return

1120 ☒ 1120 consolidated ☐ 1120-REIT or 1120-RIC ☐ 1120S ☐ 1120F ☐ 1120-H ☐

2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an *X* in the box and attach documentation

Final federal determination ☐ Date of determination ☐ NOL carryback ☐ Capital loss carryback ... ☐ 1139 ☐ 1120X ☐

2a Enter the tax due amount from your most recently filed New York State return for this tax period 2a

3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an *X* in the applicable box(es)

CT-3.1 ☐ CT-3.2 ☐ CT-3.3 ☐ CT-3.4 ☐ CT-60 ☐ CT-225 ☐ Other *(identify)*: _____ ☐

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. 4 4

5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an *X* in the box ..... 5 ☐

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits, plus mandatory first installment

1a	Business income base tax *(from Part 3, line 20)*	1a	24,850		
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	2,250		
1c	Fixed dollar minimum tax *(see instr)* New York receipts 10,000	1c	25		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	24,850
3	Tax credits used *(from Part 7, line 2; see instructions)*			3	24,825
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter 0)*			4	25
5	If you filed a request for an extension, enter the amount from Form CT-5, line 2			5	
6	If you did **not** file Form CT-5 and line 4 is over $1,000, see instructions			6	
7	Largest base minus credits, plus mandatory first installment *(add line 4 and line 5 or 6)*			7	25

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

12a	Return a Gift to Wildlife	12a			
12b	Breast Cancer Research and Education Fund	12b			
12c	Prostate Cancer Research, Detection, and Education Fund	12c			
12d	9/11 Memorial	12d	10		
12e	Volunteer Firefighting & EMS Recruitment Fund	12e	10		
12f	Veterans Remembrance	12f	10		
12g	Women's Cancers Education and Prevention Fund	12g			
13	Total voluntary gifts/contributions *(add lines 12a through 12g)*			13	30

Total amount due

14	Add lines 7, 11, and 13			14	55

Prepayments

15	Mandatory first installment	15			
16	Second installment *(from Form CT-400)*	16	10		
17	Third installment *(from Form CT-400)*	17	10		
18	Fourth installment *(from Form CT-400)*	18	10		
19	Payment with extension request *(from Form CT-5, line 5)*	19	25		
20	Overpayment credited from prior years Period	20			
21	Overpayment credited from CT-3-M Period	21			
22	Total prepayments *(add lines 15 through 21; see instructions)*			22	55

Payment due or overpayment to be credited/refunded

23	Balance due *(If line 22 is less than line 14, subtract line 22 from line 14 and enter the result here. This is the amount due; enter **payment amount** on page 1, line A.)*			23	
24	Overpayment *(If line 22 is more than line 14, subtract line 14 from line 22. This is your overpayment; enter the result here and see instructions.)*			24	
25	Amount of overpayment to be credited to next period *(see instructions)*			25	
26	Balance of overpayment available *(subtract line 25 from line 24; see instructions)*			26	
27	Amount of overpayment to be credited to Form CT-3-M			27	
28	Balance of overpayment to be refunded *(subtract line 27 from line 26; see instructions)*			28	
29	Unused tax credits to be refunded *(see instructions)*	29	5000		
30	Unused tax credits applied to next period	30	12548		

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)*	1	350,000
2	Additions to FTI *(from Form CT-225, line 5)*	2	
3	Add lines 1 and 2	3	350,000
4	Subtractions from FTI *(from Form CT-225, line 10)*	4	
5	Subtract line 4 from line 3	5	350,000
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)*	6	
7	Entire net income (ENI) *(subtract line 6 from line 5)*	7	350,000
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	8	
9	Subtract line 8 from line 7	9	350,000
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	10	
11	Business income *(add lines 9 and 10)*	11	350,000
12	Addback of income previously reported as investment income *(from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)*	12	
13	Business income after addback *(add lines 11 and 12)*	13	350,000
14	Business apportionment factor *(from Part 6, line 55)*	14	1.0000
15	Apportioned business income after addback *(multiply line 13 by line 14)*	15	350,000
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)*	16	
17	Subtract line 16 from line 15	17	350,000
18	NOL deduction *(from Form CT-3.4, line 6)*	18	
19	Business income base *(subtract line 18 from line 17)*	19	350,000
20	Business income base tax *(multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)*	20	24,850

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	1,900,000	1,700,000	1,800,000
2 Real property and marketable securities included on line 1	2	10,000	10,000	10,000
3 Subtract line 2 from line 1	3	1,890,000	1,690,000	1,790,000
4 Real property and marketable securities at fair market value	4	10,000	10,000	10,000
5 Adjusted total assets *(add lines 3 and 4)*	5	1,900,000	1,700,000	1,800,000
6 Total liabilities	6	300,000	300,000	300,000

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	1,500,000
8 Investment capital *(from Part 5, line 19; if zero or less, enter 0)*	8	0
9 Business capital *(subtract line 8 from line 7)*	9	1,500,000
10 Addback of capital previously reported as investment capital *(from Part 5, line 20, column C; if zero or less, enter 0)*	10	0
11 Total business capital *(add lines 9 and 10)*	11	1,500,000
12 Business apportionment factor *(from Part 6, line 55)*	12	1.0000
13 Apportioned business capital *(multiply line 11 by line 12)*	13	1,500,000
14 New small business *(if in first two tax years, mark an **X** in one box)* Year one ☐ Year two ☐		
15 Capital base tax *(multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)*	15	2,250

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

		A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value *(column A - column B)*
16 Total capital that generates income claimed to not be apportionable to New York under the U.S. Constitution *(from Form CT-3.1, Schedule E, line 1)*	16			
17 Total of stocks **actually** held for more than one year *(from Form CT-3.1, Schedule E, line 2)*	17			
18 Total of stocks **presumed** held for more than one year *(from Form CT-3.1, Schedule E, line 3)*	18			

19 Total investment capital for the current year *(Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)*	19	

Addback of capital previously reported as investment capital

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

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

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1		
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4	10,000	10,000
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an ***X*** in the box *(see instructions)* ☐ 8

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see line 8 instructions)*

Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9		
10 Net gains from sales of loans secured by real property	10		
11 Interest from loans **not** secured by real property (QFI ☐)	11		
12 Net gains from sales of loans **not** secured by real property (QFI ☐)	12		
Section 210-A.5(a)(2)(B) (QFI ☐)			
13 Interest from federal debt	13		
14 Net gains from federal debt	14		
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from NYS and its political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI ☐)			
19 Interest from asset-backed securities and other government agency debt	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI ☐)			
22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI ☐)			
27 Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI ☐)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI ☐)			
29 Interest from other financial instruments	29		
30 Net gains and other income from other financial instruments	30		

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

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

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the result here; round to the fourth decimal place)* 55 1.0000

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

Part 7 – Summary of tax credits claimed

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

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

CT-37		CT-604	5,373	DTF-621	
CT-40		CT-605		DTF-622	
CT-41		CT-606		DTF-624	
CT-43		CT-607	19,452	DTF-630	
CT-44		CT-611		Other credits	
CT-46		CT-611.1			
CT-47		CT-611.2			
CT-236		CT-612			
CT-238		CT-613			
CT-239		CT-631			
CT-241		CT-633			
CT-242		CT-634			
CT-243		CT-635			
CT-246		CT-636			
CT-248		CT-637			
CT-249		CT-638			
CT-250		CT-639			
CT-259		CT-640			
CT-261		CT-641			
CT-501		CT-642			
CT-502		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* 2 24,825

3 Total tax credits claimed that are refund eligible *(see instructions)* 3 19,452

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an *X* in the box ..... 4a ☐

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an *X* in the box ..... 4b ☐

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

Department of Taxation and Finance

Claim for QEZE Tax Reduction Credit

CT-604

NEW YORK STATE 2015

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

Note: You must **file all pages** (1 through 8) with your return. **All taxpayers must complete the information below** and then complete **either** Section 1 (pages 1 through 3) **or** Section 2 (pages 5 through 7). Do not complete both sections.

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Legal name of corporation filing the franchise tax return	Employer identification number (EIN)
CTEF604	002190221

Name of empire zone(s)

Albany

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

Albany

Mark an *X* in the appropriate box when answering *Yes* or *No* questions.

Are you a clean energy enterprise (CEE)? ..... Yes ☐ No ☑

Are you a QEZE first certified between August 1, 2002 and March 31, 2005, that conducts its operations on real property it owns or leases that is located in an empire zone (EZ) and that is subject to a BCA executed prior to January 1, 2006?... Yes ☐ No ☑

Section 1 - For QEZEs first certified prior to April 1, 2005 *(see* Important information *in the instructions)*

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

Schedule A - Employment test for QEZEs first certified prior to April 1, 2005 *(see instructions)*

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs					

1 Current tax year employment number within all EZs *(do not round; see instructions)*..... 1

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1						
b	Number in base year 2						
c	Number in base year 3						
d	Number in base year 4						
e	Number in base year 5						
f	Total number of full-time employees within all EZs in the base period.....						

2 Base period employment number within all EZs *(do not round;see instructions)*..... 2

3 Does the amount on line 1 **equal** or **exceed** the amount on line 2? *(see instructions)*..... 3 Yes ☐ No ☐

Part 2 - New York State employment outside all EZs - Computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and in the five-year base period *(see instructions)*

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees inside New York State and outside all EZs					

4 Current tax year employment number inside New York State and outside all EZs *(do not round)*..... 4

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1						
b	Number in base year 2						
c	Number in base year 3						
d	Number in base year 4						
e	Number in base year 5						
f	Total number of full-time employees inside New York State and outside all EZs in the base period.....						

5 Base period employment number inside New York State and outside all EZs *(do not round)*..... 5

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

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

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

7 Test year employment number within the EZs in which you are certified *(see instructions)*	7	

Schedule C - Employment increase factor *(see instructions)*

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

Schedule D - Zone allocation factor *(see instructions)*

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

(continued)

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

Part 1 - Computation of QEZE tax reduction credit

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

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

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

Benefit period factor table*

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

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

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

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

Schedule F - Related entities

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

Name	EIN

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

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

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 2015-01-01 ending 2015-12-31

Legal name of corporation filing the franchise tax return	Employer identification number (EIN)
CTEF604	002190221

Name of empire zone(s)
Albany

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

Date of first certification by Empire State Development *(mm-dd-yy; attach copies of all* Certificates of Eligibility, *including retention certificates)*..... 2010-07-23

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

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs	9	11	12	13	45

31 Current tax year employment number within all EZs *(do not round; see instructions)*..... 31 11.25

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	1209	7	9	10	11	37
b	Number in base year 2	1208	3	7	7	7	24
c	Number in base year 3	1207	3	6	6	6	21
d	Number in base year 4	1206	2	2	2	2	8
e	Total number of full-time employees within all EZs in the base period.....						90

32 Base period employment number within all EZs *(do not round;see instructions)*..... 32 5.625

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

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees in New York State	9	11	12	13	45

34 Current tax year employment number in New York State *(do not round)*..... 34 11.25

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	1209	7	9	10	11	37
b	Number in base year 2	1208	3	7	7	7	24
c	Number in base year 3	1207	3	6	6	6	21
d	Number in base year 4	1206	2	2	2	2	0
e	Total number of full-time employees in New York State in the base period.....						8

35 Base period employment number in New York State *(do not round)*..... 35 5.625

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

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

Test year 01-2009 to 12-2009 *(mm-yy)*	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs	7	9	10	11	37

37 Test year employment number within the EZs in which you are certified *(see instructions)*	37	9.25

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

38 Current tax year employment number within the EZs in which you are certified *(see instructions)*	38	11.25
39 Test year employment number within the EZs in which you are certified *(from line 37)*	39	9.25
40 Subtract line 39 from line 38	40	2
41 *Divide line 40 by line 39 (carry result to four decimal places; if line 39 is zero and line 38 is greater than zero, enter 1.0 here)*	41	0.2162
42 Divide line 40 by 100 *(carry result to four decimal places)*	42	0.02
43 Employment increase factor *(enter the greater of line 41 or 42, but not more than 1.0; also enter on line 51)*	43	0.2162

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

		A EZ	B New York State
44 Average value of property *(see instructions)*	44	15,000	15,000
45 EZ property factor *(divide line 44, column A by line 44, column B; carry result to four decimal places)*	45		1.0000
46 Wages and other compensation of employees, excluding general executive officers *(see instructions)*	46	20,000	20,000
47 EZ payroll factor *(divide line 46, column A by line 46, column B; carry result to four decimal places)*	47		1.0000
48 Total EZ factors *(add lines 45 and 47)*	48		2.0000
49 Zone allocation factor *(divide line 48 by two; carry result to four decimal places; enter here and on line 52)*	49		1.0000

(continued)

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

Part 1 - Computation of QEZE tax reduction credit

50	Tax year of the business tax benefit period _____; benefit period factor *(see instructions)*	50	1.0
51	Employment increase factor *(from line 43)*	51	0.2162
52	Zone allocation factor *(from line 49)*	52	1.0000
53	Tax factor *(see instructions)*	53	24,850
54	QEZE tax reduction credit *(multiply line 50 by line 51 by line 52 by line 53)*	54	5,373

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

55	Enter your franchise tax before credits *(see instructions)*	55	24,850
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	24,850
58	Enter appropriate tax: Article 9-A -If line 49 equals 1.0, enter *0* . If line 49 is less than 1.0, see instructions Article 33 - Enter *250* Article 33 combined - Multiply number of taxable filers in combined group by 250	58	0
59	Credit limitation *(subtract line 58 from line 57)*	59	24,850
60	QEZE tax reduction credit used *(see instructions)*	60	5,373

Schedule M - Related entities

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

Name	EIN

CT-606

Department of Taxation and Finance

NEW YORK STATE 2015

Claim for QEZE Credit for Real Property Taxes

Tax Law - Article 1, Section 15

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

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Legal name of corporation filing the franchise tax return	Employer identification number (EIN)
CTEF604	002190221
Name of empire zone(s)	
Albany	

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, CT-33-A, or CT-185.

Mark an X in the appropriate box when answering *Yes* or *No* questions.

Are you a clean energy enterprise (CEE)? ..... Yes ☐ No ☐

Are you a QEZE first certified between August 1, 2002 and March 31, 2005, that conducts its operations on real property it owns or leases that is located in an empire zone (EZ) and that is subject to a BCA executed prior to January 1, 2006?.. Yes ☐ No ☐

Section 1 - For QEZEs first certified prior to April 1, 2005 *(see* Important information *in the instructions)*

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

Schedule A - Employment test for QEZEs first certified prior to April 1, 2005 *(see instructions).*

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs					

1 Current tax year employment number within all EZs *(do not round;see instructions)* 1 0

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1						
b	Number in base year 2						
c	Number in base year 3						
d	Number in base year 4						
e	Number in base year 5						
f	Total number of full-time employees within all EZs in the base period.....						

2 Base period employment number within all EZs *(do not round; see instructions)* 2 0

3 Does the amount on line 1 **equal** or **exceed** the amount on line 2? *(see instructions)*..... 3 Yes ☐ No ☐

Part 2 - New York State employment outside all EZs - Computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and in the five-year base period *(see instructions)*

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees inside New York State and outside all EZs					

4 Current tax year employment number inside New York State and outside all EZs *(do not round)*..... 4 0

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1						
b	Number in base year 2						
c	Number in base year 3						
d	Number in base year 4						
e	Number in base year 5						
f	Total number of full-time employees inside New York State and outside all EZs in the base period.....						

5 Base period employment number inside New York State and outside all EZs *(do not round)*..... 5 0

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

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

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

7 Test year employment number within the EZs in which you are certified *(see instructions; also enter on line 9)* ●	**7**	

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

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

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

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

Benefit period factor table*

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

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

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

Find the tax year of your business tax benefit period. Enter the benefit period factor for that year (from *Benefit period factor table*) on line 14.

(continued)

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

22	Enter your franchise tax *(see instructions)*	**22**	
23	Tax credits claimed before the QEZE credit for real property taxes *(if applying multiple credits on your franchise tax return, see instructions)*	**23**	
24	Subtract line 23 from line 22	**24**	
25	Enter appropriate tax: Article 9, section 185 – Enter ***10*** Article 9-A – Enter the fixed dollar minimum tax from Form CT-3 or the designated fixed dollar minimum tax from Form CT-3-A Article 33 – Enter ***250*** Article 33 combined – Enter the sum of lines 4 and 12 from Form CT-33-A	**25**	
26	Credit limitation *(subtract line 25 from line 24; if less than zero, enter 0)*	**26**	
27	QEZE credit for real property taxes to be used this period *(see instructions)*	**27**	
28	Unused QEZE credit for real property taxes *(subtract line 27 from line 21)*	**28**	
29	Amount of unused credit on line 28 to be refunded *(see instructions)*	**29**	
30	Amount of unused, nonrefunded credit to be credited as an overpayment to next year's tax *(subtract line 29 from line 28; see instructions)*	**30**	

Schedule F – Related entities

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

Name	EIN

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

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

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 2015-01-01 ending 2015-12-31

Legal name of corporation filing the franchise tax return	Employer identification number (EIN)
CTEF604	002190221

Name of empire zone(s): Indicate whether each zone is a development zone (DZ) or investment zone (IZ) *(attach additional sheets if necessary).*
Albany

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, CT-33-A, or CT-185.

Date of first certification by Empire State Development *(mm-dd-yy; attach copies of all certificates of eligibility, including retention certificates)*..... 2010-07-23

Year of the business tax benefit period *(see instructions)*..... 8

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

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs	9	11	12	13	45

31 Current tax yearemployment number within all EZs *(do not round; see instructions)*..... 31 11.25

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	1209	7	9	10	11	37
b	Number in base year 2	1208	3	7	7	7	24
c	Number in base year 3	1207	3	6	6	6	21
d	Number in base year 4	1206	2	2	2	2	8
e	Total number of full-time employees within all EZs in the base period.....						90

32 Base period employment number within all EZs *(do not round; see instructions)*..... 32 5.625

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

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees in New York State	9	11	12	13	45

34 Current tax year employment number in New York State *(do not round)*..... 34 11.25

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	1209	7	9	10	11	37
b	Number in base year 2	1208	3	7	7	7	24
c	Number in base year 3	1207	3	6	6	6	21
d	Number in base year 4	1206	2	2	2	2	8
e	Total number of full-time employees in New York State in the base period.....						90

35 Base period employment number in New York State *(do not round)*..... 35 5.625

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

Schedule I – Computation of net new employment

37	Current year employment number in the EZs in which you are certified *(see instructions)*	**37**	11.25
38	Base period employment number in the EZs in which you are certified *(see instructions)*	**38**	5.625
39	Net new employment number *(subtract line 38 from 37)*	**39**	5.625

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

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

40	DZ employment increase factor from table above	**40**	

Schedule K – Employee information

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

A Employee's name	B Employee's social security number	C Employee's zone location *(see instructions)*	D Total wages, health benefits, and retirement benefits	E Eligible wages, health benefits, and retirement benefits included in column D *(enter no more than $40,000 per employee)*
Ralph Smith	191919191	Albany 1Z	20,000	20,000
Ted Jones	282828282	Albany 1Z	20,000	20,000
Wanda Weller	343434343	Albany 1Z	20,000	20,000
Sam Sully	515151515	Albany 1Z	20,000	20,000
Tina Tucker	828282828	Albany 1Z	20,000	20,000
Total from column E of any additional sheet(s)				

41	Total eligible wages, health benefits, and retirement benefits *(add column E amounts; see instructions)*	**41**	100,000

(continued)

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

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

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

46	Eligible wages, health benefits, and retirement benefits from line 41	46	100,000
47	25% (.25) factor	47	.25
48	QEZE credit for real property taxes *(multiply line 46 by line 47)*	48	25,000

Schedule N - QEZE credit for real property taxes *(see instructions)*

49	QEZE credit from line 45 or line 48	49	25,000
50	Capital investment amount *(from line 65 or 66)*	50	5,000
51	Enter the greater of line 49 or line 50	51	25,000
52	Eligible real property taxes *(attach documentation)*	52	5,000
53a	Enter the lesser of line 51 or line 52	53a	5,000
53b	If certified on or after April 1, 2009, multiply line 53a by 75% (.75) and enter the result. If certified prior to April 1, 2009, make no entry	53b	
54	Recapture of QEZE credit for real property taxes *(see instructions)*	54	
55	QEZE credit for real property taxes after recapture *(subtract line 54 from line 53a or 53b; see instructions)*	55	5,000

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

56	Enter your franchise tax *(see instructions)*	56	24,850
57	Tax credits claimed before the QEZE credit for real property taxes *(if applying multiple credits on your franchise tax return, see instructions)*	57	5,373
58	Subtract line 57 from line 56	58	19,477
59	Enter appropriate tax: Article 9 section 185 - Enter *10* Article 9-A - Enter the fixed dollar minimum tax from Form CT-3 or the designated agent's minimum tax from Form CT-3-A Article 33 - Enter *250* Article 33 combined - Enter the sum of lines 4 and 12 from Form CT-33-A	59	25
60	Credit limitation *(subtract line 59 from line 58;if less than zero, enter 0)*	60	19,452
61	QEZE credit for real property taxes to be used this period *(see instructions)*	61	0
62	Unused QEZE credit for real property taxes *(subtract line 61 from line 55)*	62	5,000
63	Amount of unused credit on line 62 to be refunded *(see instructions)*	63	5,000
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	0

Schedule P – Related entities

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

Name	EIN

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

Part 1 – Capital investment amount for QEZEs certified in DZs

A Address of property	B Name of zone *(if applicable)*	C Cost or other basis attributable to construction, expansion, or rehabilitation of property *(see instructions)*	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use *(see instructions)*	F Multiply column D by column E
Total from column F of any additional schedules					
65 Total *(add column F amounts; enter here and on line 50; see instructions)*				● **65**	

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

A Address of property	B Name of zone *(if applicable)*	C Cost or other basis *(see instructions)*	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use *(see instructions)*	F Percentage of column C attributable to construction, rehabilitation, or expansion of the building *(if 50% or more enter 100%)*	G Multiply column D by the greater of column E or column F
15 Elm St	Albany	5,000	500	100	100	5,000
Albany, NY 12227						
Total from column G of any additional schedules						
66 Total *(add column G amounts; enter here and on line 50; see instructions)*					● **66**	5,000

Department of Taxation and Finance

Claim for Excelsior Jobs Program Tax Credit

CT-607

NEW YORK STATE 2015

Tax Law - Article 1, Section 31; Article 9, Section 187-q; Article 9-A, Section 210-B.31; and Article 33, Section 1511(y)

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

Legal name of corporation filing franchise tax return	Employer identification number (EIN)
CTEF604	002190221

File this form with your franchise tax return. You must also attach a copy of the certificate(s) of tax credit issued by Empire State Development (ESD).

A Year of eligibility *(enter a number from 1 to 10; see instructions)* ..... **A** 2

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

Schedule A - Excelsior jobs tax credit component *(see instructions)*

1	Excelsior jobs tax credit component *(see instructions)*	1	10,000.00
2	Excelsior jobs tax credit component from partnerships *(from line 29)*	2	
3	Total excelsior jobs tax credit component *(add lines 1 and 2; enter here and on line 13; New York S corporations, see instructions)*	3	10,000.00

Schedule B - Excelsior investment tax credit component *(see instructions)*

4	Excelsior investment tax credit component *(see instructions)*	4	5,000.00
5	Excelsior investment tax credit component from partnerships *(from line 29)*	5	
6	Total excelsior investment tax credit component *(add lines 4 and 5; enter here and on line 14; New York S corporations, see instructions)*	6	5,000.00

Schedule C - Excelsior research and development tax credit component *(see instructions)*

7	Excelsior research and development tax credit component *(see instructions)*	7	7,500.00
8	Excelsior research and development tax credit component from partnerships *(from line 29)*	8	
9	Total excelsior research and development tax credit component *(add lines 7 and 8; enter here and on line 15; New York S corporations, see instructions)*	9	7,500.00

Schedule D - Excelsior real property tax credit component *(see instructions)*

10	Excelsior real property tax credit component *(see instructions)*	10	2,500.00
11	Excelsior real property tax credit component from partnerships *(from line 29)*	11	
12	Total excelsior real property tax credit component *(add lines 10 and 11; enter here and on line 16; New York S corporations, see instructions)*	12	2,500.00

Schedule E - Credit summary *(New York S corporations only complete this schedule if reporting a recapture)*

13	Excelsior jobs tax credit component *(from line 3)*	13	10,000.00
14	Excelsior investment tax credit component *(from line 6)*	14	5,000.00
15	Excelsior research and development tax credit component *(from line 9)*	15	7,500.00
16	Excelsior real property tax credit component *(from line 12)*	16	2,500.00
17	Subtotal *(add lines 13 through 16)*	17	25,000.00
18	Recapture of credit taken in previous tax years *(see instructions)*	18	
19	Net excelsior jobs program tax credit *(see instructions)*	19	25,000.00

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

20	Tax due before credits *(see instructions)*	20	24,850.00
21	Tax credits claimed before the excelsior jobs program tax credit *(see instructions)*	21	5,373.00
22	Subtract line 21 from line 20	22	19,477.00
23	Minimum tax *(see instructions)*	23	25.00
24	Credit limitation *(subtract line 23 from line 22; if zero or less, enter 0)*	24	19,452.00
25	Excelsior jobs program tax credit to be used this tax year *(see instructions)*	25	19,452.00
26	Unused excelsior jobs program tax credit available for refund or as an overpayment *(subtract line 25 from line 19)*	26	5,548.00
27	Excelsior jobs program tax credit to be refunded *(limited to the amount on line 26; see instructions)*	27	
28	Excelsior jobs program tax credit to be applied as an overpayment to next tax year's tax *(subtract line 27 from line 26; see instructions)*	28	5,548.00

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

Name of partnership	Partnership's EIN

Credits allocated to taxpayer	Excelsior jobs tax credit	Excelsior investment tax credit	Excelsior R & D tax credit	Excelsior real property tax credit

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

Department of Taxation and Finance

Claim for QETC Employment Credit

Tax Law - Articles 9-A and 22

DTF-621

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Name as shown on return	Taxpayer identication number
CTEF604	002190221

File this form with corporate franchise tax return Form CT-3, CT-3-A, or CT-3-S, or with income tax return Form IT-201, IT-203, IT-204, or IT-205.

Mark with an X the tax year for which you are claiming the qualied emerging technology company (QETC) employment credit on this return: 1st [ ] 2nd [✓] 3rd [ ]

A Partner in a partnership, S corporation shareholder, or a beneciary of an estate or trust: enter your share of the QETC employment credit *(see instructions, Form DTF-621-I)*..... A. [ ]

Business name of the partnership, S corporation, estate, or trust	Taxpayer identication number

Schedule A - Eligibility requirements (All the questions in Schedule A pertain to the tax year for which you are claiming the credit.)

Part 1 - Location and sales *(mark X in the appropriate boxes)*

1 Is the company located in New York State?..... Yes [✓] No [ ]

2 Are the total annual product sales of the company $10,000,000 or less?..... Yes [✓] No [ ]

If you answered Yes to questions 1 and 2, continue with Part 2. If you answered *No* to either question 1 or 2, you do not qualify for a QETC employment credit for the current tax year.

Part 2 - QETC business activities

Research and development (R&D) activities *(see instructions)*

3 Does the company have R&D activities in New York State?..... Yes [X] No [ ]

If No,skip lines 4 through 7 and continue with question 8. If Yes, continue with line 4.

4 Enter the amount of R&D funds..... 4 10,000

5 Enter the amount of net sales *(if you have any amount of R&D funds but zero net sales, you are a QETC; skip line 6 and mark the Yes box on line 7)*..... 5 10,000

6 R&D funds percentage *(divide line 4 by line 5; enter the result as a percentage)*..... 6 100 %

7 Does the percentage entered on line 6 equal or exceed 2.7%?..... Yes [✓] No [ ]

If Yes, you are a QETC; continue with Part 3. If No, continue with question 8.

Primary products and services

8 Does the company develop or create products or services that are classified as emerging technologies?..... Yes [ ] No [ ]

If Yes, enter in the box below a description of the company's emerging technology products or services, and continue with line 9.

If you answered No to lines 3 and 8 or lines 7 and 8, you cannot claim this credit.

9 Enter the gross receipts or sales from the company's emerging technology products or services described on line 8 that were included on your federal return..... 9 10,000

10 Enter from your federal return the gross receipts or sales from all the company's products or services... 10 10,000

If line 10 is zero, skip lines 11 and 12 and continue with line 13.
If line 10 is greater than zero, continue with line 11.

11 Divide line 9 by line 10 *(enter the result as a percentage)*..... 11 100 %

12 Is the percentage entered on line 11 greater than 50%?..... Yes [✓] No [ ]

If Yes, continue with Part 3. If No, you cannot claim this credit.

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

13 Enter the total expenditures attributable to the development or creation of emerging technology products or services included on your federal return 13

14 Enter the total expenditures included on your federal return 14

15 Divide line 13 by line 14 *(enter the result as a percentage)* ..... 15 %

16 Is the percentage on line 15 greater than 50%? ..... Yes ☐ No ☐

If Yes, continue with Part 3. If No, stop. You cannot claim this credit.

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

Current tax year	March 31	June 30	Sept. 30	Dec. 31	Total
Number of full-time employees in New York State	10	10	10	10	40

17 Average number of full-time employees in New York State for the current tax year *(see instructions)* 17 10

Number of full-time employees in New York State for three-year base period	March 31	June 30	Sept. 30	Dec. 31	Total
First year	2	2	2	2	8
Second year	3	3	3	3	12
Third year	4	4	4	4	16
Total number of full-time employees in New York State for the three-year base period					36

18 Average number of full-time employees in New York State for the three-year base period *(see instructions)* 18 3

19 Percentage of employment for full-time employees in New York State *(divide line 17 by line 18; enter the result as a percentage; see instructions)* ..... 19 333.33 %

If your percentage of employment for full-time employees in New York State on line 19 **is less than 101%, do not complete Schedule B;** see instructions.
If your percentage of employment is at least 101%, continue with Schedule B.

Schedule B - Computation of credit for the current tax year

20 Enter amount from line 17 *(include only those employees listed on page 3)* 20 10

21 Enter amount from line 18 ..... 21 3

22 Subtract line 21 from line 20 ..... 22 7

23 Credit per employee 23 **1000.00**

24 Credit computed for the current tax year *(multiply line 22 by line 23; see instructions)* 24 7,000

Additional information for Schedule B - Employee listing

List below each employee used to compute the average number of full-time employees on line 17.

Employee's name	Social security number
Tim Smith	222333444
Sandy Shell	111444777
Larry Jones	333555889
Mel Barnes	444666999
Sally Thomas	555444777
Betty Smith	777444778
Tom Lynn	888444777
Joe Leonard	111444889
John Pierce	212121212
Mary Lee	313131313

Schedule C - Computation of QETC employment credit

25	Enter the amount from page 1, line A *(Fiduciaries: see instructions.)*	25	
26	QETC employment credit computed for the current tax year *(from Schedule B, line 24; see inst)*	26	7,000
27	QETC employment credit *(add lines 25 and 26; see instructions)*	27	7,000

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

28	Current year's tax *(see instructions)*	28	24,850
29	Enter other credits used *(see instructions)*	29	24,825
30	Net tax *(subtract line 29 from line 28)*	30	0
31	Enter your fixed dollar minimum tax *(see intructions)*	31	25
32	Credit limitation. Subtract line 31 from line 30 *(if less than zero, enter 0)*	32	
33	QETC employment credit to be used for the current tax year *(see instructions)*	33	
34	Unused QETC employment credit *(subtract line 33 from line 27)*	34	7,000
35	Amount of unused credit on line 34 to be refunded *(see instructions)*	35	
36	Amount of unused, nonrefunded credit to be applied as an overpayment to the next year's tax return *(subtract line 35 from line 34; see instructions)*	36	7,000

Test 23

Begins on next page

Return to Test Chart

Department of Taxation and Finance

New York S Corporation Franchise Tax Return

CT-3-S

2015

Tax Law - Articles 9-A and 22

All filers must enter tax period:

Final return *(see page 5 of the instructions)* ✓ **Amended return** ☐ beginning 01-01-2015 ending 12-31-2015

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an *x* in the box
002190222	AA 9	(518) 555-1111	☐

Legal name of corporation	Trade name/DBA
CTEF3S	CTELF

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o CTELF	MD	
Number and street or PO box: 3 WA Harriman Campus	Date of incorporation: 06-24-2012	
City: Albany; State: NY; ZIP code: 12227 1234 US	Foreign corporations: date began business in NYS: 07-23-2012	

NAICS business code number *(from NYS Pub 910)*	If address/phone above is new, mark an x in the box ☐	New York S election effective date	*Audit (for Tax Department use only)*
NYS Principal business activity: Sales	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.		
Has the corporation revoked its election to be treated as a New York S corporation? ☐ Yes ☐ No If *Yes*, enter effective date:		Number of shareholders: 4	

A. Pay amount shown on line 46. Make payable to: ***New York State Corporation Tax*** Attach your payment here. Detach all check stubs. *(See instructions for details.)*	A	Payment enclosed 175

You must attach a copy of the following: (1) federal Form 1120S as filed; (2) Form CT-34-SH; (3) Form CT-60; (4) any applicable credit claim forms, and (5) Form CT-225.

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

C Enter your business apportionment percentage *(from line 106)* 1.000 %

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

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

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

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

H If this return is for a New York S termination year, mark an *X* in the appropriate box to indicate which method of accounting was used for the New York S short year *(see instructions, page 4)* ..... Normal accounting rules ☐ Daily pro rata allocation ☐

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

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

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

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

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

1	Ordinary business income or loss	1	1,000,000
2	Net rental real estate income or loss	2	
3	Other net rental income or loss	3	
4	Interest income	4	50,000
5	Ordinary dividends	5	30,000
6	Royalties	6	
7	Net short-term capital gain or loss	7	
8	Net long-term capital gain or loss	8	
9	Net section 1231 gain or loss	9	
10	Other income or loss	10	
11	Loans to shareholders *(from federal Form 1120S, Schedule L, line 7, columns b and d)* Beginning of tax year: End of tax year:		
12	Total assets *(from federal Form 1120S, Schedule L, line 15, columns b and d)* Beginning of tax year: 20,000,000 End of tax year: 25,000,000		
13a	Loans from shareholders *(from federal Form 1120S, Schedule L, line 19, columns b and d)* Beginning of tax year: End of tax year:		
13b	If any portion of such loans was used as basis to deduct current or suspended loss, enter the amount used	13b	

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

	A Accumulated adjustments account	B Other adjustments account	C Shareholders' undistributed taxable income previously taxed
14 Balance at beginning of tax year	-500,000	25,000	40,000
15 Ordinary income from federal Form 1120S, page 1, line 21	800,000		
16 Other additions	20,000		
17 Loss from federal Form 1120S, page 1, line 21	10,000		
18 Other deductions	5,000		
19 Add lines 14 through 18	335,000	25,000	40,000
20 Distributions other than dividend distributions	270,000		
21 Balance at end of tax year. Subtract line 20 from line 19	65,000	25,000	40,000

Computation of tax *(see instructions)*

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

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

22	New York receipts *(see instructions)*	22	450,000
23	Fixed dollar minimum tax *(see instructions)*	23	175
24	Recapture of tax credits *(see instructions)*	24	
25	Total tax after recapture of tax credits *(add lines 23 and 24)*	25	175
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	175
	First installment of estimated tax for the next tax period:		
28	Enter amount from line 27	28	175
29	If you filed a request for extension, enter amount from Form CT-5.4, line 2	29	200
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	375

Computation of tax *(continued)*

Composition of prepayments *(see instructions)*:		Date paid	Amount
32 Mandatory first installment	32	03-15-2015	50
33 Second installment from Form CT-400	33	06-15-2015	50
34 Third installment from Form CT-400	34	09-15-2015	50
35 Fourth installment from Form CT-400	35	12-15-2015	50
36 Payment with extension request from Form CT-5.4	36	03-15-2016	50
37 Overpayment credited from prior years *(see instructions)*	37		

38 Total prepayments *(add lines 32 through 37)*	38	250
39 Balance *(subtract line 38 from line 31; if line 38 is larger than line 31, enter 0)*	39	125
40 Estimated tax penalty (see instructions); *(mark an X in the box if Form CT-222 is attached)* ☐	40	
41 Interest on late payment *(see instructions)*	41	
42 Late filing and late payment penalties *(see instructions)*	42	
43 Balance *(add lines 39 through 42)*	43	125

Voluntary gifts/contributions *(see instructions)*:

44a Return a Gift to Wildlife	44a	10	00
44b Breast Cancer Research & Education Fund	44b		00
44c Prostate Cancer Research, Detection, and Education Fund	44c		00
44d 9/11 Memorial	44d		00
44e Volunteer Firefighting & EMS Recruitment Fund	44e	15	00
44f Veterans Remembrance	44f		00
44g Women"s Cancers Education and Prevention Fund	44g	25	00

45 Add lines 31, 40, 41, 42, and 44a through 44g	45	425
46 Balance due *(If line 38 is less than line 45, subtract line 38 from line 45 and enter here. This is the amount due;* ***enter your payment amount on line A on page 1.*** *)*	46	175
47 Overpayment *(If line 38 is more than line 45, subtract line 45 from line 38 and enter here. This is the amount of your overpayment; see instructions.)*	47	
48 Amount of overpayment to be credited to next period *(see instructions)*	48	
49 Refund of overpayment *(subtract line 48 from line 47); see instructions*	49	

Computation of business apportionment factor *(see instructions)*

		A New York State	B Everywhere
Section 210-A.2			
50 Sales of tangible personal property	50		
51 Sales of electricity	51		
52 Net gains from sales of real property	52	400,000	400,000
Section 210-A.3			
53 Rentals of real and tangible personal property	53		
54 Royalties from patents, copyrights, trademarks, and similar intangible personal property	54		
55 Sales of rights for certain closed-circuit and cable TV transmissions of an event	55		
Section 210-A.4			
56 Sale, licensing, or granting access to digital products	56		

Section 210-A.5(a)(1)

57 To make this irrevocable election, mark an *X* in the box *(see instructions)* 57 ☐

Section 210-A.5(a)(2) Mark an *X* in each box that is applicable *(see instructions)*

Section 210-A.5(a)(2)(A)			
58 Interest from loans secured by real property	58	50,000	50,000
59 Net gains from sales of loans secured by real property	59		
60 Interest from loans **not** secured by real property (QFI ☐)	60		
61 Net gains from sales of loans **not** secured by real property (QFI ☐)	61		
Section 210-A.5(a)(2)(B) (QFI ☐)			
62 Interest from federal debt	62		
63 Net gains from federal debt	63		
64 Interest from NYS and its political subdivisions debt	64		
65 Net gains from NYS and its political subdivisions debt	65		
66 Interest from other states and their political subdivisions debt	66		
67 Net gains from other states and their political subdivisions debt	67		
Section 210-A.5(a)(2)(C) (QFI ☐)			
68 Interest from asset-backed securities and other government agency debt	68		
69 Net gain from government agency debt or asset-backed securities sold through an exchange	69		
70 Net gains from all other asset-backed securities	70		
Section 210-A.5(a)(2)(D) (QFI ☐)			
71 Interest from corporate bonds	71		
72 Net gains from corporate bonds sold through broker/dealer or licensed exchange	72		
73 Net gains from other corporate bonds	73		
Section 210-A.5(a)(2)(E)			
74 Net interest from reverse repurchase and securities borrowing agreements	74		
Section 210-A.5(a)(2)(F)			
75 Net interest from federal funds	75		
Section 210-A.5(a)(2)(I) (QFI ☐)			
76 Net income from sales of physical commodities	76		
Section 210-A.5(a)(2)(J) (QFI ☐)			
77 Marked to market net gains	77		
Section 210-A.5(a)(2)(H) (QFI ☐)			
78 Interest from other financial instruments	78		
79 Net gains and other income from other financial instruments	79		

Computation of business apportionment factor *(continued)*

		A New York State	B Everywhere
Section 210-A.5(b)			
80 Brokerage commissions	80		
81 Margin interest earned on behalf of brokerage accounts	81		
82 Fees for advisory services for underwriting or management of underwriting	82		
83 Receipts from primary spread of selling concessions	83		
84 Receipts from account maintenance fees	84		
85 Fees for management or advisory services	85		
86 Interest from an affiliated corporation	86		
Section 210-A.5(c)			
87 Interest, fees, and penalties from credit cards	87		
88 Service charges and fees from credit cards	88		
89 Receipts from merchant discounts	89		
90 Receipts from credit card authorizations and settlement processing	90		
91 Other credit card processing receipts	91		
Section 210-A.5(d)			
92 Receipts from certain services to investment companies	92		
Section 210-A.6			
93 Receipts from railroad and trucking business	93		
Section 210-A.6-a			
94 Receipts from the operation of vessels	94		
Section 210-A.7			
95 Receipts from air freight forwarding	95		
96 Receipts from other aviation services	96		
Section 210-A.8			
97 Advertising in newspapers or periodicals	97		
98 Advertising on television or radio	98		
99 Advertising via other means	99		
Section 210-A.9			
100 Transportation or transmission of gas through pipes	100		
Section 210-A.10			
101 Receipts from other services/activities not specified	101		
Section 210-A.11			
102 Discretionary adjustments	102		
Total receipts			
103 Add lines 52 through 104 in columns A and B	103	450,000	450,000

Calculation of business apportionment factor

104 New York State business apportionment factor *(divide line 105, column A by line 105, column B; round to the fourth decimal place)* ..... | 104 | 1.000

Amended return information

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

Final federal determination [ ] If marked, enter date of determination: _____

Third - party designee (see instructions)	✓ Yes [ ] No	Designee's name (print) Bill Smith	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice President	
	E-mail address of authorized person johndoe@ct3s.com		Telephone number 518-5552525	Date 03-15-2016

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY / ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 12345678 or Excl. code		Date 03-14-2016

See instructions for where to file.

Department of Taxation and Finance

New York S Corporation Shareholders' Information Schedule

CT-34-SH

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

Attach to Form CT-3-S

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

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

Additions	1	New York State franchise tax imposed under Article 9-A	1	175
	2	Federal depreciation deduction from Form CT-399, if applicable	2	
	3	Other additions *(attach Form CT-225)*	3	
Subtractions	4	Allowable New York depreciation from Form CT-399, if applicable	4	
	5	Other subtractions *(attach Form CT-225)*	5	100,000
Other items *(attach explanation)*	6	Additions to federal itemized deductions	6	
	7	Subtractions from federal itemized deductions	7	

Part 2 – Total S corporation New York State credits and taxes on early dispositions *(see instructions; attach applicable forms)*

START-UP NY tax credits *(see instructions)*

8	START-UP NY business certificate number	8	
9	Year of the START-UP NY business tax benefit period *(enter the year number from 1 to 10)*	9	
10	START-UP NY telecommunication services excise tax credit *(Form CT-640)*	10	375,000
11	Recapture of START-UP NY tax benefits *(Form CT-645)*	11	
12	START-UP NY tax elimination credit tax free NY area allocation factor *(Form CT-638)*	12	1.0000
13	START-UP NY tax elimination credit business allocation factor *(Form CT-638)*	13	1.0000
	START-UP NY tax elimination credit factors from partnership *(for multiple partnerships attach separate statement; see instructions)*		
14	START-UP NY partnership EIN	14	
15	START-UP NY business certificate number *(obtain number from your partnership)*	15	
16	Year of the START-UP NY business tax benefit period *(enter the year number from 1 to 10; obtain number from your partnership)*	16	
17	START-UP NY tax elimination credit tax free NY area allocation factor *(obtain factor from your partnership)*	17	
18	START-UP NY tax elimination credit business allocation factor *(obtain factor from your partnership)*	18	

Investment tax credits *(see instructions)*

19	Investment tax credit and employment incentive credit *(Form CT-46)*	19	
20	Investment tax credit on research and development property *(Form CT-46)*	20	
21	Investment tax credit for financial services industry *(Form CT-44)*	21	
22	Tax on early dispositions – investment tax credit, retail enterprise tax credit, historic barn credit, investment tax credit on research and development property, or investment tax credit for financial services industry *(Form CT-44 or CT-46)*	22	

Empire zone (EZ) tax credits *(see instructions)*

23	EZ investment tax credit *(Form CT-603)*	23	
24	EZ investment tax credit for financial services industry *(Form CT-605)*	24	3,000
25	Recaptured tax credit – EZ capital tax credit, EZ investment tax credit, or EZ investment tax credit for financial services industry *(Form CT-602, CT-603, or CT-605)*	25	

Part 2 – Total S corporation New York State credits and taxes on early dispositions *(continued)*

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

26	QEZE real property tax credit allowed *(Form CT-606)*	26	
27	Net recapture of QEZE real property tax credit *(Form CT-606)*	27	
28	QEZE tax reduction credit employment increase factor *(Form CT-604)*	28	
29	QEZE tax reduction credit zone allocation factor *(Form CT-604)*	29	
30	QEZE tax reduction credit benefit period factor *(Form CT-604)*	30	
	QEZE tax reduction credit factors from partnership *(for multiple partnerships attach separate statement; see instructions)*		
31	QEZE partnership EIN	31	
32	QEZE employment increase factor *(obtain factor from your partnership)*	32	
33	QEZE zone allocation factor *(obtain factor from your partnership)*	33	
34	QEZE benefit period factor *(obtain factor from your partnership)*	34	

Farmers' school tax credit *(see instructions)*

35	Total acres of qualified agricultural property	35	
36	Total amount of eligible school district property taxes paid	36	
37	Total acres of qualified agricultural property converted to nonqualified use	37	
38	Total acres of qualified conservation property	38	

Other credits *(attach applicable forms)*

39	Recapture of alternative fuels credit *(Form CT-40)*	39	
40	Credit for employment of persons with disabilities *(Form CT-41)*	40	
41	Rehabilitation of historic properties credit *(Form CT-238)*	41	
42	Recapture of rehabilitation of historic properties credit *(Form CT-238)*	42	
43	Clean heating fuel credit *(Form CT-241)*	43	
44	Biofuel production credit *(Form CT-243)*	44	
45	Empire State commercial production credit *(Form CT-246)*	45	
46	Empire State film production credit for the current year *(Form CT-248)*	46	
47	Empire State film production credit for the second year *(Form CT-248)*	47	
48	Empire State film production credit for the third year *(Form CT-248)*	48	
49	Long-term care insurance credit *(Form CT-249)*	49	40,000
50	Credit for purchase of an automated external defibrillator *(Form CT-250)*	50	500
51	Empire State film post-production credit for the current year *(Form CT-261)*	51	
52	Empire State film post-production credit for the second year *(Form CT-261)*	52	
53	Empire State film post-production credit for the third year *(Form CT-261)*	53	
54	Excelsior jobs tax credit component *(Form CT-607)*	54	
55	Excelsior investment tax credit component *(Form CT-607)*	55	
56	Excelsior research and development tax credit component *(Form CT-607)*	56	
57	Excelsior real property tax credit component *(Form CT-607)*	57	
58	Recapture of excelsior jobs program tax credit *(Form CT-607)*	58	
59	Brownfield redevelopment tax credit site preparation credit component *(Form CT-611)*	59	1,500
60	Brownfield redevelopment tax credit tangible property credit component *(Form CT-611)*	60	10,000
61	Brownfield redevelopment tax credit on-site groundwater remediation credit component *(Form CT-611)*	61	5,000
62	Recapture of brownfield redevelopment tax credit *(Form CT-611)*	62	
63	Brownfield redevelopment tax credit site preparation credit component *(Form CT-611.1)*	63	
64	Brownfield redevelopment tax credit tangible property credit component *(Form CT-611.1)*	64	
65	Brownfield redevelopment tax credit on-site ground water remediation credit component *(Form CT-611.1)*	65	
66	Recapture of brownfield redevelopment tax credit *(Form CT-611.1)*	66	
67	Brownfield redevelopment tax credit site preparation credit component *(Form CT-611.2)*	67	
68	Brownfield redevelopment tax credit tangible property credit component *(Form CT-611.2)*	68	
69	Brownfield redevelopment tax credit on-site ground water remediation credit component *(Form CT-611.2)*	69	
70	Recapture of brownfield redevelopment tax credit *(Form CT-611.2)*	70	
71	Remediated brownfield credit for real property taxes *(Form CT-612)*	71	
72	Recapture of remediated brownfield credit for real property taxes *(Form CT-612)*	72	150,000
73	Environmental remediation insurance credit *(Form CT-613)*	73	15,000
74	Recapture of environmental remediation insurance credit *(Form CT-613)*	74	

Part 2 – Total S corporation New York State credits and taxes on early dispositions *(continued)*

75	Security officer training tax credit *(attach Form CT-631)*	**75**	
76	Economic transformation and facility redevelopment program jobs tax credit component *(Form CT-633)*	**76**	12,164
77	Economic transformation and facility redevelopment program investment tax credit component *(Form CT-633)*	**77**	75,000
78	Economic transformation and facility redevelopment program job training tax credit component *(Form CT-633)*	**78**	9,000
79	Economic transformation and facility redevelopment program real property tax credit component *(Form CT-633)*	**79**	8,000
80	Recapture of economic transformation and facilities redevelopment program tax credit *(Form CT-633)*	**80**	
81	Taxicabs and livery service vehicles accessible to persons with disabilities credit *(Form CT-236)*	**81**	
82	QETC employment credit *(Form DTF-621)*	**82**	
83	QETC capital tax credit *(Form DTF-622)*	**83**	
84	Recapture of QETC capital tax credit *(Form DTF-622)*	**84**	
85	Low-income housing credit *(Form DTF-624)*	**85**	
86	Recapture of low-income housing credit *(Form DTF-626)*	**86**	
87	Empire state jobs retention credit *(Form CT-634)*	**87**	30,000
88	Recapture of empire state jobs retention credit *(Form CT-634)*	**88**	
89	Urban youth jobs program credit *(Form CT-635)*	**89**	
90	Beer production credit *(Form CT-636)*	**90**	110,500
91	Alternative fuels and electric vehicle recharging property credit *(Form CT-637)*	**91**	
92	Recapture of alternative fuels and electric vehicle recharging property credit *(Form CT-637)*	**92**	
93	Minimum wage reimbursement credit *(Form CT-639)*	**93**	
94	Real property tax credit for manufacturers *(Form CT-641)*	**94**	
95	Recapture of real property tax credit for manufacturers *(Form CT-641)*	**95**	
96	Empire state musical and theatrical production credit *(Form CT-642)*	**96**	
97	Hire a veteran credit *(Form CT-643)*	**97**	
98	Workers with disabilities tax credit *(Form CT-644)*	**98**	
99	Employee training incentive program tax credit *(Form CT-646)*	**99**	
100	New York City general corporation tax credit *(see instructions)*	**100**	
101	Other tax credits(s) and recaptures(s) *(see instructions)* _____	**101**	

(complete Schedule B on the last page)

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

Photocopy Schedule B, as needed, attach additional sheets, and mark an X in the box. ☐

A For each shareholder, enter last name, first name, middle initial on first line; enter home address on second and third lines. *attach federal Schedule K-1 for each shareholder*	B Identifying number (SSN or EIN)	C Percentage of ownership	D Shareholder residency status (make only one entry) 1 for New York State 2 for New York City 3 for Yonkers 4 for NYS nonresident	E Shareholder entity status (make only one entry) I for individual F for estate or trust E for exempt organization
Bill Smith 50 State St Albany NY 12227	334455667	15	1	I
Sally Jones 23 Elm St Amherst MA 01002	445566778	30	4	F
Betty Allen 17 Oak Ave Bronx NY 10453	556677889	20	2	I
Tom Brown 14 Overdrive Rd Yonkers NY 10701	667788991	35	3	E

Department of Taxation and Finance

Affiliated Entity Information Schedule

CT-60
(formerly CT-60-QSSS)

NEW YORK STATE 2015

For period ended
12-31-2015

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

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

Schedule A – QSSS information *(see instructions)*

Part 1 – QSSS inclusion *(see instructions)*

Name and address of QSSS	Effective date of federal QSSS election *(mm-dd-yy)*	Federal EIN or temporary filing (TF) number of QSSS	Federal EIN or TF number of QSSS parent
Joe's Biz 13 Main St Albany NY 12227	2014-01-01	112233489	002199045
Tim's Corp 78 Elms St Albany NY 12227	2015-01-01	223456789	002199045

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

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

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

1 Amount of distributions as shown on federal Form 1120S, Schedule K, line 16d and/or 17c 1 100,000

Name and address of shareholder	Shareholder SSN
Bill Jones 3 Moon Ave Albany NY 12227	111111111
Marcia Williams 8 Sun St Albany NY 12227	222222222

Schedule B – Affiliates and activities *(see instructions)*

Part 1

2 If the activities of any of the following impact your federal return, mark an ***X*** for all that apply:

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

Disregarded entity ☒ Tax-exempt DISC ☐ SMLLC ☐

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

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

4a	Number of corporations included in the federal consolidated group	4a	
4b	Total consolidated federal taxable income (FTI) before net operating loss deduction (NOLD)	4b	
4c	Total consolidated FTI before NOLD of corporations in federal group, but not in New York group	4c	
4d	Total FTI before NOLD of corporations not in federal group, but in New York group	4d	

Part 2

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

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

Name of controlling corporation | EIN

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

Name of corporation controlled | EIN

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

Name of transferred or acquired corporation | EIN

8 You are a member of an affiliated federal group ..... 8 ☐

Name of primary corporation | EIN

Part 3 – Entities taxable as partnerships *(see instructions)*

9 If partnership items of income, gain, loss, deduction, credits, etc. are included in your New York return, mark an *X* in the box and enter the required information below ..... ● **9** ☐

Name and address of partnership	EIN of partnership	EIN of all tiered partners of partnership

Part 4 – Disregarded entities *(see instructions)*

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

Name and address of disregarded entity	If the disregarded entity generated credits, mark an *X* in the box	EIN of disregarded entity	EIN of all tiered members of disregarded entity
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title Vice President	
	E-mail address of authorized person johndoe@CT3S.com		Telephone number (518)555-2626	Date 3-15-2016
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN	
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	E-mail address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code 987654123		Date 3-15-2016

Department of Taxation and Finance

Innovation Hot Spot Deduction

Tax Law - Article 1, Section 38 and Article 9-A, Section 208.9(a)(18)

CT-223

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

Attach this form to Form CT-225 or CT-225-A.

Complete the information below if you are a qualified entity located both inside and outside a hot spot, you are a corporate partner of a qualified entity, or both. 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*	G Income or gain attributable to the hot spot
Joes Biz	123	A234	112233489	☐	2	50,000
Tims Corp	231	A432	22345678	☐	2	50,000

Department of Taxation and Finance

New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation	Employer identification number (EIN)
CTEF3S	00219022

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

Complete all parts that apply to you. See Form CT-225-I, *Instructions for Form CT-225.*

Identify the return you are filing by marking an ***X*** in the box: CT-3 • ☐ CT-3-S • ☒ CT-33 • ☐

Schedule A – Certain New York State additions to federal income

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

1 New York State additions *(see instructions)*

	Modification number	Amount			Modification number	Amount	
1a	A -		00	1i	A -		00
1b	A -		00	1j	A -		00
1c	A -		00	1k	A -		00
1d	A -		00	1l	A -		00
1e	A -		00	1m	A -		00
1f	A -		00	1n	A -		00
1g	A -		00	1o	A -		00
1h	A -		00	1p	A -		00
Total from additional Form(s) CT-225, if any			00				

2 Total *(add lines 1a through 1p and the total from additional Form(s) CT-225)* ..... • **2** 00

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

3 New York State additions *(see instructions)*

	Modification number	Amount			Modification number	Amount	
3a	EA -		00	3i	EA -		00
3b	EA -		00	3j	EA -		00
3c	EA -		00	3k	EA -		00
3d	EA -		00	3l	EA -		00
3e	EA -		00	3m	EA -		00
3f	EA -		00	3n	EA -		00
3g	EA -		00	3o	EA -		00
3h	EA -		00	3p	EA -		00
Total from additional Form(s) CT-225, if any			00				

4 Total *(add lines 3a through 3p and the total from additional Form(s) CT-225)* ..... • **4** 00

5 Total additions *(add lines 2 and 4; see instructions)* ..... • **5** 00

Schedule B – Certain New York State subtractions from federal income

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

6 New York State subtractions *(see instructions)*

	Modification number	Amount			Modification number	Amount	
6a	S - 216	100,000	00	6i	S -		00
6b	S -		00	6j	S -		00
6c	S -		00	6k	S -		00
6d	S -		00	6l	S -		00
6e	S -		00	6m	S -		00
6f	S -		00	6n	S -		00
6g	S -		00	6o	S -		00
6h	S -		00	6p	S -		00
Total from additional Form(s) CT-225, if any							00

7 Total *(add lines 6a through 6p and the total from additional Form(s) CT-225)* **7** 100,000 00

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

8 New York State subtractions *(see instructions)*

	Modification number	Amount			Modification number	Amount	
8a	ES -		00	8i	ES -		00
8b	ES -		00	8j	ES -		00
8c	ES -		00	8k	ES -		00
8d	ES -		00	8l	ES -		00
8e	ES -		00	8m	ES -		00
8f	ES -		00	8n	ES -		00
8g	ES -		00	8o	ES -		00
8h	ES -		00	8p	ES -		00
Total from additional Form(s) CT-225, if any							00

9 Total *(add lines 8a through 8p and the total from additional Form(s) CT-225)* **9** 00

10 Total subtractions *(add lines 7 and 9; see instructions)* **10** 100,000 00

Department of Taxation and Finance

Claim for Long-Term Care Insurance Credit

Tax Law - Article 9, Article 9-A, and Article 33

CT-249

NEW YORK STATE 2015

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

Legal name of corporation	Employer identification number
CTEF3S	002190222

File this form with Form(s) CT-183, CT-184, CT-185, CT-186, CT-186-E, CT-186-P, CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL

Computation of available long-term care insurance credit *(New York S corporations, see instructions)*

1	Qualified long-term care insurance premiums paid during the current tax year	1	200,000.00
2	Multiply line 1 by 20% (.2)	2	40,000.00
3	Long-term care insurance credit from partnership(s) *(from line 13; see instructions)*	3	
4	Unused long-term care insurance credit from preceding period *(see instructions)*	4	
5	Total available long-term care insurance credit (add lines 2, 3, and 4)	5	40,000.00

Computation of long-term care insurance credit limitation

6	Tax due before credits (see instructions)	6	
7	Enter other credits claimed before the long-term care insurance credit (see instructions)	7	
8	Net tax (subtract line 7 from line 6)	8	
9	Minimum tax limitation (see instructions)	9	
10	Long-term care insurance credit limitation (subtract line 9 from line 8; if line 9 is greater than line 8, enter 0)	10	

Computation of long-term care insurance credit used and available for carryforward

11	Long-term care insurance credit to be used for the current tax year (see instructions)	11	
12	Long-term care insurance credit to be carried forward (subtract line 11 from line 5)	12	

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

Name of partnership	Identifying number	Amount of credit

Total from additional sheet(s), if any		
13 Total credit amount allocated from partnership(s) (enter here and on line 3)	13	

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

Department of Taxation and Finance

Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry

CT-605

Tax Law – Article 9-A, Sections 210-B.3 and 210-B.4

All filers must enter tax period:
beginning 2015-01-01 ending 2015-12-31

Employer identification number(s) shown on page 1 of your tax return 002190222	File this claim with your corporation franchise tax return, Form CT-3, CT-3-S, or CT-3-A. Attach a copy of the *Certificate of Eligibility* and retention certificate.
Legal name of corporation filing the franchise tax return CTEF3S	
Name of empire zone (EZ) Niagara	

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

Schedule A – EZ-EIC *(see instructions)*

Part 1 – Employment information required to determine eligibility for EZ-EIC *(see instructions)*

	A	B	C	D	E	F	G	H
A Information in conjunction with Schedule A, Part 2, line a	Year	March 31	June 30	September 30	December 31	Total columns *(B + C + D + E)*	Average *(see instructions)*	Percent*
Number of employees in EZ for current tax year	2015	60	70	80	90	300	75	
Number of employees in EZ for employment base year	2013	50	60	70	80	260	65	115
B Information in conjunction with Schedule A, Part 2, line b	Year	March 31	June 30	September 30	December 31	Total columns *(B + C + D + E)*	Average *(see instructions)*	Percent*
Number of employees in EZ for current tax year								
Number of employees in EZ for employment base year								
C Information in conjunction with Schedule A, Part 2, line c	Year	March 31	June 30	September 30	December 31	Total columns *(B + C + D + E)*	Average *(see instructions)*	Percent*
Number of employees in EZ for current tax year								
Number of employees in EZ for employment base year								

* Divide the average number of employees in the EZ in the current tax year by the average number of employees in the EZ during the employment base year (column G). Carry the result to two decimal places, but do not round.

Part 2 – Computation of EZ-EIC *(see instructions)*

	A Tax year in which EZ-ITC was allowed	B Amount of original EZ-ITC	C EZ-EIC *(multiply column B by 30% (.30))*
a	2014	10,000	3,000
b	2013	0	0
c			

1 Total – Enter column C total here and on line 7 ..... **1** 3,000

Schedule B – Computation of recapture of EZ-ITC and EZ-EIC *(see instructions)*

A Description of property	B Date acquired	C Date property ceased to qualify	D Life (months)	E Unused life (months)	F Percentage *(E ÷ D)*	G EZ-ITC allowed	H Recaptured EZ-ITC *(F × G)*	I Recaptured EZ-EIC
Amounts from attached sheets								

2 Recaptured EZ-ITC *(add column H amounts; enter here and on line 5)*	2		
3 Recaptured EZ-EIC *(add column I amounts; enter here and on line 10)*	3		

Schedule C – Computation of EZ-ITC and EZ-EIC

Part 1 – Computation of EZ-ITC

4 Unused EZ-ITC from preceding period *(New York S corporations: enter 0)*	4	
5 Recapture of EZ-ITC *(from line 2)*	5	
6 Net EZ-ITC or addback *(see instructions)*	6	

Part 2 – Computation of EZ-EIC

7 EZ-EIC from line 1	7	3,000
8 Unused EZ-EIC from preceding period *(New York S corporations: enter 0)*	8	
9 Total *(add lines 7 and 8)*	9	3,000
10 Recapture of EZ-EIC *(from line 3)*	10	
11 Net EZ-EIC or addback *(see instructions)*	11	3,000

Schedule D – Computation EZ-EIC and EZ-ITC used and carried forward

Part 1 – Computation of EZ-EIC and EZ-ITC used *(C corporations only; see instructions)*

	A EZ-EIC	B EZ-ITC
12 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 Fixed dollar minimum tax *(see instructions)*		
14 EZ credit limitation *(subtract line 13 from line 12)*		
15 EZ credit used this period *(column A: enter the lesser of line 11 or column A, line 14; column B: enter the lesser of line 6 or column B, line 14)*		
16 Total EZ-EIC and EZ-ITC used this period *(add line 15, columns A and B; see instructions)*		

Part 2 – Credits available for carryforward *(C corporations only)*

17 Net EZ-ITC from line 6 *(if line 6 is zero or less, enter 0 here and on line 19)*	17	
18 EZ-ITC used from line 15, column B	18	
19 EZ-ITC available for carryforward *(subtract line 18 from line 17)*	19	
20 Net EZ-EIC from line 11 *(if line 11 is zero or less, enter 0)*	20	
21 EZ-EIC used from line 15, column A	21	
22 EZ-EIC available for carryforward *(subtract line 21 from line 20)*	22	

Department of Taxation and Finance

NEW YORK STATE 2015

Claim for Brownfield Redevelopment Tax Credit

CT-611

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008

Tax Law - Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210-B.17; and Article 33, Section 1511(u)

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

Legal name of corporation filing franchise tax return	Employer identification number (EIN)
CTEF3S	002190222

File this form with your franchise tax return. A separate Form CT-611 must be filed for each Certificate of Completion (COC).

Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **prior to June 23, 2008** ? ..... Yes ☑ No ☐

If you answered Yes, complete Form CT-611 to claim the brownfield redevelopment tax credit.
If you answered No, do **not** complete this form. If the site was accepted **on or after June 23, 2008** and **prior to July 1, 2015**, use Form CT-611.1; if the site was accepted **on or after July 1, 2015** use Form CT-611.2 to claim this credit

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)*..... A ☐

Schedule A - Brownfield site identifying information

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

Site name		
Brownfield		
Site location - municipality	Site location - county	
Field	County	
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
7	C123456	2008-05-01

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

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

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

Schedule B - Site preparation credit component *(see instructions)*

A Description of site preparation costs	B Date costs paid or incurred *(mm-dd-yy)*	C Costs
Excavtion	2015-04-15	15,000.00

Total of column C amounts from attached list			
1 Add column C amounts *(corporate partners; see instructions)*.....	1	15,000.00	
2 Applicable percentage rate *(see instructions)*.....	2	10	%
3 Site preparation credit component *(multiply line 1 by line 2; enter here and on line 13; New York S corporations, see instructions)*.....	3	1,500.00	

Schedule C - Tangible property credit component (see instructions)

A Description of qualified property *(list items separately; see instr.)*	B Principal use	C Date placed in service *(mm-dd-yy)*	D Life *(years; see instr.)*	E Cost or other basis
Warehouse	Storage	2008-03-15	30	100,000.00

Total of column E amounts from attached list			
4 Add column E amounts	**4**	100,000.00	
5 Applicable percentage rate *(see instructions)*	**5**	10	%
6 Tangible property credit component *(multiply line 4 by line 5; enter here and on line 14; New York S corporations, see instructions)*	**6**	10,000.00	

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

A Description of groundwater remediation costs	B Date costs paid or incurred *(mm-dd-yy)*	C Costs
Dredging	2008-05-07	50,000.00

Total of column C amounts from attached list			
7 Add column C amounts	**7**	50,000.00	
8 Applicable percentage rate *(see instructions)*	**8**	10	%
9 On-site groundwater remediation credit component *(multiply line 7 by line 8; enter here and on line 15; New York S corporations, see instructions)*	**9**	5,000.00	

Schedule E - Recapture of credit taken in previous tax years *(attach additional sheets if necessary)*

Recapture of tangible property credit component for property that ceases to be in qualified use: *(see instructions)*

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

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

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

13 Site preparation credit component *(from line 3)*	**13**	1,500.00	
14 Tangible property credit component *(from line 6)*	**14**	10,000.00	
15 On-site groundwater remediation component *(from line 9)*	**15**	5,000.00	
16 Subtotal *(add lines 13, 14, and 15)*	**16**		
17 Recapture of credit taken in previous tax years *(from line 12)*	**17**		
18 Net brownfield redevelopment credit *(see instructions)*	**18**		

Computation of brownfield redevelopment tax credit used, refunded, or credited as an overpayment in the next year *(New York S corporations do 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	
23	Credit limitation *(subtract line 22 from line 21; if zero or less, enter 0)*	23	
24	Brownfield redevelopment tax credit to be used this tax year *(see instructions)*	24	
25	Unused brownfield redevelopment tax credit available for refund or as an overpayment *(subtract line 24 from line 18)*	25	
26	Brownfield redevelopment tax credit to be refunded *(limited to the amount on line 25; see instructions)*	26	
27	Brownfield redevelopment tax credit to be credited as an overpayment in the next tax year *(subtract line 26 from line 25; see instructions)*	27	

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

Total from additional sheet(s) if any	Site preparation costs	Tangible property costs	Groundwater remediation costs
28 Total costs allocated from partnership(s) *(enter here and include on lines 1, 4, and 7 as applicable)* **28.**	Site preparation costs	Tangible property costs	Groundwater remediation costs

Department of Taxation and Finance

NEW YORK STATE 2015

Claim for Remediated Brownfield Credit For Real Property Taxes

CT-612

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

Tax Law - Article 9, Section 187-h; Article 9-A, Section 210-B.18; Article 33, Section 1511(v)

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Legal name of corporation filing franchise tax return	Employer identification number (EIN)
CTEF3S	002190222

Address of qualified brownfield site WA Hariman Campus
Albany NY 12227

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

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit..... 2012-10-13

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

Schedule A - Brownfield site identifying information *(see instructions)*

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

Site name		
Brownfield		
Site location - municipality	Site location - county	
Niagara	Niagara	
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
9	C932150	2012-10-13

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

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

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

Schedule B - Computation of average number of full-time employees employed by a developer and a lessee *(see instr.)*

March 31	June 30	September 30	December 31	Total

1 Average number of full-time employees *(if less than 25, no credit is allowed; see instructions)*..... 1 0

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

2	Employment number factor *(see instructions)*.....	2	
3	Eligible real property taxes *(see instructions)*.....	3	
4	Enter 0.25 *(if the qualified site is located entirely within an EN-Zone, enter 1.0)*.....	4	
5	Remediated brownfield credit for real property taxes *(multiply line 2 by line 3 by line 4)*.....	5	
6	Recapture of remediated brownfield credit for real property taxes *(see instructions)*.....	6	
7	Remediated brownfield credit for real property taxes after recapture *(see instructions)*.....	7	
8	Limitation of remediated brownfield credit for real property taxes *(multiply 10,000 by line 1)*.....	8	
9	Remediated brownfield credit for real property taxes after limitation *(enter the lesser of line 7 or line 8)*	9	
10	Remediated brownfield credit for real property taxes from partnerships *(see instructions)*.....	10	150,000
11	Total remediated brownfield credit for real property taxes *(add lines 9 and 10; New York S corporations see instructions)*.....	11	150,000

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

12 Enter your franchise tax *(see instructions)*	**12**		
13 Tax credits claimed before the remediated brownfield credit for real property taxes *(if you are applying multiple credits on your franchise return, see instructions)*	**13**		
14 Subtract line 13 from line 12	**14**		
15 Credit limitation *(see instructions)*	**15**		
16 Credit limitation *(subtract line 15 from line 14; if zero or less, enter0)*	**16**		
17 Remediated brownfield credit for real property taxes to be used this tax year *(see instructions)*	**17**		
18 Unused remediated brownfield credit for real property taxes available for refund or as an overpayment *(subtract line 17 from line 11)*	**18**		
19 Amount of unused credit on line 18 to be refunded *(see instructions)*	**19**		
20 Amount of unused, nonrefunded credit to be credited as an overpayment in the next tax year *(subtract line 19 from line 18; see instructions)*	**20**		

Schedule E - Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Amount of credit
Partner 1	112266778	100,000
Partner 2	222222789	50,000

Total from additional sheet(s) if any		150,000
21 Total credit amount allocated from partnership(s) *(enter here and on line 10)*	**21**	150,000

Department of Taxation and Finance

NEW YORK STATE 2015

Claim for Environmental Remediation Insurance Credit

CT-613

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

Tax Law - Article 1, Section 23; Article 9, Section 187 - i; Article 9-A, Section 210-B.19; and Article 33, Section 1511(w)

All filers must enter tax period: beginning 2015-01-01 ending 2015-12-31

Legal name of corporation filing franchise tax return	Employer identification number (EIN)
CTEF3S	002190222

File this form with your franchise tax return.

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the property for which you are claiming this credit..... 2012-02-15

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

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 Environmental Remediation (DER) site number	Date COC was issued
7	C734102	2012-02-15

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

Computation of available environmental remediation insurance credit

1	Qualified environmental remediation insurance premiums paid	1	30,000
2	Multiply line 1 by 50% (.5)	2	15,000
3	Enter line 2 amount or ***30,000*** , whichever is less	3	15,000
4	Environmental remediation insurance credit received from a flow-through entity *(see instructions)*	4	
5	Subtotal *(add lines 3 and 4; New York S corporations, see instructions)*	5	15,000
6	Recapture of credit *(see instructions)*	6	
7	Total environmental remediation insurance credit available for use *(see instructions)*	7	

Computation of environmental remediation insurance credit limitation

8	Tax due before credits *(see instructions)*	8	
9	Enter other credits claimed before the environmental remediation insurance credit *(see instructions)*	9	
10	Net tax *(subtract line 9 from line 8)*	10	
11	Minimum tax *(see instructions)*	11	
12	Credit limitation *(subtract line 11 from line 10; if line 11 is greater than line 10, enter0)*	12	

Computation of environmental remediation insurance credit used, refunded, or credited as an overpayment in the next tax year

13	Environmental remediation insurance credit to be used for the current tax year *(see instructions)*	13	
14	Environmental remediation insurance credit available for refund or as an overpayment *(subtract line 13 from line 7)*	14	
15	Environmental remediation insurance credit to be refunded *(limited to the amount on line 14; see instructions)*	15	
16	Environmental remediation insurance credit to be credited as an overpayment in the next tax year *(subtract line 15 from line 14; see instructions)*	16	

Partnership information *(see instructions for line 4)*

Name of partnership	Partnership's EIN	Amount of credit
Total from attached sheet(s) if any		
17 Total credit amount allocated from partnership(s) *(enter here and on line 4)*	**17**	

Department of Taxation and Finance

Economic Transformation and Facility Redevelopment Program Tax Credit

CT-633

NEW YORK STATE 2015

Tax Law - Article 1, Section 35; Article 9, Section 187-r; Article 9-A, Section 210.B.35; and Article 33, Section 1511(aa)

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

Legal name of corporation filing franchise tax return	Employer identification number (EIN)
CTEF3S	002190222

File this form with your franchise tax return. You must also attach a copy of the *certificate of eligibility* and the *Preliminary Schedule of Benefits* issued by Empire State Development (ESD).

Mark an *X* in the appropriate box to indicate the tax year of the benefit period for which you are claiming the credit on this form: 1st ☐ 2nd ☑ 3rd ☐ 4th ☐ 5th ☐

Are you claiming this credit as a corporate partner? *(mark an X in the appropriate box)*..... Yes ☐ No ☑

Schedule A - Eligibility *(see* Eligibility *on page 1 in instructions)*

Part 1 - Qualified new business

1 Is the business a qualified new business? *(see* Definitions *in instructions)* Yes ☑ No ☐

If *Yes,* continue with Part 2. If *No,* **stop.** You do not qualify for this credit.

Part 2 - Net new jobs - Computation of average number of net new jobs *(see instructions)*

Current tax year	A March 31	B June 30	C September 30	D December 31	E Total
Number of net new jobs	10	3	4	3	20

2 Average number of net new jobs for the current tax year *(see instructions)*..... **2** 5

3 Is the average number of net new jobs (on line 2) five or greater?..... Yes ☑ No ☐

If *Yes,* complete Schedule B. If *No,* **stop.** You do not qualify for this credit for the current tax year.

Schedule B - Computation of credit component amounts *(attach additional sheets if necessary)*

Part 1 - Jobs tax credit component - Complete the information below for each net new job created and maintained in the economic transformation area *(see instructions)*

A Employee's name	B Social security number	C Date first employed *(mm-dd-yy)*	D Last date of employment during the current tax year	E Gross Wages	F Credit amount *(column E x 6.85% (.0685))*

See Page 5

Total of column F amounts from attached sheet(s).....

4 Jobs tax credit component *(add column F amounts)*..... **4** 12,164

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** 12,164

Part 2 - Investment tax credit (ITC) component *(see instructions)*

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

A Description of property	B Date placed in service *(mm-dd-yy)*	C Cost or other basis for federal income tax purposes	D Credit *(column C x 10% (.10))*

Total of column D amounts from attached sheet(s)			
7 Total *(add column D amounts)*	7		
8 Closed facility ITC *(enter the lesser of line 7 or the maximum credit amount provided to you by ESD; see instructions)*	8		

All other qualified investments *(see instructions)*

A Description of property	B Date placed in service *(mm-dd-yy)*	C Cost or other basis for federal income tax purposes	D Credit *(column C x 6% (.06))*
Construction Storage	2014-02-01	750,000	45,000
Plant	2015-01-15	500,000	30,000

Total of column D amounts from attached sheet(s)			
9 Total *(add column D amounts)*	9	75,000	
10 Other qualified investments credit component limitation *(see instructions)*	10	4000000	00
11 Other qualified investments credit component after limitation *(enter the lesser of line 9 or 10)*	11	75,000	
12 Add lines 8 and 11	12	75,000	
13 ITC component from partnerships *(from the* Investment tax credit *column of line 35)*	13		
14 Total ITC component *(add lines 12 and 13; S corporations see instructions)*	14	75,000	

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)*

See Page 5

Total of column G amounts from attached sheet(s)	

15 Total *(add column G amounts)*	15	9,000	
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	9,000	

Part 4 - Real property tax credit component *(see instructions)*

Property located entirely within a closed facility *(see instructions)*

A Eligible real property taxes	B Benefit period year rate *	C Credit amount *(column A x column B)*

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)*
18,000	0.20	3,600
22,000	0.20	4,400

Total of column C from attached sheet(s).....		

** 1st year 25% (.25); 2nd year 20% (.20); 3rd year 15% (.15); 4th year 10% (.10); 5th year 5% (.05)

19 Real property tax credit component for property located outside a closed facility *(add column C amounts)*...	**19**	8,000
20 Add lines 18 and 19.....	**20**	8,000
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**	8,000

Schedule C - Credit summary *(S corporations see instructions)*

23 Total credit components *(add lines 6, 14, 17, and 22)*.....	**23**	
24 Recapture of credits taken in previous years *(see instructions)*.....	**24**	
25 Net economic transformation and facilities redevelopment program tax credit *(see instructions)*.....	**25**	

Schedule D - Computation of tax credit used, refunded, or credited as an overpayment in the next year *(see instr.)*

S corporations: Do not complete this section

26 Tax due before credits *(see instructions)*.....	**26**	
27 Tax credits claimed before this credit *(see instructions)*.....	**27**	
28 Subtract line 27 from line 26.....	**28**	
29 Minimum tax *(see instructions)*.....	**29**	
30 Credit limitation *(subtract line 29 from line 28; if zero or less, enter 0)*.....	**30**	
31 Credit to be used this tax year *(see instructions)*.....	**31**	
32 Unused tax credit available as a refund or as an overpayment *(subtract line 31 from line 25)*.....	**32**	
33 Tax credit to be refunded *(limited to the amount on line 32; see instructions)*.....	**33**	
34 Amount to be applied as an overpayment to next year's tax *(subtract line 33 from line 32; see instructions)*	**34**	

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

Name of partnership	Partnership's EIN

Credits allocated to taxpayer	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit

Name of partnership	Partnership's EIN

Credits allocated to taxpayer	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit

Name of partnership	Partnership's EIN

Credits allocated to taxpayer	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit

Name of partnership	Partnership's EIN

Credits allocated to taxpayer	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit

Total from additional sheet(s) if any	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit

35 Total credits allocated from partnership(s) *(enter here and on lines 5, 13, 16, and 21; see instructions)...* **35**	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit

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))*
Joyce Smith	123456978	2015-01-04	2015-12-31	56,789	3,890
Josh Jones	978456789	2015-02-05	2015-12-31	45,678	3,128
Jill Barnes	234567981	2015-03-05	2015-12-31	34,678	2,375
John Chang	678912345	2015-04-05	2015-12-31	23,456	1,607
James Jones	789456789	2015-05-05	2015-12-31	13,456	1,164

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)*
Larry Barnes	111245678	Computer Class	2015-01-15	3,000	1500	1,500
Lucy Brown	222456789	Accounting Class	2015-04-15	4,000	2000	2,000
Lindsey Smith	333456789	Engineer Class	2015-05-11	5,000	2500	2,500
Lenny Thomas	444456789	Business Class	2015-07-12	6,000	3000	3,000

Department of Taxation and Finance

Empire State Jobs Retention Program Credit

CT-634

NEW YORK STATE 2015

Tax Law - Article 1, Section 36; Article 9-A, Section 210-B.37; and Article 33, Section 1511(bb)

All filers must enter tax period:
beginning 2015-01-01 ending 2015-12-31

Legal name of corporation filing franchise tax return	Employer identification number (EIN)
CTEF3S	002190222

File this form with your franchise tax return. You must also attach a copy of the certificate(s) of tax credit issued by Empire State Development (ESD).

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

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

Schedule A - Computation of credit

1 Empire State jobs retention program credit *(see instructions)*	**1**	30,000
2 Empire State jobs retention program credit from partnerships *(enter the amount from line 15)*	**2**	
3 Total Empire State jobs retention program credit *(add lines 1 and 2; New York S corporations, see instructions)*	**3**	30,000
4 Recapture of credit taken in previous tax years *(see instructions)*	**4**	
5 Net Empire State jobs retention program credit *(see instructions)*	**5**	

Schedule B - Computation of Empire State jobs retention program credit used, refunded, or credited as an overpayment to the next year *(New York S corporations do not complete this section)*

6 Tax due before credits *(see instructions)*	**6**	
7 Tax credits claimed before the Empire State jobs retention program credit *(see instructions)*	**7**	
8 Subtract line 7 from line 6	**8**	
9 Minimum tax *(see instructions)*	**9**	
10 Credit limitation *(subtract line 9 from line 8; if zero or less, enter 0)*	**10**	
11 Empire State jobs retention program credit to be used this tax year *(see instructions)*	**11**	
12 Unused Empire State jobs retention program credit available for refund or as an overpayment *(subtract line 11 from line 5)*	**12**	
13 Empire State jobs retention program credit to be refunded *(limited to the amount on line 12; see instructions)*	**13**	
14 Empire State jobs retention program credit to be applied as an overpayment to next year's tax *(subtract line 13 from line 12; see instructions)*	**14**	

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

Name of partnership	Partnership's EIN	Amount of credit

Total from additional sheet(s), if any .....

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

Department of Taxation and Finance

Beer Production Credit

Tax Law - Article 1, Section 37, Article 9-A, Section 210-B.39

CT-636

NEW YORK STATE 2015

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

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

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

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

Schedule A - Eligibility

A Are you registered as a distributor under Tax Law Article 18 (Taxes on Alcoholic Beverages)?..... Yes ☑ No ☐

B For the tax year, did you produce 60 million gallons of beer or less in New York State?..... Yes ☑ No ☐

If you answered *No* to question A or B, **stop** . You do not qualify for this credit for this tax year.

Schedule B - Computation of credit *(see instructions)*

Part 1 - Credit for the first 500,000 gallons produced in New York State *(attach additional sheets if necessary)*

A Beer production facility's physical address	B Total gallons of beer produced in NYS in this tax year
636 Beer Street Utica NY 13501	750,000
1500 Beer Ave Ithaca NY 14850	650,000

1	Total of column B amounts from additional Form(s) CT-636, if any	1		
2	Add column B amounts *(include any amount from line 1)*.....	2	1,400,000	
3	Enter the lesser of line 2 or 500,000.....	3	500,000	
4	Total credit for first 500,000 gallons produced in New York State *(multiply line 3 by .14; see instr.)*....			4 70,000

Part 2 - Credit for gallons produced in New York State in excess of 500,000 *(attach additional sheets if necessary)*

A Beer production facility's physical address	B Total gallons of beer produced in NYS in this tax year
636 Beer Street Utica NY 13501	750,000
1500 Beer Ave Ithaca NY 14850	650,000

5	Total of column B amounts from additional Form(s) CT-636, if any	5			
6	Add column B amounts *(include any amount from line 5)*.....	6	1,400,000		
7	Subtract 500,000 from line 6.....	7	900,000		
8	Enter the lesser of line 7 or 15,000,000 *(see instructions)*.....	8	900,000		
9	Total credit for gallons produced in New York State in excess of 500,000 *(multiply line 8 by .045)*.....			9	40,500
10	Add lines 4 and 9.....			10	110,500
11	**Partner:** Enter your share of credit from your partnership *(from line 23)*.....			11	
12	Add lines 10 and 11 *(see instructions)*.....			12	110,500

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**	
14	Tax credits claimed before this credit	**14**	
15	Subtract line 14 from line 13	**15**	
16	Minimum tax	**16**	
17	Credit limitation *(subtract line 16 from line 15; if zero or less, enter 0)*	**17**	
18	Credit to be used this tax year	**18**	
19	Unused tax credit available as a refund or as an overpayment *(subtract line 18 from line 12)*	**19**	
20	Tax credit to be refunded *(limited to the amount on line 19)*	**20**	
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**	

Department of Taxation and Finance

START-UP NY Tax Elimination Credit

Tax Law – Article 1, Section 40 and Article 9-A, Section 210-B.41

CT-638

NEW YORK STATE 2015

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

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

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)* ..... • C1234567891111

B Year of START-UP NY business tax benefit period *(enter a number from 1 to 10; see instructions)* ..... • 2

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

Schedule A – Allocation factor *(see instructions)*

		A Tax-free NY area	B New York State
1 Average value of property *(see instructions)*	1	600,000	600,000
2 Property factor *(divide line 1, column A, by line 1, column B; round the result to the fourth decimal place)*	2		1.0000
3 Wages, salaries, and other compensation of employees *(see instructions)*	3	800,000	800,000
4 Wage factor *(divide line 3, column A, by line 3, column B; round the result to the fourth decimal place)*	4		1.0000
5 Total factors *(add lines 2 and 4)*	5		2.0000
6 Allocation factor *(divide line 5 by two; round the result to the fourth decimal place; enter here and on line 24)*	6		1.0000

Schedule B – New York S corporation business allocation factor *(C corporations do not complete this schedule)*

		A New York State	B Everywhere
7 Average value of property *(see instructions)*	7	600,000	600,000
8 Property factor *(divide line 7, column A, by line 7, column B; round the result to the fourth decimal place)*	8		1.0000
9 Wages, salaries, and other compensation of employees *(see instructions)*	9	800,000	800,000
10 Wage factor *(divide line 9, column A, by line 9, column B; round the result to the fourth decimal place)*	10		1.0000
11 Apportionment factor *(from Form CT-3-S, line C)*	11		1.0000
12 Total factors *(add lines 8, 10, and 11)*	12		3.0000
13 Business allocation factor *(divide line 12 by three; round the result to the fourth decimal place)*	13		1.0000

Schedule C – Tax factor *(complete Part 1 or Part 2; see instructions; New York S corporations do not complete this schedule)*

Part 1 – Corporations computing their own credit *(see instructions)*

14 Enter your tax	•	**14**	
15 All other credits applied against your tax	•	**15**	
16 Tax factor	•	**16**	

Part 2 – Corporate partners *(see instructions)*

17 Tax from your franchise tax return *(see instructions)*	•	**17**	
18 All other credits applied against your tax *(see instructions)*	•	**18**	
19 Tax factor before partnership allocation *(see instructions)*	•	**19**	
20 Your share of partnership income allocated to New York State *(see instructions)*	•	**20**	
21 Partners business income allocated to New York State	•	**21**	
22 Divide line 20 by line 21 *(cannot exceed 1.0)*	•	**22**	
23 Corporate partners tax factor *(multiply line 19 by line 22; enter here and on line 25)*	•	**23**	

Schedule D – Computation of credit

24 Allocation factor *(from line 6; corporate partners see instructions)*	•	**24**	
25 Tax factor *(from line 16 or line 23)*	•	**25**	
26 Total credit *(multiply line 24 by line 25)*	•	**26**	

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

27 Tax due before credits *(see instructions)*		**27**	
28 Tax credits claimed before this credit *(see instructions)*	•	**28**	
29 Subtract line 28 from line 27		**29**	
30 If line 24 equals 1.0, enter ***0***. If line 24 is less than 1.0, see instructions		**30**	
31 Credit limitation *(subtract line 30 from line 29)*	•	**31**	
32 Credit used this year *(enter the lesser of line 26 or line 31, here and on your franchise tax return)*	•	**32**	
33 Unused credit available as a refund or as an overpayment *(subtract line 32 from line 26)*	•	**33**	
34 Amount of credit to be refunded *(limited to the amount on line 33; enter here and on your franchise tax return)*	•	**34**	
35 Amount of credit to be applied as an overpayment to next year's tax *(subtract line 34 from line 33; enter here and on your franchise tax return)*	•	**35**	

Department of Taxation and Finance

START-UP NY Telecommunication Services Excise Tax Credit

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

CT-640

All filers must enter tax period:

beginning 2015-01-01 ending 2015-12-31

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

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)* C1234567892222

B Year of START-UP NY business tax benefit period *(enter a number from 1 to 10; see instructions)* 2

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

Schedule A – Allocation factor *(see instructions)*

		A Tax-free NY area	B New York State
1 Average value of property *(see instructions)*	1	400,000	400,000
2 Property factor *(divide line 1, column A by line 1, column B; carry result to four decimal places)*	2		1.0000
3 Wages and other compensation of employees *(see instructions)*	3	750,000	750,000
4 Wage factor *(divide line 3, column A by line 3, column B; carry result to four decimal places)*	4		1.0000
5 Total factors *(add lines 2 and 4)*	5		2.0000
6 Allocation factor *(divide line 5 by two; carry result to four decimal places)*	6		1.0000

Schedule B – Computation of credit

7 Telecommunication services excise tax paid *(see instructions)*	7	275,000
8 Telecommunication services excise tax credit from partnership(s) *(from line 19)*	8	100,000
9 Total credit *(add lines 7 and 8)*	9	375,000

Schedule C – Computation of credit used *(New York S corporations do not complete this part)*

10 Tax due before credits *(see instructions)*	10	
11 Tax credits claimed before this credit *(see instructions)*	11	
12 Tax after application of credits *(subtract line 11 from line 10)*	12	
13 Tax limitation *(see instructions)*	13	
14 Limitation on credit *(subtract line 13 from line 12; if line 13 is more than line 12, enter 0)*	14	
15 Credit used for this period *(enter the lesser of line 9 or line 14; enter here and on your franchise tax return)*	15	
16 Unused telecommunication services excise tax credit *(subtract line 15 from line 9)*	16	
17 Amount of credit to be refunded *(limited to the amount on line 16; enter here and on your franchise tax return)*	17	
18 Amount of credit to be applied as an overpayment to next period *(subtract line 17 from line 16; enter here and on your franchise tax return)*	18	

Schedule D – Partnership information *(see instructions; attach additional sheets as necessary)*

Name of partnership	Partnership's EIN	Certificate number	Year of business tax benefit period	Credit amount allocated
Fast Talker	123123123	C1234567893333	2	100,000
Total from additional sheet(s), if any				
19 Total credit amount allocated from partnership(s) *(enter here and on line 8)*			**19**	100,000

Department of Taxation and Finance

Credit for Purchase of an Automated External Defibrillator

Tax Law – Articles 9-A and 33

CT-250

NEW YORK STATE 2015

All filers must enter tax period: beginning 01/01/2015 ending 12/31/2015

Legal name of corporation	Employer identification number
CTEF3S	002190222

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

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

A Defibrillator name/model number	B Date purchased	C Cost	D Maximum credit	E Credit *(enter the lesser of column C or column D)*
Defibrillator 825	2015-04-18	1500	$500	500
			$500	
			$500	
			$500	
			$500	
Total column E amounts from attached sheets (if any)				

1 Total all column E amounts *(see instructions)*	1	500
2 Credit from partnerships *(see instructions)*	2	
3 Total credit computed for the current tax year *(add lines 1 and 2)*	3	500

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

4 Tax before credits *(see instructions)*	4	
5 Enter other tax credits used *(see instructions)*	5	
6 Net tax *(subtract line 5 from line 4)*	6	
7 Tax limitation - *(enter appropriate tax)*: Article 9-A - enter the fixed dollar minimum tax from Form CT-3 or the designated agent's fixed dollar minimum tax from Form CT-3-A Article 33 - enter minimum tax of ***250*** Article 33 combined filers - multiply the number of taxpayers in the combined group by 250	7	
8 Credit limitation *(subtract line 7 from line 6; if line 7 is greater than line 6, enter 0)*	8	
9 Credit used for the current tax year *(see instructions)*	9	

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

Test 24

Begins on next page

Return to Test Chart

Department of Taxation and Finance

General Business Corporation Combined Franchise Tax Return

Tax Law – Article 9-A

CT-3-A

Caution: This form must be used **only** for periods beginning on or after January 1, 2015. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred *(see Form CT-1)*.

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

All filers must enter tax period:

Final return ☐ **Amended return** ☐ beginning 01-01-2015 ending 12-31-2015

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box ☐
002190223	AA 9	(518) 555-2626	

Legal name of designated agent: CTEF3A	Trade name/DBA:
Mailing name *(if different from legal name above)*: c/o	State or country of incorporation: NY
Mailing address number and street or PO box: 3A WA Harriman Campus	Date of incorporation: 08-13-1957 — **Foreign corporations:** date began business in NYS
City: ALBANY State: NY ZIP code: 12227 — Country *(if not United States)*:	*For office use only*
Principal business activity in NYS: ELECTRICITY — NAICS business code number *(from **NYS Pub 910**)*:	
If address/phone above is new, mark an ***X*** in the box ☐ — If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.	

A. Pay amount shown on Part 2, line 24. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A** Payment enclosed: 0

B. Is any member of the combined group subject to the metropolitan transportation business tax (MTA surcharge)? *(see instructions; mark an **X** in the appropriate box)* ..... **B** Yes ☐ No ☒

C. Enter the number of members included in this combined return including nontaxpayers ..... **C** 2

Third – party designee *(see instructions)*	Yes ☒ No ☐	Designee's name *(print)*: Bill Smith	Designee's phone number: (518)555-2525
	Designee's e-mail address: billsmith@taxesdoneright.com		PIN

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

Authorized person	Printed name of authorized person: John Doe	Signature of authorized person:	Official title: VP
	E-mail address of authorized person: johndoe@ct3aref.com	Telephone number: (518)555-2626	Date: 03-15-2016
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*: Taxes Done Right	Firm's EIN: 123456987	Preparer's PTIN or SSN: 987654123
	Signature of individual preparing this return	Address: 315 Return Parkway	City: Albany State: NY ZIP code: 12227
	E-mail address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code: 12345678	Date: 03-15-2016

See instructions for where to file.

Content of Form CT-3-A

Designated agent's information (page 2)	Part 4 – Computation of tax on combined capital base (page 6)
Part 1 – General corporate information (page 2)	Part 5 – Computation of combined investment capital for the current tax year (page 6)
Part 2 – Computation of balance due or overpayment (page 3)	
Part 3 – Computation of tax on combined business income base (page 4)	Part 6 – Computation of combined business apportionment factor (pages 7 through 12)
Reconciliation of aggregate of federal separate taxable income to federal consolidated taxable income (CTI) (page 5)	Part 7 – Summary of tax credits claimed (page 13)

Designated agent's information

D. Federal separate taxable income *(see instructions)*						**D**	543889	
E. Value of your assets *(see instr.)*	**E1**	978641379		**E2**	1044198822	**E3**	1011420101	
F. Value of your liabilities *(see instr.)*	**F1**	185322654		**F2**	193077232	**F3**	189199943	
G. Prior net operating loss conversion (PNOLC) subtraction pool *(from Form CT-3.3)*						**G**		
H. Unabsorbed net operating loss (UNOL) at the end of the base year *(from Form CT-3.3)*						**H**		
I. PNOLC subtraction annual allotment *(from Form CT-3.3)*						**I**		

J. PNOLC subtraction allotment method *(see instructions)* ..... 100% ☐ 50% ☐ 10% ☐

Part 1 – General corporate information

Section A – Qualification for preferential tax rates

If your combined group qualifies for preferential tax rates, mark an ***X*** in the boxes that apply to you *(see instructions)*.

1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... ● **1** ☐

2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ..... ● **2** ☐

3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ..... ● **3** X

4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... ● **4** ☐

5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... ● **5** ☐

6 A small business eligible for the lower business income tax rates and possible capital base tax exception ..... ● **6** ☐
If you marked this box, complete line 6a; also mark the box at line 6b or 6c, as applicable.

6a Total capital contributions ..... ● **6a**

6b **Small business taxpayer only:** You are also a QETC ..... ● **6b** ☐

6c **Small business taxpayer only:** You are also a qualified New York manufacturer ..... ● **6c** ☐

Section B – New York State information *(see instructions)*

1 Total number of New York State employees for all group members ..... ● **1**

2 Total wages paid to New York State employees for all group members ..... ● **2**

3 Total number of business establishments in New York State for all group members ..... ● **3**

4 If any member of the combined group is claiming an exception to the related member expense addback under section 208.9(o)(2)(B), mark an ***X*** in the box ..... ● **4** ☐

4a If you marked the line 4 box, use line 4a to report the applicable exception number (1-4) and the amount of royalty payments ..... **4a** ● Number ● Amount

Section C – Filing information

1 **Federal return filed –** you must mark an ***X*** in each box that applies and attach a complete copy of your federal return(s)

1120 ● ☐ 1120 consolidated ● X Other *(identify)*: _____ ● ☐

2 **Amended return –** If you marked the amended return box on page 1, mark an ***X*** in the applicable box(es) and attach documentation

Final federal determination ● ☐ ● Date of determination ____ NOL carryback ● ☐ Capital loss carryback ... ● ☐ 1139 ● ☐ 1120X ● ☐

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

3 **Required attachments –** For all forms, other than tax credit claim forms, that are attached to this return, mark an ***X*** in the applicable box(es)

CT-3.1 ● ☐ CT-3.2 ● ☐ CT-3.3 ● ☐ CT-3.4 ● ☐ CT-60 ● ☐ CT-225-A ● X Other *(identify)*: _____ ● ☐

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ..... ● **4**

5 If the designated agent is making or has made the irrevocable commonly owned group election, mark an ***X*** in the box. By making the election, each corporation in the commonly owned group will be bound by the election and the election will apply to any member that subsequently enters the group. See *Who must file a combined return* instructions ..... ● **5** ☐

5a If you marked the line 5 box, enter the beginning and ending dates of the first year of the election ..... **5a** Beginning Ending

6 Total number of combined group members *(do not include the designated agent)* **6** 2

7 Total number of taxable combined members *(do not include the designated agent)* **7** 2

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits, plus mandatory first installment

1a	Business income base tax *(from Part 3, line 20)*	**1a**	3051327		
1b	Capital base tax *(from Part 4, line 15; see instructions)*	**1b**	350000		
1c	Fixed dollar minimum tax for designated agent only *(see instr)* — New York receipts 178365	**1c**	75		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			**2**	3051327
3	Tax credits used *(from Part 7, line 2; see instructions)*			**3**	
4a	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter **0**)*			**4a**	3051327
4b	Sum of fixed dollar minimum taxes for taxable group members			**4b**	5175
4c	Total combined tax due *(add lines 4a and 4b)*			**4c**	3056502
5	If you filed a request for an extension, enter the amount from Form CT-5.3, line 5			**5**	2802097
6	If you did **not** file Form CT-5.3 and line 4c is over $1,000, see instructions			**6**	
7	Largest base minus credits, plus mandatory first installment *(add line 4c and line 5 or 6)*			**7**	5858599

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

12a	Return a Gift to Wildlife	**12a**			
12b	Breast Cancer Research and Education Fund	**12b**			
12c	Prostate Cancer Research, Detection, and Education Fund	**12c**			
12d	9/11 Memorial	**12d**			
12e	Volunteer Firefighting & EMS Recruitment Fund	**12e**			
12f	Veterans Remembrance	**12f**			
12g	Women's Cancers Education and Prevention Fund	**12g**			
13	Total voluntary gifts/contributions *(add lines 12a through 12g)*			**13**	

Total amount due

14	Add lines 7, 11, and 13			**14**	5858599

Prepayments

15	Mandatory first installment	**15**	8893642		
16	Second installment *(from Form CT-400)*	**16**	5567298		
17	Third installment *(from Form CT-400)*	**17**			
18	Fourth installment *(from Form CT-400)*	**18**			
19	Payment with extension request *(from Form CT-5.3, line 8)*	**19**			
20	Overpayment credited from prior years — Period 12-31-2014	**20**	10620000		
21	Overpayment credited from CT-3-M — Period	**21**			
22	Total prepayments from members not previously included in the combined return *(from Form(s) CT-3-A/BC; see instructions)*	**22**			
23	Total prepayments *(add lines 15 through 22; see instructions)*			**23**	25080940

Payment due or overpayment to be credited/refunded

24	Balance due *(If line 23 is less than line 14, subtract line 23 from line 14 and enter the result here. This is the amount due; enter **payment amount** on page 1, line A.)*			**24**	
25	Overpayment *(If line 23 is more than line 14, subtract line 14 from line 23. This is your overpayment; enter the result here and see instructions.)*			**25**	19222341
26	Amount of overpayment to be credited to next period *(see instructions)*			**26**	19222341
27	Balance of overpayment available *(subtract line 26 from line 25; see instructions)*			**27**	
28	Amount of overpayment to be credited to Form CT-3-M			**28**	
29	Balance of overpayment to be refunded *(subtract line 28 from line 27; see instructions)*			**29**	
30	Unused tax credits to be refunded *(see instructions)*	**30**			
31	Unused tax credits applied to next period	**31**			

Part 3 – Computation of tax on combined business income base

1a	Federal consolidated taxable income (CTI) of New York combined group *(see instructions)*	**1a**	42976436
1b	Addback federal consolidated net operating loss deduction (NOLD)	**1b**	
1c	Addback federal consolidated dividends received deduction (DRD)	**1c**	
1d	Addback federal dividends paid deduction (DPD) of captive REITs and captive RICs disallowed by NYS	**1d**	
1e	Federal CTI before federal NOLD, federal DRD, and disallowed federal DPD *(add lines 1a through 1d)*	**1e**	42976436
1f	Elimination of intercorporate dividends *(see instructions)*	**1f**	
1g	Federal CTI before New York State additions and subtractions *(subtract line 1f from line 1e)*	**1g**	42976436
2	Additions to federal CTI *(from Form CT-225-A, line 5)*	**2**	1000
3	Add lines 1g and 2	**3**	42976436
4	Subtractions from federal CTI *(from Form CT-225-A, line 10; see instructions)*	**4**	1000
5	Subtract line 4 from line 3	**5**	42976436
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)*	**6**	
7	Combined entire net income (ENI) *(subtract line 6 from line 5)*	**7**	42976436
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1; see instructions)*	**8**	
9	Subtract line 8 from line 7	**9**	42976436
10	Excess interest deductions attributable to investment income and capital and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	**10**	
11	Combined business income *(add lines 9 and 10)*	**11**	42976436
12	Addback of income previously reported as investment income *(from Form CT-3.1, Schedule F, line 6; if zero, enter **0**; see instructions)*	**12**	
13	Combined business income after addback *(add lines 11 and 12)*	**13**	42976436
14	Combined business apportionment factor *(from Part 6, line 55)*	**14**	100%
15	Apportioned combined business income after addback *(multiply line 13 by line 14)*	**15**	42976436
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)*	**16**	
17	Subtract line 16 from line 15	**17**	42976436
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**	
19	Combined business income base *(subtract line 18 from line 17)*	**19**	42976436
20	Combined business income base tax *(multiply line 19 by the appropriate business income tax rate from the* Tax rates schedule *in Form CT-3-A-I; enter here and on Part 2, line 1a; see instructions)*	**20**	3051327

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

Reconciliation of aggregate of federal separate taxable income to federal consolidated taxable income (CTI) *(see instructions)*

Item	A Member name	B Member EIN	C Ownership percentage
A	Designated agent: Parent	002190223	50
B	SUB 1	002190268	25
C	SUB 2	002190224	25
D			
E			
F			
G			
H			
I			
J			
K			
L			
M			
N			
O			
P			

Item	D If part of a federal consolidated group, mark an *X* in the box	E Federal form filed	F EIN of parent of federal consolidated return	G Federal separate taxable income
A	X	1120	002190223	543889
B	X	1120	002190223	21348073
C	X	1120	002190223	21084474
D	☐			
E	☐			
F	☐			
G	☐			
H	☐			
I	☐			
J	☐			
K	☐			
L	☐			
M	☐			
N	☐			
O	☐			
P	☐			
Total from attached sheet(s)				

1	Aggregate of federal separate taxable income *(add amounts in column G)*	1	42976436
2	Adjustment accounting for application of Treasury Regulations section 1.1502.12	2	
3	Aggregate of federal separate taxable income for consolidated purposes *(combine lines 1 and 2)*	3	42976436
4	Adjustment accounting for application of Treasury Regulations section 1.1502.11	4	
5	Other adjustments, if any, required under IRC to arrive at federal CTI of New York combined group	5	
6	Federal CTI of New York combined group *(combine lines 3, 4, and 5)*	6	42976436
	Certain items reported on line 2 or 4		
7	Deferral or recognition of intercompany income, expense, gain, or loss	7	
8	Consolidated net capital gain	8	
9	Consolidated charitable contributions deduction	9	
10	Consolidated IRC section 1231 net loss	10	

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

	A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group total
1 Total assets from federal return	1 1011420101	1240031		1012660132
2 Real property and marketable securities included on line 1			2	
3 Subtract line 2 from line 1, column D			3	1012660132
4 Real property and marketable securities at fair market value			4	
5 Adjusted total assets *(add lines 3 and 4)*			5	1012660132
6 Total liabilities	6 189199943	97947876		287147819
7 Total net assets *(subtract line 6, column D, from line 5)*			7	725512313
8 Investment capital *(from Part 5, line 19; if zero or less, enter **0**)*			8	
9 Business capital *(subtract line 8 from line 7)*			9	725512313
10 Addback of capital previously reported as investment capital *(from Part 5, line 20, column C; if zero or less, enter **0**)*			10	
11 Combined capital *(add lines 9 and 10)*			11	725512313
12 Combined business apportionment factor *(from Part 6, line 55)*			12	100%
13 Combined capital base *(multiply line 11 by line 12)*			13	725512313
14 New small business *(if in first two tax years, mark an **X** in one box)* Year one ☐ Year two ☐				
15 Combined capital base tax *(multiply line 13 by the appropriate capital base tax rate from the* Tax rates schedule *in Form CT-3-A-I; enter here and on Part 2, line 1b)*			15	350000

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

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

Addback of capital previously reported as investment capital

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

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

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
Section 210-A.2						
1	Sales of tangible personal property					
1a	NYS					
1b	EW					
2	Sales of electricity					
2a	NYS	178365	25822641		26001006	
2b	EW	178365	25822641			26001006
3	Net gains from sales of real property					
3a	NYS					
3b	EW					
Section 210-A.3						
4	Rental of real and tangible personal property					
4a	NYS					
4b	EW					
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property					
5a	NYS					
5b	EW					
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event					
6a	NYS					
6b	EW					
Section 210-A.4						
7	Sale, licensing, or granting access to digital products					
7a	NYS					
7b	EW					

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an ***X*** in the box *(see instructions)* ..... ● **8** ☐

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see line 8 instructions)*

Section 210-A.5(a)(2)(A)

9	Interest from loans secured by real property					
9a	NYS					
9b	EW					
10	Net gains from sales of loans secured by real property					
10a	NYS					
10b	EW					
11	Interest from loans **not** secured by real property (QFI ● ☐)					
11a	NYS					
11b	EW					
12	Net gains from sales of loans **not** secured by real property (QFI ● ☐)					
12a	NYS					
12b	EW					

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

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
Section 210-A.5(a)(2)(B) (QFI ● ☐)						
13	Interest from federal debt					
13a	NYS				●	
13b	EW					●
14	Net gains from federal debt					
14a	NYS				●	
14b	EW					●
15	Interest from NYS and its political subdivisions debt					
15a	NYS				●	
15b	EW					●
16	Net gains from NYS and its political subdivisions debt					
16a	NYS				●	
16b	EW					●
17	Interest from other states and their political subdivisions debt					
17a	NYS				●	
17b	EW					●
18	Net gains from other states and their political subdivisions debt					
18a	NYS				●	
18b	EW					●
Section 210-A.5(a)(2)(C) (QFI ● ☐)						
19	Interest from asset-backed securities and other government agency debt					
19a	NYS				●	
19b	EW					●
20	Net gains from government agency debt or asset-backed securities sold through an exchange					
20a	NYS				●	
20b	EW					●
21	Net gains from all other asset-backed securities					
21a	NYS				●	
21b	EW					●
Section 210-A.5(a)(2)(D) (QFI ● ☐)						
22	Interest from corporate bonds					
22a	NYS				●	
22b	EW					●
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange					
23a	NYS				●	
23b	EW					●
24	Net gains from other corporate bonds					
24a	NYS				●	
24b	EW					●

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

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
Section 210-A.5(a)(2)(E)						
25	Net interest from reverse repurchase and securities borrowing agreements					
25a	NYS					
25b	EW					
Section 210-A.5(a)(2)(F)						
26	Net interest from federal funds					
26a	NYS					
26b	EW					
Section 210-A.5(a)(2)(I) (QFI ● ☐)						
27	Net income from sales of physical commodities					
27a	NYS					
27b	EW					
Section 210-A.5(a)(2)(J) (QFI ● ☐)						
28	Marked to market net gains					
28a	NYS					
28b	EW					
Section 210-A.5(a)(2)(H) (QFI ● ☐)						
29	Interest from other financial instruments					
29a	NYS					
29b	EW					
30	Net gains and other income from other financial instruments					
30a	NYS					
30b	EW					

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

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
Section 210-A.5(b)						
31	Brokerage commissions					
31a	NYS					
31b	EW					
32	Margin interest earned on behalf of brokerage accounts					
32a	NYS					
32b	EW					
33	Fees for advisory services for underwriting or management of underwriting					
33a	NYS					
33b	EW					
34	Receipts from primary spread of selling concessions					
34a	NYS					
34b	EW					
35	Receipts from account maintenance fees					
35a	NYS					
35b	EW					
36	Fees for management or advisory services					
36a	NYS					
36b	EW					
37	Interest from an affiliated corporation					
37a	NYS					
37b	EW					
Section 210-A.5(c)						
38	Interest, fees, and penalties from credit cards					
38a	NYS					
38b	EW					
39	Service charges and fees from credit cards					
39a	NYS					
39b	EW					
40	Receipts from merchant discounts					
40a	NYS					
40b	EW					
41	Receipts from credit card authorizations and settlement processing					
41a	NYS					
41b	EW					
42	Other credit card processing receipts					
42a	NYS					
42b	EW					

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

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
Section 210-A.5(d)						
43	Receipts from certain services to investment companies					
43a	NYS					
43b	EW					
Section 210-A.6						
44	Receipts from railroad and trucking business					
44a	NYS					
44b	EW					
Section 210-A.6-a						
45	Receipts from the operation of vessels					
45a	NYS					
45b	EW					
Section 210-A.7						
46	Receipts from air freight forwarding					
46a	NYS					
46b	EW					
47	Receipts from other aviation services					
47a	NYS					
47b	EW					
Section 210-A.8						
48	Advertising in newspapers or periodicals					
48a	NYS					
48b	EW					
49	Advertising on television or radio					
49a	NYS					
49b	EW					
50	Advertising via other means					
50a	NYS					
50b	EW					

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

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
Section 210-A.9						
51	Transportation or transmission of gas through pipes					
51a	NYS					
51b	EW					
Section 210-A.10						
52	Receipts from other services/activities not specified					
52a	NYS					
52b	EW					
Section 210-A.11						
53	Discretionary adjustments					
53a	NYS					
53b	EW					

Total receipts

54 Add lines 1 through 53 in columns D and E..... 26001006 26001006

Calculation of business apportionment factor

55 New York State combined business apportionment factor *(divide line 54, column D by line 54, column E; round to the fourth decimal place)*..... **55** 1.0000

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

Part 7 – Summary of tax credits claimed

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

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

CT-37		CT-604		DTF-621	
CT-40		CT-605		DTF-622	
CT-41		CT-606		DTF-624	
CT-43		CT-607		DTF-630	
CT-44		CT-611		Other credits	
CT-46		CT-611.1			
CT-47		CT-611.2			
CT-236		CT-612			
CT-238		CT-613			
CT-239		CT-631			
CT-241		CT-633			
CT-242		CT-634			
CT-243		CT-635			
CT-246		CT-636			
CT-248		CT-637			
CT-249		CT-638			
CT-250		CT-639			
CT-259		CT-640			
CT-261		CT-641			
CT-501		CT-642			
CT-502		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			

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

3 Total tax credits claimed that are refund eligible *(see instructions)* **3**

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an ***X*** in the box ..... **4a** ☐

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an ***X*** in the box ..... **4b** ☐

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

Department of Taxation and Finance

New York State Modifications

(for filers of combined franchise tax returns)

Tax Law – Articles 9-A and 33

CT-225-A

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33)	Designated agent or parent employer identification number (EIN)
	002190223

File with Form CT-3-A or CT-33-A.

Complete all parts that apply to you. See Form CT-225-A-I, *Instructions for Forms CT-225-A and CT-225-A/B*.

Identify the return you are filing by marking an ***X*** in the box: CT-3-A ● [X] CT-33-A ● [ ]

Schedule A – Certain New York State additions to federal taxable income (FTI) *(attach additional form(s) if necessary)*

The amount on line 5, column E, should equal the amount on Form CT-3-A, Part 3, line 2, or Form CT-33-A, line 74, column E.

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

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain additions to FTI that did **not** flow through from a partnership, estate, or trust. In column B, the sum of certain additions that did **not** flow through from a partnership, estate, or trust from all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

1 New York State additions *(see instructions)*

	Modification number	A Designated agent or parent	B Total group members	C Subtotal *(column A + column B)*	D Intercorporate eliminations	E Combined total *(column C - column D)*
1a	● A - 504	500 00	500 00	1000 00	00	● 1000 00
1b	● A -	00	00	00	00	● 00
1c	● A -	00	00	00	00	● 00
1d	● A -	00	00	00	00	● 00
1e	● A -	00	00	00	00	● 00
1f	● A -	00	00	00	00	● 00
1g	● A -	00	00	00	00	● 00
1h	● A -	00	00	00	00	● 00
1i	● A -	00	00	00	00	● 00
1j	● A -	00	00	00	00	● 00
1k	● A -	00	00	00	00	● 00
1l	● A -	00	00	00	00	● 00
1m	● A -	00	00	00	00	● 00
1n	● A -	00	00	00	00	● 00
1o	● A -	00	00	00	00	● 00
1p	● A -	00	00	00	00	● 00

Total from additional Form(s) CT-225-A, if any

	00	00	00	00	● 00

2 Total *(add columns A through E)*

500 00	500 00	1000 00	00	● 1000 00

Part 2 – Corporations' share of certain additions to FTI from partnerships, estates, or trusts

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain additions to FTI that flow through to the designated agent or parent from all partnerships, estates, or trusts. In column B, the sum of certain additions that flowed through from all partnerships, estates, or trusts to all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

3 New York State additions *(see instructions)*

	Modification number	A Designated agent or parent	B Total group members	C Subtotal *(column A + column B)*	D Intercorporate eliminations	E Combined total *(column C - column D)*
3a	● **EA -**	00	00	00	00	● 00
3b	● **EA -**	00	00	00	00	● 00
3c	● **EA -**	00	00	00	00	● 00
3d	● **EA -**	00	00	00	00	● 00
3e	● **EA -**	00	00	00	00	● 00
3f	● **EA -**	00	00	00	00	● 00
3g	● **EA -**	00	00	00	00	● 00
3h	● **EA -**	00	00	00	00	● 00
3i	● **EA -**	00	00	00	00	● 00
3j	● **EA -**	00	00	00	00	● 00
3k	● **EA -**	00	00	00	00	● 00
3l	● **EA -**	00	00	00	00	● 00
3m	● **EA -**	00	00	00	00	● 00
3n	● **EA -**	00	00	00	00	● 00
3o	● **EA -**	00	00	00	00	● 00
3p	● **EA -**	00	00	00	00	● 00
Total from additional Form(s) CT-225-A, if any		00	00	00	00	● 00
4 Total *(add columns A through E)*		00	00	00	00	● 00
5 Total additions *(add lines 2 and 4, columns A through E; see instructions)*		00	00	00	00	● 00

Schedule B – Certain New York State subtractions from FTI *(attach additional form(s) if necessary)*

The amount on line 10, column E should equal the amount on Form CT-3-A, Part 3, line 4, or Form CT-33-A, line 83, column E.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain subtractions from FTI that did **not** flow through from a partnership, estate, or trust. In column B, the sum of certain subtractions that did **not** flow through from a partnership, estate, or trust from all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

6 New York State subtractions *(see instructions)*

	Modification number	A Designated agent or parent	B Total group members	C Subtotal *(column A + column B)*	D Intercorporate eliminations	E Combined total *(column C - column D)*
6a	S - 504	500 00	500 00	1000 00	00	1000 00
6b	S -	00	00	00	00	00
6c	S -	00	00	00	00	00
6d	S -	00	00	00	00	00
6e	S -	00	00	00	00	00
6f	S -	00	00	00	00	00
6g	S -	00	00	00	00	00
6h	S -	00	00	00	00	00
6i	S -	00	00	00	00	00
6j	S -	00	00	00	00	00
6k	S -	00	00	00	00	00
6l	S -	00	00	00	00	00
6m	S -	00	00	00	00	00
6n	S -	00	00	00	00	00
6o	S -	00	00	00	00	00
6p	S -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00

7 Total *(add columns A through E)*

500 00	500 00	1000 00	00	1000 00

Part 2 – Corporations' share of certain subtractions from FTI from partnerships, estates, or trusts

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain subtractions from FTI that flow through to the designated agent or parent from all partnerships, estates, or trusts. In column B, the sum of certain subtractions that flowed through from all partnerships, estates, or trusts to all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

8 New York State subtractions *(see instructions)*

	Modification number	A Designated agent or parent	B Total group members	C Subtotal *(column A + column B)*	D Intercorporate eliminations	E Combined total *(column C - column D)*
8a	● **ES -**	00	00	00	00	● 00
8b	● **ES -**	00	00	00	00	● 00
8c	● **ES -**	00	00	00	00	● 00
8d	● **ES -**	00	00	00	00	● 00
8e	● **ES -**	00	00	00	00	● 00
8f	● **ES -**	00	00	00	00	● 00
8g	● **ES -**	00	00	00	00	● 00
8h	● **ES -**	00	00	00	00	● 00
8i	● **ES -**	00	00	00	00	● 00
8j	● **ES -**	00	00	00	00	● 00
8k	● **ES -**	00	00	00	00	● 00
8l	● **ES -**	00	00	00	00	● 00
8m	● **ES -**	00	00	00	00	● 00
8n	● **ES -**	00	00	00	00	● 00
8o	● **ES -**	00	00	00	00	● 00
8p	● **ES -**	00	00	00	00	● 00

Total from additional Form(s) CT-225-A, if any

	00	00	00	00	● 00

9 Total *(add columns A through E)*

	00	00	00	00	● 00

10 Total subtractions *(add lines 7 and 9, columns A through E; see instructions)*

	00	00	00	00	● 00

Department of Taxation and Finance

Group Member's Detail Spreadsheet
New York State Modifications
(for filers of combined franchise tax returns)

CT-225-A/B

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33)	Designated agent or parent employer identification number (EIN)
CTEF3A	002190223

Attach to Form CT-225-A.

Complete all parts that apply to you. See Form CT-225-A-I, *Instructions for Forms CT-225-A and CT-225-A/B*.

Each combined group member completes and files this form to break down certain addition and subtraction modifications it is required to make. In Schedule A each member breaks down its additions, and in Schedule B its subtractions.

Schedule A – Certain New York State additions to federal taxable income (FTI)

Legal name of group member	EIN of group member
SUB 1	002190268

1 New York State additions – Amounts of additions that originate with a group member are reported in Part 1, separate from addition amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain additions to FTI that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount	
1a	A - 504	250	00
1b	A -		00
1c	A -		00
1d	A -		00
1e	A -		00
1f	A -		00
1g	A -		00
1h	A -		00
1i	A -		00
1j	A -		00
1k	A -		00
1l	A -		00
1m	A -		00
1n	A -		00
1o	A -		00
1p	A -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 1.....		250	00

Part 2 – Share of certain additions to FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary *(see instructions)*

	Modification number	Amount	
1a	EA -		00
1b	EA -		00
1c	EA -		00
1d	EA -		00
1e	EA -		00
1f	EA -		00
1g	EA -		00
1h	EA -		00
1i	EA -		00
1j	EA -		00
1k	EA -		00
1l	EA -		00
1m	EA -		00
1n	EA -		00
1o	EA -		00
1p	EA -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 2.....			00

2 Total additions *(add the totals of Parts 1 and 2; Article 33 filers see instructions)* **2** 250 00

Schedule B – Certain New York State subtractions from FTI

Legal name of group member	EIN of group member

3 New York State subtractions – Amounts of subtractions that originate with a group member are reported in Part 1, separate from subtraction amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount	
3a	S - 504	250	00
3b	S -		00
3c	S -		00
3d	S -		00
3e	S -		00
3f	S -		00
3g	S -		00
3h	S -		00
3i	S -		00
3j	S -		00
3k	S -		00
3l	S -		00
3m	S -		00
3n	S -		00
3o	S -		00
3p	S -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 1.....		250	00

Part 2 – Share of certain subtractions from FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary *(see instructions)*

	Modification number	Amount	
3a	ES -		00
3b	ES -		00
3c	ES -		00
3d	ES -		00
3e	ES -		00
3f	ES -		00
3g	ES -		00
3h	ES -		00
3i	ES -		00
3j	ES -		00
3k	ES -		00
3l	ES -		00
3m	ES -		00
3n	ES -		00
3o	ES -		00
3p	ES -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 2.....			00

4 Total subtractions *(add the totals of Parts 1 and 2; Article 33 filers see instructions)* **4** 250 00

Department of Taxation and Finance

Group Member's Detail Spreadsheet

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

CT-225-A/B

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33)	Designated agent or parent employer identification number (EIN)
CTEF3A	002190223

Attach to Form CT-225-A.

Complete all parts that apply to you. See Form CT-225-A-I, *Instructions for Forms CT-225-A and CT-225-A/B*.

Each combined group member completes and files this form to break down certain addition and subtraction modifications it is required to make. In Schedule A each member breaks down its additions, and in Schedule B its subtractions.

Schedule A – Certain New York State additions to federal taxable income (FTI)

Legal name of group member	EIN of group member
SUB 2	002190224

1 New York State additions – Amounts of additions that originate with a group member are reported in Part 1, separate from addition amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain additions to FTI that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount	
1a	A - 504	250	00
1b	A -		00
1c	A -		00
1d	A -		00
1e	A -		00
1f	A -		00
1g	A -		00
1h	A -		00
1i	A -		00
1j	A -		00
1k	A -		00
1l	A -		00
1m	A -		00
1n	A -		00
1o	A -		00
1p	A -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 1.....		250	00

Part 2 – Share of certain additions to FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary *(see instructions)*

	Modification number	Amount	
1a	EA -		00
1b	EA -		00
1c	EA -		00
1d	EA -		00
1e	EA -		00
1f	EA -		00
1g	EA -		00
1h	EA -		00
1i	EA -		00
1j	EA -		00
1k	EA -		00
1l	EA -		00
1m	EA -		00
1n	EA -		00
1o	EA -		00
1p	EA -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 2.....			00

2 Total additions *(add the totals of Parts 1 and 2; Article 33 filers see instructions)* **2** 250 00

Schedule B – Certain New York State subtractions from FTI

Legal name of group member	EIN of group member

3 New York State subtractions – Amounts of subtractions that originate with a group member are reported in Part 1, separate from subtraction amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount	
3a	S - 504	250	00
3b	S -		00
3c	S -		00
3d	S -		00
3e	S -		00
3f	S -		00
3g	S -		00
3h	S -		00
3i	S -		00
3j	S -		00
3k	S -		00
3l	S -		00
3m	S -		00
3n	S -		00
3o	S -		00
3p	S -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 1.....		250	00

Part 2 – Share of certain subtractions from FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary *(see instructions)*

	Modification number	Amount	
3a	ES -		00
3b	ES -		00
3c	ES -		00
3d	ES -		00
3e	ES -		00
3f	ES -		00
3g	ES -		00
3h	ES -		00
3i	ES -		00
3j	ES -		00
3k	ES -		00
3l	ES -		00
3m	ES -		00
3n	ES -		00
3o	ES -		00
3p	ES -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 2.....			00

4 Total subtractions *(add the totals of Parts 1 and 2; Article 33 filers see instructions)* **4** 250 00

Test 25a

Begins on next page

Return to Test Chart

Department of Taxation and Finance

Member's Detail Report
Filed by a Corporation Included in a Combined Franchise Tax Return

CT-3-A/BC

Caution: This form must be used **only** for periods beginning on or after January 1, 2015. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred *(see Form CT-1)*.

Attach to Form CT-3-A if paper filing this return. **E-filers:** Form CT-3-A/BC must be e-filed separately from Form CT-3-A, not as an attached PDF.

See instructions, Form CT-3-A/BC-I, before completing this report.

Final return ☐ **Amended return** ☐

All filers must enter tax period:
beginning 01-01-2015 ending 12-31-2015

Employer identification number (EIN)	File number	Business telephone number
002190268	AA 9	(518) 555-2626

Legal name of corporation	Trade name/DBA
SUB 1	

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

Mailing address number and street or PO box	Date of incorporation	**Foreign corporations:** date began business in NYS
3ABC WA HARRIMAN CAMPUS	08-13-1957	

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

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

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

For office use only

Legal name of the designated agent of the combined group	EIN of the designated agent
CT3AREF	002190233

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

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability and, that if the commonly owned group election has been made by the designated agent of this combined group, this corporation acknowledges that it is included in this group, and I certify that this report and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title
	JOHN DOE		VP
	E-mail address of authorized person	Telephone number	Date
	johndoe@ct3abc.com	(518) 555 2626	3-15-2016

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*	Firm's EIN	Preparer's PTIN or SSN
	TAXES DONE RIGHT	123456987	987654123
	Signature of individual preparing this report	Address	City / State / ZIP code
		315 RETURN PARKWAY	ALBANY / NY / 12227
	E-mail address of individual preparing this report	Preparer's NYTPRIN or Excl. code	Date
	billsmith@taxesdoneright.com	12345678	3-15-2016

Part 1 – Group member's general information

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

2 If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an ***X*** in the box ..... ● **2** ☐

3 If you claimed the tax-free NY area elimination credit and you had a 100% area allocation factor, mark an ***X*** in the box ... ● **3** ☐

4 If you claimed the tax-free NY area excise tax on telecommunications credit and had a 100% area allocation factor, mark an ***X*** in the box ..... ● **4** ☐

5 If you are a real estate investment trust (REIT) or regulated investment company (RIC), mark an ***X*** in the box *(see instr.)* .. ■ **5** ☐

6 If you are a combinable captive insurance company, mark an ***X*** in the box ..... ● **6** ☐

7 If you are a nontaxpayer member of the combined group, mark an ***X*** in the box *(see instructions)* ..... ● **7** ☐

8 If you have an interest in, or have rented, real property in New York State, mark an ***X*** in the box and complete lines 8a and 8b ..... ● **8** ☐

8a The real property's county ..... ● **8a**

8b The real property's value or rent ..... ● **8b**

9 Federal separate taxable income *(see instructions)* ..... ● **9** 213480736

10 Enter your prior net operating loss conversion (PNOLC) subtraction pool *(from Form CT-3.3)* ..... ● **10**

11 Enter your unabsorbed net operating loss at the end of the base year *(from Form CT-3.3)* ..... ● **11**

12 Enter your PNOLC subtraction annual allotment *(from Form CT-3.3)* ..... ● **12**

13 **PNOLC subtraction allotment method –** mark an ***X*** in the appropriate box to indicate which method you are subject to *(from Form CT-3.3)* ..... 100% ● ☐ 50% ● ☐ 10% ● ☐

14 If you are a taxable domestic international sales corporation (DISC), mark an ***X*** in the box ..... ● **14** ☐

Part 2 – Group member's fixed dollar minimum tax *(taxable group members only)* and prepayments *(if separate payments were made)*

Section 1 – Fixed dollar minimum tax

1 New York receipts *(see instructions)* ..... ■ **1** 25345713

2 Fixed dollar minimum tax *(only for the corporation filing this form; see instructions)* ..... ■ **2** 5000

Section 2 – Prepayments

		Franchise tax				MTA surcharge		
		Date paid	Amount			Date paid	Amount	
3 Mandatory first installment	**3**				**3**			
4 Second installment from Form CT-400	**4**				**4**			
5 Third installment from Form CT-400	**5**				**5**			
6 Fourth installment from Form CT-400	**6**				**6**			
7 Payment with extension request	**7**				**7**			
8 Credit from prior years *(see instructions)*	**8**				**8**			
9 Add amount columns *(enter here and include on Form CT-3-A, Part 2, line 22)*	**9**			*(enter here and include on Form CT-3-M, line 90)*	**9**			

*(continue with **Part 4** on next page)*

Part 4 – Group member's capital base line items

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	**1**	321205	410317	365761
2 Real property and marketable securities included on line 1	**2**			
3 Subtract line 2 from line 1	**3**			
4 Real property and marketable securities at fair market value	**4**			
5 Adjusted total assets *(add lines 3 and 4)*	**5**			
6 Total liabilities	**6**	31086962	33096354	32091658

Part 5 – Computation of group member's investment capital for the current tax year

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

Addback of capital previously reported as investment capital

		A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value *(column A - column B)*
20 Total of stocks previously presumed held for more than one year, but did **not** meet the holding period *(as included in Form CT-3.1,Schedule F, line 1)*	**20**			

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

		A – Everywhere	B – New York State (NYS)	C – NYS fixed dollar minimum
Section 210-A.2				
1 Sales of tangible personal property	1			
2 Sales of electricity	2	25345713	25345713	25345713
3 Net gains from sales of real property	3			
Section 210-A.3				
4 Rentals of real and tangible personal property	4			
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5			
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6			
Section 210-A.4				
7 Sale, licensing, or granting access to digital products	7			

Section 210-A.5(a)(1)

8 When the fixed percentage method election is in effect for the combined group, mark an ***X*** in the box *(see instructions)* ..... ● 8 ☐

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see instructions)*

Section 210-A.5(a)(2)(A)				
9 Interest from loans secured by real property	9			
10 Net gains from sales of loans secured by real property	10			
11 Interest from loans **not** secured by real property (QFI ● ☐)	11			
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	12			
Section 210-A.5(a)(2)(B) (QFI ● ☐)				
13 Interest from federal debt	13			
14 Net gains from federal debt	14			
15 Interest from NYS and its political subdivisions debt	15			
16 Net gains from NYS and its political subdivisions debt	16			
17 Interest from other states and their political subdivisions debt	17			
18 Net gains from other states and their political subdivisions debt	18			
Section 210-A.5(a)(2)(C) (QFI ● ☐)				
19 Interest from asset-backed securities and other government agency debt	19			
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20			
21 Net gains from all other asset-backed securities	21			
Section 210-A.5(a)(2)(D) (QFI ● ☐)				
22 Interest from corporate bonds	22			
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23			
24 Net gains from other corporate bonds	24			
Section 210-A.5(a)(2)(E)				
25 Net interest from reverse repurchase and securities borrowing agreements	25			
Section 210-A.5(a)(2)(F)				
26 Net interest from federal funds	26			
Section 210-A.5(a)(2)(I) (QFI ● ☐)				
27 Net income from sales of physical commodities	27			
Section 210-A.5(a)(2)(J) (QFI ● ☐)				
28 Marked to market net gains	28			
Section 210-A.5(a)(2)(H) (QFI ● ☐)				
29 Interest from other financial instruments	29			
30 Net gains and other income from other financial instruments	30			

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

		A – Everywhere	B – NYS	C – NYS fixed dollar minimum
Section 210-A.5(b)				
31 Brokerage commissions	**31**			
32 Margin interest earned on behalf of brokerage accounts	**32**			
33 Fees for advisory services for underwriting or management of underwriting	**33**			
34 Receipts from primary spread of selling concessions	**34**			
35 Receipts from account maintenance fees	**35**			
36 Fees for management or advisory services	**36**			
37 Interest from an affiliated corporation	**37**			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards	**38**			
39 Service charges and fees from credit cards	**39**			
40 Receipts from merchant discounts	**40**			
41 Receipts from credit card authorizations and settlement processing	**41**			
42 Other credit card processing receipts	**42**			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies	**43**			
Section 210-A.6				
44 Receipts from railroad and trucking business	**44**			
Section 210-A.6-a				
45 Receipts from the operation of vessels	**45**			
Section 210-A.7				
46 Receipts from air freight forwarding	**46**			
47 Receipts from other aviation services	**47**			
Section 210-A.8				
48 Advertising in newspapers or periodicals	**48**			
49 Advertising on television or radio	**49**			
50 Advertising via other means	**50**			
Section 210-A.9				
51 Transportation or transmission of gas through pipes	**51**			
Section 210-A.10				
52 Receipts from other services/activities not specified	**52**			
Section 210-A.11				
53 Discretionary adjustments	**53**			
Total NYS fixed dollar minimum receipts				
54 Add lines 1 through 53 in column C	**54**			25345713

Include each of the lines 1 through 53, columns A and B in its corresponding line, and applicable row, of Form CT-3-A, Part 6.

Test 25b

Begins on next page

Return to Test Chart

Department of Taxation and Finance

Member's Detail Report
Filed by a Corporation Included in a Combined Franchise Tax Return

CT-3-A/BC

Caution: This form must be used **only** for periods beginning on or after January 1, 2015. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred *(see Form CT-1)*.

Attach to Form CT-3-A if paper filing this return. **E-filers:** Form CT-3-A/BC must be e-filed separately from Form CT-3-A, not as an attached PDF.

See instructions, Form CT-3-A/BC-I, before completing this report.

Final return ☐ **Amended return** ☐

All filers must enter tax period:
beginning 01/01/2015 ending 12/31/2015

Employer identification number (EIN) 002190224	File number AA 9	Business telephone number (518)555-2626	
Legal name of corporation Sub 2		Trade name/DBA	
Mailing name *(if different from legal name above)* c/o		State or country of incorporation NY	
Mailing address number and street or PO box 3ABC WA HARRIMAN CAMPUS		Date of incorporation 08/13/1957	**Foreign corporations:** date began business in NYS
City ALBANY State NY ZIP code 12020	Country *(if not United States)*		*For office use only*
Principal business activity in NYS Electricity	NAICS business code number *(from **NYS Pub 910**)*		
If address/phone above is new, mark an ***X*** in the box ☐	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.		
Legal name of the designated agent of the combined group CT3AREF	EIN of the designated agent 002190223		

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

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability and, that if the commonly owned group election has been made by the designated agent of this combined group, this corporation acknowledges that it is included in this group, and I certify that this report and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person JOHN DOE	Signature of authorized person	Official title VP	
	E-mail address of authorized person johndoe@ct3abc.com		Telephone number (518)555-2626	Date 3-15-2016
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* TAXES DONE RIGHT	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this report	Address 315 RETURN PARKWAY	City ALBANY	State NY ZIP code 12227
	E-mail address of individual preparing this report billsmith@taxesdoneright.com	Preparer's NYTPRIN 12345678 or Excl. code		Date 3-15-2016

Part 1 – Group member's general information

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

2 If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an ***X*** in the box ..... ● **2** ☐

3 If you claimed the tax-free NY area elimination credit and you had a 100% area allocation factor, mark an ***X*** in the box ... ● **3** ☐

4 If you claimed the tax-free NY area excise tax on telecommunications credit and had a 100% area allocation factor, mark an ***X*** in the box ..... ● **4** ☐

5 If you are a real estate investment trust (REIT) or regulated investment company (RIC), mark an ***X*** in the box *(see instr.)* .. **5** ☐

6 If you are a combinable captive insurance company, mark an ***X*** in the box ..... ● **6** ☐

7 If you are a nontaxpayer member of the combined group, mark an ***X*** in the box *(see instructions)* ..... ● **7** ☐

8 If you have an interest in, or have rented, real property in New York State, mark an ***X*** in the box and complete lines 8a and 8b ..... ● **8** ☐

8a The real property's county ..... ● **8a**

8b The real property's value or rent ..... ● **8b**

9 Federal separate taxable income *(see instructions)* ..... ● **9** 21084474

10 Enter your prior net operating loss conversion (PNOLC) subtraction pool *(from Form CT-3.3)* ..... ● **10**

11 Enter your unabsorbed net operating loss at the end of the base year *(from Form CT-3.3)* ..... ● **11**

12 Enter your PNOLC subtraction annual allotment *(from Form CT-3.3)* ..... ● **12**

13 **PNOLC subtraction allotment method –** mark an ***X*** in the appropriate box to indicate which method you are subject to *(from Form CT-3.3)* ..... 100% ● ☐ 50% ● ☐ 10% ● ☐

14 If you are a taxable domestic international sales corporation (DISC), mark an ***X*** in the box ..... ● **14** ☐

Part 2 – Group member's fixed dollar minimum tax *(taxable group members only)* and prepayments *(if separate payments were made)*

Section 1 – Fixed dollar minimum tax

1 New York receipts *(see instructions)* **1** 476928

2 Fixed dollar minimum tax *(only for the corporation filing this form; see instructions)* **2** 175

Section 2 – Prepayments

		Franchise tax				MTA surcharge		
		Date paid	Amount			Date paid	Amount	
3 Mandatory first installment	3				3			
4 Second installment from Form CT-400	4				4			
5 Third installment from Form CT-400	5				5			
6 Fourth installment from Form CT-400	6				6			
7 Payment with extension request	7				7			
8 Credit from prior years *(see instructions)*	8				8			
9 Add amount columns *(enter here and include on Form CT-3-A, Part 2, line 22)*	9			*(enter here and include on Form CT-3-M, line 90)*	9			

*(continue with **Part 4** on next page)*

Part 4 – Group member's capital base line items

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	**1**	824117	924423	874270
2 Real property and marketable securities included on line 1	**2**			
3 Subtract line 2 from line 1	**3**			
4 Real property and marketable securities at fair market value	**4**			
5 Adjusted total assets *(add lines 3 and 4)*	**5**			
6 Total liabilities	**6**	65413828	66298608	65856218

Part 5 – Computation of group member's investment capital for the current tax year

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

Addback of capital previously reported as investment capital

		A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value *(column A - column B)*
20 Total of stocks previously presumed held for more than one year, but did **not** meet the holding period *(as included in Form CT-3.1,Schedule F, line 1)*	**20**			

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

		A – Everywhere	B – New York State (NYS)	C – NYS fixed dollar minimum
Section 210-A.2				
1 Sales of tangible personal property	1			
2 Sales of electricity	2	476928	476928	476928
3 Net gains from sales of real property	3			
Section 210-A.3				
4 Rentals of real and tangible personal property	4			
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5			
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6			
Section 210-A.4				
7 Sale, licensing, or granting access to digital products	7			

Section 210-A.5(a)(1)

8 When the fixed percentage method election is in effect for the combined group, mark an ***X*** in the box *(see instructions)* ..... ● 8 ☐

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see instructions)*

Section 210-A.5(a)(2)(A)				
9 Interest from loans secured by real property	9			
10 Net gains from sales of loans secured by real property	10			
11 Interest from loans **not** secured by real property (QFI ● ☐)	11			
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	12			
Section 210-A.5(a)(2)(B) (QFI ● ☐)				
13 Interest from federal debt	13			
14 Net gains from federal debt	14			
15 Interest from NYS and its political subdivisions debt	15			
16 Net gains from NYS and its political subdivisions debt	16			
17 Interest from other states and their political subdivisions debt	17			
18 Net gains from other states and their political subdivisions debt	18			
Section 210-A.5(a)(2)(C) (QFI ● ☐)				
19 Interest from asset-backed securities and other government agency debt	19			
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20			
21 Net gains from all other asset-backed securities	21			
Section 210-A.5(a)(2)(D) (QFI ● ☐)				
22 Interest from corporate bonds	22			
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23			
24 Net gains from other corporate bonds	24			
Section 210-A.5(a)(2)(E)				
25 Net interest from reverse repurchase and securities borrowing agreements	25			
Section 210-A.5(a)(2)(F)				
26 Net interest from federal funds	26			
Section 210-A.5(a)(2)(I) (QFI ● ☐)				
27 Net income from sales of physical commodities	27			
Section 210-A.5(a)(2)(J) (QFI ● ☐)				
28 Marked to market net gains	28			
Section 210-A.5(a)(2)(H) (QFI ● ☐)				
29 Interest from other financial instruments	29			
30 Net gains and other income from other financial instruments	30			

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

		A – Everywhere	B – NYS	C – NYS fixed dollar minimum
Section 210-A.5(b)				
31 Brokerage commissions	**31**			
32 Margin interest earned on behalf of brokerage accounts	**32**			
33 Fees for advisory services for underwriting or management of underwriting	**33**			
34 Receipts from primary spread of selling concessions	**34**			
35 Receipts from account maintenance fees	**35**			
36 Fees for management or advisory services	**36**			
37 Interest from an affiliated corporation	**37**			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards	**38**			
39 Service charges and fees from credit cards	**39**			
40 Receipts from merchant discounts	**40**			
41 Receipts from credit card authorizations and settlement processing	**41**			
42 Other credit card processing receipts	**42**			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies	**43**			
Section 210-A.6				
44 Receipts from railroad and trucking business	**44**			
Section 210-A.6-a				
45 Receipts from the operation of vessels	**45**			
Section 210-A.7				
46 Receipts from air freight forwarding	**46**			
47 Receipts from other aviation services	**47**			
Section 210-A.8				
48 Advertising in newspapers or periodicals	**48**			
49 Advertising on television or radio	**49**			
50 Advertising via other means	**50**			
Section 210-A.9				
51 Transportation or transmission of gas through pipes	**51**			
Section 210-A.10				
52 Receipts from other services/activities not specified	**52**			
Section 210-A.11				
53 Discretionary adjustments	**53**			
Total NYS fixed dollar minimum receipts				
54 Add lines 1 through 53 in column C	**54**			476928

Include each of the lines 1 through 53, columns A and B in its corresponding line, and applicable row, of Form CT-3-A, Part 6.

Test 26

Begins on next page

Return to Test Chart

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2015. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred *(see Form CT-1)*.

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

All filers must enter tax period:

Final return [X] **Amended return** [ ] beginning 01-01-2015 ending 12-31-2015

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box ..... [ ]
002190269	AA 9	(518) 555-1111	

Legal name of corporation	Trade name/DBA
CTEF6112	
Mailing name *(if different from legal name above)*	State or country of incorporation
c/o	NY
Mailing address number and street or PO box	Date of incorporation / **Foreign corporations:** date began business in NYS
6112 W A HARRIMAN CAMPUS	08-01-2002

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

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

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

For office use only

A. Pay amount shown on Part 2, line 23. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A** Payment enclosed 0

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

C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an ***X*** in the box *(see instructions)* ..... **C** [ ]

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)* Bill Smith	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person	Signature of authorized person	Official title
	John Doe		Vice President
	E-mail address of authorized person	Telephone number	Date
	johndoe@ct3m.com	(518) 555-2525	2016-03-15

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*	Firm's EIN	Preparer's PTIN or SSN
	Taxes Done Right	123456987	987654321
	Signature of individual preparing this return	Address / City / State / ZIP code	
		315 Return Parkway / Albany / NY / 12227	
	E-mail address of individual preparing this return	Preparer's NYTPRIN or Excl. code	Date
	billsmith@taxesdoneright.com	12345678	2016-03-15

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

Section A – Qualification for preferential tax rates

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

1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... **1** ☐

2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ..... **2** ☐

3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ..... **3** ☐

4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... **4** ☐

5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... **5** ☐

6 A small business eligible for the lower business income tax rates and possible capital base tax exception ..... **6** ☐
If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.

6a Total capital contributions **6a**

6b **Small business taxpayers only:** you are also a QETC ..... **6b** ☐

6c **Small business taxpayers only:** you are also a qualified New York manufacturer ..... **6c** ☐

7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ..... **7** ☐

Section B – New York State information *(see instructions)*

1 Number of New York State employees **1** 200

2 Wages paid to New York State employees **2** 2000000

3 Number of business establishments in New York State **3** 1

4 If you have an interest in, or have rented, real property in New York State, mark an ***X*** in the box and complete lines 4a and 4b *(if multiple counties see instructions)* ..... **4** X

4a The real property's county ..... **4a** NIAGARA

4b The real property's value or rent **4b** 140000000

5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an ***X*** in the box ..... **5** ☐

5a If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments ..... **5a** Number ☐ Amount

6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an ***X*** in the box ..... **6** ☐

Section C – Filing information

1 **Federal return filed –** you must mark an ***X*** in one box and attach a complete copy of your federal return

1120 ☒ 1120 consolidated ☐ 1120-REIT or 1120-RIC ☐ 1120S ☐ 1120F ☐ 1120-H ☐

2 **Amended return –** If you marked the amended return box on page 1, then for any item(s) that apply, mark an ***X*** in the box and attach documentation

Final federal determination ☐ Date of determination ☐ NOL carryback ☐ Capital loss carryback ☐ 1139 ☐ 1120X ☐

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

3 **Required attachments –** For all forms, other than tax credit claim forms, that are attached to this return, mark an ***X*** in the applicable box(es)

CT-3.1 ☐ CT-3.2 ☐ CT-3.3 ☐ CT-3.4 ☐ CT-60 ☐ CT-225 ☐ Other *(identify)*: _____ ☐

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. **4** 1

5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an ***X*** in the box ..... **5** ☐

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits, plus mandatory first installment

1a	Business income base tax *(from Part 3, line 20)*	1a	38950000		
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	15981		
1c	Fixed dollar minimum tax *(see instr)* New York receipts 2000000000	1c	200000		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	38950000
3	Tax credits used *(from Part 7, line 2; see instructions)*			3	38750000
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter **0**)*			4	200000
5	If you filed a request for an extension, enter the amount from Form CT-5, line 2			5	80000
6	If you did **not** file Form CT-5 and line 4 is over $1,000, see instructions			6	
7	Largest base minus credits, plus mandatory first installment *(add line 4 and line 5 or 6)*			7	280000

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

12a	Return a Gift to Wildlife	12a	10		
12b	Breast Cancer Research and Education Fund	12b			
12c	Prostate Cancer Research, Detection, and Education Fund	12c	10		
12d	9/11 Memorial	12d			
12e	Volunteer Firefighting & EMS Recruitment Fund	12e	10		
12f	Veterans Remembrance	12f	10		
12g	Women's Cancers Education and Prevention Fund	12g	10		
13	Total voluntary gifts/contributions *(add lines 12a through 12g)*			13	50

Total amount due

14	Add lines 7, 11, and 13			14	280050

Prepayments

15	Mandatory first installment	15	80050		
16	Second installment *(from Form CT-400)*	16	50000		
17	Third installment *(from Form CT-400)*	17	50000		
18	Fourth installment *(from Form CT-400)*	18	50000		
19	Payment with extension request *(from Form CT-5, line 5)*	19	50000		
20	Overpayment credited from prior years Period	20			
21	Overpayment credited from CT-3-M Period	21			
22	Total prepayments *(add lines 15 through 21; see instructions)*			22	280050

Payment due or overpayment to be credited/refunded

23	Balance due *(If line 22 is less than line 14, subtract line 22 from line 14 and enter the result here. This is the amount due; enter **payment amount** on page 1, line A.)*			23	0
24	Overpayment *(If line 22 is more than line 14, subtract line 14 from line 22. This is your overpayment; enter the result here and see instructions.)*			24	
25	Amount of overpayment to be credited to next period *(see instructions)*			25	
26	Balance of overpayment available *(subtract line 25 from line 24; see instructions)*			26	
27	Amount of overpayment to be credited to Form CT-3-M			27	
28	Balance of overpayment to be refunded *(subtract line 27 from line 26; see instructions)*			28	
29	Unused tax credits to be refunded *(see instructions)*	29			
30	Unused tax credits applied to next period	30			

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)*	**1**	548591549
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	
3	Add lines 1 and 2	**3**	548591549
4	Subtractions from FTI *(from Form CT-225, line 10)*	**4**	
5	Subtract line 4 from line 3	**5**	548591549
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)*	**6**	
7	Entire net income (ENI) *(subtract line 6 from line 5)*	**7**	548591549
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	**8**	
9	Subtract line 8 from line 7	**9**	548591549
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	**10**	
11	Business income *(add lines 9 and 10)*	**11**	548591549
12	Addback of income previously reported as investment income *(from Form CT-3.1, Schedule F, line 6; if zero, enter **0**; see instructions)*	**12**	
13	Business income after addback *(add lines 11 and 12)*	**13**	548591549
14	Business apportionment factor *(from Part 6, line 55)*	**14**	1.0000
15	Apportioned business income after addback *(multiply line 13 by line 14)*	**15**	548591549
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)*	**16**	
17	Subtract line 16 from line 15	**17**	548591549
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**	
19	Business income base *(subtract line 18 from line 17)*	**19**	548591549
20	Business income base tax *(multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)*	**20**	38950000

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	22576811	21871539	22224175
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3	22576811	21871539	22224175
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets *(add lines 3 and 4)*	5	22576811	21871539	22224175
6 Total liabilities	6	12544677	10596215	11570446

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	10653729
8 Investment capital *(from Part 5, line 19; if zero or less, enter **0**)*	8	
9 Business capital *(subtract line 8 from line 7)*	9	10653729
10 Addback of capital previously reported as investment capital *(from Part 5, line 20, column C; if zero or less, enter **0**)*	10	
11 Total business capital *(add lines 9 and 10)*	11	10653729
12 Business apportionment factor *(from Part 6, line 55)*	12	1.0000
13 Apportioned business capital *(multiply line 11 by line 12)*	13	10653729
14 New small business *(if in first two tax years, mark an **X** in one box)* Year one ☐ Year two ☐		
15 Capital base tax *(multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)*	15	15981

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

		A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value *(column A - column B)*
16 Total capital that generates income claimed to not be apportionable to New York under the U.S. Constitution *(from Form CT-3.1, Schedule E, line 1)*	16			
17 Total of stocks **actually** held for more than one year *(from Form CT-3.1, Schedule E, line 2)*	17			
18 Total of stocks **presumed** held for more than one year *(from Form CT-3.1, Schedule E, line 3)*	18			

19 Total investment capital for the current year *(Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter **0**.)*	19	

Addback of capital previously reported as investment capital

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

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

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1	2000000000	2000000000
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an ***X*** in the box *(see instructions)* ● 8 ☐

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see line 8 instructions)*

Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9		
10 Net gains from sales of loans secured by real property	10		
11 Interest from loans **not** secured by real property (QFI ● ☐)	11		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	12		
Section 210-A.5(a)(2)(B) (QFI ● ☐)			
13 Interest from federal debt	13		
14 Net gains from federal debt	14		
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from NYS and its political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI ● ☐)			
19 Interest from asset-backed securities and other government agency debt	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI ● ☐)			
22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI ● ☐)			
27 Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI ● ☐)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI ● ☐)			
29 Interest from other financial instruments	29		
30 Net gains and other income from other financial instruments	30		

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
Section 210-A.6			
44 Receipts from railroad and trucking business	44		
Section 210-A.6-a			
45 Receipts from the operation of vessels	45		
Section 210-A.7			
46 Receipts from air freight forwarding	46		
47 Receipts from other aviation services	47		
Section 210-A.8			
48 Advertising in newspapers or periodicals	48		
49 Advertising on television or radio	49		
50 Advertising via other means	50		
Section 210-A.9			
51 Transportation or transmission of gas through pipes	51		
Section 210-A.10			
52 Receipts from other services/activities not specified	52		
Section 210-A.11			
53 Discretionary adjustments	53		
Total receipts			
54 Add lines 1 through 53 in columns A and B	54	2000000000	2000000000

Calculation of business apportionment factor

55 New York State business apportionment factor *(divide line 54, column A by line 54, column B and enter the result here; round to the fourth decimal place)* **55** 1.0000

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

Part 7 – Summary of tax credits claimed

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

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

CT-37		CT-604		DTF-621	
CT-40		CT-605		DTF-622	
CT-41		CT-606		DTF-624	
CT-43		CT-607		DTF-630	
CT-44		CT-611		Other credits	
CT-46		CT-611.1			
CT-47		CT-611.2	38,750,000		
CT-236		CT-612			
CT-238		CT-613			
CT-239		CT-631			
CT-241		CT-633			
CT-242		CT-634			
CT-243		CT-635			
CT-246		CT-636			
CT-248		CT-637			
CT-249		CT-638			
CT-250		CT-639			
CT-259		CT-640			
CT-261		CT-641			
CT-501		CT-642			
CT-502		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* **2** 38,750,000

3 Total tax credits claimed that are refund eligible *(see instructions)* **3** 38,750,000

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an ***X*** in the box ..... **4a** ☐

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an ***X*** in the box ..... **4b** ☐

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

Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

CT-611.2

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After July 1, 2015

Tax Law – Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210-B.17; and Article 33, Section 1511(u)

All filers must enter tax period:
beginning 01-01-2015 ending 12-31-2015

Legal name of corporation filing franchise tax return	Employer identification number (EIN)
CTEF6112	002190269

Attach to Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, CT-33-NL, CT-183, CT-184, or CT-185. A separate Form CT-611.2 **must** be filed for each *Certificate of Completion* (COC).

A Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **on or after July 1, 2015**? ..... Yes ● [X] No [ ]

If *Yes*, complete Form CT-611.2 to claim the brownfield redevelopment tax credit. If *No*, do **not** complete this form. If the site was accepted **prior to June 23, 2008**, complete Form CT-611; if the site was accepted **on or after June 23, 2008, and prior to July 1, 2015**, complete Form CT-611.1 to claim this credit.

Part 1 – Brownfield site identifying information *(see instructions)*

All filers **must** complete this part.

B Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit ..... ● 07-28-2015

C Enter the following information as listed on the COC issued by the DEC for the qualified site. **Attach a copy of the COC.**

Site name	Site owner
FALLS REHAB	CTEF6112
Site location – municipality	**Site location – county**
NIAGARA	NIAGARA

DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
NIAGARA	C932150	07-28-2015

Name of certificate holder(s)	Address of certificate holder(s)	EIN of certificate holder(s)
CTEF6112	6112 W A HARRIMAN CAMPUS ALBANY, NY 12227	002190269

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

E Are there multiple taxpayers listed on the COC claiming a credit for the qualified site?..... Yes ● [ ] No [X]

F Is the qualified site for which the COC was issued by the DEC located in an environmental zone (EN-Zone)? ..... Yes ● [ ] No [X]

F1 If *Yes,* enter the percent of the qualified site located within an EN-Zone ..... ● %

G If you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area, mark an ***X*** in the box. **Attach** supporting documentation. ..... ● [ ]

Part 1 – Brownfield site identifying information *(see instructions) (continued)*

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

I Is the qualified site for which the COC was issued by the DEC developed as an affordable housing project as defined in Environmental Conservation Law section 27-1405? ..... Yes ● ☐ No ☒

I1 If *Yes,* enter the percent of the eligible costs included in the calculation of the tangible property credit component ..... ● %

Part 2 – Credit computation and usage instructions

J Are you claiming this credit as a corporation that earned the credit (not as a corporate partner that received a share of the credit from a partnership)? ..... Yes ● ☒ No ☐

C corporations: If *Yes*, complete Parts 3 and 5. If you are also a corporate partner receiving credit from a partnership(s), complete Part 4. If *No* because you are **only** claiming this credit as a corporate partner who received a share of it from a partnership(s), **skip** Part 3 and complete Parts 4 and 5;

New York S corporations: If *Yes*, complete Part 3. If you are also a corporate partner receiving credit from a partnership(s), complete Part 4. Do **not** complete Part 5. If *No* because you are **only** claiming this credit as a corporate partner who received a share of it from a partnership(s), **skip** Part 3 and complete Part 4. Do **not** complete Part 5.

Part 3 – Computation of credit or recapture

Complete this part if you are a corporation that earned the credit for the qualified site. Do **not** complete this part if you only received a share of the credit from a partnership.

Schedule A – Site preparation credit component *(see instructions)*

A Description of site preparation costs	B Date costs paid or incurred *(mm-dd-yy)*	C Costs
PREPARATION	09-15-2015	10,000,000
Total of column C amounts from attached list		

1 Add column C amounts	**1**	10,000,000
2 Applicable percentage rate *(from the COC issued for this qualified site)*	**2**	25 %
3 Site preparation credit component *(Multiply line 1 by line 2; enter here and on line 19. New York S corporations see instructions.)*	**3**	2,500,000

Schedule B – On-site groundwater remediation credit component *(see instructions)*

A Description of groundwater remediation costs	B Date costs paid or incurred *(mm-dd-yy)*	C Costs
GROUNDWATER REMEDIATION	09-15-2015	5,000,000
Total of column C amounts from attached list		

4 Add column C amounts	**4**	5,000,000
5 Applicable percentage rate *(from the COC issued for this qualified site)*	**5**	25 %
6 On-site groundwater remediation credit component *(Multiply line 4 by line 5; enter here and on line 20. New York S corporations see instructions.)*	**6**	1,250,000

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

Schedule C – Tangible property credit component *(see instructions)*

A Description of qualified property	B Principal use	C Date placed in service *(mm-dd-yy)*	D Life *(years)*	E Cost or other basis
TANGIBLE	SALES	10-15-2015	25	140,000,000
Total of column E amounts from attached list				

7	Add column E amounts	7	140,000,000
8	Applicable percentage rate *(see instructions)*	8	25 %
9	Tentative tangible property component *(multiply line 7 by line 8)*	9	35,000,000
10	Tangible property component limitation for the qualified site *(see instructions)*	10	45,000,000
11	Tangible property component available for use in the current tax year *(see instructions)*	11	45,000,000
12	Tangible property credit component *(enter the lesser of line 9 or line 11 here and on line 21; see instructions)*	12	35,000,000

Schedule D – Recapture of credit taken in previous tax years

Recapture of tangible property credit component for property that ceases to be in qualified use *(see instructions)*

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

13	Recaptured tangible property credit component *(add column H amounts)*	13	

Recapture if COC is revoked *(see instructions)*

14	Net tangible property credit component previously allowed *(see instructions)*	14	
15	Site preparation credit component previously allowed	15	
16	On-site groundwater remediation credit component previously allowed	16	
17	Enter the amount from line 13 or the sum of lines 14 through 16 *(enter here and on line 23; New York S corporations see instructions)*	17	

Part 4 – Corporate partners *(see instructions)*

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

Item	A Name of partnership	B Partnership's EIN
A		
B		
C		

Item	C Site preparation credit component	D On-site groundwater remediation credit component	E Tangible property credit component	F Recapture of credit
A				
B				
C				
Total from additional sheet(s)				
18 Totals of columns C through F...				
18				

Part 5 – Total credit *(New York S corporations do not complete this part)*

Schedule E – Credit summary

19	Site preparation credit component *(add line 3 and line 18, column C)*	**19**	2,500,000
20	On-site groundwater remediation component *(add line 6 and line 18, column D)*	**20**	1,250,000
21	Tangible property credit component *(add line 12 and line 18, column E)*	**21**	35,000,000
22	Subtotal *(add lines 19, 20, and 21)* ●	**22**	38,750,000
23	Recapture of credit taken in previous tax years *(add line 17 and line 18, column F)* ●	**23**	
24	Net brownfield redevelopment credit *(see instructions)* ●	**24**	38,750,000

Schedule F – Computation of credit used, refunded, or credited as an overpayment in the next year

25	Tax due before credits *(see instructions)*	**25**	38,950,000
26	Tax credits claimed before this credit *(see instructions)* ●	**26**	
27	Subtract line 26 from line 25	**27**	38,950,000
28	Minimum tax *(see instructions)*	**28**	200,000
29	Credit limitation *(subtract line 28 from line 27; if zero or less, enter **0**)* ●	**29**	
30	Credit to be used this tax year *(see instructions)* ●	**30**	38,750,000
31	Unused credit available for refund or as an overpayment *(subtract line 30 from line 24)* ●	**31**	
32	Amount of credit to be refunded *(limited to the amount on line 31; see instructions)* ●	**32**	
33	Amount of credit to be credited as an overpayment in the next tax year *(subtract line 32 from line 31; see instructions)* ●	**33**	