Department of Taxation and Finance

New York State Test Packet For Software Developers

Corporation Tax E-File

Tax Year 2017

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 the following tests:

Test#	Test Name	Test EIN	Main form	Associated forms
1a	CTEF5a	002190201	CT-5	
1b	CTEF5b	002190342	CT-5	
1c	CTEF5c	002190344	CT-5	
2	CTEF54	002190202	CT-5.4	
3	CTEF53	002190203	CT-5.3	
4a	CTEF51a	002190345	CT-5.1	
4b	CTEF51b	002190204	CT-5.1	
4c	CTEF51c	002190346	CT-5.1	
5	CTEF59	002190205	CT-5.9	
6	CTEF59E	002190206	CT-5.9E	
7	CTEF56	002190309	CT-5.6	
8	CTEF13	002190207	CT-13	
9	CTEF300	002190269	CT-300	
9a	CTEF300a	002190347	CT-300	
10a	CTEF400a	002190242	CT-400	JUNE
10b	CTEF400b	002190242	CT-400	SEPTEMBER
10c	CTEF400c	002190242	CT-400	DECEMBER
11	CTEF33M	002190210	CT-33/33M	CT-33R
12	CTEF33C	002190244	CT-33C	
13	CTEF33A	002190211	CT-33A	CT-33AATT, CT-33A/B, CT-225A
14	CTEF33NL	002109209	CT-33NL/33M	CT-33.1
15	CTEF3M222	002190321	CT-3/3M	CT-222, CT-3.4, CT-225, CT-60
16	CTEF37	002190214	CT-3	CT-3.4, CT-225, CT-37, CT-238, CT-604, CT-606
17	CTEF246	002190215	CT-3	CT-3.3, CT-3.4, CT-246, CT-248, CT-261, CT-642
18	CTEF44	002190216	CT-3	CT-3.1, CT-3.2, CT-3.3, CT-3.4, CT-44, CT-46, CT-225, CT-641
19	CTEF601	002190218	CT-3	CT-3.4, CT-601, CT-603, CT-604CP, CT-646, DTF-686
20	CTEF47	002190219	CT-3	CT-3.4, CT-47, CT-501, CT-635, CT-638, CT-639, CT- 644, CT-645
21	CTEF224	002190220	CT-3	CT-3.2, CT-3.4, CT-43, CT-224, CT-225, CT-602, CT-611.1
22	CTEF604	002190221	CT-3	CT3.4, CT-601, CT-604, CT-607, DTF-621
23	CTEF3S	002190222	CT-3S	CT-34SH, CT-60, CT-223, CT-225, CT-241, CT-249, CT-605, CT-611, CT-612, CT-613, CT-633, CT-634, CT-637, CT-640, CT-643, CT-644, PDF-CT-250
24	CTEF3SNORCPT	002190329	CT-3S	
25	CTEF636	002190256	CT-3	CT-3.4, CT-611.2, CT-636, CT-638, CT-647
26a	CTEF3A2016	002190223	CT-3A	CT-225A, CT-3.4, CT-46, CT-60, PDF-CT-225-A/B
26b	CTEF3ABC2016	002190224	CT-3A/BC	
26c	CTEF3ABC2017	002190268	CT-3A/BC	
27	CTEF3REIT	002190348	CT-3	CT-3.4

Test Packet B:

28a	CTEF3A2017	002190223	CT-3A	CT-3.1, CT-3.4, CT-60, CT-225A, PDF-CT-225A/B
28b	CTEF3ABC1	002190268	CT-3A/BC	
28c	CTEF3ABC2	002190224	CT-3A/BC	
29	CTEF3A	002190307	CT-3A	
30	CTEF332	002190284	CT-33/M	CT-33.2, CT-33R

If you do not support one of the primary forms do not submit that test.

If you do not support one of more of the forms associated with a test, submit the test without the unsupported form(s). If this is done, an email must be sent to BTBCTELF@tax.ny.gov indicating the forms not included.

Please Contact NYS if you desire to send additional test returns not covered in this test package. You MUST include the submission ID number in your email for each test case you have submitted for review.

Payment Information

The following tests contain payment amounts:

Test#	Amount	Pymt Date
1a	$5136	04/17/2018
2	$1500	03/15/2018
3	$8596	04/17/2018
5	$2900	04/17/2018
6	$10019	04/17/2018
7	$26085	04/17/2018
9	$2537	03/15/2018
10a	$321	06/15/2018
10b	$289	09/15/2018
10c	$1090	12/15/2018
11	$6715	04/17/2018
14(MTA)	$210	04/17/2018
15(State)	$1600	04/17/2018
23	$150	03/15/2018
29	$3000	04/15/2018

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

Bank Account Number: 123456789

ABA Number: 221373383

Account Type: Checking

Account Holder: Business

When to test

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

Transmitting test files

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

When your test has been transmitted to the IRS, you must send an email to: BTBCTELF@tax.ny.gov.

This email MUST include the test submission ID numbers for ALL test cases submitted, and any deviation from the test data. If your test is significantly different than the DTF test example, it would help to include a PDF of your test document in the e-mail, showing the main and supporting forms with data that you sent in your submission.
We will retrieve test submissions by submission ID number from the IRS, so it is imperative that you include ALL test submission ID numbers in your e-mail to NYS. If we do not receive the submission ID number from you, we cannot retrieve the test submission and will not be able to review it.

Communicating test results

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

Test acknowledgment

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

New York State Signature Requirement

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

Approval of e-file software

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

Test 1a

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Return to Test Chart

Department of Taxation and Finance

Request for Six-Month Extension to File

(for franchise/business taxes, MTA surcharge, or both)
Tax Law – Articles 9-A, 13, and 33

CT-5

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

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

Legal name of corporation	Trade name/DBA
CTEF5a	

Mailing name *(if different from legal name)* and address	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NY	
Number and street or PO box	Date of incorporation	
5a WA HARRIMAN CAMPUS	05-10-1984	
City / State / ZIP code	Foreign corporations: date began business in NYS	*Audit use*
ALBANY / NY / 12227		

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

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

Article 9-A	Article 13	Article 33
CT-3 [X] CT-3-M [X]	CT-13 [ ]	CT-33 [ ] CT-33-C [ ] CT-33-M [ ] CT-33-NL [ ]

A. Pay amount shown on line 11. Make payable to: ***New York State Corporation Tax***
Attach your payment here. Detach all check stubs. *(See instructions for details.)* **A** Payment enclosed 5136 00

Certain corporations filing as part of a combined group: Typically, taxpayers filing a combined return use Form CT-5.3. **However**, if for the tax year for which you are requesting an extension to file, you are either becoming a member of a **new** combined group, or being **added** to an **existing** group, you **must also** file Form CT-5. Complete the business information section above and line B. Then, mark an ***X*** in the box on either line C or D *(see instructions)*.

Do **not** complete line A and lines 1 through 16.

B. Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers) ... **B**

Note: Failure to include the EIN of the designated agent (or parent) may delay processing of your extension request, and may result in penalties and interest.

C. If this extension request is for the **first** tax year that you are being included in a **new** combined group filing a combined return, mark an ***X*** in the box ..... **C** [ ]

D. If this extension request is for the **first** tax year that you are being **added** to an **existing** combined group filing a combined return, mark an ***X*** in the box ..... **D** [ ]

Computation of estimated franchise tax

1	Franchise tax from the worksheet in Form CT-5-I	1	7900 00
2			
3			
4	Prepayments of franchise tax *(from line 16, column A)*	4	4000 00
5	Balance due **–** franchise tax *(subtract line 4 from line 1; do not enter less than zero)*	5	3900 00

Computation of estimated MTA surcharge

6	MTA surcharge from the worksheet in Form CT-5-I	6	2236 00
7			
8			
9	Prepayments of MTA surcharge *(from line 16, column B)*	9	1000 00
10	Balance due **–** MTA surcharge *(subtract line 9 from line 6; do not enter less than zero)*	10	1236 00
11	Total balance due *(see instructions)*	11	5136 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 from Form CT-300	**12**	03-15-2017	1000 00	250 00
13a	Second installment from Form CT-400	**13a**	06-15-2017	1000 00	250 00
13b	Third installment from Form CT-400	**13b**	09-15-2017	1000 00	250 00
13c	Fourth installment from Form CT-400	**13c**	12-15-2017	1000 00	250 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**		4000 00	1000 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 04-17-2018

See instructions for where to file.

Test 1b

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Return to Test Chart

Department of Taxation and Finance

Request for Six-Month Extension to File

(for franchise/business taxes, MTA surcharge, or both)
Tax Law – Articles 9-A, 13, and 33

CT-5

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

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

Legal name of corporation	Trade name/DBA
CTEF5b	

Mailing name *(if different from legal name)* and address	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NY	
Number and street or PO box	Date of incorporation	
5b WA HARRIMAN CAMPUS	05-10-1984	
City / State / ZIP code	Foreign corporations: date began business in NYS	*Audit use*
ALBANY / NY / 12227		

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

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

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

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

Certain corporations filing as part of a combined group: Typically, taxpayers filing a combined return use Form CT-5.3. **However**, if for the tax year for which you are requesting an extension to file, you are either becoming a member of a **new** combined group, or being **added** to an **existing** group, you **must also** file Form CT-5. Complete the business information section above and line B. Then, mark an ***X*** in the box on either line C or D *(see instructions)*.

Do **not** complete line A and lines 1 through 16.

B. Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers) ... **B** 987654321

Note: Failure to include the EIN of the designated agent (or parent) may delay processing of your extension request, and may result in penalties and interest.

C. If this extension request is for the **first** tax year that you are being included in a **new** combined group filing a combined return, mark an ***X*** in the box ..... **C** X

D. If this extension request is for the **first** tax year that you are being **added** to an **existing** combined group filing a combined return, mark an ***X*** in the box ..... **D**

Computation of estimated franchise tax

1	Franchise tax from the worksheet in Form CT-5-I	1	
2			
3			
4	Prepayments of franchise tax *(from line 16, column A)*	4	
5	Balance due **–** franchise tax *(subtract line 4 from line 1; do not enter less than zero)*	5	

Computation of estimated MTA surcharge

6	MTA surcharge from the worksheet in Form CT-5-I	6	
7			
8			
9	Prepayments of MTA surcharge *(from line 16, column B)*	9	
10	Balance due **–** MTA surcharge *(subtract line 9 from line 6; do not enter less than zero)*	10	
11	Total balance due *(see instructions)*	11	

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

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

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* TAXES DONE RIGHT	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this document	Address 315 RETURN PARKWAY	City ALBANY	State NY / ZIP code 12227
	E-mail address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912 or Excl. code	Date 04-17-2018	

See instructions for where to file.

Test 1c

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Return to Test Chart

Department of Taxation and Finance

Request for Six-Month Extension to File

(for franchise/business taxes, MTA surcharge, or both)
Tax Law – Articles 9-A, 13, and 33

CT-5

NEW YORK STATE 2017

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

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

Legal name of corporation	Trade name/DBA
CTEF5c	

Mailing name *(if different from legal name)* and address	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NY	
Number and street or PO box	Date of incorporation	
5c WA HARRIMAN CAMPUS	05-10-1984	
City / State / ZIP code	Foreign corporations: date began business in NYS	*Audit use*
ALBANY / NY / 12227		

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

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

Article 9-A	Article 13	Article 33
CT-3 [X] CT-3-M [ ]	CT-13 [ ]	CT-33 [ ] CT-33-C [ ] CT-33-M [ ] CT-33-NL [ ]

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

Certain corporations filing as part of a combined group: Typically, taxpayers filing a combined return use Form CT-5.3. **However**, if for the tax year for which you are requesting an extension to file, you are either becoming a member of a **new** combined group, or being **added** to an **existing** group, you **must also** file Form CT-5. Complete the business information section above and line B. Then, mark an ***X*** in the box on either line C or D *(see instructions)*.

Do **not** complete line A and lines 1 through 16.

B. Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers) ... **B** 987654321

Note: Failure to include the EIN of the designated agent (or parent) may delay processing of your extension request, and may result in penalties and interest.

C. If this extension request is for the **first** tax year that you are being included in a **new** combined group filing a combined return, mark an ***X*** in the box ..... **C** [ ]

D. If this extension request is for the **first** tax year that you are being **added** to an **existing** combined group filing a combined return, mark an ***X*** in the box ..... **D** [X]

Computation of estimated franchise tax

1	Franchise tax from the worksheet in Form CT-5-I	1	
2			
3			
4	Prepayments of franchise tax *(from line 16, column A)*	4	
5	Balance due **–** franchise tax *(subtract line 4 from line 1; do not enter less than zero)*	5	

Computation of estimated MTA surcharge

6	MTA surcharge from the worksheet in Form CT-5-I	6	
7			
8			
9	Prepayments of MTA surcharge *(from line 16, column B)*	9	
10	Balance due **–** MTA surcharge *(subtract line 9 from line 6; do not enter less than zero)*	10	
11	Total balance due *(see instructions)*	11	

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

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

Paid preparer use only *(see instr.)*				
Firm's name *(or yours if self-employed)* TAXES DONE RIGHT		Firm's EIN 123456987		Preparer's PTIN or SSN 987654123
Signature of individual preparing this document	Address 315 RETURN PARKWAY	City ALBANY	State NY	ZIP code 12227
E-mail address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912 or	Excl. code	Date 04-17-2018

See instructions for where to file.

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 2017

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number
002190202	AA 9	(518) 555-2626

Legal name of corporation	Trade name/DBA

Mailing name *(if different from legal name)* and address	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NY	
Number and street or PO box	Date of incorporation	
54 WA HARRIMAN CAMPUS	05-10-2000	
City / State / ZIP code	Foreign corporations: date began business in NYS	*Audit use*
ALBANY / NY / 12227		

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

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	1500 00

Computation of estimated franchise tax

1	Franchise tax *(see instructions)*	1	4500 00
2	First installment of estimated tax for the next tax year *(see instructions)*	2	1125 00
3	Total franchise tax and first installment *(add lines 1 and 2)*	3	5625 00
4	Prepayments of franchise tax *(from line 10 below)*	4	4125 00
5	Balance due *(subtract line 4 from line 3 and enter here; if zero or less, enter **0**; enter the payment amount on line A above)*	5	1500 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	03-15-2017	1500 00
7a	Second installment from Form CT-400	7a	06-15-2017	1500 00
7b	Third installment from Form CT-400	7b	09-15-2017	1125 00
7c	Fourth installment from Form CT-400	7c		
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		4125 00

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	03-15-2018		

See instructions for where to file.

Test 3

Begins on next page

Return to Test Chart

Department of Taxation and Finance

Request for Six-Month Extension to File

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

Tax Law – Articles 9-A and 33

CT-5.3

All filers must enter tax period: beginning 01/01/2017 ending 12/31/2017

Employer identification number (EIN)	File number	Business telephone number
002190203	0A 1	(518)555-2626

Legal name of corporation	Trade name/DBA
CTEF53	

Mailing name *(if different from legal name)* and address	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NEW YORK	
Number and street or PO box: 53 EXTENSION ST	Date of incorporation: 05-10-2000	
City: ALBANY; State: NY; ZIP code: 12227	Foreign corporations: date began business in NYS	*Audit use*

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

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

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

Article 9-A		Article 33
CT-3-A [X] CT-3-M [X]		CT-33-A [ ] CT-33-M [ ]

		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	8596 00

Computation of estimated franchise tax and fixed dollar minimum tax

1	Combined franchise tax from the worksheet *(see instructions)*	1	5000 00
2	Combined fixed dollar minimum tax on taxable group member corporations *(from the worksheet; see instructions)*	2	6700 00
3			
4	Total combined franchise tax and fixed dollar minimum tax on group member corporations *(add lines 1 and 2)*	4	11700 00
5			
6			
7	Prepayments of combined franchise tax and fixed dollar minimum tax on group member corporations *(enter amount from line 22, column A)*	7	5000 00
8	Balance due *(subtract line 7 from line 4; do not enter less than zero)*	8	6700 00

Computation of estimated MTA surcharge

9	Combined MTA surcharge from the worksheet *(see instructions)*	9	3311 00
10			
11			
12	Prepayments of combined MTA surcharge *(enter amount from line 22, column B)*	12	1415 00
13	Balance due - combined MTA surcharge *(subtract line 12 from line 9; do not enter less than zero)*	13	1896 00
14	Total balance due *(see instructions)*	14	8596 00

Combined filer information

Part 1 – Corporations included in the combined group other than designated agent (Article 9-A) or parent (Article 33) *(attach additional sheets if necessary, formatted as below)*

A Corporation name	B EIN	C Short tax year from (mm-yy)	C Short tax year to (mm-yy)	D Member fixed dollar minimum tax (if taxable)	E Prior year payments	F Total CT-400 payments	G Amount paid with a separately filed CT-5 or CT-5.4 extension
Sub 1	134567890	0117	1017	2000			
Sub 2	525467890			3000			
Sub 3	945376980			900			
Sub 4	883567890			800			
15 Add amounts in Part 1, column D				**15** 6700			

Part 2 – Parent or designated agent only

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

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

Composition of prepayments claimed on lines 7 and 12		Date paid	A Combined franchise tax Amount	B Combined MTA surcharge Amount
17 Mandatory first installment of combined group from Form CT-300	**17**			
18a Second installment of combined group from Form CT-400	**18a**	06-15-2017	2000 00	566 00
18b Third installment of combined group from Form CT-400	**18b**	09-15-2017	2500 00	707 00
18c Fourth installment of combined group from Form CT-400	**18c**	12-15-2017	500 00	142 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**		5000 00	1415 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 320 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 45678912	Date 04-17-2018

See instructions for where to file.

Test 4a

Begins on next page

Return to Test Chart

Department of Taxation and Finance

Request for Additional Extension of Time to File

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

Tax Law – Articles 9, 9-A, 13, and 33

CT-5.1

NEW YORK STATE 2017

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number
002190345	0A 2	(518) 555-8951

Legal name of corporation	Trade name/DBA
CTEF51a	

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: 51a EXTENSION BOULEVARD	Date of incorporation: 06-12-1985	
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.

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

Article 9		Article 9-A		Article 33	
CT-183 ☐	CT-183-M ☐	CT-3 ☐	CT-3-M ☐	CT-33 ☐	CT-33-M ☐
CT-184 ☐	CT-184-M ☐	CT-3-A ☑	CT-3-M ☐	CT-33-C ☐	
CT-184-R ☐		**Article 13**		CT-33-A ☐	CT-33-M ☐
CT-186 ☐	☐	☐		CT-33-NL ☐	CT-33-M ☐
CT-186-E ☐					
CT-186-P ☐	CT-186-P/M ☐				

Certain corporations filing as part of a combined group: Typically, taxpayers filing a combined return file a single Form CT-5.1. **However**, if for the tax year for which you are requesting an additional extension to file, you are either becoming a member of a **new** combined group, or being **added** to an **existing** group, you **must also** file Form CT-5.1 separately. Complete the business information section above and line A. Then, mark an ***X*** in the box on either line B or C *(see instructions)*.

A. Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers)... **A**

Note: Failure to include the EIN of the designated agent (or parent) may delay processing of your extension request, and may result in penalties and interest.

B. If this additional extension request is for the **first** tax year that you are being included in a **new** combined group filing a combined return, mark an ***X*** in the box ..... **B** ☐

C. If this additional extension request is for the **first** tax year that you are being **added** to an **existing** combined group filing a combined return, mark an ***X*** in the box ..... **C** ☐

Explain in detail why you need additional time to file:

The volume of data of certain transactions requires additional time.

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

Authorized person	Printed name of authorized person: JOHN DOE	Signature of authorized person	Official title: PRESIDENT	
	E-mail address of authorized person: johndoe@ctelf51.com		Telephone number: (518)555-2526	Date: 10-15-2017
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@taxdoneright.com	Preparer's NYTPRIN: 45678912 or Excl. code		Date: 10-15-2018

See instructions for where to file.

Test 4b

Begins on next page

Return to Test Chart

Department of Taxation and Finance

Request for Additional Extension of Time to File

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

Tax Law – Articles 9, 9-A, 13, and 33

CT-5.1

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number
002190204	LL 3	(518) 555-8951

Legal name of corporation	Trade name/DBA
CTEF51b	

Mailing name *(if different from legal name)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NEW YORK	
Number and street or PO box: 51b EXTENSION BOULEVARD	Date of incorporation: 06-12-1985	
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.

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

Article 9		Article 9-A		Article 33	
CT-183 ☐	CT-183-M ☐	CT-3 ☐	CT-3-M ☐	CT-33 ☑	CT-33-M ☐
CT-184 ☐	CT-184-M ☐	CT-3-A ☐	CT-3-M ☐	CT-33-C ☐	
CT-184-R ☐		**Article 13**		CT-33-A ☐	CT-33-M ☐
CT-186 ☐	☐	☐		CT-33-NL ☐	CT-33-M ☐
CT-186-E ☐					
CT-186-P ☐	CT-186-P/M ☐				

Certain corporations filing as part of a combined group: Typically, taxpayers filing a combined return file a single Form CT-5.1. **However**, if for the tax year for which you are requesting an additional extension to file, you are either becoming a member of a **new** combined group, or being **added** to an **existing** group, you **must also** file Form CT-5.1 separately. Complete the business information section above and line A. Then, mark an ***X*** in the box on either line B or C *(see instructions)*.

A. Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers)... **A** 733546189

Note: Failure to include the EIN of the designated agent (or parent) may delay processing of your extension request, and may result in penalties and interest.

B. If this additional extension request is for the **first** tax year that you are being included in a **new** combined group filing a combined return, mark an ***X*** in the box ..... **B** X

C. If this additional extension request is for the **first** tax year that you are being **added** to an **existing** combined group filing a combined return, mark an ***X*** in the box ..... **C** ☐

Explain in detail why you need additional time to file:

The volume of data of certain transactions requires additional time.

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

Authorized person	Printed name of authorized person: JOHN DOE	Signature of authorized person	Official title: PRESIDENT	
	E-mail address of authorized person: johndoe@ctelf51.com		Telephone number: (518) 555-2526	Date: 04-17-2018
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*: TAXES DONE RIGHT		Firm's EIN: 123456987	Preparer's PTIN or SSN: 987654123
	Signature of individual preparing this document	Address: 315 RETURN PARKWAY	City: ALBANY	State: NY ZIP code: 12227
	E-mail address of individual preparing this document: billsmith@taxesdoneright.com		Preparer's NYTPRIN: 45678912 or Excl. code	Date: 10-15-2018

See instructions for where to file.

Test 4c

Begin on next page

Return to Test Chart

Department of Taxation and Finance

Request for Additional Extension of Time to File

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

Tax Law – Articles 9, 9-A, 13, and 33

CT-5.1

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number
002190346	LL 9	(518) 555-8951

Legal name of corporation	Trade name/DBA
CTEF51c	

Mailing name *(if different from legal name)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NEW YORK	
Number and street or PO box	Date of incorporation	
51c EXTENSION BOULEVARD	06-12-1985	
City / State / ZIP code	Foreign corporations: date began business in NYS	*Audit use*
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.

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

Article 9		Article 9-A		Article 33	
CT-183 ☐	CT-183-M ☐	CT-3 ☐	CT-3-M ☐	CT-33 ☑	CT-33-M ☐
CT-184 ☐	CT-184-M ☐	CT-3-A ☐	CT-3-M ☐	CT-33-C ☐	
CT-184-R ☐		**Article 13**		CT-33-A ☐	CT-33-M ☐
CT-186 ☐	☐	☐		CT-33-NL ☐	CT-33-M ☐
CT-186-E ☐					
CT-186-P ☐	CT-186-P/M ☐				

Certain corporations filing as part of a combined group: Typically, taxpayers filing a combined return file a single Form CT-5.1. **However**, if for the tax year for which you are requesting an additional extension to file, you are either becoming a member of a **new** combined group, or being **added** to an **existing** group, you **must also** file Form CT-5.1 separately. Complete the business information section above and line A. Then, mark an ***X*** in the box on either line B or C *(see instructions)*.

A. Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers)... **A** 733546189

Note: Failure to include the EIN of the designated agent (or parent) may delay processing of your extension request, and may result in penalties and interest.

B. If this additional extension request is for the **first** tax year that you are being included in a **new** combined group filing a combined return, mark an ***X*** in the box ..... **B** ☐

C. If this additional extension request is for the **first** tax year that you are being **added** to an **existing** combined group filing a combined return, mark an ***X*** in the box ..... **C** X

Explain in detail why you need additional time to file:

The volume of data of certain transactions requires additional time.

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

Authorized person	Printed name of authorized person: JOHN DOE	Signature of authorized person:	Official title: PRESIDENT	
	E-mail address of authorized person: johndoe@ctelf51.com		Telephone number: (518) 555-2526	Date: 04-15-2018
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 or Excl. code: 45678912	Date: 10-15-2018

See instructions for where to file.

Test 5

Begins on next page

Return to Test Chart

Department of Taxation and Finance

Request for Three-Month Extension to File

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

Tax Law – Article 9

CT-5.9

For calendar year 2017

Employer identification number (EIN)	File number	Business telephone number
002190205	DD 9	(518) 555-2527

Legal name of corporation	Trade name/DBA
CTEF59	

Mailing name *(if different from legal name)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NY	
Number and street or PO box	Date of incorporation	
59 EXTENSION WAY	02-07-2000	
City / State / ZIP code	Foreign corporations: date began business in NYS	*Audit use*
ALBANY / NY / 12227		

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

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

Mark an ***X*** in the box(es) in one area only. Use one Form CT-5.9 and mark **both** boxes in the appropriate area if you are requesting an extension for **both** the business tax return and the MTA surcharge return. For example, mark **both** the CT-183 box and the CT-183-M box if you are requesting an extension of time to file **both** returns. If you are subject to former Tax Law section 186, you can no longer use Form CT-5.9, and must use Form CT-5.6, *Request for Three-Month Extension to File Form CT-186*, to request a valid extension to file.

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

A. Pay amount shown on line 11. Make payable to: ***New York State Corporation Tax***
Attach your payment here. Detach all check stubs. *(See instructions for details.)* **A** Payment enclosed 2900 00

Computation of estimated tax

1	Tax from worksheet *(see instructions)*	1	10000 00
2			
3			
4	Prepayments of tax *(from line 16, column A)*	4	8000 00
5	Balance due *(subtract line 4 from line 1; do not enter less than zero)*	5	2000 00

Computation of estimated MTA surcharge

6	MTA surcharge from worksheet *(see instructions)*	6	1700 00
7			
8			
9	Prepayments of MTA surcharge *(from line 16, column B)*	9	800 00
10	Balance due *(subtract line 9 from line 6; do not enter less than zero)*	10	900 00
11	Total balance due *(see instructions; enter the payment amount on line A above)*	11	2900 00

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

			Date paid	A Business tax Amount	B MTA surcharge Amount
12	Mandatory first installment from Form CT-300	12	03-15-2017	2000 00	200 00
13a	Second installment from Form CT-400	13a	06-15-2017	2000 00	200 00
13b	Third installment from Form CT-400	13b	09-15-2017	2000 00	200 00
13c	Fourth installment from Form CT-400	13c	12-15-2017	2000 00	200 00
14	Overpayment credited from prior years *(see instructions)*	14			
15	Overpayment credited from Form CT-_____ Period	15			
16	Total prepayments *(total all entries in column A and column B)*	16		8000 00	800 00

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	45678912		04-17-2018	

See instructions for where to file.

Test 6

Begins on next page

Return to Test Chart

Department of Taxation and Finance

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

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

CT-5.9-E

For calendar year 2017

Employer identification number (EIN)	File number	Business telephone number
002190206	XX 3	(518) 555-2226

Legal name of corporation	Trade name/DBA
CTEF59E	

Mailing name *(if different from legal name)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NY	
Number and street or PO box	Date of incorporation	
59 E EXTENSION WAY	05-27-2011	
City / State / ZIP code	Foreign corporations: date began business in NYS	*Audit use*
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.

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

A. Pay amount shown on line 12. Make payable to: ***New York State Corporation Tax***
Attach your payment here. Detach all check stubs. *(See instructions for details.)* **A** Payment enclosed 10019 00

Computation of estimated taxes and MTA surcharges

			A. NYS tax	B. MTA surcharge
1	Total excise tax on telecommunications services *(see instructions)*	1	30000 00	
2	Tax on the furnishing of utility services	2		
3	Total taxes *(add lines 1 and 2)*	3	30000 00	
4	Total MTA surcharge related to telecommunication services	4		179 00
5	MTA surcharge on the furnishing of utility services	5		
6	Total MTA surcharges *(add lines 4 and 5)*	6		179 00
7a				
7b				
8				
9	Total *(column A, enter line 3 amount; column B, enter line 6 amount)*	9	30000 00	179 00
10	Total prepayments *(transfer amounts from line 17, columns A and B)*	10	20000 00	160 00
11	Balance *(subtract line 10 from line 9; do not enter less than zero)*	11	10000 00	19 00
12	Total taxes and surcharges balance *(see instructions)*	12	10019 00	

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

			Date paid	A. NYS tax Amount	B. MTA surcharge Amount
13	Mandatory first installment from Form CT-300	13	03-15-2017	5000 00	40 00
14a	Second installment from Form CT-400	14a	06-15-2017	5000 00	40 00
14b	Third installment from Form CT-400	14b	09-15-2017	5000 00	40 00
14c	Fourth installment from Form CT-400	14c	12-15-2017	5000 00	40 00
15	Overpayment credited from prior years	15			
16	Overpayment credited from Form CT- _____ Period	16			
17	Total prepayments *(total all entries in column A and column B; also enter on line 10)*	17		20000 00	160 00

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	45678912		04-17-2018	

See instructions for where to file.

Test 7

Begins on next page

Return to Test Chart

Department of Taxation and Finance

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

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

Tax Law – Article 9, former Section 186

CT-5.6

For calendar year 2017

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

Legal name of corporation	Trade name/DBA
CTEF56	

Mailing name *(if different from legal name)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NY	
Number and street or PO box	Date of incorporation	
56 WA HARRIMAN CAMPUS	08-01-1990	
City / State / ZIP code	Foreign corporations: date began business in NYS	*Audit use*
ALBANY / NY / 12227		

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

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

Use one Form CT-5.6 and mark an ***X*** in **both** boxes if you are requesting an extension for **both** the franchise tax return and the MTA surcharge return.

CT-186 ☑	CT-186-M ☑

A. Pay amount shown on line 11. Make payable to: ***New York State Corporation Tax*** Attach your payment here. Detach all check stubs. *(See instructions for details.)*	**A**	Payment enclosed 26085 00

Computation of estimated tax

1	Tax from worksheet *(see instructions)*	1	60000 00
2	First installment of estimated tax for the next tax year *(see instructions)*	2	15000 00
3	Total tax and first installment *(add lines 1 and 2)*	3	75000 00
4	Prepayments of tax *(from line 16, column A)*	4	60000 00
5	Balance due – tax and first installment *(subtract line 4 from line 3)*	5	15000 00

Computation of estimated MTA surcharge

6	MTA surcharge from worksheet *(see instructions)*	6	10200 00
7	First installment of estimated MTA surcharge for the next tax year *(see instructions)*	7	2885 00
8	Total MTA surcharge and first installment *(add lines 6 and 7)*	8	13085 00
9	Prepayments of MTA surcharge *(from line 16, column B)*	9	2000 00
10	Balance due – MTA surcharge and first installment *(subtract line 9 from line 8)*	10	11085 00
11	Total balance due *(add lines 5 and 10 and enter here; enter the payment amount on line A above)*	11	26085 00

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	03-15-2017	15000 00	500 00
13a	Second installment from Form CT-400	13a	06-15-2017	15000 00	500 00
13b	Third installment from Form CT-400	13b	09-15-2017	15000 00	500 00
13c	Fourth installment from Form CT-400	13c	12-15-2017	15000 00	500 00
14	Overpayment credited from prior years *(see instructions)*	14			
15	Overpayment credited from Form CT-_____ Period	15			
16	Total prepayments *(total all entries in column A and column B)*	16		60000 00	2000 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 45678912 or	Excl. code	Date 03-15-2018

See instructions for where to file.

Test 8

Begins on next page

Return to Test Chart

NEW YORK STATE 2017

CT-13

Department of Taxation and Finance

Unrelated Business Income Tax Return

Tax Law – Article 13

Amended return ☐

All filers enter tax period: beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an *X* in the box
002190207	MM 9	(518) 555-2527	X

Legal name of corporation	Trade name/DBA
CTEF13	

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NEW YORK	
Number and street or PO box	**Date of incorporation**	
13 WA HARRIMAN CAMPUS	01-09-2010	
City / State / ZIP code	**Foreign corporations: date began business in NYS**	
ALBANY / NY / 12227-1234		

NAICS business code number *(from federal return)*	If address/phone above is new, mark an *X* in the box		*Audit (for Tax Department use only)*
813312	☐	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)*			
CONTRACTOR SALES			

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

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

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

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	39,000 00
2	New York State Article 13 and Article 23 tax deducted on federal return			2	9,000 00
3	Additions required for shareholders of federal S corporations *(see instructions)*			3	1,000 00
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 00			5	2,000 00
6	Add lines 1 through 5			6	51,000 00
7	Other income *(see instructions)*	7	8,525 00		
8	Federal S corporation shareholder subtractions *(see instructions)*	8	1,000 00		
9	Other subtractions *(see instructions)*	9	1,000 00		
10	Total subtractions *(add lines 7, 8, and 9)*			10	10,525 00
11	Taxable income before net operating loss deduction *(subtract line 10 from line 6)*			11	40,475 00
12	New York net operating loss deduction *(attach federal and NYS computations; see instructions)*			12	2,500 00
13	Taxable income *(subtract line 12 from line 11)*			13	37,975 00
14	Allocated taxable income *(multiply line 13 by* 39.9183 *% from line 42; or enter amount from line 13 if allocation is not claimed)*			14	15,159 00
15	Tax based on income *(multiply line 14 by 9% (.09))*			15	1,364 00
16	Minimum tax			16	250 00
17	Tax *(line 15 or line 16, whichever is larger)*			17	1,364 00
18	Total prepayments from line 46			18	10,000 00
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	8,636 00
24	Amount of overpayment on line 23 to be **credited to next year**			24	1,000 00
25	Amount of overpayment on line 23 to be **refunded** *(subtract line 24 from line 23)*			25	7,636 00

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: 2011

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**	60,000 00	100,000 00
27 Gross rents *(attach list; see instructions)*	**27**	10,000 00	30,000 00
28 Inventories owned	**28**	2,000 00	5,000 00
29 Other tangible personal property owned *(see instructions)*	**29**	500 00	1,000 00
30 **Total** *(add lines 26 through 29)*	**30**	72,500 00	136,000 00
31 Percentage in New York State *(divide line 30, column A, by line 30, column B)*	**31**	53.3088 %	

Receipts in the regular course of business from:			
32 Sales of tangible personal property shipped to points within New York State	**32**	10,000 00	
33 All sales of tangible personal property	**33**		25,000 00
34 Services performed	**34**	5,000 00	19,000 00
35 Rentals of property	**35**	9,000 00	20,000 00
36 Other business receipts	**36**	8,000 00	57,000 00
37 **Total** *(add lines 32 through 36)*	**37**	32,000 00	121,000 00
38 Percentage in New York State *(divide line 37, column A, by line 37, column B)*	**38**	26.4462 %	
39 Wages, salaries, and other compensation of employees *(except general executive officers; see instructions)*	**39**	200,000 00	500,000 00
40 Percentage in New York State *(divide line 39, column A, by line 39, column B)*	**40**	40 %	
41 **Total of New York State percentages** *(add lines 31, 38, and 40)*	**41**	119.755 %	
42 Business allocation percentage *(divide line 41 by three or by the number of percentages)*	**42**	39.9183 %	

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**	06-15-2017	3,000 00
44b Third installment from Form CT-400	**44b**	09-15-2017	3,000 00
44c Fourth installment from Form CT-400	**44c**	12-15-2017	3,000 00
45 Amount of overpayment credited from prior years	**45**		1,000 00
46 Total prepayments *(add lines 43 through 45; enter here and on line 18)*	**46**		10,000 00

* 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)* BILL SMITH	Designee's phone number (518)555-2626
	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@ctef13.com		Telephone number (518) 555-2526	Date 04-15-2018

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 05	Date 05-15-2018

See instructions for where to file.

Test 9

Begins on next page

Return to Test Chart

Department of Taxation and Finance

Mandatory First Installment (MFI) of Estimated Tax for Corporations

CT-300 (12/17)

For New York C corporations subject to tax under Article 9-A or Article 33, and corporations subject to tax under Article 9, sections 184, 184-a, 186-a, 186-c, and 186-e only

Employer identification number	File no.	Return type *(required)*	Tax sub type	Tax year ending *(mm-yy)*	MFI due date	*Date received (for Tax Department use only)*
002190269	AA 6	CT3	23	12-18	3-15-2018	

Business telephone number	State or country of incorporation	Date	Foreign corporations: date began business in NYS
(518)555-2626	NEW YORK	01-03-2005	

Legal name of corporation: CTEF300

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

Mailing address number and street or PO Box: 300 WA HARRIMAN CAMPUS

City	State	ZIP code
ALBANY	NY	12227

Filing made easy: File and pay electronically instead through *Online Services* at *www.tax.ny.gov.*

A. Make check or money order payable in U.S. funds to: ***New York State Corporation Tax***.
Attach your payment here. *(Detach all check stubs; see instructions for details.)*

	Payment enclosed
A	2537 00

Computation of MFI *(see instructions,* Form CT-300-I*, before completing this form)*

		A New York State MFI	B MTA MFI
1 Franchise, excise, or gross receipts tax from second preceding tax year	1	9000 00	
2 First installment of estimated tax for the upcoming tax year	2	2250 00	
3 MTA surcharge from second preceding tax year	3		2547 00
4 First installment of estimated MTA surcharge for the upcoming tax year	4		637 00
5 Enter the total overpayments credited from prior periods *(see instructions)*	5	250 00	100 00
6 Subtotal *(in column A: subtract line 5 from line 2; in column B: subtract line 5 from line 4; do not enter less than **0**)*	6	2000 00	537 00
7 Total state and MTA MFI due *(add line 6, columns A and B; enter here and **payment amount** on line A)*	7	2537 00	
Note: If line 7 is zero and line 5 is greater than line 2 in column A or line 4 in column B, you have overpayments in excess of the amount of MFI due. Use line 8 to compute the estimated amount of overpayment remaining *(see instructions)*.			
8 Estimated overpayment remaining *(in column A: subtract line 2 from line 5; in column B: subtract line 4 from line 5; do not enter less than **0**; see instr.)*	8	0	0

Mail this form with your payment to:

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

Private delivery services

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

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

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

Authorized person	Printed name of authorized person	Signature of authorized person	Official title
	JOHN DOE		VICE PRESIDENT
	E-mail address of authorized person: johndoe@ctef300.com	Telephone number: (518)555-2626	Date: 03-15-2018

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: 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: 03-15-2018

Test 9a

Begins on next page

Return to Test Chart

Department of Taxation and Finance

Mandatory First Installment (MFI) of Estimated Tax for Corporations

CT-300 (12/17)

For New York C corporations subject to tax under Article 9-A or Article 33, and corporations subject to tax under Article 9, sections 184, 184-a, 186-a, 186-c, and 186-e only

Employer identification number	File no.	Return type *(required)*	Tax sub type	Tax year ending *(mm-yy)*	MFI due date	*Date received (for Tax Department use only)*
002190347	AA 9	CT-3	23	12-18	04-15-2018	

Business telephone number	State or country of incorporation	Date	Foreign corporations: date began business in NYS
(518) 555-2626	New York	01-03-2006	

Legal name of corporation: CTEF300a

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

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

City	State	ZIP code
Albany	NY	12227-1234

Filing made easy: File and pay electronically instead through *Online Services* at *www.tax.ny.gov.*

A. Make check or money order payable in U.S. funds to: ***New York State Corporation Tax***.
Attach your payment here. *(Detach all check stubs; see instructions for details.)*

	Payment enclosed
A	0

Computation of MFI *(see instructions,* Form CT-300-I*, before completing this form)*

		A New York State MFI	B MTA MFI
1 Franchise, excise, or gross receipts tax from second preceding tax year	1	75,000	
2 First installment of estimated tax for the upcoming tax year	2	18,750	
3 MTA surcharge from second preceding tax year	3		21,000
4 First installment of estimated MTA surcharge for the upcoming tax year	4		5,250
5 Enter the total overpayments credited from prior periods *(see instructions)*	5	20,000	7,000
6 Subtotal *(in column A: subtract line 5 from line 2; in column B: subtract line 5 from line 4; do not enter less than **0**)*	6	0	0
7 Total state and MTA MFI due *(add line 6, columns A and B; enter here and **payment amount** on line A)*	7	0	
Note: If line 7 is zero and line 5 is greater than line 2 in column A or line 4 in column B, you have overpayments in excess of the amount of MFI due. Use line 8 to compute the estimated amount of overpayment remaining *(see instructions)*.			
8 Estimated overpayment remaining *(in column A: subtract line 2 from line 5; in column B: subtract line 4 from line 5; do not enter less than **0**; see instr.)*	8	1,250	1,750

Mail this form with your payment to:

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

Private delivery services

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

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

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

Authorized person	Printed name of authorized person: John Doe	Signature of authorized person	Official title: Vice President
	E-mail address of authorized person: johndoe@ ct300a.com	Telephone number: (518) 555-2626	Date: 3-15-2018

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*	Firm's EIN: 123456987	Preparer's PTIN or SSN: 987654123
	Signature of individual preparing this return	Address / City	State / ZIP code
	E-mail address of individual preparing this return	Preparer's NYTPRIN: 45678912 or Excl. code	Date

Tests 10a,10b and 10c

Begin on next page

Return to Test Chart

NEW YORK STATE

CT-400 (4/18)

Department of Taxation and Finance

Estimated Tax for Corporations

Employer identification number	File no.	Return type (Required)	Tax sub type	Tax year ending *(mm-yy)*	Installment due date
002190242	AA 4	CT-3	23	12-31-2018	06-15-2018

Business telephone number	State or country of incorporation	Date	Foreign corporations: date began business in NYS
(518) 555-2527	NY	04-18-2014	

Legal name of corporation: CTEF400A

Street address or PO box: 400 WA Harriman Campus

City	State	ZIP code
Albany	NY	12227

Installment payment amount	
1. Tax	250
2. MTA surcharge	71
3. Total payment enclosed	321
Declaration of estimated tax	
4. Tax	1000
5. MTA surcharge	283

For office use only

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.

NEW YORK STATE

CT-400 (4/18)

Department of Taxation and Finance

Estimated Tax for Corporations

Employer identi ication number	File no.	Return type (Required)	Tax sub type	Tax year ending *(mm-yy)*	Installment due date
002190242	AA 4	CT-3	23	12-31-2018	09-15-2018

Business telephone number	State or country of incorporation	Date	Foreign corporations: date began business in NYS
(518) 555-2527	NY	04-18-2014	

Legal name of corporation: CTEF400B

Street address or PO box: 400 WA Harriman Campus

City	State	ZIP code
Albany	NY	12227

Installment payment amount	
1. Tax	225
2. MTA surcharge	64
3. Total payment enclosed	289
Declaration of estimated tax	
4. Tax	900
5. MTA surcharge	255

For office use only

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.

NEW YORK STATE

CT-400 (4/18)

Department of Taxation and Finance

Estimated Tax for Corporations

Employer identification number	File no.	Return type (Required)	Tax sub type	Tax year ending *(mm-yy)*	Installment due date
002190242	AA 4	CT-3	23	12-31-2018	12-15-2018

Business telephone number	State or country of incorporation	Date	Foreign corporations: date began business in NYS
(518) 555-2527	NY	04-18-2014	

Legal name of corporation: CTEF400C

Street address or PO box: 400 WA Harriman Campus

City	State	ZIP code
Albany	NY	12227

Installment payment amount	
1. Tax	850
2. MTA surcharge	240
3. Total payment enclosed	1090
Declaration of estimated tax	
4. Tax	3400
5. MTA surcharge	962

For office use only

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

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

Test 11

Begins on next page

Return to Test Chart

NEW YORK STATE 2017

CT-33

Department of Taxation and Finance

Life Insurance Corporation Franchise Tax Return

Tax Law – Article 33

All filers must enter tax period:

Amended return ☐ **Final return** ☐ beginning 01-01-2017 ending 12-31-2017

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

Legal name of corporation	Trade name/DBA
CTEF33M	

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NEW YORK	
Number and street or PO box: 33M WA HARRIMAN CAMPUS	Date of incorporation: 01-01-2007	
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)*
524113	☐		
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 6,715

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

Form 1120-L • ☐ Form 1120-PC • ☐ Consolidated basis • ☒ Other: _____ • ☐

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

If *Yes*, list years: _____

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

Enter parent corporation name and EIN *(if more than 50% owned by another corporation):* Name: CTEF33, INC EIN: 112233445

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 filed with the New York State Department of Financial Services, and copies of the following schedules from your *Annual Statement: Assets; Liabilities, Surplus and Other Funds;* the *Summary by Country* portion of Schedule D; the *Exhibit of Premiums Written, Schedule T;* and *Reinsurance Assumed*, Part 1 of Schedule S.

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

Computation of tax

1	Allocated entire net income (ENI) from line 82	6,478,228	× .071	**1**	459,954	
2	Allocated business and investment capital from line 58	96,498,823	× .0016	**2**	154,398	
3	Alternative tax *(see instructions; attach computation)*	1,940,340	× .09	**3**	174,631	
4	Minimum tax			**4**	**250**	**00**
5	Allocated subsidiary capital from line 47	1,030,797	× .0008	**5**	825	
6	Life insurance company premiums *(see instructions)*	57,368,544	× .007	**6**	401,580	
7	Total tax *(amount from line 1, 2, 3, or 4, whichever is greatest, plus lines 5 and 6)*			**7**	862,359	
8	**Section 1505(b) floor limitation on tax** *(see instructions)*	57,368,544	× .015	**8**	860,528	
9a	Tax before EZ and ZEA tax credits *(see instructions)*			**9a**	862,359	
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**	862,359	
10	**Section 1505(a)(2) limitation on tax** *(see instructions)*	57,368,544	× .02	**10**	1,147,371	
11	Tax *(see instructions)*			**11**	862,359	
12	Tax credits *(enter amount from line 101; see instructions)*			**12**	1,330	
13	Tax due *(subtract line 12 from line 11; if less than zero, enter **0**)*			**13**	861,029	
14a						
14b						
15						
16	Total prepayments from line 99			**16**	857,314	
17a	Balance *(see instructions)*			**17a**	3,715	
17b	Additional amount *(see instructions)*			**17b**	3,000	
17c	Total before penalties and interest *(see instructions)*			**17c**	6,715	
18	Estimated tax penalty *(see instructions; mark an **X** in the box if Form CT-222 is attached)* ☐			**18**		
19	Interest on late payment *(see instructions)*			**19**		
20	Late filing and late payment penalties *(see instructions)*			**20**		
21	**Balance due** *(add lines 17c through 20 and enter here; enter the payment amount on line A)*			**21**	6,715	
22a	**Overpayment** *(if line 13 is less than line 16, subtract line 13 from line 16)*			**22a**		
22b	Amount of overpayment previously credited to 2018 MFI *(see instructions)*			**22b**		
22c	Balance of overpayment available *(see instructions)*			**22c**		
23	Amount of overpayment to be credited to next period			**23**		
24	Balance of overpayment *(subtract line 23 from line 22c)*			**24**		
25	Amount of overpayment to be credited to Form CT-33-M			**25**		
26	Refund of overpayment *(subtract line 25 from line 24)*			**26**		
27a	Refund of tax credits *(see instructions)*			**27a**		
27b	Tax credits to be credited as an overpayment to next year's tax return *(see instructions)*			**27b**		
28	Allocation percentage *(from line 45)*			**28**	69.5305 %	
29	Reinsurance allocation percentage from line 39			**29**	69.2956 %	

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

(see instructions; attach separate sheet if necessary)

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % *(see instructions)*	D Reinsurance premiums allocated to New York State *(column B × column C)*
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**	57,368,544		
32	New York ocean marine premiums *(see instructions)*	**32**			
33	New York premiums for annuity contracts and insurance for the elderly *(see instr.)*	**33**	2,172,582		
34	New York premiums on reinsurance assumed *(see instructions)*	**34**	91,993,986		
35	Total New York gross premiums *(add lines 31 through 34)*	**35**	151,535,112		
36	New York premiums ceded that are included on line 35 *(see instructions)*	**36**	28,448,954		
37	Total New York premiums *(subtract line 36 from line 35)*	**37**	123,086,158		
38	Total premiums *(see instructions)*	**38**	177,624,796		
39	New York premium percentage *(divide line 37 by line 38; enter here and on line 29)*			**39**	69.2956 %
40	Weighted New York premium percentage *(multiply line 39 by nine)*			**40**	623.6604 %
41	New York wages, salaries, personal service compensation, and commissions *(see instructions)*	**41**	24,216,788		
42	Total wages, salaries, personal service compensation, and commissions *(see instructions)*	**42**	33,801,132		
43	New York payroll percentage *(divide line 41 by line 42)*			**43**	71.6449 %
44	Total New York percentages *(add lines 40 and 43)*			**44**	695.3053 %
45	Allocation percentage *(divide line 44 by ten; if line 39 or 43 is zero, see instructions)*			**45**	69.5305 %

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	CTEF33 C-A	111222333
B	CTEF33 C-B	444555666
C	CTEF33 C-C	777888999
D		
E		
F		
G		
H		

A Item	**B** % of voting stock owned	**C** Average fair market value *(see instructions)*	**D** Average value of current liabilities attributable to subsidiary capital *(see instr.)*	**E** Net average fair market value *(column C - column D)*	**F** Allocation % *(see instr.)*	**G** Value allocated to New York State *(column E x column F)*
A	100	34,709,441		34,709,441	0	
B	100	394,751		394,751	100	394,751
C	100	636,046		636,046	100	636,046
D						
E						
F						
G						
H						
Totals from attached sheet.....						
46 Totals *(add amounts in columns C, D, and E)*	**46**	35,740,238		35,740,238		

47 Allocated subsidiary capital *(add column G amounts; enter here and in the first box on line 5)* **47** 1,030,797

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

	A Beginning of year	B End of year		C Average fair market value basis
48 Total assets from annual statement *(balance sheet)*	1,326,349,017	1,364,783,295	**48**	1,345,566,156
49 Fair market value adjustment *(attach computation; if negative amount, use a minus (-) sign)*	72,393,476	6,637,097	**49**	39,515,286
50 Nonadmitted assets from annual statement *(see instr.)*	22,961,920	28,883,525	**50**	25,922,723
51 Total assets *(add lines 48, 49, and 50)*	1,421,704,413	1,400,303,917	**51**	1,411,004,165
52 Current liabilities *(see instructions)*	76,695,113	68,327,614	**52**	72,511,364
53 Total capital *(subtract line 52 from line 51)*			**53**	1,338,492,801
54 Subsidiary capital from line 46, column E			**54**	35,740,238
55 Business and investment capital *(subtract line 54 from line 53)*			**55**	1,302,752,563
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** 1,191,685,238	**End of year** 1,136,247,245	**56**	1,163,966,242
57 Adjusted business and investment capital *(subtract line 56 from line 55)*			**57**	138,786,321
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**	96,498,823

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

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

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

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

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

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

A Name and address *(give actual residence; attach separate sheet if necessary)*	B Social security number	C Official title	D Salary and all other compensation received from corporation
Totals from attached sheet			

61 Totals *(add column D amounts)* **61**

Schedule G – Computation and allocation of ENI

62	Federal taxable income before operations loss or net operating loss (NOL) *(see instructions)*	**62**	8,278,660
Additions			
63	Dividends-received deduction *(used to compute line 62)*	**63**	10,089
64	Dividend or interest income not included in line 62 *(attach list; see instructions)*	**64**	269,551
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**	983,912
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**	870,537
71	Other additions *(from Form CT-225; see instructions)*	**71**	
72	Total *(add lines 62 through 71)*	**72**	10,412,749
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**	60,148
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**	1,035,498
79	Other subtractions *(from Form CT-225; see instructions)*	**79**	
80	Total subtractions *(add lines 73 through 79)*	**80**	1,095,646
81	ENI *(subtract line 80 from line 72)*	**81**	9,317,103
82	Allocated ENI *(multiply line 81 by line 45; enter here and in the first box on line 1)*	**82**	6,478,228

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

Life insurance companies		**A** Premiums taxable under section 1510	**B** Premiums included in tax limitation/floor computation – section 1505
83 Life insurance premiums	**83**	57,239,646	57,239,646
84 Accident and health insurance premiums	**84**	128,898	128,898
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**	57,368,544	57,368,544

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**	57,368,544

Schedule I

89	
90	
91	

Schedule J – Composition of prepayments *(see instructions)*

			Date paid	Amount
92	Mandatory first installment from Form CT-300 *(see instructions)*	**92**	2017-03-15	250,000
93	Second installment from Form CT-400	**93**	2017-06-12	267,152
94	Third installment from Form CT-400	**94**	2017-09-14	198,000
95	Fourth installment from Form CT-400	**95**	2017-12-10	142,162
96	Payment with extension request from Form CT-5, line 5	**96**		
97	Overpayment credited from prior years *(see instructions)*	**97**		
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**		857,314

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-606		Form DTF-624	
Form CT-33-R	1,330	Form CT-607		Form DTF-630	
Form CT-33.1		Form CT-611		Other credits	
Form CT-33.2		Form CT-611.1			
Form CT-41		Form CT-611.2			
Form CT-43		Form CT-612			
Form CT-44		Form CT-613			
Form CT-238		Form CT-631			
Form CT-249		Form CT-633			
Form CT-250		Form CT-634			
Form CT-501		Form CT-639			
Form CT-604		Form CT-643			

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** 1,330

102 Total tax credits claimed above that are refund eligible *(see instructions)* ..... ● **102** 1,330

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 [X] No [ ]	Designee's name *(print)* BILL SMITH	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person JANE DOE	Signature of authorized person	Official title PRESIDENT	
	E-mail address of authorized person janedoe@ctef33.com		Telephone number (518) 555-2626	Date 04-15-2018
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* TAXES DONE RIGHT	Firm's EIN 111122223	Preparer's PTIN or SSN 444555678	
	Signature of individual preparing this return BILL SMITH	Address 315 RETURN PARKWAY	City ALBANY	State NY / ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or	Excl. code 05	Date 04-15-2018

See instructions for where to file.

NEW YORK STATE 2017

CT-33-M

Department of Taxation and Finance

Insurance Corporation MTA Surcharge Return

Tax Law – Article 33, Section 1505-a

Amended return ☐

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

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 4	(518) 555-2626	NEW YORK	X

Legal name of corporation: CTEF33M

Date of incorporation: 01-01-2007

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

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

City: ALBANY State: NY ZIP code: 12227

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

Date received (for Tax Department use only)

Audit (for Tax Department use only)

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

A. Pay amount shown on line 22. Make payable to: ***New York State Corporation Tax***
Attach your payment here. Detach all check stubs. *(See instructions for details.)* **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	123,086,158		
3b	MCTD premiums included on line 3a *(see instructions)*	3b	24,648,531		
4	MCTD premium percentage *(divide line 3b by line 3a)*			4	20.0254 %
5	Weighted MCTD premium percentage *(multiply line 4 by nine)*			5	180.2286 %
6a	New York State wages *(from Form CT-33, line 41, or CT-33-A, line 44, column E)*	6a	24,216,788		
6b	MCTD wages included on line 6a *(see instructions)*	6b	3,768,426		
7	MCTD wage percentage *(divide line 6b by line 6a)*			7	15.5612 %
8	Total MCTD percentages *(add lines 5 and 7)*			8	195.7898 %
9	MCTD allocation percentage *(divide line 8 by ten; if line 4 or line 7 is 0, see instructions)*			9	19.5790 %

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	756,653
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	148,145
12	MTA surcharge before MTA surcharge retaliatory tax credit *(multiply line 11 by 17% (.17))*	12	25,184
13	MTA surcharge retaliatory tax credit *(see instructions)*	13	
14	Total MTA surcharge due *(subtract line 13 from line 12)*	14	25,184
15a			
15b			
16			
17	Total prepayments *(from line 45)*	17	30,255
18a	Balance *(see instructions)*	18a	
18b	Additional amount *(see instructions)*	18b	
18c	Total before penalties and interest *(see instructions)*	18c	
19	Estimated tax penalty *(see instructions; mark an X in the box if Form CT-222 is attached)* ☐	19	
20	Interest on late payment *(see instructions)*	20	
21	Late filing and late payment penalties *(see instructions)*	21	
22	Balance due *(add lines 18c through 21 and enter here; enter the payment amount on line A above)*	22	

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

23a	Overpayment *(if line 14 is less than line 17, subtract line 14 from line 17; see instructions)*	**23a**	5,071
23b	Amount of overpayment previously credited to 2018 MFI *(see instructions)*	**23b**	275
23c	Balance of overpayment available *(see instructions)*	**23c**	4,796
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**	4,796
26	Amount of overpayment to be refunded *(subtract lines 24 and 25 from line 23c)*	**26**	
27	Amount of MTA surcharge retaliatory tax credit to be refunded *(from line 38)*	**27**	
28	Total refund claimed *(add lines 26 and 27)*	**28**	

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

For tax years before 2012, attach separate computation		**A** 2012	**B** 2013	**C** 2014	**D** 2015	**E** 2016
29 MTA surcharge payable *(see instructions)*	**29**					
30 MTA surcharge retaliatory tax credits previously allowed *(see instructions)*	**30**					
31 Balance *(subtract line 30 from line 29; if less than zero, enter **0**)*	**31**					
32 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2012 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 2013 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 2014 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 2015 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 2016 MTA surcharge *(may not exceed line 31, column E; see instructions)*	**36**					
37 Total MTA surcharge retaliatory tax credits allowed to date *(see instructions)*	**37**					
38 Total credits *(add lines 32 through 36; enter here and on line 27)*	**38**					

Composition of prepayments claimed on line 17 *(see instructions)*

			Date paid	Amount
39	Mandatory first installment from Form CT-300 *(see instructions)*	**39**	2017-03-12	7,250
40a	Second installment from Form CT-400	**40a**	2017-06-15	7,000
40b	Third installment from Form CT-400	**40b**	2017-09-14	2,000
40c	Fourth installment from Form CT-400	**40c**	2017-12-14	1,000
41	Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13	**41**		
42	Overpayment credited from prior years *(see instructions)*	**42**		13,005
43	Add lines 39 through 42	**43**		30,255
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**		30,255

Third – party designee *(see instructions)*			
Yes [X] No [ ]	Designee's name *(print)* BILL SMITH	Designee's phone number (518) 555-2525	
	Designee's e-mail address billsmith@taxesdoneright.com	PIN 12345	

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

Authorized person			
Printed name of authorized person JANE DOE	Signature of authorized person	Official title PRESIDENT	
E-mail address of authorized person janedoe@ctef33.com	Telephone number (518) 555-2626	Date 04-15-2018	

Paid preparer use only *(see instr.)*			
Firm's name *(or yours if self-employed)* TAXES DONE RIGHT	Firm's EIN 111122223	Preparer's PTIN or SSN 444555678	
Signature of individual preparing this return BILL SMITH	Address 315 RETURN PARKWAY	City ALBANY	State NY / ZIP code 12227
E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or	Excl. code 05	Date 04-15-2018

See instructions for where to file.

Department of Taxation and Finance

Claim for Retaliatory Tax Credits

Tax Law – Article 33

CT-33-R

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

Legal name of corporation	Employer identification number
CTEF33M	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 2015, attach separate computation.		A 2015	B 2016	C 2017
1 Tax less credits *(except for section 1511(c) retaliatory tax credit)*	1	944,219	893,589	
2 Section 1511(c) retaliatory tax credit claimed in 2015 and 2016	2	2,315	672	
3 Balance *(subtract line 2 from line 1)*	3	941,904	892,917	
4 90% of retaliatory taxes paid in 2017 on 2015 premiums and income *(line 4 may not exceed line 3, column A)*	4			
5 90% of retaliatory taxes paid in 2017 on 2016 premiums and income *(line 5 may not exceed line 3, column B)*	5		1,330	
6 90% of retaliatory taxes paid in 2017 on 2017 premiums and income *(line 6 may not exceed line 1, column C)*	6			
7 Total section 1511(c) retaliatory tax credit claimed this year *(add lines 4, 5, and 6)*	7			1,330

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 2015, attach separate computation.		A 2015	B 2016	C 2017
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 2015 and 2016	10			
11 Balance *(subtract line 10 from line 9)*	11			
12 90% of retaliatory taxes paid to other states in 2017 because of 2015 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 2017 because of 2016 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 2017 because of 2017 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	1,330
17 Retaliatory tax credits from line 16 used to reduce tax liability *(see instructions)*	17	1,330
18 Balance of retaliatory tax credits *(subtract line 17 from line 16; see instructions)*	18	
19 Amount of retaliatory tax credits to be credited as an overpayment to next period *(see instructions)*	19	
20 Amount of retaliatory tax credits to be refunded *(subtract line 19 from line 18; see instructions)*	20	

See instructions on page 2.

Test 12

Begins on next page

Return to Test Chart

NEW YORK STATE 2017

CT-33-C

Department of Taxation and Finance

Captive Insurance Company Franchise Tax Return

Tax Law – Article 33

All filers must enter tax period:

Amended return ☐ beginning 01-10-2017 ending 12-31-2017

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

Legal name of corporation	Trade name/DBA
CTEF33C	

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NEW YORK	
Number and street or PO box: 33C WA HARRIMAN CAMPUS	Date of incorporation: 01-01-2006	
City: ALBANY; State: NY; ZIP code: 12227	Foreign corporations: date began business in NYS	

NAICS business code number *(from **NYS Pub 910**)*	If address/phone above is new, mark an *X* in the box	*Audit (for Tax Department use only)*
524100	☐ If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.	
NYS principal business activity: Captive Insurance		

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

A. Pay amount shown on line 19. Make payable to: ***New York State Corporation Tax***
Attach your payment here. Detach all check stubs. *(See instructions for details.)* **A** Payment enclosed 0

Computation of tax *(see instructions)*

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

1	First $20,000,000 of gross direct premiums	20,000,000	× .004	1	80,000
2	$20,000,001-$40,000,000 of gross direct premiums	20,000,000	× .003	2	60,000
3	$40,000,001-$60,000,000 of gross direct premiums	20,000,000	× .002	3	40,000
4	Excess of $60,000,000 of gross direct premiums	19,110,526	× .00075	4	14,333

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

5	First $20,000,000 of reinsurance premiums	551,250	× .00225	5	1,241
6	$20,000,001-$40,000,000 of reinsurance premiums		× .0015	6	
7	$40,000,001-$60,000,000 of reinsurance premiums		× .0005	7	
8	Excess of $60,000,000 of reinsurance premiums		× .00025	8	

Computation of tax

9	Tax due based upon premiums *(add lines 1 through 8)*	9	195,574
10	Minimum tax	10	**5,000 00**
11	Tax due *(enter the greater of line 9 or 10)*	11	195,574
12a			
12b			
13			
14	Total prepayments from line 27	14	195,700
15a	Balance *(see instructions)*	15a	
15b	Additional amount for 2018 MFI *(see instructions)*	15b	
15c	Total before penalties and interest *(see instructions)*	15c	
16	Estimated tax penalty *(see instructions; mark an **X** in the box if Form CT-222 is attached)* ☐	16	
17	Interest on late payment *(see instructions)*	17	
18	Late filing and late payment penalties *(see instructions)*	18	
19	**Balance due** *(add lines 15c through 18 and enter here; enter the payment amount on line A above)*	19	
20a	**Overpayment** *(if line 11 is less than line 14, subtract line 11 from line 14)*	20a	
20b	Amount of overpayment previously credited to 2018 MFI *(see instructions)*	20b	126
20c	Balance of overpayment available *(see instructions)*	20c	126
21	Amount of overpayment to be credited to next period	21	
22	Refund of overpayment *(subtract line 21 from line 20c)*	22	126

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

			Date paid	Amount
23	Mandatory first installment from Form CT-300 *(see instructions)*	**23**	2017-02-16	48,925
24a	Second installment from Form CT-400	**24a**	2017-06-06	48,925
24b	Third installment from Form CT-400	**24b**	2017-09-14	48,925
24c	Fourth installment from Form CT-400	**24c**	2017-11-30	48,925
25	Payment with extension request *(from Form CT-5, line 5)*	**25**		
26	Overpayment credited from prior years *(see instructions)*	**26**		
27	Total prepayments *(add lines 23 through 26; enter here and on line 14)*	**27**		195,700

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)* BILL SMITH	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person JANE DOE	Signature of authorized person	Official title PRESIDENT	
	E-mail address of authorized person janedoe@ctef33c.com		Telephone number (518) 555-2626	Date 04-17-2018

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 BILL SMITH	Address 315 RETURN PARKWAY	City ALBANY	State NY / ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912 or Excl. code 05		Date 04-17-2018

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

See instructions for where to file.

Test 13

Begins on next page

Return to Test Chart

CT-33-A

Department of Taxation and Finance

Life Insurance Corporation Combined Franchise Tax Return

Tax Law – Article 33

NEW YORK STATE 2017

Amended return ☐ **Final return** ☐

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number	If address/phone below is new, mark an *X* in the box.	If you claim an overpayment, mark an *X* in the box.
002190211	LL 004	(518) 555-2527	☐	X

Legal name of corporation: CTEF33A

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

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

City: ALBANY State: NY ZIP code: 12227

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

Date received (for Tax Department use only)

Audit (for Tax Department use only)

Did any corporation in the combined group do business, employ capital, own or lease property, or maintain an office in the MCTD? *(mark an **X** in one box)* Yes ☐ No X 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 0

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

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

Legal name of disregarded entity	EIN
CTEF33A INC .	111122234

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

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

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..... ●	2,154,483
New York State NOL or operations loss carryforward total for future tax years ..... ●	
Federal NOL or operations loss carryforward total for future tax years..... ●	1,612,019

Computation of tax

1	Combined allocated entire net income (ENI) from line 86	4,191	× 0.071	**1**	298	
2	Combined allocated business and investment capital from line 63	273,041	× 0.0016	**2**	437	
3	Combined allocated alternative base from line 92	1,300	× 0.09	**3**	117	
4	Minimum tax for parent corporation only			**4**	**250**	**00**
5	Combined allocated subsidiary capital from line 52		× 0.0008	**5**		
6	Combined franchise tax *(largest of line 1, 2, 3, or 4, **plus** line 5)*			**6**	437	
7	Combined life insurance company premiums from line 96 *(see instr.)*		× 0.007	**7**		
8	Total combined tax before limitations on tax *(add lines 6 and 7)*			**8**	437	
9	Combined life insurance company premiums from line 100 *(see instr.)*		× 0.015	**9**		
10	Combined tax before EZ and ZEA tax credits *(see instructions)*			**10**	437	
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**	437	
12	Combined minimum tax for subsidiaries – number of subsidiaries *(see instructions)*	1	× $250 =	**12**	250	
13	Total combined tax after EZ and ZEA tax credits *(add lines 11b and 12)*			**13**	687	
14	Combined life insurance company premiums from line 102 *(see instr.)*		× 0.02	**14**		
15	Combined tax *(see instructions)*			**15**	687	
16	Tax credits *(enter amount from line 116; see instructions)*			**16**		
17	Combined tax due *(subtract line 16 from line 15; if less than zero, enter **0**)*			**17**	687	
18						
19						
20						
21	Total prepayments from line 114			**21**	3,050	
22a	Balance *(see instructions)*			**22a**		
22b	Additional amount *(see instructions)*			**22b**		
22c	Total before penalties and interest *(see instructions)*			**22c**		
23	Estimated tax penalty *(see instructions; mark an **X** in the box if Form CT-222 is attached)* ☐			**23**		
24	Interest on late payment *(see instructions)*			**24**		
25	Late filing and late payment penalties *(see instructions)*			**25**		
26	**Balance due** *(add lines 22c through 25 and enter here; enter the payment amount on line A above)*			**26**		
27a	**Overpayment** *(if line 17 is less than line 21, subtract line 17 from line 21)*			**27a**	2,363	
27b	Amount Amount of overpayment previously credited to 2018 MFI *(see instructions)*			**27b**	1,213	
27c	Balance of overpayment available *(see instructions)*			**27c**	1,150	
28	Amount of overpayment to be credited to next period			**28**	1,150	
29	Balance of overpayment *(subtract line 28 from line 27c)*			**29**		
30	Amount of overpayment to be credited to Form CT-33-M			**30**		
31	Refund of overpayment *(subtract line 30 from line 29)*			**31**		
32a	Refund of tax credits *(see instructions)*			**32a**		
32b	Tax credit to be credited as an overpayment to next year's return *(see instructions)*			**32b**		
33	Combined allocation percentage *(from line 48)*			**33**	0.0078	**%**

Schedule A – Computation of combined allocation percentage

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

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

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

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

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

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

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

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

Additions

65 Dividends-received deduction *(used to compute line 64)* .....
66 Dividend or interest income not included in line 64 *(attach list; see instructions)* .....
67 Interest to stockholders: [ ] minus 10% or $1,000, whichever is larger *(see instructions)* .....
68 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 *(see instructions)* .....
69 Deductions attributable to subsidiary capital *(attach list; see instructions)* .....
70 New York State franchise tax deducted on federal return *(attach list; see instructions)* .....
71 Amount deducted on your federal return as a result of a safe harbor lease *(see instructions)* .....
72 Amount that would have been required to be included on your federal return except for a safe harbor lease *(see instructions)* .....
73 Total amount of federal depreciation from Form CT-399 *(see instructions)* .....
74 Other additions *(from Form CT-225-A;see instructions)* .....
75 Total *(add column E, lines 64 through 74)* .....

	A Parent	B Total subsidiaries	C Subtotal *(column A + column B)*	D Intercorporate eliminations		E Combined total *(column C – column D)*
Schedule A – Computation of combined allocation percentage *(see instructions)*						
34					34	
35					35	
36					36	
37	21,174		21,174		37	21,174
38	21,174		21,174		38	21,174
39					39	
40	21,174		21,174		40	21,174
41	242,123,120		242,123,120		41	242,123,120
42					42	0.0087 %
43					43	0.0783 %
44					44	
45					45	
46					46	%
47					47	0.0783 %
48					48	0.00783 %
Schedule B – Computation and allocation of combined subsidiary capital *(see instructions)*						
49	57,027,123	57,027,122	114,054,245		49	114,054,245
50	34,919	34,920	69,839		50	69,839
51	56,992,203	56,992,203	113,984,406		51	113,984,406
52					52	
Schedule C – Computation and allocation of combined business and investment capital *(see instructions)*						
53	17,82,396,534	1,782,396,534	3,564,793,067		53	3,564,793,067
54	-4,687,385	-4,687,385	-9,374,770		54	-9,374,770
55	45,350,604	45,350,605	90,701,209		55	90,701,209
56					56	3,646,119,506
57	44,957,602	69,839	45,027,441		57	45,027,441
58					58	3,601,092,065
59					59	113,984,406
60					60	3,487,107,659
61					61	
62					62	3,487,107,659
63					63	273,041
Schedule D – Computation and allocation of combined ENI *(see instructions)*						
64	31,032,538	- 84,624	30,947,914		64	30,947,914
Additions						
65	3,031,483		3,031,483		65	3,031,483
66	1,631,506		1,631,506		66	1,631,506
67					67	
68					68	
69					69	
70					70	
71					71	
72					72	
73	496,497	137,583	634,080		73	634,080
74	20,047,533		20,047,533		74	20,047,533
75					75	56,292,516

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 *(from Form CT-225-A; see instructions)* .....

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

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

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

Schedule E – Computation and allocation of combined alternative base

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

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

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

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

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

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

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

Combined life insurance company premiums taxable under Article 33 section 1510

93 Life insurance premiums.....

94 Accident and health insurance premiums.....

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

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

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

97 Life insurance premiums.....

98 Accident and health insurance premiums.....

99 Other insurance premiums.....

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

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

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

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

103	
104	
105	

	A Parent	B Total subsidiaries	C Subtotal *(column A + column B)*	D Intercorporate eliminations		E Combined total *(column C – column D)*
Schedule D – Computation and allocation of combined ENI *(continued; see instructions)*						
Subtractions						
76					76	
77	2,547,464		2,547,464		77	2,547,464
78					78	
79					79	
80					80	
81					81	
82					82	
83	215,628		215,628		83	215,628
84					84	2,763,092
85					85	53,529,424
86					86	4,191
Schedule E – Computation and allocation of combined alternative base						
87	1,000,000	830,370	1,830,370		87	1,830,370
88					88	55,359,794
89					89	15,000
90					90	55,344,794
91					91	16,603,438
92					92	1,300
Schedule F – Computation of combined premiums *(see instructions)*						
Combined life insurance company premiums taxable under Article 33 section 1510						
93					93	
94					94	
95					95	
96					96	
Combined life insurance company premiums included in the tax limitations computed under Article 33 section 1505						
97					97	
98					98	
99					99	
100					100	
Insurance corporations who receive more than 95% of their premiums from:						
101					101	
102					102	
103						
104						
105						

Composition of prepayments *(see instructions)*			Date paid	Amount
106	Mandatory first installment of combined group from Form CT-300 *(see instructions)*	106	2017-03-10	250
107	Second combined group installment from Form CT-400	107		
108	Third combined group installment from Form CT-400	108		
109	Fourth combined group installment from Form CT-400	109	2017-12-09	2,800
110	Payment with extension request from Form CT-5.3, line 8	110		
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		3,050

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

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

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

Form CT-601 .. ● _____ Form CT-602 ..... ● _____

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

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

Fire insurance premiums tax credit..... ●		Form CT-611.1 ●	
Form CT-33-R ●		Form CT-611.2 ●	
Form CT-33.1 ●		Form CT-612 .. ●	
Form CT-33.2 ●		Form CT-613 .. ●	
Form CT-41 .. ●		Form CT-631 .. ●	
Form CT-43 .. ●		Form CT-633 .. ●	
Form CT-44 .. ●		Form CT-634 .. ●	
Form CT-238 ●		Form CT-639 .. ●	
Form CT-249 ●		Form CT-643 .. ●	
Form CT-250 ●		Form DTF-624 ●	
Form CT-501 ●		Form DTF-630 ●	
Form CT-604 ●		Other credits ... ●	
Form CT-606 ●			
Form CT-607 ●			
Form CT-611.. ●			

116 Total tax credits claimed above; do **not** include EZ and ZEA tax credits claimed on line 115 *(enter here and on line 16; see instructions)* ..... ● **116** _____

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

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

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

Third – party designee *(see instructions)*	Yes ☒ No ☐	Designee's name *(print)* BILL SMITH	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@ctef33a.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@ctef33a.com		Telephone number (555) 555-2525	Date 4-15-2018
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* TAXES DONE RIGHT	Firm's EIN 111222333	Preparer's PTIN or SSN 000111222	
	Signature of individual preparing this return BILL SMITH	Address 315 RETURN PARKWAY	City ALBANY	State NY / ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or	Excl. code 05	Date 4-15-2018

See instructions for where to file.

NEW YORK STATE 2017

CT-33-A/ATT

Department of Taxation and Finance

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

Life Insurance Corporation Combined Franchise Tax Return

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number
002190211	LL 004	(555) 555-2526

Legal name of corporation: CTEF33A

Trade name/DBA:

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

State or country of incorporation: NEW YORK

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

Date of incorporation: 01-10-2008

City: ALBANY State: NY ZIP code: 12227

Foreign corporations: date began business in NYS:

Date received (for Tax Department use only)

NAICS business code number *(from **NYS Pub 910**)*: 524113

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

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

NYS principal business activity: Life insurance

Audit (for Tax Department use only)

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

Combined parent corporation legal name	Parent employer identification number
CTEF33A	002190211

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

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

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

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

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

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

Legal name of corporation	EIN
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	CTEF33A	002190211
B		
C		
D		
E		

A Item	**B** % of voting stock owned	**C** Average fair market value *(see instructions)*	**D** Current liabilities attributable to subsidiary capital *(see instructions)*	**E** Net average fair market value *(column C – column D)*	**F** Allocation % *(see instr.)*	**G** Value allocated to New York State *(column E × column F)*
A	50	57,027,123	34,919	56,992,204		
B						
C						
D						
E						
Totals from attached sheet						

2 Totals *(add amounts in columns C, D, and E)* ● **2** 57,027,123 ● 34,919 ● 56,992,204

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**	1,780,208,792	1,781,234,302	1,780,721,547
5 Fair market value adjustment *(attach computation; show any negative amounts with a minus (-) sign)*	**5**	6,297,465	- 15,672,235	- 4,687,385
6 Nonadmitted assets from annual statement.....	**6**	30,139,174	34,187,263	32,163,219
7 Current liabilities *(see instructions)*	**7**	22,739,885	22,217,717	22,478,801
8 Assets, excluding subsidiary assets included on line 2, column C, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 *(use same method to value assets as on lines 4 through 6)*	**8**			

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

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

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

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

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

A Name and address *(give actual residence; attach separate sheet if necessary)*	B Social security number	C Official title	D Salary and all other compensation received from corporation
Jane Doe 33A 2nd St. Test NY 12345-1234	444-55-6789	PRESIDENT	1,000,000
Totals from attached sheet			

11 Totals *(add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)* ..... ● **11** 1,000,000

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

Authorized person	Printed name of authorized person JOHN DOE	Signature of authorized person	Official title VICE PRESIDENT	
	E-mail address of authorized person johndoe@ctef33a.com		Telephone number (555) 555-2525	Date 04-10-2018
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* TAXES DONE RIGHT	Firm's EIN 111222333	Preparer's PTIN or SSN 000111222	
	Signature of individual preparing this return BILL SMITH	Address 315 RETURN PARKWAY	City ALBANY	State NY	ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code 05	Date 04-10-2018	

NEW YORK STATE 2017

CT-33-A/ATT

Department of Taxation and Finance

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

Life Insurance Corporation Combined Franchise Tax Return

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number
002190211	LL 004	(555) 555-2526

Legal name of corporation	Trade name/DBA
CTEF33A	

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NEW YORK	
Number and street or PO box: 33A WA HARRIMAN CAMPUS	Date of incorporation: 01-10-2008	
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)*
524113	☐		
NYS principal business activity: Life 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	111222333

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

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

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

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

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

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

Legal name of corporation	EIN
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	CTEF33A SUB 1	123451111
B		
C		
D		
E		

A Item	**B** % of voting stock owned	**C** Average fair market value *(see instructions)*	**D** Current liabilities attributable to subsidiary capital *(see instructions)*	**E** Net average fair market value *(column C – column D)*	**F** Allocation % *(see instr.)*	**G** Value allocated to New York State *(column E × column F)*
A	50	57,027,122	34,920	56,992,202		
B						
C						
D						
E						
Totals from attached sheet						
2 Totals *(add amounts in columns C, D, and E)*		2 57,027,122	69,839	56,992,202		
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	1,780,208,791	1,781,234,302	1,780,721,547
5 Fair market value adjustment *(attach computation; show any negative amounts with a minus (-) sign)*	5	6,297,465	- 15,672,235	- 4,687,385
6 Nonadmitted assets from annual statement	6	30,139,174	34,187,263	32,163,218
7 Current liabilities *(see instructions)*	7	22,739,885	22,217,716	22,478,801
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 33A 1st St. Test NY 12345-1234	111-22-3333	VICE PRESIDENT	830,370
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** 830,370

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

Authorized person	Printed name of authorized person: JOHN DOE	Signature of authorized person:	Official title: VICE PRESIDENT
	E-mail address of authorized person: johndoe@ctef33a.com	Telephone number: (555) 555-2525	Date: 04-10-2018
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*: TAXES DONE RIGHT	Firm's EIN: 111222333	Preparer's PTIN or SSN: 000111222
	Signature of individual preparing this return: BILL SMITH	Address: 315 RETURN PARKWAY	City: ALBANY; State: NY; ZIP code: 12227
	E-mail address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code: 05	Date: 04-10-2018

NEW YORK STATE 2017

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)
CTEF33AB	002190211

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

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

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

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

	Subsidiary	Subsidiary
	EIN 123451111	EIN
	Legal name of corporation CTEF33AB SUB 1	Legal name of corporation
Schedule A – Computation of allocation percentage *(see instructions)*		
34 New York taxable premiums *(see instructions)*		
35 New York ocean marine premiums *(see instructions)*		
36 New York premiums for annuity contracts and for insurance for the elderly *(see instr.)*		
37 New York premiums on reinsurance assumed *(see instructions)*		
38 Total New York gross premiums *(add lines 34 through 37)*		
39 New York premiums ceded that are included on line 38 *(see instructions)*		
40 Total New York premiums *(subtract line 39 from line 38)*		
41 Total everywhere premiums *(see instructions)*		
42 New York premium percentage *(divide line 40 by line 41)*	%	%
43 Weighted New York premium percentage *(multiply line 42 by nine)*	%	%
44 New York wages, salaries, personal service compensation, and commissions *(see instructions)*		
45 Total everywhere wages, salaries, personal service compensation, and commissions *(see instructions)*		
46 New York payroll percentage *(divide line 44 by line 45)*	%	%
47 Total New York percentages *(add lines 43 and 46)*	%	%
48 Allocation percentage *(Divide line 47 by ten; if line 42 or 46 is zero, see instructions.)*	%	%
Schedule B – Computation of subsidiary capital *(see instructions)*		
49 Average fair market value of subsidiary capital	57,027,122	
50 Average value of current liabilities attributable to subsidiary capital	34,920	
51 Net average fair market value of subsidiary capital	56,957,283	
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)*	1,782,396,534	
54 Average fair market value adjustment	- 4,687,385	
55 Average value of nonadmitted assets from annual statement *(see instr.)*	45,350,605	
56 Total assets *(add lines 53, 54, and 55 in* Total *column)*		
57 Average value of current liabilities *(see instructions)*	69,839	
58 Total capital *(subtract line 57 from line 56 in* Total *column)*		
59 Subsidiary capital from line 51, *Total* column		
60 Business and investment capital *(subtract line 59 from line 58 in* Total *column)*		
61 Average value of assets, excluding subsidiary assets included on line 51, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 *(see instructions)*		
62 Adjusted business and investment capital *(subtract line 61 from line 60 in* Total *column)*		

Who must file this form

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

Instructions

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

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

	Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
	EIN 123451111	EIN	EIN	EIN	
	Legal name of CTEF33AB SUB 1	Legal name of corporation	Legal name of corporation	Legal name of corporation	
Schedule A – Computation of allocation percentage *(see instructions)*					
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42	%	%	%	%	42
43	%	%	%	%	43
44					44
45					45
46	%	%	%	%	46
47	%	%	%	%	47
48	%	%	%	%	48
Schedule B – Computation of subsidiary capital *(see instructions)*					
49					49 27,027,122
50					50 34,920
51					51 56,992,203
52					52
Schedule C – Computation of business and investment capital *(see instructions)*					
53					53 1,782,396,534
54					54 - 4,687,385
55					55 45,350,605
56					56
57					57 69,839
58					58
59					59
60					60
61					61
62					62

Legal name of corporation	EIN

	Subsidiary	Subsidiary
	EIN 111111111	EIN
	Legal name of corporation CTEF33AB 1	Legal name of corporation

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

64 FTI before operations or net operating loss *(include disallowed dividends paid deduction; see instructions)*	- 84,624		
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 *(from Form CT-33-A/ATT, Schedule D, line 10; see instr.)*			
69 Deductions attributable to subsidiary capital *(attach list; see instructions)*			
70 New York State franchise tax deducted on federal return *(attach list; see instr.)*			
71 Amount deducted on your federal return as a result of a safe harbor lease *(see instr.)*			
72 Amount that would have been required to be included on your federal return except for a safe harbor lease *(see instructions)*			
73 Total amount of federal depreciation from Form CT-399 *(see instructions)*	137,583		
74 Other additions *(from Form CT-225-A; 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 *(from Form CT-225-A; see instructions)*			

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

87 Officer salaries and other compensation *(from Form CT-33-A/ATT, Schedule E, line 11; see instructions)*	830,370		

	Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
	EIN 123451111	EIN	EIN	EIN	
	Legal name of corporation CTEF33AB SUB 1	Legal name of corporation	Legal name of corporation	Legal name of corporation	

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

64										64	- 84,624
Additions											
65										65	
66										66	
67										67	
68										68	
69										69	
70										70	
71										71	
72										72	
73										73	137,583
74										74	
75										75	
Subtractions											
76										76	
77										77	
78										78	
80										80	
81										81	
82										82	
83										83	

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

87										87	

Legal name of corporation	EIN

Subsidiary	Subsidiary
EIN	EIN
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	Life insurance premiums	
94	Accident and health insurance premiums	
95	Other insurance premiums *(attach list)*	
96	Total life insurance company premiums *(add lines 93, 94, and 95)*	

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

97	Life insurance premiums	
98	Accident and health insurance premiums	
99	Other insurance premiums	
100	Total life insurance company premiums subject to the floor limitation on tax under section 1505(b) *(add lines 97, 98, and 99)*	

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

101	Annuity contracts, ocean marine insurance, and group insurance on the elderly *(see instructions)*	
102	Total life insurance company premiums subject to the limitation on tax under section 1505(a)(2) *(add lines 100 and 101)*	

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

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

Life insurance company premiums taxable under Article 33 section 1510

93	●			●			●			●			93		
94	●			●			●			●			94		
95	●			●			●			●			95		
96	●			●			●			●			96		

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

97	●			●			●			●			97		
98	●			●			●			●			98		
99	●			●			●			●			99		
100													100		

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

101	●			●			●			●			101		
102	●			●			●			●			102		

Department of Taxation and Finance

New York State Modifications

(for filers of combined franchise tax returns)

Tax Law – Articles 9-A and 33

CT-225-A

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33)	Designated agent or parent employer identification number (EIN)
CTEF33A	002190211

File with Form CT-3-A or CT-33-A.

Complete all parts that apply to you. See Form CT-225-A-I, *Instructions for Forms CT-225-A and CT-225-A/B*.

Identify the return you are filing by marking an ***X*** in the box: CT-3-A ● ☐ CT-33-A ● ☒

Schedule A – Certain New York State additions to federal taxable income (FTI) *(attach additional form(s) if necessary)*

The amount on line 5, column E, should equal the amount on Form CT-3-A, Part 3, line 2, or Form CT-33-A, line 74, column E.

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

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain additions to FTI that did **not** flow through from a partnership, estate, or trust. In column B, the sum of certain additions that did **not** flow through from a partnership, estate, or trust from all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

1 New York State additions *(see instructions)*

	Modification number	A Designated agent or parent	B Total group members	C Subtotal *(column A + column B)*	D Intercorporate eliminations	E Combined total *(column C - column D)*
1a	A - 602	120,882 00	00	120,882 00	00	120,882 00
1b	A - 603	19,926,651 00	00	19,926,651 00	00	19,926,651 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)*		20,047,533 00	00	20,047,533 00	00	20,047,533 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)*

20,047,533 00	00	20,047,533 00	00	20,047,533 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 -** 604	215,628 00	00	215,628 00	00	215,628 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)*

215,628 00	00	215,628 00	00	215,628 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)*

215,628 00	00	215,628 00	00	215,628 00

Test 14

Begins on next page

Return to Test Chart

NEW YORK STATE 2017

CT-33-NL

Department of Taxation and Finance

Non-Life Insurance Corporation Franchise Tax Return

Tax Law – Article 33

All filers must enter tax period:

Amended return ☐ **Final return** ☐

beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an *X* in the box
002190209	LL 9	(518) 555-2527		☐

Legal name of corporation	Trade name/DBA
CTEF33NL	

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NEW YORK	
Number and street or PO box: 33NL WA HARRIMAN CAMPUS	Date of incorporation: 01-01-2010	
City: ALBANY; State: NY; ZIP code: 12227	Foreign corporations: date began business in NYS	

NAICS business code number *(from **NYS Pub 910**)*	If address/phone above is new, mark an *X* in the box	*Audit (for Tax Department use only)*
524100	☐	
NYS Principal business activity: Insurance carrier	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.	

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

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

A Payment enclosed: 0

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

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

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

If *Yes*, list years: 1998, 2001, 2002

	Name	EIN
Enter primary corporation name and EIN *(if a member of an affiliated federal group)*:	CTEF33NL, INC	002190209
Enter parent corporation name and EIN *(if more than 50% owned by another corporation)*:	CTEF33NL, INC	112233450

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

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

Legal name of disregarded entity	EIN

Attach a copy of your *Annual Report of Premiums and Exhibit of Premiums and Losses* (New York) as filed with the New York State Department of Financial Services, and copies of the following schedules from your *Annual Statement: Exhibit of Premiums Written,* Schedule T; Schedule F, *Reinsurance,* Parts 1 and 3; and *Underwriting and Investment Exhibit,* Part 1B - *Premiums Written.*

Computation of tax

1	Accident and health insurance premiums from line 34 *(see instr.)*	2,154,872,128 × .0175	1	37,710,262	
2	Other non-life insurance company premiums from line 35 *(see instr.)*	× .02	2		
3	Total tax on premiums *(add lines 1 and 2)*		3	37,710,262	
4	Minimum tax		4	**250**	**00**
5	Tax due before credits *(line 3 or line 4 amount, whichever is greater)*		5	37,710,262	
6	Tax credits *(enter amount from line 47)*		6	1,000,000	
7	Tax due *(subtract line 6 from line 5)*		7	36,710,262	
8a					
8b					
9					
10	Total prepayments from line 46		10	36,710,500	
11a	Balance *(see instructions)*		11a		
11b	Additional amount *(see instructions)*		11b		
11c	Total before penalties and interest *(see instructions)*		11c		
12	Estimated tax penalty *(see instructions; mark an **X** in the box if Form CT-222 is attached)* ☐		12		
13	Interest on late payment *(see instructions)*		13		
14	Late filing and late payment penalties *(see instructions)*		14		
15	**Balance due** *(add lines 11c through 14 and enter here; enter the payment amount on line A on page 1)*		15		
16a	**Overpayment** *(if line 7 is less than line 10, subtract line 7 from line 10)*		16a	238	
16b	Amount of overpayment previously credited to 2018 MFI *(see instructions)*		16b		
16c	Balance of overpayment available *(see instructions)*		16c	238	
17	Amount of overpayment to be credited to next period		17		
18	Balance of overpayment *(subtract line 17 from line 16c)*		18	238	
19	Amount of overpayment to be credited to Form CT-33-M		19		
20	Refund of overpayment *(subtract line 19 from line 18)*		20	238	
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 × column C)*
Totals from attached sheet			
24 Total *(add column D amounts; enter here and include on line 28)*		**24**	

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

25	New York taxable premiums *(see instructions)*	**25**	2,154,872,128	
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**		
29	Total New York gross premiums *(add lines 25 through 28)*	**29**	2,154,872,128	
30	New York premiums ceded that are included on line 29 *(see instructions)*	**30**		
31	Total New York premiums *(subtract line 30 from line 29)*	**31**	2,154,872,128	
32	Total premiums *(see instructions)*	**32**	2,154,872,128	
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**	2,154,872,128	
35	Other non-life insurance premiums *(enter here and in the first box on line 2)*	**35**		

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

36	New York gross direct premiums	**36**	2,154,872,128	
37	Total gross direct premiums	**37**	2,154,872,128	
38	Issuer's allocation percentage *(divide line 36 by line 37; enter here and on line 22)*	**38**	100 %	

Composition of prepayments *(see instructions)*

			Date paid	Amount	
39	Mandatory first installment from Form CT-300 *(see instructions)*	**39**	2017-03-16	14,663,263	
40	Second installment from Form CT-400	**40**	2017-06-15	7,610,000	
41	Third installment from Form CT-400	**41**	2017-09-14	6,900,000	
42	Fourth installment from Form CT-400	**42**	2017-12-14	6,390,500	
43	Payment with extension request from Form CT-5, line 5	**43**			
44	Overpayment credited from prior years *(see instructions)*	**44**		1,146,737	
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**		36,710,500	

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

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

Fire insurance premiums tax credit *(enter amount claimed)*		
Form CT-33-R		
Form CT-33.1	1,000,000	
Form CT-41		
Form CT-43		
Form CT-44		
Form CT-238		
Form CT-249		
Form CT-250		
Form CT-501		
Form CT-601		
Form CT-602		
Form CT-604		
Form CT-606		
Form CT-607		
Form CT-611		
Form CT-611.1		
Form CT-611.2		
Form CT-612		
Form CT-613		
Form CT-631		
Form CT-633		
Form CT-634		
Form CT-639		
Form CT-643		
Form DTF-624		
Form DTF-630		
Other credits		

47	Total tax credits claimed above *(enter here and on line 6; see instructions)*	**47**	1,000,000
48	Total tax credits claimed above that are refund eligible *(see instructions)*	**48**	1,000,000

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: ____ – ____ – ____

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

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 121345

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

Authorized person	Printed name of authorized person JANE DOE	Signature of authorized person	Official title PRESIDENT	
	E-mail address of authorized person janedoe@ctef33nl.com		Telephone number (518) 555-2626	Date 04-15-2018
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* TAXES DONE RIGHT		Firm's EIN 111122223	Preparer's PTIN or SSN 444555678
	Signature of individual preparing this return BILL SMITH	Address 315 RETURN PARKWAY	City ALBANY	State NY / ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code 05	Date 04-15-2018

See instructions for where to file.

NEW YORK STATE 2017

CT-33-M

Department of Taxation and Finance

Insurance Corporation MTA Surcharge Return

Tax Law – Article 33, Section 1505-a

Amended return ☐

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

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

Legal name of corporation	Date of incorporation	*Date received (for Tax Department use only)*
CTEF33NL	01-01-2010	

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

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

City	State	ZIP code
ALBANY	NY	12227

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

Audit (for Tax Department use only)

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

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

	Payment enclosed
A	210

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	2,154,872,128		
1b	MCTD premiums included on line 1a	1b	2,154,872,128		
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	36,710,262
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	36,710,262
12	MTA surcharge before MTA surcharge retaliatory tax credit *(multiply line 11 by 17% (.17))*	12	6,240,745
13	MTA surcharge retaliatory tax credit *(see instructions)*	13	
14	Total MTA surcharge due *(subtract line 13 from line 12)*	14	6,240,745
15a			
15b			
16			
17	Total prepayments *(from line 45)*	17	6,240,650
18a	Balance *(see instructions)*	18a	95
18b	Additional amount *(see instructions)*	18b	115
18c	Total before penalties and interest *(see instructions)*	18c	210
19	Estimated tax penalty *(see instructions; mark an X in the box if Form CT-222 is attached)* ☐	19	
20	Interest on late payment *(see instructions)*	20	
21	Late filing and late payment penalties *(see instructions)*	21	
22	Balance due *(add lines 18c through 21 and enter here; enter the payment amount on line A above)*	22	210

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

23a	Overpayment *(if line 14 is less than line 17, subtract line 14 from line 17; see instructions)*	**23a**	
23b	Amount of overpayment previously credited to 2018 MFI *(see instructions)*	**23b**	
23c	Balance of overpayment available *(see instructions)*	**23c**	
24	Amount of overpayment to be credited to New York State franchise tax	**24**	
25	Amount of overpayment to be credited to next year's MTA surcharge	**25**	
26	Amount of overpayment to be refunded *(subtract lines 24 and 25 from line 23c)*	**26**	
27	Amount of MTA surcharge retaliatory tax credit to be refunded *(from line 38)*	**27**	
28	Total refund claimed *(add lines 26 and 27)*	**28**	

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

For tax years before 2012, attach separate computation		**A** 2012	**B** 2013	**C** 2014	**D** 2015	**E** 2016
29 MTA surcharge payable *(see instructions)*	**29**					
30 MTA surcharge retaliatory tax credits previously allowed *(see instructions)*	**30**					
31 Balance *(subtract line 30 from line 29; if less than zero, enter **0**)*	**31**					
32 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2012 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 2013 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 2014 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 2015 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 2016 MTA surcharge *(may not exceed line 31, column E; see instructions)*	**36**					
37 Total MTA surcharge retaliatory tax credits allowed to date *(see instructions)*	**37**					
38 Total credits *(add lines 32 through 36; enter here and on line 27)*	**38**					

Composition of prepayments claimed on line 17 *(see instructions)*

			Date paid	Amount
39	Mandatory first installment from Form CT-300 *(see instructions)*	**39**	2017-03-15	2,492,755
40a	Second installment from Form CT-400	**40a**	2017-06-15	1,290,000
40b	Third installment from Form CT-400	**40b**	2017-09-14	1,180,000
40c	Fourth installment from Form CT-400	**40c**	2017-12-14	1,090,000
41	Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13	**41**		
42	Overpayment credited from prior years *(see instructions)*	**42**		187,895
43	Add lines 39 through 42	**43**		6,240,650
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**		6,240,650

Third – party designee *(see instructions)*		
Yes [X] No [ ]	Designee's name *(print)* BILL SMITH	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com	PIN 12345

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

Authorized person			
Printed name of authorized person JANE DOE	Signature of authorized person	Official title PRESIDENT	
E-mail address of authorized person janedoe@ctef33nl.com		Telephone number (518) 555-2626	Date 04-15-2018

Paid preparer use only *(see instr.)*				
Firm's name *(or yours if self-employed)* TAXES DONE RIGHT		Firm's EIN 111122223	Preparer's PTIN or SSN 444555678	
Signature of individual preparing this return BILL SMITH	Address 315 RETURN PARKWAY	City ALBANY	State NY	ZIP code 12227
E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or	Excl. code 05	Date 04-15-2018

See instructions for where to file.

Department of Taxation and Finance

Claim for CAPCO Credit

Tax Law – Article 1 and Article 33

CT-33.1

NEW YORK STATE 2017

All filers must enter tax period:

beginning 01-01-2017 ending 12-31-2017

Legal name of corporation	Employer identification 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	1,000,000
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	1,000,000
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	1,000,000
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	1,000,000
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	1,000,000

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

12	Tax *(see instructions)*	12	37,710,262		
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	37,710,262		
15	Minimum tax *(see instructions)*	15	250		
16	Limitation on CAPCO credit to be used this period *(subtract line 15 from line 14)*	16	37,710,012		
17	CAPCO credit to be used in the current tax year *(see instructions)*			17	1,000,000
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)*
CAPCO 1 TY2017	10,000,000	0.1		1,000,000
		0.1		
		0.1		
		0.1		

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

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**	
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**	

Test 15

Begins on next page

Return to Test Chart

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return [X] **Amended return** [ ] beginning 2017-01-01 ending 2017-12-31

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box ..... [ ]
002190321	AA 04	(518-)555-2626	

Legal name of corporation	Trade name/DBA
CTEF3M222	
Mailing name *(if different from legal name above)*	**State or country of incorporation**
c/o	NY
Mailing address number and street or PO box	**Date of incorporation** / **Foreign corporations:** date began business in NYS
3M WA Harriman Campus	2011-06-24

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**)*
Publishing	511120

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

A. Pay amount shown on Part 2, line 23c. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A** Payment enclosed 1600

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 12345

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President	
	E-mail address of authorized person johndoe@ ctef3m222.com		Telephone number (518)555-2626	Date 2018-04-15

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN	
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State NY / ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912 or Excl. code		Date 04-17-2018

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

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

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

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

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

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

6 A small business eligible for the capital base tax exception ..... ● **6** X

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

6a Total capital contributions ..... ● **6a** 11,000

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

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

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

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

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

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

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

4 If you have an interest in, or have rented, real property in New York State, mark an ***X*** in the box ..... ● **4** ☐

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

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

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

Section C – Filing information

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

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

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

Failure to meet investment capital holding period ● ☐

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

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

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

CT-3.1 ● ☐ CT-3.2 ● ☐ CT-3.3 ● ☐ CT-3.4 ● X CT-60 ● X CT-225 ● 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 you filed federal Form 1120F and you have effectively connected income (ECI), mark an ***X*** in the box ..... ● **5** ☐

6 Were you required to report, under P.L. 110-343, Div. C, §801(d)(2), any nonqualified deferred compensation on your 2017 federal return? *(see instructions)* ..... Yes ● ☐ No ● ☐

7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an ***X*** in the box and file Form CT-60 ..... ● X

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)*	1a	4,942			
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	0			
1c	Fixed dollar minimum tax *(see instr)* New York receipts 494,646	1c	175			
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	4,942	
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	4,942	
5						
6						
7						

Penalties and interest

8	Estimated tax penalty *(see instructions; if Form CT-222 is attached, mark an **X** in the box)* X	8	136			
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	136	

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	15			
12d	9/11 Memorial	12d	20			
12e	Volunteer Firefighting & EMS Recruitment Fund	12e	25			
12f	Veterans Remembrance	12f	30			
12g	Women's Cancers Education and Prevention Fund	12g	35			
12h	New York State Veterans' Homes	12h	40			
13	Total voluntary gifts/contributions *(add lines 12a through 12h)*			13	180	

Total amount due

14	Add lines 4, 11, and 13			14	5,258	

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	15	450			
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	3,550			
20	Overpayment credited from prior years *(see instructions)* Period	20				
21	Overpayment credited from CT-3-M Period	21				
22	Total prepayments *(add lines 15 through 21; see instructions)*			22	4,000	

Payment due or overpayment to be credited/refunded *(see instructions)*

23a	Underpayment			23a	1,258	
23b	Additional amount for 2018 MFI			23b	342	
23c	Balance due			23c	1,600	
24a	Excess prepayments			24a		
24b	Amount previously credited to 2018 MFI			24b		
24c	Overpayment			24c		
25	Amount of overpayment to be credited to next period			25		
26	Balance of overpayment available *(subtract line 25 from line 24c)*			26		
27	Amount of overpayment to be credited to Form CT-3-M			27		
28	Balance of overpayment to be refunded *(subtract line 27 from line 26)*			28		
29	Unused tax credits to be refunded	29				
30	Unused tax credits applied to next period	30				

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)*	**1**	305,301
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	10,687
3	Add lines 1 and 2	**3**	315,988
4	Subtractions from FTI *(from Form CT-225, line 10)*	**4**	
5	Subtract line 4 from line 3	**5**	315,988
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**	315,988
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	**8**	
9	Subtract line 8 from line 7	**9**	315,988
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**	315,988
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**	315,988
14	Business apportionment factor *(from Part 6, line 55)*	**14**	0.2406
15	Apportioned business income after addback *(multiply line 13 by line 14)*	**15**	76,027
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**	76,027
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**	
19	Business income base *(subtract line 18 from line 17)*	**19**	76,027
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**	4,942

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	90,934	345,053	217,994
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3	90,934	345,053	217,994
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets *(add lines 3 and 4)*	5	90,934	345,053	217,994
6 Total liabilities	6	87,308	24,680	55,994

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	162,000
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	162,000
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	162,000
12 Business apportionment factor *(from Part 6, line 55)*	12	0.2406
13 Apportioned business capital *(multiply line 11 by line 12)*	13	38,977
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 – Computation of investment capital for the current tax year *(see instructions)*

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

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

Addback of capital previously reported as investment capital

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

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

Mark an ***X*** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor *(see instr.)* .. ● ☐

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

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

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

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

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

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
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	494,646	2,056,268
Section 210-A.11			
53 Discretionary adjustments	53		
Total receipts			
54 Add lines 1 through 53 in columns A and B	54	494,646	2,056,268

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; if 100% in New York State, enter as* **1.0000***)* **55** 0.2406

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-606		DTF-622	
CT-40		CT-607		DTF-624	
CT-41		CT-611		DTF-630	
CT-43		CT-611.1		Other credits	
CT-44		CT-611.2			
CT-46		CT-612			
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-639			
CT-249		CT-640			
CT-250		CT-641			
CT-261		CT-642			
CT-501		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			
CT-604		CT-647			
CT-605		DTF-621			

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

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

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

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

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

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2017

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

Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I	1	4,942
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	4,767
4	Maximum allowable amount of the NOLD to be deducted in the current tax year *(divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)*	4	73,338

Computation of available net operating losses (NOLs) *(see instructions)*

5a	NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used	5a	
5b	NOL incurred in the current year	5b	
5c	Carryback of NOL from a subsequent year	5c	
5d	Add lines 5a through 5c	5d	
5e	NOLs expired before current year	5e	
5	Total NOLs available in this period *(subtract line 5e from line 5d)*	5	
6	NOLD to be used in the current tax year *(see instructions)*	6	
7	Unused NOLD *(subtract line 6 from line 5; do not enter less than zero)*	7	

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*	D Election to waive carryback
2017-01-01 2017-12-31	76,027		

Note: *You **must** complete and attach Form CT-3.4 to Form CT-3 or CT-3-A each tax year.*

Schedule B – New members included in the combined group for the current tax period; Form CT-3-A filers only *(see instructions)*

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

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

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

Department of Taxation and Finance

Affiliated Entity Information Schedule

CT-60

For period ended
2017-12-31

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

Attach to Form CT-3, CT-3-A, or CT-3-S.

Schedule A – Federal S corporation information *(see instructions)*

Part 1 – QSSS inclusion *(see instructions)*

Name and address of QSSS	Effective date of federal QSSS election *(mm-dd-yy)*	Federal EIN or temporary filing (TF) number of QSSS	Federal EIN or TF number of QSSS parent

Part 2 – QSSS elective inclusion *(see instructions)*

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

Part 3 – 1120S shareholder information *(see instructions)*

1 Amount of distributions as shown on federal Form 1120S, Schedule K, line 16d and/or 17c ..... ● **1**

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

Schedule B – Other related entities *(see instructions)*

Part 1

2 If the activities of any of the following impact your federal return, mark an ***X*** for all that apply:

QSSS ● ☐ Captive REIT or RIC ● ☐ Combinable captive insurance company ● ☐ Partnership ● ☐

Disregarded entity ● ☒ Tax-exempt DISC ● ☐ SMLLC ● ☐

3 If any of your subsidiaries are incorporated outside of New York State, mark an ***X*** in the box ..... ● **3**

4 If you filed a consolidated federal return, mark an ***X*** in the box and complete lines 4a through 4d ..... ● **4**

4a Number of corporations included in federal consolidated group(s) ..... ● **4a**

4b Consolidated federal taxable income (FTI) before net operating loss deduction (NOLD) ..... ● **4b**

4c Consolidated FTI before NOLD of corporations in federal group(s), but not in New York combined group ● **4c**

4d FTI before NOLD of corporations not in federal group(s), but in New York combined group ..... ● **4d**

Part 2

Mark an ***X*** in any box(es) that apply to you, and enter the appropriate name(s) and EIN(s).

5 More than 50% of the voting power of your capital stock is owned or controlled, directly or indirectly, by another corporation or by the same interests ..... ● **5**

● Name of controlling entity ● EIN or SSN

6 You or the same interests own or control, directly or indirectly, more than 50% of the voting power of the capital stock of another corporation ..... ● **6**

● Name of corporation controlled ● EIN

7 There has been a transfer or acquisition of controlling interest in the entity during the last 3 years ..... ● **7**

● Name of transferred or acquired corporation ● EIN

8 You are a member of an affiliated federal group ..... ● **8**

● Name of primary corporation ● EIN

Part 3 – Entities taxable as partnerships *(see instructions)*

9 If you are a partner in a partnership, mark an ***X*** in the appropriate box and enter the required information below ..... ● **9** ☐

Name and address of partnership	Entity method	Separate accounting election		EIN of partnership	EIN or SSN of all tiered partners of partnership
	Mark an ***X*** in the box	Mark an ***X*** in the box	Date		
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			

Part 4 – SMLLCs and tax-exempt DISCs *(see instructions)*

10 If items of income, gain, loss, deduction, credits, etc. from an SMLLC or a tax-exempt DISC are included in your New York return, mark an ***X*** in the box and enter the required information below ..... ● **10** X

Name and address of SMLLC or tax-exempt DISC	If the SMLLC or tax-exempt DISC generated credits, mark an ***X*** in the box	EIN of SMLLC or tax-exempt DISC	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC
Research LLC 22 Main Street Cohoes NY 12237	☐	654123789	
	☐		
	☐		
	☐		
	☐		
	☐		
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Certification: I certify that this document and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President	
	E-mail address of authorized person johndoe@ ctef3m222.com		Telephone number (518) 555-2626	Date 2018-04-15
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State NY	ZIP code 12227
	E-mail address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	or Excl. code	Date 2018-04-10

Department of Taxation and Finance

Underpayment of Estimated Tax By a Corporation

Tax Law – Article 27, Section 1085

CT-222

All filers must enter tax period:

Tax return filed: CT-3

beginning 2017-01-01 ending 2017-12-31

Legal name of corporation	Employer identification number
CTEF3M222	002190321

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

Part 1 – Annual payment

1	Enter your 2017 corporation franchise, excise, or gross receipts tax after credits **or** enter the 2017 metropolitan transportation business tax (MTA surcharge) *(if both, use separate forms)*	1	4,942
2	Multiply line 1 by 91% (.91) or, if a large corporation, 100% (1.0). Large corporations enter this amount on line 5 and skip lines 3 and 4	2	4,497
3	Enter your 2016 corporation franchise, excise, or gross receipts tax after credits **or** enter the 2016 MTA surcharge	3	
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	4,497

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)*	2017-03-15	2017-06-15	2017-09-15	2017-12-15
11 Required installments *(see instructions)*	450	1,349	1,349	1,349
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.	450			
13 Enter amount, if any, from line 19 of the preceding column.				
14 Add lines 12 and 13.				
15 In column B, enter line 18, column A amount. In columns C and D, add amounts on lines 17 and 18 of the preceding column.			1,349	2,698
16 In column A, enter the line 12 amount. For other columns, subtract line 15 from line 14. If zero or less, enter ***0***	450			
17 If the amount on line 16 is zero, subtract line 14 from line 15. Otherwise, enter ***0***			1,349	
18 **Underpayment –** If line 16 is less than or equal to line 11, subtract line 16 from line 11. Otherwise, go to line 19 *(see instructions)*		1,349	1,349	1,349
19 **Overpayment –** If line 11 is less than line 16, subtract line 11 from line 16.				

Part 4 – Computation of the underpayment penalty *(see instructions)*	A First	B Second	C Third	D Fourth
20 Enter the date of payment or the 15th day of the 3rd month after the end of the tax year, whichever is earlier *(mm-dd-yy) (see instructions)*		2018-02-15	2018-02-15	2018-02-15
Number of days:				
21 From due date of installment to the date shown on line 20		245	153	62
22 On line 21 after 3/15/17 and before 4/1/17				
23 On line 21 after 3/31/17 and before 7/1/17		15		
24 On line 21 after 6/30/17 and before 10/1/17		92	15	
25 On line 21 after 9/30/17 and before 1/1/18		92	92	16
26 On line 21 after 12/31/17 and before 4/1/18		46	46	46
27 On line 21 after 3/31/18 and before 7/1/18				
28 On line 21 after 6/30/18 and before 10/1/18				
29 On line 21 after 9/30/18 and before 1/1/19				
30 On line 21 after 12/31/18 and before 3/15/19				
31 On line 22 ÷ 365 × 8% × amount on line 18				
32 On line 23 ÷ 365 × 8% × amount on line 18		4		
33 On line 24 ÷ 365 × 8% × amount on line 18		27	4	
34 On line 25 ÷ 365 × % × amount on line 18		27	27	5
35 On line 26 ÷ 365 × %* × amount on line 18		14	14	14
36 On line 27 ÷ 365 × %* × amount on line 18				
37 On line 28 ÷ 365 × %* × amount on line 18				
38 On line 29 ÷ 365 × %* × amount on line 18				
39 On line 30 ÷ 365 × %* × amount on line 18				
40 Add lines 31 through 39		721	45	19
41 Underpayment penalty *(see instructions)*		72	45	19

42 Add line 41, columns A through D; enter here and on your franchise tax return or MTA surcharge return	**42**	136
43 Multiply line 1 by 80% (.8)	**43**	3,954
44 Subtract line 11, column A from line 43	**44**	3,504
45 Divide line 44 by three	**45**	1,168

* 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 – 2014	**B –** 2015	**C –** 2016
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 2014				
52b Tax year beginning in 2015				
52c Tax year beginning in 2016				
53 Enter the total of the amounts that enter into the computation of the business income base for 2017 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 2014				
54b Tax year beginning in 2015				
54c Tax year beginning in 2016				
55 Divide the amount in each column on line 52a by the amount in column D on line 54a				
56 Divide the amount in each column on line 52b by the amount in column D on line 54b				
57 Divide the amount in each column on line 52c by the amount in column D on line 54c				
58 Add lines 55 through 57				
59 Divide line 58 by three				
60 Divide line 53 by line 59				
61 Figure the tax on the amount on line 60 using the instructions for your corporation's return *(see instructions for MTA surcharge)*				
62 Divide the amount in each of columns B and C on line 54a by the amount in column D on line 54a				
63 Divide the amount in each of columns B and C on line 54b by the amount in column D on line 54b				
64 Divide the amount in each of columns B and C on line 54c by the amount in column D on line 54c				
65 Add lines 62 through 64				
66 Divide line 65 by three				
67 Multiply the amounts in columns B and C of line 61 by columns B and C of line 66. In column D, enter the amount from line 61, column D.				
68 Enter any other taxes for each payment period *(see instructions)*				
69 Total tax before credits *(add lines 67 and 68)*				
70 Enter the amount of tax credits your corporation is entitled to for the months shown in each column heading above line 52a.				
71 Total tax after credits. Subtract line 70 from line 69. If zero or less, enter ***0***.				
72 If **not** a large corporation, enter .91 (91%). Otherwise, enter 1.				
73 Multiply line 71 by line 72				

Schedule A, Part 2 – Annualized income installment method

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

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

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

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

94 2016 ENI or business income (as applicable) base multiplied by 2017 ENI or business income base tax rate (as applicable) ●	**94**	
95 2016 capital base multiplied by 2017 capital tax rate ●	**95**	
96 Enter the amount from line 94 or 95 as applicable	**96**	
97 2016 subsidiary capital base multiplied by 2017 subsidiary capital tax rate ●	**97**	
98 Any other taxes *(see instructions)* ●	**98**	
99 Add lines 96, 97, and 98	**99**	
100 2016 tax credits ●	**100**	
101 Recomputed tax *(subtract line 100 from line 99)*; enter here and on line 4	**101**	

Department of Taxation and Finance

New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

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

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

Complete all parts that apply to you. See Form CT-225-I, *Instructions for Form CT-225*.

Identify the return you are filing by marking an ***X*** in the box: CT-3 • [X] CT-3-S • [ ] CT-33 • [ ]

Schedule A – Certain New York State additions to federal income

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

1 New York State additions *(see instructions)*

	Modification number	Amount			Modification number	Amount	
1a	A - 505	10,687	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** 10,687 **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** 10,687 **00**

Schedule B – Certain New York State subtractions from federal income

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

6 New York State subtractions *(see instructions)*

	Modification number	Amount		Modification number	Amount
6a	S -	00	6i	S -	00
6b	S -	00	6j	S -	00
6c	S -	00	6k	S -	00
6d	S -	00	6l	S -	00
6e	S -	00	6m	S -	00
6f	S -	00	6n	S -	00
6g	S -	00	6o	S -	00
6h	S -	00	6p	S -	00
Total from additional Form(s) CT-225, if any					00

7 Total *(add lines 6a through 6p and the total from additional Form(s) CT-225)* **7** **00**

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

8 New York State subtractions *(see instructions)*

	Modification number	Amount		Modification number	Amount
8a	ES -	00	8i	ES -	00
8b	ES -	00	8j	ES -	00
8c	ES -	00	8k	ES -	00
8d	ES -	00	8l	ES -	00
8e	ES -	00	8m	ES -	00
8f	ES -	00	8n	ES -	00
8g	ES -	00	8o	ES -	00
8h	ES -	00	8p	ES -	00
Total from additional Form(s) CT-225, if any					00

9 Total *(add lines 8a through 8p and the total from additional Form(s) CT-225)* **9** **00**

10 Total subtractions *(add lines 7 and 9; see instructions)* **10** **00**

NEW YORK STATE 2017

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, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Amended return ☐ **All filers must enter tax period:** beginning 2017-01-01 ending 201712-31

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an *X* in the box
002190321	AA 2	(518) 555-2626	X

Legal name of corporation	Trade name/DBA
CTEF3M222	

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: 3M WA Harriman Campus	Date of incorporation: 2011-06-24	
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**	39

Computation of MTA surcharge

1	New York State franchise tax *(see instructions)*	1	4,942
2	MCTD apportionment percentage from line 82	2	100 %
3	Apportioned franchise tax *(multiply line 1 by line 2)*	3	4,942
4	MTA surcharge *(multiply line 3 by 28.3% (.283))*	4	1,399
5a			
5b			
6			
7	Total prepayments from line 91	7	1,501
8a	Underpayment *(subtract line 7 from line 4)*	8a	
8b	Additional amount for 2018 MFI *(see instructions)*	8b	
8c	Increased balance due *(add lines 8a and 8b)*	8c	
9	Estimated tax penalty *(see instructions; mark an **X** in the box if Form CT-222 is attached)* X	9	39
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 8c through 11 and enter here; **enter the payment amount on line A above**)*	12	39
13a	Excess prepayments *(subtract line 4 from line 7)*	13a	102
13b	Amount previously credited to 2018 MFI *(see instructions)*	13b	28
13c	Overpayment *(subtract line 13b from line 13a)*	13c	74
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	35
16	Amount of overpayment to be refunded *(see instructions)*	16	39

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**		
25 Sales of electricity	**25**		
26 Net gains from sales of real property	**26**		
Section 210-A.3			
27 Rentals of real and tangible personal property	**27**		
28 Royalties from patents, copyrights, trademarks, and similar intangible personal property	**28**		
29 Sales of rights for certain closed-circuit and cable TV transmissions of an event	**29**		
Section 210-A.4			
30 Sale, licensing, or granting access to digital products	**30**		

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

31 If this irrevocable election was made on Form CT-3 or CT-3-A , mark an ***X*** in the box *(see Form CT-3-I or CT-3-A-I, line 8 instructions)* **31** ☐

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

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

Receipts from: *(continued)*		A MCTD	B New York State
Section 210-A.5(b)			
54 Brokerage commissions	**54**		
55 Margin interest earned on behalf of brokerage accounts	**55**		
56 Fees for advisory services for underwriting or management of underwriting	**56**		
57 Receipts from primary spread of selling concessions	**57**		
58 Receipts from account maintenance fees	**58**		
59 Fees for management or advisory services	**59**		
60 Interest from an affiliated corporation	**60**		
Section 210-A.5(c)			
61 Interest, fees, and penalties from credit cards	**61**		
62 Service charges and fees from credit cards	**62**		
63 Receipts from merchant discounts	**63**		
64 Receipts from credit card authorizations and settlement processing	**64**		
65 Other credit card processing receipts	**65**		
Section 210-A.5(d)			
66 Receipts from certain services to investment companies	**66**		
Section 210-A.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**	494,646	494,646
Section 210-A.11			
76 Discretionary adjustments	**76**		
77 Total *(add lines 24 through 76 in columns A and B)*	**77**	494,646	494,646
78 MCTD receipts factor *(divide line 77, column A, by line 77, column B)*	**78**	100 %	

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

Composition of prepayments claimed on line 7 *(see instructions)*		Date paid	Amount
83 Mandatory first installment from Form CT-300 *(see instructions)*	**83**	2017-13-15	50
84 Second installment from Form CT-400	**84**		
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**	2018-02-15	1,451
88 Overpayment credited from prior years *(see instructions)*	**88**		
89 Add lines 83 through 88	**89**		1,501
90 Overpayment credited from Form CT-_____ Period	**90**		
91 Total prepayments *(add lines 89 and 90; enter here and on line 7)*	**91**		1,501

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	Telephone number (518) 555-2626	Date 04-17-2018

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 45678912	Date 04-17-2018

See instructions for where to file.

Department of Taxation and Finance

Underpayment of Estimated Tax By a Corporation

Tax Law – Article 27, Section 1085

CT-222

All filers must enter tax period:

Tax return filed: CT-3M

beginning 2017-01-01 ending 2017-12-31

Legal name of corporation	Employer identification number
CTEF3M222	002190321

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

Part 1 – Annual payment

1 Enter your 2017 corporation franchise, excise, or gross receipts tax after credits **or** enter the 2017 metropolitan transportation business tax (MTA surcharge) *(if both, use separate forms)*	**1**	1,399
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**	1,273
3 Enter your 2016 corporation franchise, excise, or gross receipts tax after credits **or** enter the 2016 MTA surcharge	**3**	1,273
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**	1,273

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)*	2017-03-15	2017-06-15	2017-09-15	2017-12-15
11 Required installments *(see instructions)*	50	407	407	407
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.	50			
13 Enter amount, if any, from line 19 of the preceding column.				
14 Add lines 12 and 13.				
15 In column B, enter line 18, column A amount. In columns C and D, add amounts on lines 17 and 18 of the preceding column.			407	814
16 In column A, enter the line 12 amount. For other columns, subtract line 15 from line 14. If zero or less, enter ***0***	50			
17 If the amount on line 16 is zero, subtract line 14 from line 15. Otherwise, enter ***0***			407	
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)*		407	407	407
19 **Overpayment –** If line 11 is less than line 16, subtract line 11 from line 16.				

Part 4 – Computation of the underpayment penalty *(see instructions)*	A First	B Second	C Third	D Fourth
20 Enter the date of payment or the 15th day of the 3rd month after the end of the tax year, whichever is earlier *(mm-dd-yy) (see instructions)*		2018-02-15	2018-02-15	2018-02-15
Number of days:				
21 From due date of installment to the date shown on line 20		245	153	62
22 On line 21 after 3/15/17 and before 4/1/17				
23 On line 21 after 3/31/17 and before 7/1/17		15		
24 On line 21 after 6/30/17 and before 10/1/17		92	15	
25 On line 21 after 9/30/17 and before 1/1/18		92	92	16
26 On line 21 after 12/31/17 and before 4/1/18		46	46	46
27 On line 21 after 3/31/18 and before 7/1/18				
28 On line 21 after 6/30/18 and before 10/1/18				
29 On line 21 after 9/30/18 and before 1/1/19				
30 On line 21 after 12/31/18 and before 3/15/19				
31 On line 22 ÷ 365 × 8% × amount on line 18				
32 On line 23 ÷ 365 × 8% × amount on line 18		1		
33 On line 24 ÷ 365 × 8% × amount on line 18		8	1	
34 On line 25 ÷ 365 × % × amount on line 18		8	8	1
35 On line 26 ÷ 365 × %* × amount on line 18		4	4	4
36 On line 27 ÷ 365 × %* × amount on line 18				
37 On line 28 ÷ 365 × %* × amount on line 18				
38 On line 29 ÷ 365 × %* × amount on line 18				
39 On line 30 ÷ 365 × %* × amount on line 18				
40 Add lines 31 through 39		21	13	5
41 Underpayment penalty *(see instructions)*		21	13	5

42 Add line 41, columns A through D; enter here and on your franchise tax return or MTA surcharge return	**42**	39
43 Multiply line 1 by 80% (.8)	**43**	1,119
44 Subtract line 11, column A from line 43	**44**	1,069
45 Divide line 44 by three	**45**	356

* 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 – 2014	**B –** 2015	**C –** 2016
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 2014				
52b Tax year beginning in 2015				
52c Tax year beginning in 2016				
53 Enter the total of the amounts that enter into the computation of the business income base for 2017 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 2014				
54b Tax year beginning in 2015				
54c Tax year beginning in 2016				
55 Divide the amount in each column on line 52a by the amount in column D on line 54a				
56 Divide the amount in each column on line 52b by the amount in column D on line 54b				
57 Divide the amount in each column on line 52c by the amount in column D on line 54c				
58 Add lines 55 through 57				
59 Divide line 58 by three				
60 Divide line 53 by line 59				
61 Figure the tax on the amount on line 60 using the instructions for your corporation's return *(see instructions for MTA surcharge)*				
62 Divide the amount in each of columns B and C on line 54a by the amount in column D on line 54a				
63 Divide the amount in each of columns B and C on line 54b by the amount in column D on line 54b				
64 Divide the amount in each of columns B and C on line 54c by the amount in column D on line 54c				
65 Add lines 62 through 64				
66 Divide line 65 by three				
67 Multiply the amounts in columns B and C of line 61 by columns B and C of line 66. In column D, enter the amount from line 61, column D.				
68 Enter any other taxes for each payment period *(see instructions)*				
69 Total tax before credits *(add lines 67 and 68)*				
70 Enter the amount of tax credits your corporation is entitled to for the months shown in each column heading above line 52a.				
71 Total tax after credits. Subtract line 70 from line 69. If zero or less, enter ***0***.				
72 If **not** a large corporation, enter .91 (91%). Otherwise, enter 1.				
73 Multiply line 71 by line 72				

Schedule A, Part 2 – Annualized income installment method

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

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

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

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

94	2016 ENI or business income (as applicable) base multiplied by 2017 ENI or business income base tax rate (as applicable) ●	**94**	
95	2016 capital base multiplied by 2017 capital tax rate ●	**95**	
96	Enter the amount from line 94 or 95 as applicable	**96**	
97	2016 subsidiary capital base multiplied by 2017 subsidiary capital tax rate ●	**97**	
98	Any other taxes *(see instructions)* ●	**98**	
99	Add lines 96, 97, and 98	**99**	
100	2016 tax credits ●	**100**	
101	Recomputed tax *(subtract line 100 from line 99)*; enter here and on line 4	**101**	

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, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return ☐ **Amended return** ☒ beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN) 002190214	File number AA 1	Business telephone number (518) 555 2626	If you claim an overpayment, mark an ***X*** in the box ☒
Legal name of corporation CTEF 37		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 37 WA HARRIMAN CAMPUS		Date of incorporation 12-09-1950	**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 Property		NAICS business code number *(from **NYS Pub 910**)* 531390	
If address/phone above is new, mark an ***X*** in the box ☐	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.		

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

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

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

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 PRESIDENT	
	E-mail address of authorized person johndoe@ctelf51.com		Telephone number (518) 555 2626	Date 04-17-2018
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@taxdoneright.com		Preparer's NYTPRIN or Excl. code 12345678	Date 04-17-2018

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

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

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

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

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

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

6 A small business eligible for the capital base tax exception ..... ● **6** ☐

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

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

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

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

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

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

1 Number of New York State employees ..... ● **1** 277

2 Wages paid to New York State employees ..... ● **2** 13,546,638

3 Number of business establishments in New York State ..... ● **3** 1

4 If you have an interest in, or have rented, real property in New York State, mark an ***X*** in the box ..... ● **4** X

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

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

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

Section C – Filing information

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

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

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

Failure to meet investment capital holding period ● ☐

Final federal determination ● X ● Date of determination 2015-06-15 NOL carryback ● X 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** 3500 00

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

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

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

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

6 Were you required to report, under P.L. 110-343, Div. C, §801(d)(2), any nonqualified deferred compensation on your 2017 federal return? *(see instructions)* ..... Yes ● ☐ No ● ☐

7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an ***X*** in the box and file Form CT-60 ..... ● ☐

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)*	1a	140262 00			
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	19636 00			
1c	Fixed dollar minimum tax *(see instr)* New York receipts 54907664	1c	10000 00			
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	140262	00
3	Tax credits used *(from Part 7, line 2; see instructions)*			3	130262	00
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter **0**)*			4	10000	00
5						
6						
7						

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

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				
12h	New York State Veterans' Homes	12h	300			
13	Total voluntary gifts/contributions *(add lines 12a through 12h)*			13	300	00

Total amount due

14	Add lines 4, 11, and 13			14	10300	00

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	15	2500 00			
16	Second installment *(from Form CT-400)*	16	4200 00			
17	Third installment *(from Form CT-400)*	17	4200 00			
18	Fourth installment *(from Form CT-400)*	18	4200 00			
19	Payment with extension request *(from Form CT-5, line 5)*	19				
20	Overpayment credited from prior years *(see instructions)* Period	20				
21	Overpayment credited from CT-3-M Period	21				
22	Total prepayments *(add lines 15 through 21; see instructions)*			22	15100	00

Payment due or overpayment to be credited/refunded *(see instructions)*

23a	Underpayment			23a		
23b	Additional amount for 2018 MFI			23b		
23c	Balance due			23c		
24a	Excess prepayments			24a	4800	00
24b	Amount previously credited to 2018 MFI			24b		
24c	Overpayment			24c	4800	00
25	Amount of overpayment to be credited to next period			25		
26	Balance of overpayment available *(subtract line 25 from line 24c)*			26		
27	Amount of overpayment to be credited to Form CT-3-M			27		
28	Balance of overpayment to be refunded *(subtract line 27 from line 26)*			28		
29	Unused tax credits to be refunded	29	11543 00			
30	Unused tax credits applied to next period	30	842793 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**	1994782	00
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	206242	00
3	Add lines 1 and 2	**3**	2201024	00
4	Subtractions from FTI *(from Form CT-225, line 10)*	**4**	43148	00
5	Subtract line 4 from line 3	**5**	2157876	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**	2157876	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**	2157876	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**	2157876	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**	2157876	00
14	Business apportionment factor *(from Part 6, line 55)*	**14**	100%	
15	Apportioned business income after addback *(multiply line 13 by line 14)*	**15**	2157876	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**	2157876	00
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**		
19	Business income base *(subtract line 18 from line 17)*	**19**	2157876	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**	140262	00

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

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	28091637 00	31835152 00	29963395 00
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3	28091637 00	31835152 00	29963395 00
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets *(add lines 3 and 4)*	5	28091637 00	31835152 00	29963395 00
6 Total liabilities	6	8656618 00	11998170 00	10327394 00

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	19636001 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	19636001 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	19636001 00
12 Business apportionment factor *(from Part 6, line 55)*	12	100%
13 Apportioned business capital *(multiply line 11 by line 12)*	13	19636001 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	19636 00

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

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

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

Addback of capital previously reported as investment capital

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

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

Mark an ***X*** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor *(see instr.)* .. ● ☐

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

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

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

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

Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property ●	**9**	54907664 00	54907664 00
10 Net gains from sales of loans secured by real property ●	**10**		
11 Interest from loans **not** secured by real property (QFI ● ☐) ●	**11**		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐) ●	**12**		
Section 210-A.5(a)(2)(B) (QFI ● ☐)			
13 Interest from federal debt ●	**13**		
14			
15 Interest from NYS and its political subdivisions debt ●	**15**		
16 Net gains from federal, NYS, and NYS political subdivisions debt ●	**16**		
17 Interest from other states and their political subdivisions debt ●	**17**		
18 Net gains from other states and their political subdivisions debt ●	**18**		
Section 210-A.5(a)(2)(C) (QFI ● ☐)			
19 Interest from asset-backed securities and other government agency debt ●	**19**		
20 Net gains from government agency debt or asset-backed securities sold through an exchange ●	**20**		
21 Net gains from all other asset-backed securities ●	**21**		
Section 210-A.5(a)(2)(D) (QFI ● ☐)			
22 Interest from corporate bonds ●	**22**		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange ●	**23**		
24 Net gains from other corporate bonds ●	**24**		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements ●	**25**		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds ●	**26**		
Section 210-A.5(a)(2)(I) (QFI ● ☐)			
27 Net income from sales of physical commodities ●	**27**		
Section 210-A.5(a)(2)(J) (QFI ● ☐)			
28 Marked to market net gains ●	**28**		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
29 Interest from other financial instruments ●	**29**		
30 Net gains and other income from other financial instruments ●	**30**		

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	**31**		
32 Margin interest earned on behalf of brokerage accounts	**32**		
33 Fees for advisory services for underwriting or management of underwriting	**33**		
34 Receipts from primary spread of selling concessions	**34**		
35 Receipts from account maintenance fees	**35**		
36 Fees for management or advisory services	**36**		
37 Interest from an affiliated corporation	**37**		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	**38**		
39 Service charges and fees from credit cards	**39**		
40 Receipts from merchant discounts	**40**		
41 Receipts from credit card authorizations and settlement processing	**41**		
42 Other credit card processing receipts	**42**		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	**43**		
Section 210-A.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**	54907664 00	54907664 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; if 100% in New York State, enter as* **1.0000***)* **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	21000 00	CT-606		DTF-622	
CT-40		CT-607		DTF-624	
CT-41		CT-611		DTF-630	
CT-43		CT-611.1		Other credits	
CT-44		CT-611.2			
CT-46		CT-612			
CT-47		CT-613			
CT-236		CT-631			
CT-238	100574 00	CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-639			
CT-249		CT-640			
CT-250		CT-641			
CT-261		CT-642			
CT-501		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			
CT-604	8688 00	CT-647			
CT-605		DTF-621			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* **2** 130262 00

3 Total tax credits claimed that are refund eligible *(see instructions)* **3** 100574 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** ☐

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2017

Legal name of corporation	Employer identification number (EIN)
CTEF37	002190321

Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I	1	140261 94
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	19636 00
3	Subtract line 2 from line 1	3	120625 94
4	Maximum allowable amount of the NOLD to be deducted in the current tax year *(divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)*	4	1855783 00

Computation of available net operating losses (NOLs) *(see instructions)*

5a	NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used	5a	0		
5b	NOL incurred in the current year	5b	0		
5c	Carryback of NOL from a subsequent year	5c	2200 00		
5d	Add lines 5a through 5c	5d	2200 00		
5e	NOLs expired before current year	5e	200		
5	Total NOLs available in this period *(subtract line 5e from line 5d)*			5	2000 00
6	NOLD to be used in the current tax year *(see instructions)*			6	0
7	Unused NOLD *(subtract line 6 from line 5; do not enter less than zero)*			7	2000 00

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*	D Election to waive carryback
01-01-2017 12-31-2017	2157876 00		

Note: *You **must** complete and attach Form CT-3.4 to Form CT-3 or CT-3-A each tax year.*

Schedule B – New members included in the combined group for the current tax period; Form CT-3-A filers only *(see instructions)*

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

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

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

Department of Taxation and Finance

Servicing Mortgages Credit

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

CT-37

NEW YORK STATE 2017

All filers must enter tax period:

beginning 01-01-2017 ending 12-31-2017

Legal name of corporation	Employer identification number (EIN)
CTEF 37	002190214

Attach to Form CT-3 or CT-3-A.

Computation of credit available for use *(see instructions)*

1	Servicing mortgages credit *(from your state of New York mortgage agency (SONYMA) letter)*	1	21000 00
2	Tax due before credits *(see instructions)*	2	140262 00
3	Tax credits claimed before this credit *(if none, enter **0**; see instructions)*	3	8688 00
4	Tax after application of all other credits *(subtract line 3 from line 2)*	4	131574 00
5	Fixed dollar minimum tax *(see instructions)*	5	10000 00
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	121574 00
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	21000 00

Instructions

General information

Tax Law, Article 9-A, section 210-B.10(a) provides a tax credit to every taxpayer that has entered into a contract with the state of New York mortgage agency (SONYMA) to service mortgages acquired by such agency according to the state of New York mortgage agency act. The servicing mortgages credit is available to taxpayers subject to tax under Article 9-A.

The credit may not reduce the tax due below the fixed dollar minimum tax. Any amount not used in the current tax year may **not** be refunded, credited as an overpayment, or carried forward.

The amount of credit allowed for the current year is allocated by SONYMA who supplies a letter stating the amount allowable.

Corporate partners

Since there is no provision in Tax Law Article 22 for the credit, corporate partners may not receive the credit as a pass through from a partnership.

Combined filers

Qualification for credits, including any limitations, are determined separately for each of the members of the combined group, and are not determined on a combined basis, except as otherwise provided. However, credits are to be applied against the combined tax of the group. To the extent that Article 9-A section 210-B limits this credit to the fixed dollar minimum tax amount, the fixed dollar minimum amount that is attributable to the designated agent of the combined group is the fixed dollar minimum amount.

Line instructions

Line 2 – Enter the amount from Form CT-3 or Form CT-3-A, Part 2, line 2 **plus** any net recaptured tax credits.

Line 3 – If you are applying more than one credit against the current year's franchise tax, enter the total amount of such credits being applied before the servicing mortgages credit. You must apply certain credits before the servicing mortgages credit. See Form CT-600-I, *Instructions for Form CT-600, Ordering of Corporation Tax Credits*, for the correct order of credits. If the servicing mortgages credit is the only credit that is being applied against the current year's franchise tax, enter ***0***.

If you are included in a combined return, include any amount of tax credit(s) being claimed by other members of the combined group, including the servicing mortgage credit that you want to apply before the credit claimed on this form.

Line 5 – Enter the amount from Form CT-3 or Form CT-3-A, Part 2, line 1c.

Need help? and Privacy notification

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

Department of Taxation and Finance

New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation	Employer identification number (EIN)
CTEF37	002190321

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

Complete all parts that apply to you. See Form CT-225-I, *Instructions for Form CT-225*.

Identify the return you are filing by marking an ***X*** in the box: CT-3 ● [X] CT-3-S ● [ ] CT-33 ● [ ]

Schedule A – Certain New York State additions to federal income

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

1 New York State additions *(see instructions)*

	Modification number	Amount			Modification number	Amount	
1a	A - 213	177,258	00	1i	A -		00
1b	A - 505	10,000	00	1j	A -		00
1c	A - 507	18,984	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** 206,242 **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** 206,242 **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 -** 507	43,148	**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** 43,148 **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** 43,148 **00**

Department of Taxation and Finance

Claim for Rehabilitation of Historic Properties Credit

Tax Law – Articles 9-A and 33

CT-238

All filers must enter tax period:

beginning 2017-01-01 ending 2017-12-31

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.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? *(mark an **X** in the appropriate box; see instructions)* ..... Yes ● [X] No [ ]

C corporations

If *Yes*, complete Parts 1 and 2, and if applicable, Part 3.

If *No*, and you are claiming this credit as a corporate partner, complete Part 1 (lines 2 through 7), Parts 2 and 4, and if applicable, Part 3.

New York S corporations

If *Yes*, complete Part 1 (lines 1 through 6).

If *No*, and you are claiming this credit as a corporate partner, complete Part 1 (lines 2 through 6) and Part 4.

Part 1 – Certified historic structure information and credit amounts *(attach additional sheets as necessary; see instructions)*

Schedule A – Certified historic structure information

Property	A Address of certified historic structure	B Project number	C Date of completion
1	37 WA Harriman Campus Abany NY 12227	2514789ITS23828	2015-07-23
2			
3			

Schedule B – Certified historic structure credit amounts

Property	A – Qualified rehabilitation expenditures	B – Multiply column A by 20% (.2)	C – Enter the lesser of column B or $5,000,000
1			
2			
3			
Total from additional sheet(s), if any			

1	Total of column C amounts	1	
2	Rehabilitation of historic properties credit from partnership(s) *(from line 24; see instructions)*	2	
3	Subtotal *(add lines 1 and 2)*	3	
4	Unused rehabilitation of historic properties credit carried over from previous tax years	4	943,367 00
5	Total rehabilitation of historic properties credit *(add lines 3 and 4; New York S corporations, see instructions)*	5	943,367 00
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	943,367 00

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	140,262 00
9	Tax credits claimed before rehabilitation of historic properties credit *(see instructions)*	9	29688 00
10	Subtract line 9 from line 8	10	110,574 00
11	Tax limitation *(see instructions)*	11	10,000 00
12	Credit limitation *(subtract line 11 from line 10; if line 11 is greater than line 10, enter **0**)*	12	100,574 00
13	Credit used this year *(see instructions)*	13	100,574 00
14	Unused credit *(subtract line 13 from line 7)*	14	842,793 00
15	Credit amount available for refund or overpayment *(enter the lesser of line 3 or line 14)*	15	
16	Credit to be refunded *(limited to the amount on line 15; enter here and on your franchise return)*	16	
17	Credit to be applied as an overpayment to next year's tax *(subtract line 16 from line 15; enter here and on your franchise tax return)*	17	
18	Credit to be carried forward *(subtract line 15 from line 14)*	18	842,793 00

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

Claim for QEZE Tax Reduction Credit

CT-604

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

Note: You must **file all pages** (1 through 7) with your return. **All taxpayers must complete the information below** and then complete **either** Section 1 (pages 1 through 3) **or** Section 2 (pages 5 through 7). Do not complete both sections.

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

Legal name of corporation filing the franchise tax return	Employer identification number (EIN)
CTEF37	002190221
● Name of empire zone(s)	

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, or CT-33-A.

Mark an *X* in the appropriate box when answering *Yes* or *No* questions.

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)* ..... ● 06-10-02

Schedule A – Employment test for QEZEs first certified prior to April 1, 2005 *(see instructions)*

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs	32	34	34	35	135

1 Current tax year employment number within all EZs *(do not round; see instructions)* ..... ● **1** 33.75

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	12-00	15	15	16	15	61
b	Number in base year 2	12-99	14	14	14	15	57
c	Number in base year 3	12-98	12	12	11	14	49
d	Number in base year 4	12-97	14	17	19	16	66
e	Number in base year 5	12-96	14	14	14	14	56
f	Total number of full-time employees within all EZs in the base period						289

2 Base period employment number within all EZs *(do not round; see instructions)* ..... ● **2** 14.45

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	206	262	321	242	1,031

4 Current tax year employment number inside New York State and outside all EZs *(do not round)* ..... ● **4** 257.75

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	12-00	95	97	113	123	428
b	Number in base year 2	12-99	138	153	122	107	520
c	Number in base year 3	12-98	92	74	82	86	334
d	Number in base year 4	12-97	122	122	158	154	556
e	Number in base year 5	12-96	127	139	182	141	589
f	Total number of full-time employees inside New York State and outside all EZs in the base period						2,427

5 Base period employment number inside New York State and outside all EZs *(do not round)*..... ● **5** 121.35

6 Does the amount on line 4 **equal** or **exceed** the amount on line 5? *(see instructions)*..... **6** Yes ☒ No ☐

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

Test year 01-01 to 12-01 *(mm-yy)*	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs	14	16	16	15	61

7 Test year employment number within the EZs in which you are certified *(see instructions)* ..... ●	**7**	15.25

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

8 Current tax year employment number within the EZs in which you are certified *(see instructions)* ..... ●	**8**	33.75
9 Test year employment number within the EZs in which you are certified *(from line 7)*.....	**9**	15.25
10 Subtract line 9 from line 8.....	**10**	18.50
11 Divide line 10 by line 9 *(carry result to four decimal places; if line 9 is zero and line 8 is greater than zero, enter **1.0** here)*...	**11**	1.2131
12 Divide line 10 by 100 *(carry result to four decimal places)*	**12**	.1850
13 Employment increase factor *(enter the greater of line 11 or 12, but not more than 1.0; also enter on line 21)*....	**13**	1.0000

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

		A EZ	B New York State
14 Average value of property *(see instructions)*.....	**14**	1,841,997.	4,026,036.
15 EZ property factor *(divide line 14, column A by line 14, column B; carry result to four decimal places)*	**15**		.4575
16 Wages and other compensation of employees, excluding general executive officers *(see instructions)*.....	**16**	1,891,138.	11,677,678.
17 EZ payroll factor *(divide line 16, column A by line 16, column B; carry result to four decimal places)*	**17**		.1619
18 Total EZ factors *(add lines 15 and 17)*	**18**		.6194
19 Zone allocation factor *(divide line 18 by two; carry result to four decimal places; enter here and on line 22)*	**19**		.3097

(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 2014 ; benefit period factor *(from table below)*	**20**	.2000
21	Employment increase factor *(from line 13)*	**21**	1.0000
22	Zone allocation factor *(from line 19)* ●	**22**	.3097
23	Tax factor *(see instructions)* ●	**23**	140,262 00
24	QEZE tax reduction credit *(multiply line 20 by line 21 by line 22 by line 23)* ●	**24**	8,688 00

Part 2 – Application of QEZE tax reduction credit *(see instructions)*

25	Enter your franchise tax before credits *(see instructions)* ●	**25**	140,262 00
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**	140,262 00
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**	10,000 00
29	Credit limitation *(subtract line 28 from line 27)* ●	**29**	130,262 00
30	QEZE tax reduction credit used *(see instructions)* ●	**30**	8,688 00

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 7) with your return. **All taxpayers must complete the information above Section 1 on page 1** and then complete **either** Section 1 (pages 1 through 3) **or** Section 2 (pages 5 through 7). Do not complete both sections.

All filers must enter tax period: beginning _____ ending _____

Legal name of corporation filing the franchise tax return	Employer identification number (EIN)
Name of empire zone(s)	

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, or CT-33-A.

Date of first certification by Empire State Development *(mm-dd-yy; attach copies of all* Certificates of Eligibility, *including retention certificates)* ..... ●

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

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs					
31 Current tax year employment number within all EZs *(do not round; see instructions)* ..... ● **31**					

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1						
b	Number in base year 2						
c	Number in base year 3						
d	Number in base year 4						
e	Total number of full-time employees within all EZs in the base period						
32	Base period employment number within all EZs *(do not round; see instructions)* ..... ● **32**						

33 Does the amount on line 31 **exceed** the amount on line 32? *(see instructions)* ..... **33** Yes ☐ No ☐

Part 2 – New York State employment – Computation of the employment number in New York State for the current tax year and in the four-year base period *(see instructions)*

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees in New York State					
34 Current tax year employment number in New York State *(do not round)* ..... ● **34**					

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1						
b	Number in base year 2						
c	Number in base year 3						
d	Number in base year 4						
e	Total number of full-time employees in New York State in the base period						
35	Base period employment number in New York State *(do not round)* ..... ● **35**						

36 Does the amount on line 34 **exceed** the amount on line 35? *(see instructions)* ..... **36** Yes ☐ No ☐

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

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

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

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

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

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

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

(continued)

Schedule L – QEZE tax reduction credit *(New York S corporations do not complete Schedule L; see instructions)*

Part 1 – Computation of QEZE tax reduction credit

50	Tax year of the business tax benefit period _____; benefit period factor *(see instructions)*	**50**	
51	Employment increase factor *(from line 43)*	**51**	
52	Zone allocation factor *(from line 49)* ●	**52**	
53	Tax factor *(see instructions)* ●	**53**	
54	QEZE tax reduction credit *(multiply line 50 by line 51 by line 52 by line 53)* ●	**54**	

Part 2 – Application of QEZE tax reduction credit *(see instructions)*

55	Enter your franchise tax before credits *(see instructions)* ●	**55**	
56	Tax credits claimed before the QEZE tax reduction credit *(if applying multiple credits on your franchise tax return, see instructions)* ●	**56**	
57	Subtract line 56 from line 55 ●	**57**	
58	Enter appropriate tax: Article 9-A – If line 49 equals 1.0, enter ***0***. If line 49 is less than 1.0, see instructions Article 33 – Enter ***250*** Article 33 combined – Multiply number of taxable filers in combined group by 250 ●	**58**	
59	Credit limitation *(subtract line 58 from line 57)* ●	**59**	
60	QEZE tax reduction credit used *(see instructions)* ●	**60**	

Schedule M – Related entities

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

Name	EIN

Department of Taxation and Finance

Claim for QEZE Credit for Real Property Taxes

CT-606

Tax Law - Article 1, Section 15

Note: You must **file all pages** (1 through 8) with your return. **All taxpayers must complete the information below** and then complete **either** Section 1 (pages 1 through 3) **or** Section 2 (pages 5 through 8). Do not complete both sections.

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

Legal name of corporation filing the franchise tax return	Employer identification number (EIN)
CTEF37	
● Name of empire zone(s)	
ALBANY	

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, or CT-33-A.

Mark an *X* in the appropriate box when answering *Yes* or *No* questions.

Are you a clean energy enterprise (CEE)? ..... Yes ● ☐ No ● ☑

Are you a QEZE first certified between August 1, 2002 and March 31, 2005, that conducts its operations on real property it owns or leases that is located in an empire zone (EZ) and that is subject to a BCA executed prior to January 1, 2006? .... Yes ● ☐ No ● ☑

Section 1 – For QEZEs first certified prior to April 1, 2005 *(see* Important information *in the instructions)*

Date of first certification by Empire State Development *(mm-dd-yy; attach copies of all certificates of eligibility, including retention certificates)* ..... ● 06-10-02

Schedule A – Employment test for QEZEs first certified prior to April 1, 2005 *(see instructions)*

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs	32	34	34	35	135

1 Current tax year employment number within all EZs *(do not round; see instructions)* ..... ● **1** 33.75

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	12-00	15	15	16	15	61
b	Number in base year 2	12-99	14	14	14	15	57
c	Number in base year 3	12-98	12	12	11	14	49
d	Number in base year 4	12-97	14	17	19	16	66
e	Number in base year 5	12-96	14	14	14	14	56
f	Total number of full-time employees within all EZs in the base period						289

2 Base period employment number within all EZs *(do not round; see instructions)* ..... ● **2** 14.45

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	206	262	321	242	1,031

4 Current tax year employment number inside New York State and outside all EZs *(do not round)* ..... ● **4** 257.75

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	12-00	95	97	113	123	428
b	Number in base year 2	12-99	138	153	122	107	520
c	Number in base year 3	12-98	92	74	82	86	334
d	Number in base year 4	12-97	122	122	158	154	556
e	Number in base year 5	12-96	127	139	182	141	589
f	Total number of full-time employees inside New York State and outside all EZs in the base period						2,427

5 Base period employment number inside New York State and outside all EZs *(do not round)*..... ● **5** 121.35

6 Does the amount on line 4 **equal** or **exceed** the amount on line 5? *(see instructions)*..... **6** Yes ☒ No ☐

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

Test year 01-01 to 12-01 *(mm-yy)*	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs	14	16	16	15	61

7	Test year employment number within the EZs in which you are certified *(see instructions; also enter on line 9)* ●	7	15.25

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

8	Current tax year employment number within the EZs in which you are certified *(see instructions)* ●	8	33.75
9	Test year employment number within the EZs in which you are certified *(from line 7)*	9	15.25
10	Subtract line 9 from line 8 ●	10	18.50
11	Divide line 10 by line 9 *(carry result to four decimal places; if line 9 is zero and line 8 is greater than zero, enter **1.0** here)* ●	11	1.2131
12	Divide line 10 by 100 *(carry result to four decimal places)* ●	12	.1850
13	Employment increase factor *(enter the greater of line 11 or 12, but not more than 1.0; also enter on line 15)* ●	13	1.0000

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 14 ; benefit period factor *(from table below)* ●	14	.2	
15	Employment increase factor *(from line 13)*	15	1.0000	
16	Eligible real property taxes *(see instructions)* ●	16	57,717	
17	QEZE credit for real property taxes *(multiply line 14 by line 15 by line 16)* ●	17	11,543.	
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	11,543	00
20	QEZE credit for real property taxes limitation *(see instructions, do not enter zero)* ●	20	185,000	00
21	QEZE credit for real property taxes allowed *(see instructions)* ●	21	11,543	00

Benefit period factor table*

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

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

** For an owner of a qualified investment project or a significant capital investment project, the benefit period factor will be 1.0 during the entire business tax benefit period.

Find the tax year of your business tax benefit period (enter a number from 1 to 15 for your benefit period). Enter the benefit period factor for that year (from *Benefit period factor table*) on line 14.

(continued)

Schedule E – Application of QEZE credit for real property taxes *(New York S corporations do not complete Schedule E)*

22	Enter your franchise tax *(see instructions)*	**22**	140,262 00
23	Tax credits claimed before the QEZE credit for real property taxes *(if applying multiple credits on your franchise tax return, see instructions)*	**23**	130,262 00
24	Subtract line 23 from line 22	**24**	10,000 00
25	Enter appropriate tax: Article 9-A – Enter the fixed dollar minimum tax from Form CT-3 or the designated agent's fixed dollar minimum tax from Form CT-3-A Article 33 – Enter ***250*** Article 33 combined – Enter the sum of lines 4 and 12 from Form CT-33-A	**25**	10,000 00
26	Credit limitation *(subtract line 25 from line 24; if less than zero, enter **0**)*	**26**	0
27	QEZE credit for real property taxes to be used this period *(see instructions)*	**27**	0
28	Unused QEZE credit for real property taxes *(subtract line 27 from line 21)*	**28**	11,543 00
29	Amount of unused credit on line 28 to be refunded *(see instructions)*	**29**	11,543 00
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 _____ ending _____

Legal name of corporation filing the franchise tax return	Employer identification number (EIN)

● Name of empire zone(s): Indicate whether each zone is a development zone (DZ) or investment zone (IZ) *(attach additional sheets if necessary).*

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, or CT-33-A.

Date of first certification by Empire State Development *(mm-dd-yy; attach copies of all certificates of eligibility, including retention certificates)* ..... ● _____

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

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

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs					
31 Current tax year employment number within all EZs *(do not round; see instructions)* ..... ● **31**					

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1						
b	Number in base year 2						
c	Number in base year 3						
d	Number in base year 4						
e	Total number of full-time employees within all EZs in the base period						
32	Base period employment number within all EZs *(do not round; see instructions)* ..... ● **32**						

33 Does the amount on line 31 **exceed** the amount on line 32? *(see instructions)* ..... **33** Yes ☐ No ☐

Part 2 – New York State employment – Computation of the employment number inside New York State for the current tax year and in the four-year base period *(see instructions)*

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees in New York State					
34 Current tax year employment number in New York State *(do not round)* ..... ● **34**					

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1						
b	Number in base year 2						
c	Number in base year 3						
d	Number in base year 4						
e	Total number of full-time employees in New York State in the base period						
35	Base period employment number in New York State *(do not round)* ..... ● **35**						

36 Does the amount on line 34 **exceed** the amount on line 35? *(see instructions)* ..... **36** Yes ☐ No ☐

Schedule I – Computation of net new employment

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

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

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

40	DZ employment increase factor from table above	**40**	

Schedule K – Employee information

Enter name, social security number, employee's zone location and wage and benefit information for all new employees included in the net new employment number on line 39 upon which this claim is based. Attach additional sheets if necessary.

A Employee's name	B Employee's social security number	C Employee's zone location *(see instructions)*	D Total wages, health benefits, and retirement benefits	E Eligible wages, health benefits, and retirement benefits included in column D *(enter no more than $40,000 per employee)*
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**	

(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**	
47	25% (.25) factor	**47**	**.25**
48	QEZE credit for real property taxes *(multiply line 46 by line 47)* ●	**48**	

Schedule N – QEZE credit for real property taxes

49	QEZE credit from line 45 or line 48 ●	**49**	
50	Capital investment amount *(from line 65 or 66)* ●	**50**	
51	Enter the greater of line 49 or line 50 ●	**51**	
52	Eligible real property taxes *(attach documentation)* ●	**52**	
53a	Enter the lesser of line 51 or line 52 ●	**53a**	
53b	If certified on or after April 1, 2009, multiply line 53a by 75% (.75) and enter the result. If certified prior to April 1, 2009, make no entry ●	**53b**	
54	Recapture of QEZE credit for real property taxes *(see instructions)* ●	**54**	
55	QEZE credit for real property taxes after recapture *(subtract line 54 from line 53a or 53b; see instructions)* ●	**55**	

Schedule O – Application of QEZE credit for real property taxes *(New York S corporations do not complete Schedule O)*

56	Enter your franchise tax *(see instructions)*	**56**	
57	Tax credits claimed before the QEZE credit for real property taxes *(if applying multiple credits on your franchise tax return, see instructions)* ●	**57**	
58	Subtract line 57 from line 56	**58**	
59	Enter appropriate tax: Article 9-A – Enter the fixed dollar minimum tax from Form CT-3 or the designated agent's fixed dollar minimum tax from Form CT-3-A Article 33 – Enter ***250*** Article 33 combined – Enter the sum of lines 4 and 12 from Form CT-33-A	**59**	
60	Credit limitation *(subtract line 59 from line 58; if less than zero, enter **0**)* ●	**60**	
61	QEZE credit for real property taxes to be used this period *(see instructions)* ●	**61**	
62	Unused QEZE credit for real property taxes *(subtract line 61 from line 55)* ●	**62**	
63	Amount of unused credit on line 62 to be refunded *(see instructions)* ●	**63**	
64	Amount of unused, nonrefunded credit to be credited as an overpayment to next year's tax *(subtract line 63 from line 62; see instructions)* ●	**64**	

(continued)

Schedule P – Related entities

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

Name	EIN

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

Part 1 – Capital investment amount for QEZEs certified in DZs

A Address of property	B Name of zone *(if applicable)*	C Cost or other basis attributable to construction, expansion, or rehabilitation of property *(see instructions)*	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use *(see instructions)*	F Multiply column D by column E

Total from column F of any additional schedules.....

65 Total *(add column F amounts; enter here and on line 50; see instructions)*..... ● **65**

Part 2 – Capital investment amount for QEZEs certified only in IZs or for manufacturers *(see instructions)*

A Address of property	B Name of zone *(if applicable)*	C Cost or other basis *(see instructions)*	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use *(see instructions)*	F Percentage of column C attributable to construction, rehabilitation, or expansion of the building *(if 50% or more enter 100%)*	G Multiply column D by the greater of column E or column F

Total from column G of any additional schedules.....

66 Total *(add column G amounts; enter here and on line 50; see instructions)*..... ● **66**

Test 17

Begins on next page

Return to Test Chart

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

NEW YORK STATE 2017

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return ☐ **Amended return** ☒ beginning 2017-01-01 ending 2017-12-31

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box ☐
002190215	AA 5	(518) 555-2626	

Legal name of corporation	Trade name/DBA
CTEF246	
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
246 WA Harriman Campus	2016-05-18	

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**)*
Production Movies	512100

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

For office use only

A. Pay amount shown on Part 2, line 23c. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A** Payment enclosed 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 *(see instructions)*	Yes ☒ No ☐	Designee's name *(print)* Bill Smith	Designee's phone number (5 18) 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@ct246.com	Telephone number (518) 555-2626	Date 04-17-2018

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 Abany / State NY / ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or	Excl. code 02 / Date 04-17-2018

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

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

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

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

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

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

6 A small business eligible for the capital base tax exception ..... ● **6** ☐

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

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

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

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

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

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

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

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

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

4 If you have an interest in, or have rented, real property in New York State, mark an ***X*** in the box ..... ● **4** ☐

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

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

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

Section C – Filing information

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

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

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

Failure to meet investment capital holding period ● ☐

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

2a Enter the tax due amount from your most recently filed New York State return for this tax period ● **2a** 75

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

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

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

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

6 Were you required to report, under P.L. 110-343, Div. C, §801(d)(2), any nonqualified deferred compensation on your 2017 federal return? *(see instructions)* ..... Yes ● ☐ No ● ☐

7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an ***X*** in the box and file Form CT-60 ..... ● ☐

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)*	1a	0		
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	520		
1c	Fixed dollar minimum tax *(see instr)* New York receipts 238,136	1c	75		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	520
3	Tax credits used *(from Part 7, line 2; see instructions)*			3	445
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter **0**)*			4	75
5					
6					
7					

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

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			
12h	New York State Veterans' Homes	12h			
13	Total voluntary gifts/contributions *(add lines 12a through 12h)*			13	

Total amount due

14	Add lines 4, 11, and 13			14	75

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	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	75		
20	Overpayment credited from prior years *(see instructions)* Period	20			
21	Overpayment credited from CT-3-M Period	21			
22	Total prepayments *(add lines 15 through 21; see instructions)*			22	75

Payment due or overpayment to be credited/refunded *(see instructions)*

23a	Underpayment			23a	
23b	Additional amount for 2018 MFI			23b	
23c	Balance due			23c	
24a	Excess prepayments			24a	
24b	Amount previously credited to 2018 MFI			24b	
24c	Overpayment			24c	
25	Amount of overpayment to be credited to next period			25	
26	Balance of overpayment available *(subtract line 25 from line 24c)*			26	
27	Amount of overpayment to be credited to Form CT-3-M			27	
28	Balance of overpayment to be refunded *(subtract line 27 from line 26)*			28	
29	Unused tax credits to be refunded	29	41,094		
30	Unused tax credits applied to next period	30	154,103		

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**	-4
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	
3	Add lines 1 and 2	**3**	-4
4	Subtractions from FTI *(from Form CT-225, line 10)*	**4**	
5	Subtract line 4 from line 3	**5**	-4
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**	-4
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	**8**	
9	Subtract line 8 from line 7	**9**	-4
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**	-4
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**	-4
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**	-4
16	Prior net operating loss conversion subtraction *(from Form CT-3.3, Schedule C, line 4)*	**16**	0
17	Subtract line 16 from line 15	**17**	-4
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**	0
19	Business income base *(subtract line 18 from line 17)*	**19**	-4
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

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	484,600	563,200	523,900
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3	484,600	563,200	523,900
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets *(add lines 3 and 4)*	5	484,600	563,200	523,900
6 Total liabilities	6	5,000	2,000	3,500

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	520,400
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	520,400
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	520,400
12 Business apportionment factor *(from Part 6, line 55)*	12	1.0000
13 Apportioned business capital *(multiply line 11 by line 12)*	13	520,400
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	520

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

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

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

Addback of capital previously reported as investment capital

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

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

Mark an ***X*** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor *(see instr.)* .. ● ☐

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

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

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

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

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

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	**31**		
32 Margin interest earned on behalf of brokerage accounts	**32**		
33 Fees for advisory services for underwriting or management of underwriting	**33**		
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**	238,136	238,136
Section 210-A.11			
53 Discretionary adjustments	**53**		
Total receipts			
54 Add lines 1 through 53 in columns A and B	**54**	238,136	238,136

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; if 100% in New York State, enter as* **1.0000***)* **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 X

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

CT-37		CT-606		DTF-622	
CT-40		CT-607		DTF-624	
CT-41		CT-611		DTF-630	
CT-43		CT-611.1		Other credits	
CT-44		CT-611.2			
CT-46		CT-612			
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246	445 X	CT-638			
CT-248		CT-639			
CT-249		CT-640			
CT-250		CT-641			
CT-261		CT-642			
CT-501		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			
CT-604		CT-647			
CT-605		DTF-621			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* **2** 445

3 Total tax credits claimed that are refund eligible *(see instructions)* **3** 445

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 2017

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

Attach to Form CT-3 or CT-3-A. **All** filers complete **all** schedules.

CT-3-A filers: Enter the total number of members in the combined group in the current tax period *(see instructions)* ..... ●

Schedule A – PNOLC subtraction pool detail and tax period allotment *(see instructions)*

All filers: Complete all information each tax period.

CT-3-A filers: Enter all requested information in each column for **each** combined member that was in the group for the tax period.

	A CT-3 filer or CT-3-A combined members			B Base year end date
	Name	EIN	If non-taxpayer, mark an ***X***	
A	CTEF246	002190215		2015-12-31
B				
C				
D				
E				
F				
G				
H				
I				
J				

	C Tax period count	D Unabsorbed net operating loss (UNOL)	E PNOLC subtraction pool	F PNOLC subtraction allotment %	G Tax period PNOLC subtraction allotment *(column E x column F)*	H Remaining PNOLC subtraction pool *[column E - (column C x column G)]*
A	1	439	0	1.0000	0	0
B						
C						
D						
E						
F						
G						
H						
I						
J						
Totals from attached sheet(s)						
1 Totals	**1**	439	0		0	0

Schedule B – Overall limitation on PNOLC subtraction *(All filers must complete Schedule B)*

1	Apportioned business income after addback for the current tax period *(from Form CT-3 or CT-3-A, Part 3, line 15; if zero or less, enter **0** on line 5)*	**1**	-4
2	Multiply line 1 by your appropriate *business income base* tax rate for the current tax period from the *Tax rates schedule* table 1, 2, 3, or 4 in Form CT-3-I or CT-3-A-I *(round the result up to the next highest whole dollar)*	**2**	0
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**	520
4	Subtract line 3 from line 2 *(if zero or less, enter **0**)*	**4**	0
5	Maximum amount of the PNOLC subtraction to be deducted in the current tax period *(if line 4 is zero, enter **0**; otherwise, divide line 4 by the same tax rate used for line 2)*	**5**	0

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

1	Tax period PNOLC subtraction allotment *(from Schedule A, line 1, column G)*			**1**	0
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**	0
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**	0
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**	0
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, line 1, column H)*			**6**	
7	Unexhausted PNOLC subtraction *(add lines 5 and 6)*			**7**	0

Note: You **must** complete and attach Form CT-3.3 to Form CT-3 or CT-3-A for each tax period for which you or any member of the combined group claim a PNOLC subtraction or carry a PNOLC subtraction balance.

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2017

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

Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I	1	0
2	Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year *(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)*	2	520
3	Subtract line 2 from line 1	3	0
4	Maximum allowable amount of the NOLD to be deducted in the current tax year *(divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)*	4	0

Computation of available net operating losses (NOLs) *(see instructions)*

5a	NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used	5a			
5b	NOL incurred in the current year	5b			
5c	Carryback of NOL from a subsequent year	5c			
5d	Add lines 5a through 5c	5d			
5e	NOLs expired before current year	5e			
5	Total NOLs available in this period *(subtract line 5e from line 5d)*			5	0
6	NOLD to be used in the current tax year *(see instructions)*			6	0
7	Unused NOLD *(subtract line 6 from line 5; do not enter less than zero)*			7	0

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*	D Election to waive carryback
01-01-2016 12-31-2016	-4		

Note: *You **must** complete and attach Form CT-3.4 to Form CT-3 or CT-3-A each tax year.*

Schedule B – New members included in the combined group for the current tax period; Form CT-3-A filers only *(see instructions)*

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

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

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

Department of Taxation and Finance

Claim for Empire State Commercial Production Credit

CT-246

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

All filers must enter tax period:

beginning 01-01-2017 ending 12-31-2017

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	
2	Commercial production credit from partnership(s) *(from line 18)*	2	
3	Add lines 1 and 2 *(New York S corporations see instructions)*	3	
4	Unused commercial production credit carried over from the previous tax year	4	18,651
5	Total commercial production credit available in the current tax year *(add lines 3 and 4)*	5	18,651

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	520
7	Tax credits claimed before the commercial production credit *(if none, enter **0**; see instructions)*	7	0
8	Tax after application of all other credits *(subtract line 7 from line 6)*	8	520
9	Fixed dollar minimum tax *(see instructions)*	9	75
10	Limitation on commercial production credit to be used this period *(subtract line 9 from line 8; if line 8 is less than line 9, enter **0**)*	10	445
11	Commercial production credit to be used this year *(see instructions)*	11	445
12	Subtract line 11 from line 3; if line 11 is greater than line 3, enter ***0***	12	
13	Subtract line 11 from line 5	13	18,206
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	18,206
16	Amount of commercial production credit you want to be refunded *(limited to the amount on line 15; see instructions)*	16	0
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	18,206

Part 3 – Partnership information *(attach additional sheets as necessary)*

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

18	Total credit amount allocated from partnerships *(enter here and on line 2)*	18	

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

Department of Taxation and Finance

Claim for Empire State Film Production Credit

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

CT-248

NEW YORK STATE 2017

All filers must enter tax period: beginning 01-01-2017 12-31-2017

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

See Form CT-248-I, *Instructions for Form CT-248,* before completing.
Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of your certificate of tax credit.

A	Film production credit allocation year, if applicable *(from your certificate of tax credit; see instructions)*	**A**	2017
B	Film production credit allocation year, if applicable *(from the partnership's certificate of tax credit; see instr.)*	**B**	

Part 1 – Computation of film production credit available for use *(see instructions for each line in Part 1)*

1	Film production credit			**1**	125,897
2	Amount of line 1 available for the current tax year	**2**	125,897		
3	Credit available from prior years	**3**			
4	Film production credit from partnership(s) *(from line 15)*	**4**			
5	Total film production credit available in the current tax year			**5**	125,897

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**	520
7	Tax credits claimed before the film production credit *(if none enter **0**; see instructions)*	**7**	445
8	Tax after application of all other credits *(subtract line 7 from line 6)*	**8**	75
9	Fixed dollar minimum tax *(see instructions)*	**9**	75
10	Limitation on film production credit to be used this period *(subtract line 9 from line 8; if line 8 is less than line 9, enter **0**)*	**10**	0
11	Film production credit to be used this year *(see instructions)*	**11**	0
12	Amount of film production credit available for refund *(subtract line 11 from line 5)*	**12**	125,897
13	Amount of film production credit you want to be refunded *(limited to the amount on line 12; see instructions)*	**13**	0
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**	125,897

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

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

15	Total credit amount allocated from partnership(s) for the current year *(enter here and on line 4)*	**15**	

Part 4 – Amount of credit to be claimed in succeeding tax years *(see line 2 instructions)*

16	Amount of credit to be claimed for 2018 *(see instructions)*	**16**	
17	Amount of credit to be claimed for 2019 *(see instructions)*	**17**	

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

Department of Taxation and Finance

Claim for Empire State Film Post-Production Credit

CT-261

Tax Law – Article 1, Section 31 and Article 9-A, Section 210-B.32

All filers must enter tax period:

beginning 2017-01-01 ending 2017-12-31

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**	82,188
1b	Amount of line 1a available for the current tax year *(see instructions)*	**1b**	82,188
1c	Post-production credit from prior years *(see instructions)*	**1c**	
2	Post-production credit from partnership(s) *(from line 18; see instructions)*	**2**	
3	Add lines 1b, 1c, and 2 *(New York S corporations see instructions)*	**3**	82,188
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**	82,188

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**	520
7	Tax credits claimed before the post-production credit *(if none, enter **0**; see instructions)*	**7**	445
8	Tax after application of all other credits *(subtract line 7 from line 6)*	**8**	75
9	Fixed dollar minimum tax *(see instructions)*	**9**	75
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**	0
11	Post-production credit to be used this year *(see instructions)*	**11**	0
12	Subtract line 11 from line 3; if line 11 is greater than line 3, enter ***0***	**12**	82,188
13	Subtract line 11 from line 5	**13**	82,188
14	Amount available for carryforward *(multiply line 12 by 50% (.5))*	**14**	41,094
15	Amount of post-production credit available for refund *(subtract line 14 from line 13)*	**15**	41,094
16	Amount of post-production credit you want to be refunded *(limited to the amount on line 15; see instructions)*	**16**	41,094
17	Amount of refundable post-production credit you want to be applied to next year's tax *(subtract line 16 from line 15; see instructions)*	**17**	

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

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

18	Total credit amount allocated from partnerships for the current year *(enter here and on line 2)*	**18**	

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

19	Amount of credit to be claimed for 2018 *(see instructions)*	**19**	
20	Amount of credit to be claimed for 2019 *(see instructions)*	**20**	

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

Department of Taxation and Finance

Empire State Musical and Theatrical Production Credit

Tax Law – Article 1, Section 24-a and Article 9-A, Section 210-B.47

CT-642

All filers must enter tax period: beginning 2017-01-01 ending 2017-12-31

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)* ..... ● 2017

B Certificate number *(from your certificate of tax credit)* ..... ● C23456789

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**	10,000

Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Total from additional sheet(s), if any ..... ●		

2	Total credit amount allocated from partnership(s) *(add column C amounts)* ..... ●	**2**	
3	Total credit *(add lines 1 and 2; New York S corporations, see instructions)* ..... ●	**3**	10,000

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**	520
5	Tax credits claimed before this credit *(see instructions)* ..... ●	**5**	445
6	Tax after application of credits *(subtract line 5 from line 4)*	**6**	75
7	Tax limitation *(see instructions)* ..... ●	**7**	75
8	Limitation on credit *(subtract line 7 from line 6; if 7 is more than line 6, enter **0**)* ..... ●	**8**	0
9	Credit used for this tax year *(enter the lesser of line 3 or line 8; enter here and on your franchise tax return)* ●	**9**	0
10	Unused credit *(subtract line 9 from line 3)* ..... ●	**10**	10,000
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**	10,000

Test 18

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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, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return ☐ **Amended return** ☐ beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box
002190216	AA 1	(518) 555 2626	X

Legal name of corporation	Trade name/DBA
CTEF 44	

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
44 WA HARRIMAN CAMPUS	12-09-1954	

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

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
MANUFACTURING	332900

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

For office use only

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

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

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

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 PRESIDENT	
	E-mail address of authorized person johndoe@ctef44.com		Telephone number (518) 555 2626	Date 04-17-2018

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@taxdoneright.com	Preparer's NYTPRIN or	Excl. code 05	Date 04-17-2018

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

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

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

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

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

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

6 A small business eligible for the capital base tax exception ..... ● **6** ☐

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

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

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

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

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

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

1 Number of New York State employees ..... ● **1** 552

2 Wages paid to New York State employees ..... ● **2** 52667021

3 Number of business establishments in New York State ..... ● **3** 5

4 If you have an interest in, or have rented, real property in New York State, mark an ***X*** in the box ..... ● **4** ✓

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

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

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

Section C – Filing information

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

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

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

Final federal determination ● ☐ ● Date of determination ☐ NOL carryback ● ☐ Capital loss carryback ... ● ☐ 1139 ● ☐ 1120X ● ☐ Failure to meet investment capital holding period ● ☐

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

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

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

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

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

6 Were you required to report, under P.L. 110-343, Div. C, §801(d)(2), any nonqualified deferred compensation on your 2017 federal return? *(see instructions)* ..... Yes ● ☐ No ● ☐

7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an ***X*** in the box and file Form CT-60 ..... ● ☐

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)*	1a	0			
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	43498	96		
1c	Fixed dollar minimum tax *(see instr)* New York receipts 107624485	1c	4230	00		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*				2	43498 96
3	Tax credits used *(from Part 7, line 2; see instructions)*				3	43473 96
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						
6						
7						

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

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	100			
12g	Women's Cancers Education and Prevention Fund	12g				
12h	New York State Veterans' Homes	12h				
13	Total voluntary gifts/contributions *(add lines 12a through 12h)*				13	100 00

Total amount due

14	Add lines 4, 11, and 13				14	125 00

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	15	10000	00		
16	Second installment *(from Form CT-400)*	16	3625	00		
17	Third installment *(from Form CT-400)*	17	3625	00		
18	Fourth installment *(from Form CT-400)*	18	3625	00		
19	Payment with extension request *(from Form CT-5, line 5)*	19				
20	Overpayment credited from prior years *(see instructions)* Period	20				
21	Overpayment credited from CT-3-M Period	21				
22	Total prepayments *(add lines 15 through 21; see instructions)*				22	20875 00

Payment due or overpayment to be credited/refunded *(see instructions)*

23a	Underpayment				23a	
23b	Additional amount for 2018 MFI				23b	
23c	Balance due				23c	
24a	Excess prepayments				24a	10875 00
24b	Amount previously credited to 2018 MFI				24b	
24c	Overpayment				24c	10875 00
25	Amount of overpayment to be credited to next period				25	10875 00
26	Balance of overpayment available *(subtract line 25 from line 24c)*				26	
27	Amount of overpayment to be credited to Form CT-3-M				27	
28	Balance of overpayment to be refunded *(subtract line 27 from line 26)*				28	
29	Unused tax credits to be refunded	29				
30	Unused tax credits applied to next period	30	105508	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**	697848257	00
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	50804663	00
3	Add lines 1 and 2	**3**	748652920	00
4	Subtractions from FTI *(from Form CT-225, line 10)*	**4**	9772857	00
5	Subtract line 4 from line 3	**5**	738880063	00
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)*	**6**	4221424	00
7	Entire net income (ENI) *(subtract line 6 from line 5)*	**7**	734658639	00
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	**8**	650	00
9	Subtract line 8 from line 7	**9**	734657989	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**	734657989	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**	734657989	00
14	Business apportionment factor *(from Part 6, line 55)*	**14**	0.01427	
15	Apportioned business income after addback *(multiply line 13 by line 14)*	**15**	10483569	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**	10483569	00
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**		
19	Business income base *(subtract line 18 from line 17)*	**19**	10483569	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	

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	9500691959 00	9381506672 00	9441099316 00
2 Real property and marketable securities included on line 1	2	383414671 00	373398871 00	378406771 00
3 Subtract line 2 from line 1	3	9117277288 00	9008107801 00	9062692545 00
4 Real property and marketable securities at fair market value	4	383414671 00	373398871 00	378406771 00
5 Adjusted total assets *(add lines 3 and 4)*	5	9500691959 00	9381506672 00	9441099316 00
6 Total liabilities	6	5832425943 00	5877347155 00	5854886549 00

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	3586212767 00
8 Investment capital *(from Part 5, line 19; if zero or less, enter **0**)*	8	650 00
9 Business capital *(subtract line 8 from line 7)*	9	3586212117 00
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	3586212117 00
12 Business apportionment factor *(from Part 6, line 55)*	12	0.01427
13 Apportioned business capital *(multiply line 11 by line 12)*	13	51175246 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	43498 96

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

		A Average fair market value	B Liabilities attributable to column A amount	C Net average value *(column A - column B)*
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution *(from Form CT-3.1, Schedule E, line 1)*	16			
17 Total of stocks **actually** held for more than one year *(from Form CT-3.1, Schedule E, line 2)*	17	300 00		300 00
18 Total of stocks **presumed** held for more than one year *(from Form CT-3.1, Schedule E, line 3)*	18	350 00		350 00

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	650 00

Addback of capital previously reported as investment capital

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

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

Mark an ***X*** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor *(see instr.)* .. ● ☐

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	**1**	107526936 00	7455041333 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**		4104000 00
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	**5**	97549 00	25973230 00
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	**6**		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	**7**		

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

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

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

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

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
Section 210-A.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		56927893 00
Section 210-A.11			
53 Discretionary adjustments	53		
Total receipts			
54 Add lines 1 through 53 in columns A and B	54	107624485 00	7542046456 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; if 100% in New York State, enter as* **1.0000***)* **55** 0.01427

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-606		DTF-622	
CT-40		CT-607		DTF-624	
CT-41		CT-611		DTF-630	
CT-43		CT-611.1		Other credits	
CT-44		CT-611.2			
CT-46		CT-612			
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-639			
CT-249		CT-640			
CT-250		CT-641	43473 96		
CT-261		CT-642			
CT-501		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			
CT-604		CT-647			
CT-605		DTF-621			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* **2** 43473 96

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

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

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

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

Department of Taxation and Finance

Investment and Other Exempt Income And Investment Capital

CT-3.1

NEW YORK STATE 2017

Legal name of corporation	Employer identification number (EIN)
CTEF 44	002190216

Attach to Form CT-3 or CT-3-A

Schedule A – 40% safe harbor election *(see instructions)*

1 If making the election to reduce your gross investment income and gross other exempt income (other than gross exempt cross-article dividends) by 40% in lieu of direct or indirect attribution, mark an ***X*** in the box *(see instructions)* ..... ● 1 ☐

Schedule B – Other exempt income *(see instructions)*

Part 1 – Gross exempt controlled foreign corporation (CFC) income, gross exempt unitary corporation dividends, and 40% safe harbor reduction

1	Gross exempt CFC income *(do not enter less than zero)* ..... ●	1	
2	Gross exempt unitary corporation dividends (other than gross exempt cross-article dividends) *(see instr.)* ●	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	734658639
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	734658639

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 – Limitation on gross investment income *(see instructions)*

1	ENI *(from Form CT-3 or CT-3-A, Part 3, line 7)*			1	734658639 00
2	8% of ENI *(multiply line 1 by 8% (.08); do not enter less than zero)*			2	58772691 00
3	Gross investment income from investments generating income **not** taxable by New York under the U.S. Constitution			3	
4	Limitation on gross investment income *(enter the greater of line 2 or line 3)*			4	58772691 00
5	Remaining limitation *(subtract line 3 from line 4; if zero or less, enter **0**)*			5	58772691 00
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	650 00		
8	Add lines 6 and 7			8	650 00
9	Gross investment income from stocks **actually** held more than one year **after** limitation *(enter the lesser of line 5 or line 8)*			9	650 00
10	Remaining balance of limitation on gross investment income *(subtract line 9 from line 5; if zero or less, enter **0**)*			10	58772041 00
11	Dividend income from investment capital from stocks **presumed** held more than one year	11			
12	Gross investment income from stocks **presumed** held more than one year **after** limitation *(enter the lesser of line 10 or line 11)*			12	0
13	Total gross investment income *(add lines 3, 9, and 12)*			13	650 00

Part 2 – 40% safe harbor reduction for gross investment income *(see instructions)*

14	**40% safe harbor reduction** *(if the safe harbor election is made, multiply line 13 by 40%; see instructions)*	14	
15	Investment income after safe harbor reduction *(subtract line 14 from line 13; **skip Part 3 below and continue with Part 4**)*	15	

Part 3 – Deductions attributable to investment capital or to gross investment income – only if the safe harbor election is **not** made *(see instructions)*

16	Interest deductions **directly** attributable to investment capital or to gross investment income	16			
17	Interest deductions **indirectly** attributable to investment capital or to gross investment income	17			
18	Total interest deductions attributable to investment capital or to gross investment income *(add lines 16 and 17)*			18	
19	Investment income *(if line 18 is less than line 13, subtract line 18 from line 13; otherwise, enter **0**)*			19	650 00
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	650 00
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	650 00

Schedule D – Total investment and other exempt income and excess interest deductions attributable

1	Total investment and other exempt income *(add Schedule B, line 28 and Schedule C, line 23; enter here and on Form CT-3 or CT-3-A, Part 3, line 8; do not enter less than zero)*	1	650 00
2	Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income *(add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is **not** made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on Form CT-3 or CT-3-A, Part 3, line 10; do not enter less than zero)*	2	

Schedule E – Investment capital *(see instructions)*

Part 1 – Investment capital that generates income claimed not taxable by New York under the U.S. Constitution

Description of asset *(identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through H on the corresponding lines below; enter only directly owned assets in items A through G)*

Item	**A –** Description of asset	**B –** Number of shares acquired, if applicable	**C –** Date acquired
A			
B			
C			
D			
E			
F			
G			

Item	**D** Number of shares sold, if applicable	**E** Date sold	**F** Average FMV	**G** Liabilities attributable	**H** Net average FMV
A					
B					
C					
D					
E					
F					
G					
Total from additional sheet(s) and/or partnerships					
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 16 ... ●		**1**			

Part 2 – Investment capital – stocks actually held more than one year

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)*

Item	**A –** Name/CUSIP/CINS/lot number	**B –** Number of shares acquired	**C –** Date acquired
A	Bank of America 65947123 555088	5	01-03-2016
B			
C			
D			
E			
F			
G			

Item	**D** Number of shares sold	**E** Date sold	**F** Average FMV	**G** Liabilities attributable	**H** Net average FMV
A	4	11-03-2017	400 00	100 00	300 00
B					
C					
D					
E					
F					
G					
Total from additional sheet(s) and/or partnerships					
2 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 17 ... ●		**2**	400 00	100 00	300 00

Schedule E – Investment capital *(see instructions) (continued)*

Part 3 – Investment capital – stocks presumed held more than one year

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)*

Item	**A –** Name/CUSIP/CINS/lot number	**B –** Number of shares acquired	**C –** Date acquired
A	Stadard Union Bank 12589 24567	10	09-01-2014
B			
C			
D			
E			
F			
G			

Item	**D** Number of shares sold	**E** Date sold	**F** Average FMV	**G** Liabilities attributable	**H** Net average FMV
A			350 00		350 00
B					
C					
D					
E					
F					
G					
Total from additional sheet(s) and/or partnerships					
3 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 18 ... ●			**3** 350 00		350 00

Part 4 – Total investment capital

4 Total of all investment capital *(add lines 1, 2, and 3 in columns F, G, and H)* ..... ●	**4** 750 00	100 00	650 00

Schedule F – Current year addback of prior year presumed investment capital and investment income *(see instructions)*

Do **not** complete schedule F if you have prior year presumed investment capital that failed to meet the holding period presumption **and** you **amended** your prior year return to reflect the fact that the stock was **not** investment capital (and that any related income was not investment income).

Part 1 – Addback of prior year presumed investment capital for stocks that did not meet holding period requirement *(see instructions)*

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)*

Item	**A –** Name/CUSIP/CINS/lot number	**B –** Number of shares acquired	**C –** Date acquired
A			
B			
C			
D			
E			
F			
G			

Item	**D** Number of shares sold	**E** Date sold	**F** Average FMV, as previously reported	**G** Liabilities attributable, as previously reported	**H** Net average FMV, as previously reported
A					
B					
C					
D					
E					
F					
G					
Total from additional sheet(s) and/or partnerships					
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 20 ... ●			**1**		

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

2 Prior year **presumed** gross investment income **after** Schedule C, Part 1 – Limitation on gross investment income for stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption *(see instructions)* ..... ●	**2**	
3 If the safe harbor election was made on the **prior year** return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was **not** made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the **prior year** return to the specific stocks listed in Part 1 above or to the prior year income from those stocks shown on line 2 above *(see instructions)* ..... ●	**3**	
4 Prior year **presumed** investment income from stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption *(subtract line 3 from line 2; if zero or less, enter **0**)* ..... ●	**4**	
5 Maximum addback based on prior year limitations *(enter the amount from prior year Form CT-3.1, Schedule C, line 12)* ..... ●	**5**	
6 Addback of **prior** year presumed investment income for stocks not held more than one year *(Enter the lesser of line 4 or 5; enter here and on Form CT-3 or CT-3-A, Part 3, line 12. If zero or less, enter **0**.)* .... ●	**6**	

Department of Taxation and Finance

Subtraction Modification for Qualified Banks

CT-3.2

NEW YORK STATE 2017

Legal name of corporation	Employer identification number (EIN)
CTEF 44	002190216

Attach to Form CT-3 or CT-3-A

Schedule A – Modification used in the current tax year *(use **only** one; see instructions)*

1	Subtraction modification for qualified banks *(enter amount from line 3; if line 3 is zero, enter amount from line 14 or line 16; do not enter less than zero)*	**1**	4221424 00

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 federal taxable income (FTI), less any amounts included in FTI as a result of the recovery of loans *(see instructions)*	**13**	
14	Subtraction modification for qualified residential loan portfolios *(Subtract line 13 from line 12; enter here and on line 1 above, if applicable. If zero or less, enter **0**.)*	**14**	

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**	8442847 00
	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**	4221424 00

Note: *You **must** attach Form CT-3.2 to Form CT-3 or CT-3-A if you have an entry on Form CT-3 or CT-3-A, Part 3, line 6.*

Schedule E – Computation of total net interest income from qualifying loans

Complete this schedule to compute net interest income from qualifying loans.
Form CT-3-A filers: Compute on a separate basis for each combined entity *(see instructions)* ... ●

EIN of qualifying entity

1	Gross interest income from loans for the entity identified ●			**1**		
2	Gross interest expense for the entity identified ●			**2**		
3	Average total value of loans owned during the tax year by the entity identified ●	**3**				
4	Average total assets during the tax year owned by the entity identified ●	**4**				
5	Loan factor *(divide line 3 by line 4)* ●			**5**		
6	Gross interest expense from loans *(multiply line 2 by line 5)* ●			**6**		
7	Net interest income from loans *(subtract line 6 from line 1; if less than zero, enter **0** on line 7 and on line 11)* ●			**7**		
8	Gross interest income from qualifying loans for the entity identified ●	**8**				
9	Gross interest income from all loans for the entity identified *(from line 1)* ●	**9**				
10	Qualifying loan interest income factor *(divide line 8 by line 9)* ●			**10**		
11	Net interest income from qualifying loans for the entity identified *(multiply line 7 by line 10; enter on Schedule D, line 15)* ●			**11**		

Form CT-3-A filers: Total line 11 amounts for all combined entities in the group; enter the total on Schedule D, line 15 *(see instructions)*.

Department of Taxation and Finance

Prior Net Operating Loss Conversion (PNOLC) Subtraction

CT-3.3

NEW YORK STATE 2017

Legal name of corporation	Employer identification number (EIN)
CTEF 44	002190216

Attach to Form CT-3 or CT-3-A. **All** filers complete **all** schedules.

CT-3-A filers: Enter the total number of members in the combined group in the current tax period *(see instructions)* ..... ●

Schedule A – PNOLC subtraction pool detail and tax period allotment *(see instructions)*

All filers: Complete all information each tax period.

CT-3-A filers: Enter all requested information in each column for **each** combined member that was in the group for the tax period.

	A CT-3 filer or CT-3-A combined members			B Base year end date
	Name	EIN	If non-taxpayer, mark an ***X***	
A	CTEF 44.	002190216	☐	12-31-2016
B			☐	
C			☐	
D			☐	
E			☐	
F			☐	
G			☐	
H			☐	
I			☐	
J			☐	

	C Tax period count	D Unabsorbed net operating loss (UNOL)	E PNOLC subtraction pool	F PNOLC subtraction allotment %	G Tax period PNOLC subtraction allotment *(column E x column F)*	H Remaining PNOLC subtraction pool *[column E - (column C x column G)]*
A	2	66385	66385	100	0	66385
B						
C						
D						
E						
F						
G						
H						
I						
J						
Totals from attached sheet(s)						
1 Totals	**1**	66385	66385			66385

Schedule B – Overall limitation on PNOLC subtraction *(All filers must complete Schedule B)*

1 Apportioned business income after addback for the current tax period *(from Form CT-3 or CT-3-A, Part 3, line 15; if zero or less, enter **0** on line 5)*	**1**	10483569	
2 Multiply line 1 by your appropriate *business income base* tax rate for the current tax period from the *Tax rates schedule* table 1, 2, 3, or 4 in Form CT-3-I or CT-3-A-I *(round the result up to the next highest whole dollar)*	**2**	0	
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**	43498	96
4 Subtract line 3 from line 2 *(if zero or less, enter **0**)*	**4**	0	
5 Maximum amount of the PNOLC subtraction to be deducted in the current tax period *(if line 4 is zero, enter **0**; otherwise, divide line 4 by the same tax rate used for line 2)*	**5**	0	

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

1 Tax period PNOLC subtraction allotment *(from Schedule A, line 1, column G)*			**1**	
2 Unused PNOLC subtraction carried forward from prior tax period *(see instructions)*			**2**	66385
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**	66385
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**	
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**	66385
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, line 1, column H)*			**6**	66385
7 Unexhausted PNOLC subtraction *(add lines 5 and 6)*			**7**	132770

Note: You **must** complete and attach Form CT-3.3 to Form CT-3 or CT-3-A for each tax period for which you or any member of the combined group claim a PNOLC subtraction or carry a PNOLC subtraction balance.

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2017

Legal name of corporation	Employer identification number (EIN)
CTEF 44	002190216

Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I	1	0
2	Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year *(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)*	2	43498 96
3	Subtract line 2 from line 1	3	0
4	Maximum allowable amount of the NOLD to be deducted in the current tax year *(divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)*	4	0

Computation of available net operating losses (NOLs) *(see instructions)*

5a	NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used	5a	
5b	NOL incurred in the current year	5b	
5c	Carryback of NOL from a subsequent year	5c	
5d	Add lines 5a through 5c	5d	
5e	NOLs expired before current year	5e	
5	Total NOLs available in this period *(subtract line 5e from line 5d)*	5	
6	NOLD to be used in the current tax year *(see instructions)*	6	
7	Unused NOLD *(subtract line 6 from line 5; do not enter less than zero)*	7	

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

A Tax period beginning and ending dates		B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*	D Election to waive carryback
01-01-2017	12-31-2017	10483569		X
01-01-2016	12-31-2016	57849	12-31-2015	
01-01-2015	12-31-2015	-15000		

Note: *You **must** complete and attach Form CT-3.4 to Form CT-3 or CT-3-A each tax year.*

Schedule B – New members included in the combined group for the current tax period; Form CT-3-A filers only *(see instructions)*

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

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

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

Department of Taxation and Finance

Claim for Investment Tax Credit for the Financial Services Industry

CT-44

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

All filers must enter tax period:
beginning 01-01-2017 ending 12-31-2017

Legal name of corporation	Employer identification number
CTEF44	002190216

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

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

Schedule A – 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. This section intentionally left blank								
1								
2								
B. Use with Part 2, line 6; second succeeding year								
3 Number of New York State employees in the current tax year	2017	85	95	15	130	325	81.25	
4 Number of New York State employees in employment base year	2016	80	90	10	120	300	75	1.08

* 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 *(see instructions)*

	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 below)*
5 This line intentionally left blank			
6 Information for second succeeding year; use percentage on line 4, column H, to determine rate	2016	500,000	7500 00
7 Enter the amount from line 6 *(enter here and on line 11)*		**7**	7500 00

Rate schedule – EIC rate to be used in Schedule A, Part 2

Employment requirement at least	Rates
101% but less than 102%	1½% (.015) of investment credit base
102% but less than 103%	2% (.02) of investment credit base
103%	2½% (.025) of investment credit base

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

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

Amounts from attached list .....

8	Recaptured ITC *(add column H amounts)*	8	
9	Additional recapture *(see instructions)*	9	
10	Recapture total *(add lines 8 and 9; enter here and on line 14)*	10	

Summary of tax credit(s)

11	EIC – Article 9-A only *(from line 7)*	11	7500 00
12	Unused ITC or EIC from preceding period *(New York S corporations, enter **0**)*	12	
13	Total *(add lines 11 and 12)*	13	7500 00
14	Recapture of credit(s) *(from line 10)*	14	
15	Net credit *(see instructions)*	15	7500 00

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

16	Tax before credits *(see instructions)*	16	43498 96		
17	Tax credits claimed before this credit *(see instructions)*	17	43473 96		
18	Subtract line 17 from line 16	18	25 00		
19	Minimum tax *(see instructions)*	19	4230 00		
20	Limitation on credit used *(subtract line 19 from line 18; if zero or less, enter **0**)*	20			
21	Credit to be used this period *(see instructions)*			21	
22	Unused credit *(subtract line 21 from line 15)*			22	7500 00
23	Unused expired tax credits *(see instructions)*			23	
24	Unused ITC available to be carried forward *(subtract line 23 from line 22)*			24	7500 00

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 2017

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

Legal name of corporation	Employer identification number
CTEF44	002190216

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

Summary of tax credit(s)

1	Investment tax credit *(from line 20)*			1	37501 00
2	Investment tax credit on research and development (R&D) property at the optional rate *(from line 21)*			2	
3	Subtotal *(add lines 1 and 2)*			3	37501 00
4	Employment incentive credit *(from line 28)*			4	
5	Unused investment tax credit or employment incentive credit from preceding period *(New York S corporations, enter **0**)*	5	60507 00		
6	Unused expired tax credits *(see instructions; New York S corporations, enter **0**)*	6			
7	Subtract line 6 from line 5			7	60507 00
8	Total *(add lines 3, 4, and 7; New York S corporations, see instructions)*			8	98008 00
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	98008 00

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	43498 96		
12	Tax credits claimed before the investment tax credit *(see instructions)*	12	43473 96		
13	Subtract line 12 from line 11	13	25 00		
14	Fixed dollar minimum tax *(see instructions)*	14	4230 00		
15	Limitation on investment tax credit *(subtract line 14 from line 13; if less than 0, enter **0**)*	15	0 00		
16	Investment tax credit to be used this period *(see instructions)*			16	
17	Unused investment tax credit *(subtract line 16 from line 10)*			17	98008 00
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	98008 00

Schedule A – Investment tax credit *(Attach additional sheet(s) as necessary; see instructions)*

A Description of property *(list items separately)*	B Principal use	C Date acquired *(mm-dd-yy)*	D Life *(years)*	E Investment credit base	F Investment tax credit *(column E × standard rate; see Rate schedule 1 in Form CT-46-I)*	G Investment tax credit on R&D property *(R&D property in column E × optional rate; see Rate schedule 1 in Form CT-46-I)*
TRINITY PLANTATION	QUALIFIED USE	01-10-2017	10	750020	37501 00	
Amounts from attached list						

20	Add column F amounts *(enter here and on line 1)*	20	37501 00
21	Add column G amounts *(enter here and on line 2)*	21	

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

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

A Use with Schedule C, line 26, first succeeding year	A Year	B March 31	C June 30	D September 30	E December 31	F Total *(B+C+D+E)*	G Average	H* Percent %
22 Number of New York State employees in employment base year	2015	599	607	609	599	2414	604	
23 Number of New York State employees in current tax year	2017	569	560	542	537	2208	552	0.913907
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	2014	908	916	603	602	3029	757	
25 Number of New York State employees in current tax year	2017	569	560	542	537	2208	552	0.729194

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

Schedule C – Employment incentive credit computation *(see example in Form CT-46-I,* Schedules B and C–Examples*)*

	A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional rate)	C Employment incentive credit *(multiply column B by the appropriate rate from* Rate schedule 2 *in Form CT-46-I)*
26 Information for first succeeding year: use line 23, column H, to determine rate			
27 Information for second succeeding year: use line 25, column H, to determine rate			
28 Add column C amounts *(enter here and on line 4)*			**28**

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

(Attach additional sheet(s) as necessary)

A Description of property	B Date of acquisition or rehabilitation *(mm-dd-yy)*	C Date property ceased to qualify *(mm-dd-yy)*	D Life *(months)*	E Unused life *(months)*	F Percentage *(E ÷ D)*	G Total original investment tax credit allowed	H Recaptured investment tax credit *(F × G)*

29 Total recaptured investment tax credit from attached sheet(s)	**29**	
30 Recaptured investment tax credit *(add column H amounts and line 29)*	**30**	
31 Additional recapture *(see instructions)*	**31**	
32 Add lines 30 and 31 *(enter here and on line 9)*	**32**	

Department of Taxation and Finance

New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

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

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

Complete all parts that apply to you. See Form CT-225-I, *Instructions for Form CT-225*.

Identify the return you are filing by marking an ***X*** in the box: CT-3 • [X] CT-3-S • [ ] CT-33 • [ ]

Schedule A – Certain New York State additions to federal income

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

1 New York State additions *(see instructions)*

	Modification number	Amount			Modification number	Amount	
1a	A - 105	36688181	00	1i	A -		00
1b	A - 106	14116482	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** 50804663 **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** 50804663 **00**

Schedule B – Certain New York State subtractions from federal income

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

6 New York State subtractions *(see instructions)*

	Modification number	Amount			Modification number	Amount	
6a	**S -** 205	15213	**00**	**6i**	**S -**		**00**
6b	**S -** 508	9757644	**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** 9772857 **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** 9772857 **00**

Department of Taxation and Finance

Manufacturer's Real Property Tax Credit

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

CT-641

All filers must enter tax period:

beginning 01-01-2017 ending 12-31-2017

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

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

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? *(mark an **X** in the appropriate box; see instructions)* ..... Yes ● [X] No [ ]

C corporations

If *Yes*, complete Schedules A and B, and if applicable, Schedule D.

If *No*, and you are claiming this credit as a corporate partner, complete Schedule A (lines 4 through 7), Schedules B and C, and if applicable, Schedule D.

New York S corporations

If *Yes*, complete Schedule A and if applicable, Schedule D.

If *No*, and you are claiming this credit as a corporate partner, complete Schedule A (lines 4, 5, and 6), Schedule C, and if applicable, Schedule D.

Schedule A – Computation of credit

Property	A Physical address of the real property *(see instructions)*	B Eligible real property taxes paid for property listed in column A
1	224 HARRIMAN CAMPUS ALBANY, NY 12227	637590 00
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
Total from additional sheet(s), if any		

1	Eligible real property taxes *(add column B amounts)* ..... ●	**1**	637590 00
2	Tax credit rate (20%)	**2**	**.20**
3	Tax credit *(multiply line 1 by line 2)* ..... ●	**3**	127518 00
4	**Partner:** Enter your share of the credit from your partnership(s) (*from line 14; see instructions*) ..... ●	**4**	
5	Add lines 3 and 4 *(New York S corporations, see instructions)*	**5**	127518 00
6	Recapture of credit *(from line 17; see instructions)* ..... ●	**6**	
7	Total credit computed for the current tax year *(see instructions)* ..... ●	**7**	127518 00

Schedule B – Computation of credit used *(New York S corporations do not complete this schedule)*

8	Tax due before credits *(see instructions)*	**8**	434896
9	Tax credits claimed before this credit *(see instructions)* ..... ●	**9**	
10	Net tax *(subtract line 9 from line 8)*	**10**	434896
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**	43473 96
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**	43473 96

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

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

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

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

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

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, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return ☐ **Amended return** ☐ beginning 01-01-2017 ending 12-31-2017

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

Legal name of corporation: CTEF601	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: 601 WA Harriman Campus	Date of incorporation: 01-09-1990 — **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: Wholesaler	NAICS business code number *(from **NYS Pub 910**)*: 422600
If address/phone above is new, mark an ***X*** in the box ☐	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

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

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

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

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@ctef601.com	Telephone number: (518) 555-2626	Date: 04-15-2018
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: Bill Smith	Address: 315 Return Parkway	City: Albany — State: NY — ZIP code: 12227
	E-mail address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code:	Date: 04-15-2018

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

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

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

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

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

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

6 A small business eligible for the capital base tax exception ..... ● **6** ☐

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

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

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

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

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

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

1 Number of New York State employees ..... ● **1** 238

2 Wages paid to New York State employees ..... ● **2** 8,712,638

3 Number of business establishments in New York State ..... ● **3** 2

4 If you have an interest in, or have rented, real property in New York State, mark an ***X*** in the box ..... ● **4** X

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

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

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

Section C – Filing information

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

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

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

Failure to meet investment capital holding period ● ☐

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

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

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

CT-3.1 ● ☐ CT-3.2 ● ☐ CT-3.3 ● ☐ CT-3.4 ● X CT-60 ● ☐ CT-225 ● ☐ Other *(identify)*: DTF-686 ● X

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

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

6 Were you required to report, under P.L. 110-343, Div. C, §801(d)(2), any nonqualified deferred compensation on your 2017 federal return? *(see instructions)* ..... Yes ● ☐ No ● ☐

7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an ***X*** in the box and file Form CT-60 ..... ● ☐

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)*	1a	11,620		
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	445		
1c	Fixed dollar minimum tax *(see instr)* New York receipts 1,860,446	1c	1,500		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	11,620
3	Tax credits used *(from Part 7, line 2; see instructions)*			3	10,120
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter **0**)*			4	1,500
5					
6					
7					

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

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			
12h	New York State Veterans' Homes	12h			
13	Total voluntary gifts/contributions *(add lines 12a through 12h)*			13	

Total amount due

14	Add lines 4, 11, and 13			14	1,500

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	15	375		
16	Second installment *(from Form CT-400)*	16	375		
17	Third installment *(from Form CT-400)*	17	375		
18	Fourth installment *(from Form CT-400)*	18	375		
19	Payment with extension request *(from Form CT-5, line 5)*	19			
20	Overpayment credited from prior years *(see instructions)* Period	20			
21	Overpayment credited from CT-3-M Period	21			
22	Total prepayments *(add lines 15 through 21; see instructions)*			22	1,500

Payment due or overpayment to be credited/refunded *(see instructions)*

23a	Underpayment			23a	
23b	Additional amount for 2018 MFI			23b	
23c	Balance due			23c	
24a	Excess prepayments			24a	
24b	Amount previously credited to 2018 MFI			24b	
24c	Overpayment			24c	
25	Amount of overpayment to be credited to next period			25	
26	Balance of overpayment available *(subtract line 25 from line 24c)*			26	
27	Amount of overpayment to be credited to Form CT-3-M			27	
28	Balance of overpayment to be refunded *(subtract line 27 from line 26)*			28	
29	Unused tax credits to be refunded	29			
30	Unused tax credits applied to next period	30	2,500		

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**	3,119,894
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	
3	Add lines 1 and 2	**3**	3,119,894
4	Subtractions from FTI *(from Form CT-225, line 10)*	**4**	
5	Subtract line 4 from line 3	**5**	3,119,894
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**	3,119,894
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	**8**	
9	Subtract line 8 from line 7	**9**	3,119,894
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**	3,119,894
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**	3,119,894
14	Business apportionment factor *(from Part 6, line 55)*	**14**	0.0573
15	Apportioned business income after addback *(multiply line 13 by line 14)*	**15**	178,770
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**	178,770
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**	
19	Business income base *(subtract line 18 from line 17)*	**19**	178,770
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**	11,620

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	18,572,514	18,917,545	18,745,030
2 Real property and marketable securities included on line 1	2	7,304,188	7,406,650	7,355,419
3 Subtract line 2 from line 1	3	11,268,326	11,510,895	11,389,611
4 Real property and marketable securities at fair market value	4	7,304,188	7,406,650	7,355,419
5 Adjusted total assets *(add lines 3 and 4)*	5	18,572,514	18,917,545	18,745,030
6 Total liabilities	6	12,116,296	9,831,648	10,973,972

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	7,771,058
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	7,771,058
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	7,771,058
12 Business apportionment factor *(from Part 6, line 55)*	12	0.0573
13 Apportioned business capital *(multiply line 11 by line 12)*	13	445,282
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	445

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

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

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

Addback of capital previously reported as investment capital

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

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

Mark an ***X*** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor *(see instr.)* .. ● ☐

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1	1,797,876	32,391,345
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		

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

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

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

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

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	**31**		
32 Margin interest earned on behalf of brokerage accounts	**32**		
33 Fees for advisory services for underwriting or management of underwriting	**33**		
34 Receipts from primary spread of selling concessions	**34**		
35 Receipts from account maintenance fees	**35**		
36 Fees for management or advisory services	**36**		
37 Interest from an affiliated corporation	**37**		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	**38**		
39 Service charges and fees from credit cards	**39**		
40 Receipts from merchant discounts	**40**		
41 Receipts from credit card authorizations and settlement processing	**41**		
42 Other credit card processing receipts	**42**		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	**43**		
Section 210-A.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**	62,570	63,467
Section 210-A.11			
53 Discretionary adjustments	**53**		
Total receipts			
54 Add lines 1 through 53 in columns A and B	**54**	1,860,446	32,454,812

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; if 100% in New York State, enter as* **1.0000***)* ..... **55** .0573

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 X

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

CT-37		CT-606		DTF-622	
CT-40		CT-607		DTF-624	
CT-41		CT-611		DTF-630	
CT-43		CT-611.1		Other credits	
CT-44		CT-611.2			
CT-46		CT-612			
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-639			
CT-249		CT-640			
CT-250		CT-641			
CT-261		CT-642			
CT-501		CT-643			
CT-601	5,810 X	CT-644			
CT-602		CT-645			
CT-603	2,116 X	CT-646	0 X		
CT-604	2,194 X	CT-647			
CT-605		DTF-621			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* **2** 10,120

3 Total tax credits claimed that are refund eligible *(see instructions)* **3** 2,500

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 2017

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

Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I	1	11,620
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	1,500
3	Subtract line 2 from line 1	3	10,120
4	Maximum allowable amount of the NOLD to be deducted in the current tax year *(divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)*	4	155,692

Computation of available net operating losses (NOLs) *(see instructions)*

5a	NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used	5a			
5b	NOL incurred in the current year	5b			
5c	Carryback of NOL from a subsequent year	5c			
5d	Add lines 5a through 5c	5d			
5e	NOLs expired before current year	5e			
5	Total NOLs available in this period *(subtract line 5e from line 5d)*			5	
6	NOLD to be used in the current tax year *(see instructions)*			6	
7	Unused NOLD *(subtract line 6 from line 5; do not enter less than zero)*			7	

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*	D Election to waive carryback
01-01-2017 12-31-2017	178,770		

Note: *You **must** complete and attach Form CT-3.4 to Form CT-3 or CT-3-A each tax year.*

Schedule B – New members included in the combined group for the current tax period; Form CT-3-A filers only *(see instructions)*

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

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

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

Department of Taxation and Finance

Claim for EZ Wage Tax Credit

Including the ZEA Wage Tax Credit

Tax Law – Article 9-A, former Section 210.19 and Article 33, Section 1511(g)

CT-601

All filers must enter tax period:

beginning 01-01-2017 ending 12-31-2017

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
Gloversville	01-01-2013

File this claim with your franchise tax return, Form CT-3, CT-3-A, CT-33, CT-33-A, or CT-33-NL.

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

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

1	Wage tax credit carryforward from preceding tax year *(see instructions)* ..... ●	**1**	
2	Current year's tax *(see instructions)* ..... ●	**2**	11,620
3	Fifty percent limitation *(multiply line 2 by 50% (.5))* ..... ●	**3**	5,810

Schedule B – Computation of credit used and carried forward

4	Current year's tax *(see instructions)*	**4**	11,620
5	Enter other credits claimed before the wage tax credit *(see instructions)* ..... ●	**5**	
6	Net tax *(subtract line 5 from line 4)*	**6**	11,620
7	Enter the appropriate minimum tax *(see instructions)* ..... ●	**7**	1,500
8	Credit limitation *(subtract line 7 from line 6)* ..... ●	**8**	10,120
9	Credit limitation for current tax year *(enter the lesser of line 3 or line 8)* ..... ●	**9**	5,810
10	Credit used for current tax year *(see instructions)* ..... ●	**10**	5,810
11	Credit available as carryforward *(subtract line 10 from line 1)* ..... ●	**11**	

Schedule C – Multiple zone information *(attach additional sheets if necessary)*

Name of EZ or ZEA	Date of zone designation

Department of Taxation and Finance

Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit

Tax Law – Article 9-A, Sections 210-B.3 and 210-B.4

CT-603

All filers must enter tax period:
beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN) shown on page 1 of your tax return 002190218	File this claim with your corporation franchise tax return, Form CT-3, CT-3-S, or CT-3-A. See Form CT-603-I, *Instructions for Form CT-603,* for assistance in completing this form. Attach a copy of the *Certificate of Eligibility* and retention certificate.
Legal name of corporation filing the franchise tax return CTEF601	
Name of empire zone (EZ) Gloversville	

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**	1,116
2	Unused EZ-ITC from preceding period	**2**	
3	Total *(add lines 1 and 2)*	**3**	1,116
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**	1,116

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

6	EZ-EIC from line 27 *(New York S corporations, see instructions)*	**6**	1,000
7	Unused EZ-EIC from preceding period	**7**	
8	Total *(add lines 6 and 7)*	**8**	1,000
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**	1,000

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** 5,810	5,810
12	Enter in column B the fixed dollar minimum tax *(from Form CT-3 or CT-3-A, Part 2, line 1c)*	**12**	1,500
13	Enter in column A the fixed dollar minimum tax *(from Form CT-3 or CT-3-A, Part 2, line 1c)*	**13** 1,500	
14	EZ credit limitation *(column A: subtract line 13 from line 11; column B: subtract line 12 from line 11)*	**14** 4,310	4,310
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** 1,000	1,116
16	Total EZ-EIC and EZ-ITC used this period *(add line 15, columns A and B; see instructions)*	**16**	2,116

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**	1,116
18	EZ-ITC used from line 15, column B	**18**	1,116
19	EZ-ITC available for carryforward *(subtract line 18 from line 17)*	**19**	
20a	**Qualified businesses only:** EZ-ITC available for refund *(see instructions)*	**20a**	
20b	**Qualified businesses only:** amount of line 20a to be refunded *(see instructions)*	**20b**	
20c	**Qualified businesses only:** amount of line 20a to be applied as an overpayment to next year's tax *(subtract line 20b from line 20a; see instructions)*	**20c**	
21	EZ-ITC available for carryforward after refund *(see instructions)*	**21**	
22	Net EZ-EIC from line 10 *(if line 10 is a negative number, enter **0** here and on line 24)*	**22**	1,000
23	EZ-EIC used from line 15, column A	**23**	1,000
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
Manual Palletizing Equipment	Palletizing	01-12-2017	1	11,160
Total from attached pages				
Total *(add column E amounts)*				11,160
26a EZ-ITC for corporation franchise tax *(multiply total by 10% (.1); enter here and on line 1)*			**26a**	1,116
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	2015	12	18	19	18	67	17	
Number of employees in EZ for employment base year	2010	10	10	11	9	40	10	170 %
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	2015	12	18	19	18	67	17	
Number of employees in EZ for employment base year	2011	8	9	10	10	37	9	188.89 %
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	2015	12	18	19	18	67	17	
Number of employees in EZ for employment base year	2012	7	7	11	11	36	9	188.89 %

***** 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	2010	1,001	300
B	2011	1,001	300
C	2012	1,333	400
27	Total – Enter column C total here and on line 6		1,000

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)*	
29	Recaptured EZ-EIC *(add column I amounts; enter here and on line 9)*	

Department of Taxation and Finance

Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit For Corporate Partners

CT-604-CP

Tax Law – Article 1, Sections 15 and 16

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

Legal name as shown on your franchise tax return	Your employer identification number (EIN)
CTEF601	002190218
Name of QEZE partnership	EIN of QEZE partnership
CTEF601 GLOVERSVILLE	111222333

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

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

1	Enter your share of the QEZE credit for real property taxes obtained from your partnership	1	2,194
2	Enter your franchise tax *(see instructions)*	2	11,620
3	Tax credits claimed before the QEZE credit for real property taxes *(see instructions)*	3	7,926
4	Subtract line 3 from line 2	4	3,694
5	**Article 9-A filers:** See instructions; **Article 33 filers:** Enter ***250***; **Article 33 combined filers:** Multiply number of taxable filers in combined group by 250	5	1,500
6	Credit limitation *(subtract line 5 from line 4; if zero or less, enter **0**)*	6	2,194
7	QEZE credit for real property taxes to be used this period *(see instructions)*	7	2,194
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

11	Enter the benefit period factor obtained from your partnership	11	
12	Enter the employment increase factor obtained from your partnership	12	
13	Enter the zone allocation factor obtained from your partnership	13	
14	**Compute your tax factor:**		
	A Tax from your franchise tax return *(see instructions)*	A	
	B Your share of partnership income allocated to New York State *(see instructions)*	B	
	C Partner's business income or other tax base *(see instructions)*	C	
	D Divide line B by line C	D	
	Tax factor *(multiply line D by line A; see instructions)*	14	
15	QEZE tax reduction credit *(multiply line 11 × line 12 × line 13 × line 14)*	15	

QEZE tax reduction credit application

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

Department of Taxation and Finance

Employee Training Incentive Program Tax Credit

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

CT-646

All filers must enter tax period:

beginning 01-01-2017 ending 12-31-2017

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

Attach to Form CT-3, CT-3-A, or CT-3-S.

You must attach a copy of the certificate of tax credit issued by Empire State Development (ESD).

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

B Employee Training Incentive Program (E-TIP) project number from the certificate of tax credit ..... ● 123456789999

C Enter the total number of employees included in this claim for credit ..... ● 223

D Enter the total number of interns included in this claim for credit ..... ● 15

Schedule A – Computation of credit

1 E-TIP tax credit *(see instructions)* ..... ●	**1**	2,500

Schedule B – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Total from additional sheet(s), if any ..... ●		

2 Total credit allocated from partnership(s) *(add column C amounts)* ..... ●	**2**	
3 Total credit *(add lines 1 and 2; New York S corporations see instructions)*..... ●	**3**	2,500

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**	11,620
5 Tax credits claimed before this credit *(see instructions)* ..... ●	**5**	10,120
6 Tax after application of credits *(subtract line 5 from line 4)*	**6**	1,500
7 Fixed dollar minimum tax *(see instructions)*	**7**	1,500
8 Credit limitation *(subtract line 7 from line 6; if line 7 is more than line 6, enter **0**)* ..... ●	**8**	
9 Credit used for this tax year *(enter the lesser of line 3 or line 8 here and on your franchise tax return)*..... ●	**9**	
10 Unused tax credit available as a refund or as an overpayment *(subtract line 9 from line 3)* ..... ●	**10**	2,500
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**	2,500

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 01-01-2017 ending 12-31-2017

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 *(number and street or PO Box)* 601 WA Harriman Campus	
City, village, town, or post office Albany	State NY ZIP code 12227
Taxpayer's e-mail address ctef601@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. ● [X] Confidential transaction

C. ● [ ] Transaction with contractual protection

D. ● [X] Loss transaction

E. ● [ ] Transaction with brief assets holding period

F. ● [X] Transaction of interest

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

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

● 01 ● 06 ● 17 ● 18 ● 28 ● ● ● ● ●

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

A. ● [ ] New York listed transaction

B. ● [ ] 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**

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 04-15-2018

Test 20

Begins on next page

Return to Test Chart

Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return ☐ **Amended return** ☐ beginning 2017-01-01 ending 2017-12-31

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box ☐
002190219	AA 5	(518) 555-2626	

Legal name of corporation	Trade name/DBA
CTEF47	

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

Mailing address number and street or PO box	Date of incorporation	**Foreign corporations:** date began business in NYS
47 WA Harriman Campus	2007-06-24	

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**)*
Business Services	541990

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

For office use only

A. Pay amount shown on Part 2, line 23c. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A** Payment enclosed 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 *(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
	John Doe		Vice President
	E-mail address of authorized person	Telephone number	Date
	johndoe@ ct45.com	(518) 555-2626	04-17-2018

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*	Firm's EIN	Preparer's PTIN or SSN
	Taxes Done Right	123456987	987654123
	Signature of individual preparing this return	Address / City / State / ZIP code	
		315 Return Parkway / Albany / NY / 12227	
	E-mail address of individual preparing this return	Preparer's NYTPRIN or Excl. code	Date
	billsmith@taxesdoneright.com	45678912	04-17-2018

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

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

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

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

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

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

6 A small business eligible for the capital base tax exception ..... ● **6** ☐

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

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

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

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

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

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

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

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

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

4 If you have an interest in, or have rented, real property in New York State, mark an ***X*** in the box ..... ● **4** ☐

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

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

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

Section C – Filing information

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

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

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

Failure to meet investment capital holding period ● ☐

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

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

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

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

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ..... ● **4** 7

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

6 Were you required to report, under P.L. 110-343, Div. C, §801(d)(2), any nonqualified deferred compensation on your 2017 federal return? *(see instructions)* ..... Yes ● ☐ No ● ☐

7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an ***X*** in the box and file Form CT-60 ..... ● ☐

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)*	**1a**	111,119
1b	Capital base tax *(from Part 4, line 15; see instructions)*	**1b**	360
1c	Fixed dollar minimum tax *(see instr)* New York receipts 250,300	**1c**	175
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*	**2**	111,119
3	Tax credits used *(from Part 7, line 2; see instructions)*	**3**	102,935
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter **0**)*	**4**	8,184
5			
6			
7			

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

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**	
12h	New York State Veterans' Homes	**12h**	
13	Total voluntary gifts/contributions *(add lines 12a through 12h)*	**13**	

Total amount due

14	Add lines 4, 11, and 13	**14**	8,184

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	**15**	6,000
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**	1,000
19	Payment with extension request *(from Form CT-5, line 5)*	**19**	184
20	Overpayment credited from prior years *(see instructions)* Period	**20**	
21	Overpayment credited from CT-3-M Period	**21**	
22	Total prepayments *(add lines 15 through 21; see instructions)*	**22**	8,184

Payment due or overpayment to be credited/refunded *(see instructions)*

23a	Underpayment	**23a**	
23b	Additional amount for 2018 MFI	**23b**	
23c	Balance due	**23c**	
24a	Excess prepayments	**24a**	
24b	Amount previously credited to 2018 MFI	**24b**	
24c	Overpayment	**24c**	
25	Amount of overpayment to be credited to next period	**25**	
26	Balance of overpayment available *(subtract line 25 from line 24c)*	**26**	
27	Amount of overpayment to be credited to Form CT-3-M	**27**	
28	Balance of overpayment to be refunded *(subtract line 27 from line 26)*	**28**	
29	Unused tax credits to be refunded	**29**	1,310
30	Unused tax credits applied to next period	**30**	

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)*	**1**	1,725,061
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	
3	Add lines 1 and 2	**3**	1,725,061
4	Subtractions from FTI *(from Form CT-225, line 10)*	**4**	
5	Subtract line 4 from line 3	**5**	1,725,061
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**	1,725,061
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	**8**	
9	Subtract line 8 from line 7	**9**	1,725,061
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	**10**	
11	Business income *(add lines 9 and 10)*	**11**	1,725,061
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**	1,725,061
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**	1,725,061
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**	1,725,061
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**	15,544
19	Business income base *(subtract line 18 from line 17)*	**19**	1,709,517
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**	111,119

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	1,417,997	1,572,779	1,495,388
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3	1,417,997	1,572,779	1,495,388
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets *(add lines 3 and 4)*	5	1,417,997	1,572,779	1,495,388
6 Total liabilities	6	1,020,500	1,250,600	1,135,550

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	364,838
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	364,838
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	364,838
12 Business apportionment factor *(from Part 6, line 55)*	12	1.0000
13 Apportioned business capital *(multiply line 11 by line 12)*	13	364,838
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	360

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

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

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

Addback of capital previously reported as investment capital

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

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

Mark an ***X*** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor *(see instr.)* .. ● ☐

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

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

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

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

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

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	**31**		
32 Margin interest earned on behalf of brokerage accounts	**32**		
33 Fees for advisory services for underwriting or management of underwriting	**33**		
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**	280,300	280,300
Section 210-A.11			
53 Discretionary adjustments	**53**		
Total receipts			
54 Add lines 1 through 53 in columns A and B	**54**	280,300	280,300

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; if 100% in New York State, enter as* **1.0000***)* **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 X

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

CT-37			CT-606			DTF-622		
CT-40			CT-607			DTF-624		
CT-41			CT-611			DTF-630		
CT-43			CT-611.1			Other credits		
CT-44			CT-611.2					
CT-46			CT-612					
CT-47	3,665	X	CT-613					
CT-236			CT-631					
CT-238			CT-633					
CT-239			CT-634					
CT-241			CT-635	6,500	X			
CT-242			CT-636					
CT-243			CT-637					
CT-246			CT-638	65,787	X			
CT-248			CT-639					
CT-249			CT-640					
CT-250			CT-641					
CT-261			CT-642					
CT-501	22,667	X	CT-643					
CT-601			CT-644	12,500	X			
CT-602			CT-645	-8,184	X			
CT-603			CT-646					
CT-604			CT-647					
CT-605			DTF-621					

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* **2** 102,935

3 Total tax credits claimed that are refund eligible *(see instructions)* **3** 75,952

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** X

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 2017

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

Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I	1	112,129
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	360
3	Subtract line 2 from line 1	3	111764
4	Maximum allowable amount of the NOLD to be deducted in the current tax year *(divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)*	4	1,719,446

Computation of available net operating losses (NOLs) *(see instructions)*

5a	NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used	5a	15,544		
5b	NOL incurred in the current year	5b			
5c	Carryback of NOL from a subsequent year	5c			
5d	Add lines 5a through 5c	5d	15,544		
5e	NOLs expired before current year	5e			
5	Total NOLs available in this period *(subtract line 5e from line 5d)*			5	15,544
6	NOLD to be used in the current tax year *(see instructions)*			6	15,544
7	Unused NOLD *(subtract line 6 from line 5; do not enter less than zero)*			7	0

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*	D Election to waive carryback
2017-01-01 - 2017-12-31	1,725,061		
2016-01-01 - 2016-12-31	-15,544		

Note: *You **must** complete and attach Form CT-3.4 to Form CT-3 or CT-3-A each tax year.*

Schedule B – New members included in the combined group for the current tax period; Form CT-3-A filers only *(see instructions)*

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

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

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

Department of Taxation and Finance

Claim for Farmers' School Tax Credit

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

CT-47

NEW YORK STATE 2017

All filers must enter tax period: beginning 2017-01-01 ending 2017-12-31

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 2017? *(see instructions)* ..... • Yes [X] • No [ ]

B Were eligible school district property taxes paid on that property during the tax year beginning in 2017? *(see instructions)* ..... • Yes [X] • No [ ]

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

D Complete Worksheet B in the instructions (and Worksheet C, if applicable). Is the amount shown on line 12 of Worksheet B, or line 6 of Worksheet C, if applicable, at least 0.6667? *(see instructions)* ..... • Yes [X] • No [ ]

E If you and one or more related persons *(see instructions)* each owned qualified agricultural property on March 1, 2017, mark an ***X*** here and see instructions for line 4 ..... • [ ]

F If all or part of your qualified agricultural property was converted to nonqualified use during the tax year beginning in 2017, 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 2017 *(see instructions)*	1	190		
2	**Corporate partners:** Enter your share of acres of qualified agricultural property from a partnership	2			
3	Add lines 1 and 2			3	190
4	Enter base acreage amount *(see instructions)*			4	190
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	190
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 *(see instructions)*	9	3,665		
10	**Corporate partners:** Enter your share of eligible taxes from a partnership *(see instructions)*	10			
11	Add lines 9 and 10			11	3,665
12	Multiply line 11 by line 8			12	3,665
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	88,922		
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	3,665
18	Unused excess farmers' school tax credit carried forward from prior years			18	
19	Total credit *(add lines 17 and 18)*			19	3,665

G If you are claiming this credit as a corporate partner, mark an ***X*** in the box ..... • [ ]

Part 2 – Computation of credit *(continued)*

20	Recapture of farmers' school tax credit *(from line 33, column E)*			**20**	
21	Credit available after recapture *(see instructions)*			**21**	3,665
22	Tax due before credits (*see instructions)*	**22**	111,119		
23	Enter any other credits applied before this credit for this tax period *(see instructions)*	**23**	35,167		
24	Net tax *(subtract line 23 from line 22)*	**24**	75,952		
25	Fixed dollar minimum tax *(enter the amount from Form CT-3, Part 2, line 1c, or Form CT-3-A, Part 2, line 1c)*	**25**	175		
26	Farmers' school tax credit limitation *(subtract line 25 from line 24; if the result is negative, enter 0)*	**26**	75,777		
27	Credit used *(see instructions)*			**27**	3,665
28	Unused credit *(subtract line 27 from line 21)*			**28**	
29	Unused credit available to be refunded, credited as an overpayment, or carried forward *(enter the lesser of line 17 or line 28)*			**29**	
30	Unused credit to be refunded *(see instructions)*			**30**	
31	Unused credit to be credited as an overpayment to next year's return *(see instructions)*			**31**	
32	Unused credit to be carried forward *(subtract lines 30 and 31 from line 28)*			**32**	

Part 3 – Credit recapture on qualified agricultural property converted to nonqualified use *(see instructions)*

	A Total acres of qualified agricultural property converted to nonqualified use in 2017	B Total acres of qualified agricultural property owned before conversion	C Column A ÷ column B	D Total credit claimed in 2015 and 2016	E Total amount of 2015 and 2016 credit to be recaptured *(column C × column D; transfer this amount to line 20)*
33	0	0	0	0	0

Department of Taxation and Finance

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 last year's Form CT-501	1	22.667
2	Tax due before credits *(see instructions)*	2	111,119
3	Tax credits claimed before this credit *(see instructions)*	3	12,500
4	Subtract line 3 from line 2	4	98,619
5	Minimum tax limitation *(see instructions)*	5	175
6	Credit limitation *(subtract line 5 from line 4; if zero or less, enter **0**)*	6	98,444
7	Amount of credit used for the current tax year *(see instructions)*	7	22,667
8	Amount of credit available for carryover to next year *(subtract line 7 from line 1)*	8	0

Instructions

General information

Temporary deferral of certain tax credits

For tax years beginning on or after January 1, 2010, and before January 1, 2013, if the total amount of certain credits that you could use to reduce your tax or have refunded to you was greater than $2 million, the excess over $2 million was deferred to tax years beginning on or after January 1, 2013.

Purpose of Form CT-501

For tax years beginning on or after January 1, 2013, use Form CT-501 to claim the temporary deferral nonrefundable payout credit.

The credit is **not** allowed against the metropolitan transportation business tax (MTA surcharge) under Article 9, 9-A, or 33.

New York S corporations: Only file this form if you filed Form CT-500 and deferred a special additional mortgage recording tax credit. Shareholders of New York S corporations will file Form IT-501 with their New York personal income tax return to claim any credits flowed through from the S corporation that were required to be deferred.

Using your accumulated deferred credits

The accumulated amounts of **nonrefundable** tax credits that were deferred for tax years beginning on or after January 1, 2010, and before January 1, 2013, are combined to become your *temporary deferral nonrefundable payout credit.* Any amount of this credit that is not deductible for the tax year beginning on or after January 1, 2013, and before January 1, 2014, may be carried over to the following year(s) to be deducted from your tax until the accumulated credit amount is exhausted.

Line instructions

Schedule A – Computation of credit used and carried over

Lines 2 and 5 entries table

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

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

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

Department of Taxation and Finance

New York Youth Jobs Program Tax Credit

Tax Law – Article 9-A, Section 210-B.36

CT-635

All filers enter tax period:

beginning 2017-01-01 ending 2017-12-31

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.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? *(mark an **X** in the appropriate box; see instructions)* ..... Yes ● [X] No [ ]

C corporations

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

If *No*, and you are claiming this credit as a corporate partner, complete Schedules A, B, and C.

New York S corporations

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

If *No*, and you are claiming this credit as a corporate partner, complete Schedules A and C.

B Name of the business certified by the NYS Department of Labor to participate in the New York Youth Jobs Program ..... ● CTEF47

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

D Number of certified youth employed full-time and included in this claim for credit ..... ● 1

E Number of certified youth employed part-time and included in this claim for credit ..... ● 1

F Program year from the certificate of eligibility ..... ● 2017

Schedule A – Credit for certified youths

1	New York youth jobs program tax credit *(see instructions)* ..... ●	1	6,500
2	**Partner:** Enter your share of the credit from your partnership from line 13 ..... ●	2	
3	Total credit *(see instructions)* ..... ●	3	6,500

Schedule B – Computation of tax credit used, refunded, or credited as an overpayment to the next tax year. New York S corporations: Do not complete this section.

4	Tax due before credits *(see instructions)*	4	111,119
5	Tax credits claimed before this credit *(see instructions)* ..... ●	5	38,832
6	Subtract line 5 from line 4	6	72,287
7	Minimum tax *(see instructions)*	7	175
8	Credit limitation *(subtract line 7 from line 6; if zero or less, enter **0**)* ..... ●	8	72,112
9	Credit to be used this tax year *(see instructions)* ..... ●	9	6,500
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
Terry Smith	789654321

Hire date *(mm-dd-yy)*	Last date of employment during the current tax year
2017-01-01	2017-12-31

Part 1 – 2017 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	86	82	84	81	92	100	80	90	83	90	86	80
Full-time or part-time factor	.5	.5	.5	.5	.5	.5	.5	.5	.5	.5	.5	.5

Part 2 – 2018 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**	3.0
15 Six-month employment credit *(see instructions)*	**15**	1,500
16 Additional six-month credit *(see instructions)*	**16**	500
17 Additional year credit *(see instructions)*	**17**	500
18 Total tax credit for employee *(add lines 15, 16, and 17)*	**18**	2,500

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 Green	321654987

Hire date *(mm-dd-yy)*	Last date of employment during the current tax year
2017-01-01	2017-12-31

Part 1 – 2017 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	148	120	155	130	145	150	133	155	135	150	150	140
Full-time or part-time factor	.5	.5	1.0	.5	.5	1.0	.5	1.0	.5	1.0	1.0	1.0

Part 2 – 2018 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**	4.0
15 Six-month employment credit *(see instructions)*	**15**	2,000
16 Additional six-month credit *(see instructions)*	**16**	1,000
17 Additional year credit *(see instructions)*	**17**	1,000
18 Total tax credit for employee *(add lines 15, 16, and 17)*	**18**	4,000

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 2017

All filers must enter tax period:

beginning 2017-01-01 ending 2017-12-31

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

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

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? *(mark an **X** in the appropriate box)* ..... Yes ● [X] No [ ]

C corporations

If *Yes*, complete lines B, C, and D and Schedules A, C (Part 1), D and E.

If *No*, and you are claiming this credit as a corporate partner, complete lines B, C, and D and Schedules C (Part 2), D and E.

New York S corporations

If *Yes*, complete lines B, C, and D and Schedules A and B.

If *No*, and you are claiming this credit as a corporate partner, do **not** complete this form. Instead use Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*, to report the allocation factor of the partnership *(see instructions)*.

B Certificate number from Form DTF-74, *Certificate of Eligibility*, issued to the approved START-UP NY business *(see instructions)* ..... ● SU147896325874

C Are you certified by multiple sponsors? *(mark an **X** in the appropriate box)* ..... Yes ● [ ] No [X]

Enter the sponsor(s) name(s) below from Form DTF-74 *(see instructions)*.

Sponsor(s) names(s)
Albany University

D Year of START-UP NY business tax benefit period *(enter a number from 1 to 10; see instructions)* ..... ● 3

Schedule A – Allocation factor *(see instructions)*

		A Tax-free NY area	B New York State
1 Average value of property *(see instructions)* ..... ●	1	25,000	25,000
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	11,787	11,787
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		
8 Property factor *(divide line 7, column A, by line 7, column B; round the result to the fourth decimal place)*	8		
9 Wages, salaries, and other compensation of employees *(see instructions)*	9		
10 Wage factor *(divide line 9, column A, by line 9, column B; round the result to the fourth decimal place)*	10		
11 Apportionment factor *(from Form CT-3-S, line C)*	11		
12 Total factors *(add lines 8, 10, and 11)*	12		
13 Business allocation factor *(divide line 12 by three; round the result to the fourth decimal place)*	13		

Schedule C – Tax factor *(complete Part 1 or Part 2; see instructions; New York S corporations do not complete this schedule)*

Part 1 – Corporations computing their own credit *(see instructions)*

14 Enter your tax	14	111,119
15 All other credits applied against your tax	15	45,332
16 Tax factor	16	65,787

Part 2 – Corporate partners *(see instructions)*

17 Tax from your franchise tax return *(see instructions)*	17	
18 All other credits applied against your tax *(see instructions)*	18	
19 Tax factor before partnership allocation *(see instructions)*	19	
20 Your share of partnership income allocated to New York State *(see instructions)*	20	
21 Partners business income allocated to New York State	21	
22 Divide line 20 by line 21 *(cannot exceed 1.0; round the result to the fourth decimal place)*	22	
23 Corporate partners tax factor *(multiply line 19 by line 22; enter here and on line 25)*	23	

Schedule D – Computation of credit

24 Allocation factor *(from line 6; corporate partners see instructions)*	24	1.0000
25 Tax factor *(from line 16 or line 23)*	25	65,787
26 Total credit *(multiply line 24 by line 25)*	26	65,787

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	111,119
28 Tax credits claimed before this credit *(see instructions)*	28	45,332
29 Subtract line 28 from line 27	29	65,787
30 If line 24 equals 1.0, enter ***0***. If line 24 is less than 1.0, see instructions	30	0
31 Credit limitation *(subtract line 30 from line 29)*	31	65,787
32 Credit used this year *(enter the lesser of line 26 or line 31, here and on your franchise tax return)*	32	65,787
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

Minimum Wage Reimbursement Credit

Tax Law – Article 1, Section 38; Article 9-A, Section 210-B.40; and Article 33, Section 1511(cc)

CT-639

NEW YORK STATE 2017

All filers must enter tax period:

beginning 2017-01-01 ending 2017-12-31

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

File this form with your franchise tax return.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? *(mark an **X** in the appropriate box; see instructions)* ..... Yes ● [X] No [ ]

C corporations

If *Yes*, complete Schedules A and B and, as applicable, Schedules D and E and Form CT-639-ATT.

If *No*, and you are claiming this credit as a corporate partner, complete Schedule A (lines 3 and 4), and Schedules B and C.

New York S corporations

If *Yes*, complete Schedule A and, as applicable, Schedules D and E and Form CT-639-ATT.

If *No*, and you are claiming this credit as a corporate partner, complete Schedules A (lines 3 and 4) and C.

B Enter the total number of employees claimed for this credit *(see instructions)* ..... ● 2

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 85% of the NYS minimum wage *(from line 19)* ..... ●	**1**	1,215
2	Credit for hours worked when the federal minimum wage exceeds 85% of the NYS minimum wage *(from line 22)* ..... ●	**2**	95
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**	1,310

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**	111,119
6	Tax credits claimed before this credit *(see instructions)* ..... ●	**6**	111,119
7	Subtract line 6 from line 5	**7**	0
8	Minimum tax *(see instructions)*	**8**	175
9	Credit limitation *(subtract line 8 from line 7; if zero or less, enter **0**)* ..... ●	**9**	0
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**	0
11	Unused tax credit available as a refund or as an overpayment *(subtract line 10 from line 4)* ..... ●	**11**	1,310
12	Tax credit to be refunded *(limited to the amount on line 11; enter here and on your franchise tax return)* ..... ●	**12**	1,310
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 85% of the NYS minimum wage *(see instructions)*

A Name of eligible employee	B Employee work location ZIP code *(first 5 digits only)*	C Social security number of eligible employee	D Hours worked at the NYS minimum wage rate *(see instructions)*
Lisa Simpson	12227	258741369	600
Bart Simpson	12227	147896325	300

15 Total number of hours worked *(total of column D)*	**15**	900
16 Total number of hours worked from Form(s) CT-639-ATT, line 1	**16**	
17 Add lines 15 and 16	**17**	900
18 Tax credit rate ($1.35)	**18**	1 35
19 Tax credit *(multiply line 17 by line 18; enter here and on line 1)*	**19**	1,215

Schedule E – Credit for hours worked when the federal minimum wage exceeds 85% of the NYS minimum wage *(see instructions)*

A Name of eligible employee	B Employee work location ZIP code *(first 5 digits only)*	C Social security number of eligible employee	D Hours worked at the NYS minimum wage rate *(see instr.)*	E NYS minimum hourly wage rate *(see instr.)*	F Federal minimum hourly wage rate *(see instr.)*	G Subtract column F from column E *(see instr.)*	H Credit amount *(column D × column G)*
LIsa Simpson	12227	258741369	100	9 70	8 75	95	95

20 Total of column H amounts	**20**	95
21 Total from Form(s) CT-639-ATT, line 2	**21**	
22 Add lines 20 and 21 *(enter here and on line 2)*	**22**	95

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 2017-01-01 ending 2017-12-31

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.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (*mark an **X** in the appropriate box; see instructions*) ..... Yes ● [X] No [ ]

C corporations

If *Yes*, complete lines B through E, and Schedules A and/or B, as applicable and Schedules C and D.

If *No*, and you are claiming this credit as a corporate partner, complete Schedules C, D, and E.

New York S corporations

If *Yes*, complete lines B through E, and Schedules A and/or B, as applicable and Schedule C.

If *No*, and you are claiming this credit as a corporate partner, complete Schedules C and E.

B Enter the name and EIN of the business certified by the NYS Department of Labor to participate in the Workers with Disabilities Tax Credit Program.

Name of certified business	EIN
CTEF47	002190219

C Enter the total number of qualified full-time employees claimed for this credit ..... ● 2

D Enter the total number of qualified part-time employees claimed for this credit ..... ● 1

E Enter the allocation year *(see instructions)* ..... ● 2017

Schedule A – Computation of credit for qualified full-time employees *(Do not include employees shown in Schedule B. See instructions.)*

A Name of qualified employee	B Qualified employee's social security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid *(see instructions)*	F Multiply column E by 15% (.15)	G Enter lesser of column F or $5,000
Tom Jones	123678453	2017-03-03		75,000	11,250	5,000
Lisa Smith	678456123	2014-04--01		100,000	15,000	5,000
Total from additional sheet(s) if any.....						

1 Credit for qualified full-time employees *(add column G amounts)* ..... ● 1 10,000

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

A Name of qualified employee	B Qualified employee's social security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid *(see instructions)*	F Multiply column E by 10% (.10)	G Enter lesser of column F or $2,500
Mary Angel	345987432	2017-01-01		43,000	4,300	2,500
Total from additional sheet(s) if any						

2 Credit for qualified part-time employees *(add column G amounts)*	**2**	2,500
3 Total credit for all qualified employees *(add lines 1 and 2)*	**3**	12,500

Schedule C – Computation of credit *(see instructions)*

4 **Partner:** Enter your share of the credit from your partnership(s) *(from line 14)*	**4**	
5 Unused credit carried over from previous tax years *(New York S corporations, enter **0**)*	**5**	
6 Total credit *(add lines 3, 4, and 5; New York S corporations, see instructions)*	**6**	12,500

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**	111,119
8 Tax credits claimed before this credit *(see instructions)*	**8**	0
9 Net tax *(subtract line 8 from line 7)*	**9**	111,119
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**	110,944
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**	12,500
13 Unused credit to be carried forward *(subtract line 12 from line 6)*	**13**	0

Schedule E – Partnership information *(see instructions)*

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

14 Credit allocated from partnerships	**14**	

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 2017

All filers must enter tax period: beginning 2017-01-01 ending 2017-12-31

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)* ● 147625874

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	2016-01-01	2016-12-31

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	15
2 Number of net new jobs actually created	2	13
3 Subtract line 2 from line 1	3	2
4 Proportional recovery percentage *(divide line 3 by line 1; round to four decimal places)*	4	0.1333

START-UP NY tax elimination credit *(see instructions)*

5 Credit claimed	5	25
6 Proportional recovery percentage *(from line 4)*	6	0.1333
7 Recapture of credit *(multiply line 5 by line 6)*	7	3

START-UP NY telecommunication service excise tax credit *(see instructions)*

8 Credit claimed	8	
9 Proportional recovery percentage *(from line 4)*	9	
10 Recapture of credit *(multiply line 8 by line 9)*	10	

Metropolitan commuter transportation mobility tax (MCTMT) *(see instructions)*

11 MCTMT on payroll expenses previously excluded	11	1,940
12 Proportional recovery percentage *(from line 4)*	12	0.1333
13 Recapture of MCTMT *(multiply line 11 by line 12)*	13	259

Sales and use tax *(see instructions)*

14 Credit or refund claimed	14	46,522
15 Proportional recovery percentage *(from line 4)*	15	0.1333
16 Recapture of credit or refund of sales and use tax *(multiply line 14 by line 15)*	16	6,202

Real estate transfer tax *(see instructions)*

17 Transfer tax exempted	17	
18 Proportional recovery percentage *(from line 4)*	18	
19 Recapture of transfer tax *(multiply line 17 by line 18)*	19	

Organization tax (Tax Law, Article 9, former section 180) **and license and maintenance fees** (Tax Law, Article 9, former section 181) *(see instr.)*

20 License and/or maintenance fee	20	
21 Proportional recovery percentage *(from line 4)*	21	
22 Recapture of fees *(multiply line 20 by line 21)*	22	
23 Total *(add lines 7, 10, 13, 16, 19, and 22; enter here and on line 33)*	23	6,464

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

24	START-UP NY tax elimination credit	**24**	
25	START-UP NY telecommunication service excise tax credit	**25**	
26	Organization tax (Tax Law former section 180) and license and maintenance fees (Tax Law former section 181) previously exempted	**26**	
27	MCTMT on payroll expenses previously excluded	**27**	
28	Sales and use tax credits or refunds	**28**	
29	Real estate transfer tax previously exempted	**29**	
30	Wage exclusion claimed by employees	**30**	
31	Total recapture due to fraud *(add lines 24 through 30; enter here and on line 33)*	**31**	

Schedule C – Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Certificate number	Year of business tax benefit period	Share of recapture
ABC Corp	546982178	SU147896325862	1	1,720
Total from additional sheet(s), if any				
32 Total recapture allocated from partnership(s) *(enter here and on line 34)*			**32**	1,720

Schedule D – Computation of recapture

33	Enter the amount from line 23 or line 31	**33**	6,464
34	Enter the amount from line 32	**34**	1,720
35	Total recapture *(add lines 33 and 34; see instructions)*	**35**	8,184

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, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return ☐ **Amended return** ☐ beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box ☐
002190220	AA 2	(518) 555-2626	

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
224 WA HARRIMAN CAMPUS	01-01-1989	

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

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
BANKING AND UTILITIES	522120

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

For office use only

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

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

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 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		VP
	E-mail address of authorized person	Telephone number	Date
	johndoe@ctef224.com	(518) 555-2626	4-17-2018

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	123987654	987654123
	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	4-17-2018

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

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

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

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

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

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

6 A small business eligible for the capital base tax exception ..... ● **6** ☐

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

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

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

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

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

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

1 Number of New York State employees ..... ● **1** 76

2 Wages paid to New York State employees ..... ● **2** 3183214

3 Number of business establishments in New York State ..... ● **3** 6

4 If you have an interest in, or have rented, real property in New York State, mark an ***X*** in the box ..... ● **4** X

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

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

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

Section C – Filing information

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

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

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

Failure to meet investment capital holding period ● ☐

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

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

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

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

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

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

6 Were you required to report, under P.L. 110-343, Div. C, §801(d)(2), any nonqualified deferred compensation on your 2017 federal return? *(see instructions)* ..... Yes ● ☐ No ● X

7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an ***X*** in the box and file Form CT-60 ..... ● ☐

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)*	1a	0 00			
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	46848 00			
1c	Fixed dollar minimum tax *(see instr)* New York receipts 11239947	1c	3500 00			
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	46848 00	
3	Tax credits used *(from Part 7, line 2; see instructions)*			3	43348 00	
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter **0**)*			4	3500 00	
5						
6						
7						

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

12a	Return a Gift to Wildlife	12a	100			
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				
12h	New York State Veterans' Homes	12h	100			
13	Total voluntary gifts/contributions *(add lines 12a through 12h)*			13	200 00	

Total amount due

14	Add lines 4, 11, and 13			14	3700 00	

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	15	875 00			
16	Second installment *(from Form CT-400)*	16	1233 00			
17	Third installment *(from Form CT-400)*	17	1233 00			
18	Fourth installment *(from Form CT-400)*	18	1234 00			
19	Payment with extension request *(from Form CT-5, line 5)*	19				
20	Overpayment credited from prior years *(see instructions)* Period	20				
21	Overpayment credited from CT-3-M Period	21				
22	Total prepayments *(add lines 15 through 21; see instructions)*			22	4575 00	

Payment due or overpayment to be credited/refunded *(see instructions)*

23a	Underpayment			23a		
23b	Additional amount for 2018 MFI			23b		
23c	Balance due			23c		
24a	Excess prepayments			24a	875 00	
24b	Amount previously credited to 2018 MFI			24b	875 00	
24c	Overpayment			24c		
25	Amount of overpayment to be credited to next period			25		
26	Balance of overpayment available *(subtract line 25 from line 24c)*			26		
27	Amount of overpayment to be credited to Form CT-3-M			27		
28	Balance of overpayment to be refunded *(subtract line 27 from line 26)*			28		
29	Unused tax credits to be refunded	29	66091 00			
30	Unused tax credits applied to next period	30	9750 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**	822921	00
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	452803	00
3	Add lines 1 and 2	**3**	1275724	00
4	Subtractions from FTI *(from Form CT-225, line 10)*	**4**	469119	00
5	Subtract line 4 from line 3	**5**	806605	00
6	Subtraction modification for qualified banks *(from Form CT-3.2, Schedule A, line 1; see instructions)*	**6**	4040860	00
7	Entire net income (ENI) *(subtract line 6 from line 5)*	**7**	-3234255	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**	-3234255	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**	-3234255	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**	-3234255	00
14	Business apportionment factor *(from Part 6, line 55)*	**14**	0.993207	
15	Apportioned business income after addback *(multiply line 13 by line 14)*	**15**	-3212285	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**	-3212285	00
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**		
19	Business income base *(subtract line 18 from line 17)*	**19**	-3212285	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. In addition, all amounts entered on these lines must be entered as positive numbers.

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	238692387 00	244507623 00	241600005 00
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3	238692387 00	244507623 00	241600005 00
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets *(add lines 3 and 4)*	5	238692387 00	244507623 00	241600005 00
6 Total liabilities	6	206801227 00	18206195 00	194431590 00

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	47168415 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	47168415 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	47168415 00
12 Business apportionment factor *(from Part 6, line 55)*	12	0.9932
13 Apportioned business capital *(multiply line 11 by line 12)*	13	46847670 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	46848 00

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

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

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

Addback of capital previously reported as investment capital

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

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

Mark an ***X*** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor *(see instr.)* .. ● ☐

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

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

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

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

		A – New York State	B – Everywhere
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	**9**	8901568 00	8901568 00
10 Net gains from sales of loans secured by real property	**10**	26761 00	26761 00
11 Interest from loans **not** secured by real property (QFI ● ☐)	**11**	359365 00	359365 00
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	**12**		
Section 210-A.5(a)(2)(B) (QFI ● ☐)			
13 Interest from federal debt	**13**		
14			
15 Interest from NYS and its political subdivisions debt	**15**		
16 Net gains from federal, NYS, and NYS political subdivisions debt	**16**		
17 Interest from other states and their political subdivisions debt	**17**		
18 Net gains from other states and their political subdivisions debt	**18**		
Section 210-A.5(a)(2)(C) (QFI ● ☐)			
19 Interest from asset-backed securities and other government agency debt	**19**	6662 00	83272 00
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**	5481 00	5481 00
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**	23 00	288 00
Section 210-A.5(a)(2)(I) (QFI ● ☐)			
27 Net income from sales of physical commodities	**27**		
Section 210-A.5(a)(2)(J) (QFI ● ☐)			
28 Marked to market net gains	**28**		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
29 Interest from other financial instruments	**29**	64556 00	64556 00
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**	1875531 00	1875531 00
Section 210-A.11			
53 Discretionary adjustments	**53**		
Total receipts			
54 Add lines 1 through 53 in columns A and B	**54**	11239947 00	11316822 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; if 100% in New York State, enter as* **1.0000***)* **55** 0.9932

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-606		DTF-622	
CT-40		CT-607		DTF-624	
CT-41		CT-611		DTF-630	
CT-43	43348 00	CT-611.1		Other credits	
CT-44		CT-611.2			
CT-46		CT-612			
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-639			
CT-249		CT-640			
CT-250		CT-641			
CT-261		CT-642			
CT-501		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			
CT-604		CT-647			
CT-605		DTF-621			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* **2** 43348 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**	156044	00
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**	156044	00
Other subtractions			
5 New York depreciation deduction for transition property	**5**	156044	00
6 New York loss on the sale of transition property	**6**		
7 Federal gain on the sale of transition property	**7**		
8 Transition property basis adjustment carryover to gain transactions	**8**		
9 Transition property basis adjustment carryover to loss transactions	**9**		
10 New York State regulatory asset deduction	**10**		
11 Add lines 5 through 10	**11**	156044	00

Schedule B – Adjustments for qualified power producers and qualified pipeline corporations

Other additions			
12 Federal depreciation deduction for transition property	**12**		
Other subtractions			
13 New York depreciation deduction for transition property	**13**		

Department of Taxation and Finance

New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation	Employer identification number (EIN)
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 - 505	48465	00	1i	A -		00
1b	A - 507	248294	00	1j	A -		00
1c	A - 502	156044	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** 452803 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** 452803 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 - 507	313075	00	**6i**	S -		00
6b	S - 503	156044	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** 469119 **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** 469119 **00**

Department of Taxation and Finance

Subtraction Modification for Qualified Banks

CT-3.2

NEW YORK STATE 2017

Legal name of corporation	Employer identification number (EIN)
CTEF224	00219220

Attach to Form CT-3 or CT-3-A

Schedule A – Modification used in the current tax year *(use **only** one; see instructions)*

1	Subtraction modification for qualified banks *(enter amount from line 3; if line 3 is zero, enter amount from line 14 or line 16; do not enter less than zero)*	**1**	4040860 00

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 federal taxable income (FTI), less any amounts included in FTI as a result of the recovery of loans *(see instructions)*	**13**	
14	Subtraction modification for qualified residential loan portfolios *(Subtract line 13 from line 12; enter here and on line 1 above, if applicable. If zero or less, enter **0**.)*	**14**	

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**	8081720 00
	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**	4040860 00

Note: *You **must** attach Form CT-3.2 to Form CT-3 or CT-3-A if you have an entry on Form CT-3 or CT-3-A, Part 3, line 6.*

Schedule E – Computation of total net interest income from qualifying loans

Complete this schedule to compute net interest income from qualifying loans.
Form CT-3-A filers: Compute on a separate basis for each combined entity *(see instructions)* ... ●

EIN of qualifying entity

1	Gross interest income from loans for the entity identified ●			**1**	9545392	00
2	Gross interest expense for the entity identified ●			**2**	1212960	00
3	Average total value of loans owned during the tax year by the entity identified ●	**3**	197565944 00			
4	Average total assets during the tax year owned by the entity identified ●	**4**	249764098 00			
5	Loan factor *(divide line 3 by line 4)* ●			**5**	0.79101	
6	Gross interest expense from loans *(multiply line 2 by line 5)* ●			**6**	959463	00
7	Net interest income from loans *(subtract line 6 from line 1; if less than zero, enter **0** on line 7 and on line 11)* ●			**7**	8585929	00
8	Gross interest income from qualifying loans for the entity identified ●	**8**	8984840 00			
9	Gross interest income from all loans for the entity identified *(from line 1)* ●	**9**	9545392 00			
10	Qualifying loan interest income factor *(divide line 8 by line 9)* ●			**10**	0.941275	
11	Net interest income from qualifying loans for the entity identified *(multiply line 7 by line 10; enter on Schedule D, line 15)* ●			**11**	8081720	00

Form CT-3-A filers: Total line 11 amounts for all combined entities in the group; enter the total on Schedule D, line 15 *(see instructions)*.

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2017

Legal name of corporation	Employer identification number (EIN)
CTEF224	002190220

Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I	1	0 00
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	46848 00
3	Subtract line 2 from line 1	3	0 00
4	Maximum allowable amount of the NOLD to be deducted in the current tax year *(divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)*	4	0 00

Computation of available net operating losses (NOLs) *(see instructions)*

5a	NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used	5a				
5b	NOL incurred in the current year	5b	3212285 00			
5c	Carryback of NOL from a subsequent year	5c				
5d	Add lines 5a through 5c	5d	3212285 00			
5e	NOLs expired before current year	5e				
5	Total NOLs available in this period *(subtract line 5e from line 5d)*			5	3212285 00	
6	NOLD to be used in the current tax year *(see instructions)*			6	0 00	
7	Unused NOLD *(subtract line 6 from line 5; do not enter less than zero)*			7	3212285 00	

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*	D Election to waive carryback
01-01-2017 12-31-2017	-3212285 00		X

Note: *You **must** complete and attach Form CT-3.4 to Form CT-3 or CT-3-A each tax year.*

Schedule B – New members included in the combined group for the current tax period; Form CT-3-A filers only *(see instructions)*

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

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

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

Department of Taxation and Finance

Claim for Special Additional Mortgage Recording Tax Credit

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

CT-43

NEW YORK STATE 2017

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

Legal name of corporation	Employer identification number
CTEF224	002190220

See Form CT-43-I, *Instructions for Form CT-43*.
Attach this form to your franchise tax return.

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

B Enter the total number of properties included on this claim 2

Computation of credit

Use a separate line for each property. If you need more lines, attach additional sheets, as formatted below *(see instructions)*.

A Property address	B Date mortgage recorded	C Amount of mortgage	D Amount of special additional mortgage recording tax paid
PROP 1 231 HERKIMER AVE SCHENECTADY NY 12303	02-15-2017	4139200 00	12348 00
PROP 2 54 UTICA BLVD ALBANY, NY 12227	04-01-2017	4000000 00	12000 00
Total from additional sheets, if any			

1a	Total special additional mortgage recording tax paid during current tax year that qualifies for the credit *(add column D amounts)*	**1a**	24348 00
1b	Special additional mortgage recording tax paid during current year from a flow through entity that qualifies for the credit *(see instructions)*	**1b**	
2	Unused special additional mortgage recording tax credit from preceding period	**2**	23000 00
3	Total available tax credit *(add lines 1a, 1b, and 2)*	**3**	47348 00

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

4	Tax due before credits *(see instructions)*	**4**	46848 00	
5	Tax credits claimed before the special additional mortgage recording tax credit *(see instructions)*	**5**		
6	Subtotal *(subtract line 5 from line 4)*	**6**	46848 00	
7	Minimum tax *(see instructions)*	**7**	3500 00	
8	Limitation on credit used *(subtract line 7 from line 6; if less than zero, enter **0**)*	**8**	43348 00	
9	Special additional mortgage recording tax credit used this period *(see instructions)*		**9**	43348 00
10	Unused special additional mortgage recording tax credit available for carryforward *(subtract line 9 from line 3)*		**10**	4000 00

Refund or credit and carryforward of special additional mortgage recording tax credit *(Article 9-A taxpayers only)*

11	Amount of recording tax included on lines 1a and 1b for recording of residential mortgages only *(see instructions)*	**11**	3000 00
12	Amount of special additional mortgage recording tax credit eligible for refund or credit *(see instructions)*	**12**	3000 00
13	Balance to be refunded *(enter the amount from line 12 to be refunded; see instructions)*	**13**	2000 00
14	Balance to be credited as an overpayment *(subtract line 13 from line 12; see instructions)*	**14**	1000 00
15	Amount of carryforward *(subtract lines 13 and 14 from line 10)*	**15**	1000 00

Department of Taxation and Finance

Claim for EZ Capital Tax Credit

Tax Law – Articles 9-A and 33

CT-602

All filers must enter tax period:

beginning 01-01-2017 ending 12-31-2017

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** ☐

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**	46848 00
2	Enter 50% (.5) of line 1 ..... ●	**2**	23424 00

Part 2 – Tax limitation

3	Tax due before credits *(see instructions)*	**3**	46848 00
4	Credits claimed before the EZ capital tax credit *(see instructions)* ..... ●	**4**	43348 00
5	Balance of tax *(subtract line 4 from line 3)*	**5**	3500 00
6	Minimum tax *(see instructions)*	**6**	3500 00
7	Credit limitation *(subtract line 6 from line 5)* ..... ●	**7**	

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**	8750 00
9	EZ capital tax credit recapture from line 13 ..... ●	**9**	
10	Net EZ capital tax credit available this year *(see instructions)* ..... ●	**10**	8750 00
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**	
12	EZ capital tax credit available for carryforward *(subtract line 11 from line 10)* ..... ●	**12**	8750 00

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)*
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**	

Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

CT-611.1

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

Tax Law – Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210-B.17; and Article 33, Section 1511(u)

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

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*, and the site received a COC **by** December 31, 2019, complete this form to claim the brownfield redevelopment tax credit.

If you answered *Yes*, and the site receives a COC **after** December 31, 2019, do **not** complete this form; instead, use Form CT-611.2 to claim the credit.

If you answered *No*, do **not** complete this form. If the site was accepted **prior to June 23, 2008**, use Form CT-611; if the site was accepted **on or after July 1, 2015**, use Form CT-611.2 to claim the credit.

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit ..... ● 11-13-2014

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

Schedule A – Brownfield site identifying information

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

Site name		
ONONDAGA LAKESHORE		
Site location – municipality	Site location – county	
SYRACUSE	ONONDAGA	
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
7	C734119	06-01-2017

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

Is the qualified site for which the COC was issued by the DEC located in an environmental zone (EN-Zone)? .... Yes ● [ ] No [X]

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

Are there multiple taxpayers listed on the COC claiming a credit for the qualified site? ..... Yes ● [ ] No [X]

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

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

Schedule B – Site preparation credit component *(see instructions)*

A Description of site preparation costs	B Date costs paid or incurred *(mm-dd-yy)*	C Costs
DREDGE AND CAP	01-01-2017	77521 00
Total of column C amounts from attached list		

1	Add column C amounts *(corporate partners: see instructions)* ..... ●	**1**	77521 00
2	Applicable percentage rate *(see instructions)* ..... ●	**2**	28 %
3	Site preparation credit component *(multiply line 1 by line 2; enter here and on line 13; New York S corporations, see instructions)* ..... ●	**3**	21706 00

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

A Description of groundwater remediation costs	B Date costs paid or incurred *(mm-dd-yy)*	C Costs
Total of column C amounts from attached list		

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

Schedule D – Tangible property credit component *(see instructions)*

A Description of qualified property *(list items separately; see instr.)*	B Principal use	C Date placed in service *(mm-dd-yy)*	D Life *(years; see instr.)*	E Cost or other basis
WATERFRNT BLDG ACRGE	RESTAURANT	01-01-2017	20	353210 00
Total of column E amounts from attached list				

7	Add column E amounts *(corporate partners: see instructions)*	**7**	353210 00
8	Applicable percentage rate *(see instructions)*	**8**	12 %
9a	Tentative tangible property component *(multiply line 7 by line 8)*	**9a**	42385 00
9b	Tangible property component limitation for the qualified site *(see instructions)*	**9b**	12039657 00
9c	Tangible property component available for use in the current tax year *(see instructions)*	**9c**	9662615 00
9d	Tangible property credit component *(enter the lesser of line 9a or 9c; enter here and on line 14; see instructions)*	**9d**	42385 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 *(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**	21706 00
14	Tangible property credit component *(from line 9d)*	**14**	42385 00
15	On-site groundwater remediation component *(from line 6)*	**15**	
16	Subtotal *(add lines 13, 14, and 15)*	**16**	64091 00
17	Recapture of credit taken in previous tax years *(from line 12)*	**17**	
18	Net brownfield redevelopment credit *(see instructions)*	**18**	64091 00

Computation of brownfield redevelopment tax credit used, refunded, or credited as an overpayment in the next year

(New York S corporations do not complete this section)

19	Tax due before credits *(see instructions)*	**19**	46848 00
20	Tax credits claimed before the brownfield redevelopment tax credit *(see instructions)*	**20**	43348 00
21	Subtract line 20 from line 19	**21**	3500 00
22	Minimum tax *(see instructions)*	**22**	3500 00
23	Credit limitation *(subtract line 22 from line 21; if zero or less, enter **0**)*	**23**	0 00
24	Brownfield redevelopment tax credit to be used this tax year *(see instructions)*	**24**	0 00
25	Unused brownfield redevelopment tax credit available for refund or as an overpayment *(subtract line 24 from line 18)*	**25**	64091 00
26	Brownfield redevelopment tax credit to be refunded *(limited to the amount on line 25; see instructions)*	**26**	64091 00
27	Brownfield redevelopment tax credit to be credited as an overpayment in the next tax year *(subtract line 26 from line 25; see instructions)*	**27**	

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

Name of partnership	Partnership's EIN

Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs

Name of partnership	Partnership's EIN

Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs

Name of partnership	Partnership's EIN

Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs

Name of partnership	Partnership's EIN

Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs

Name of partnership	Partnership's EIN

Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs

Name of partnership	Partnership's EIN

Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs

Total from additional sheet(s) if any	Site preparation costs	Tangible property costs	Groundwater remediation costs

28 Total costs allocated from partnership(s) *(enter here and include on lines 1, 4, and 7 as applicable)* **28**	Site preparation costs	Tangible property costs	Groundwater remediation costs

Test 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, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return ☐ **Amended return** ☐ beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number	
002190221	AA 2	(518) 555-2626	If you claim an overpayment, mark an ***X*** in the box ☐

Legal name of corporation	Trade name/DBA
CTEF604	
Mailing name *(if different from legal name above)*	**State or country of incorporation**
c/o	NEW YORK

Mailing address number and street or PO box	Date of incorporation	**Foreign corporations:** date began business in NYS
604 WA HARRIMAN CAMPUS	01-01-1996	

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

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

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

For office use only

A. Pay amount shown on Part 2, line 23c. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A** Payment enclosed 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 *(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 JANE DOE	Signature of authorized person	Official title PRESIDENT	
	E-mail address of authorized person janedoe@ctef604.com		Telephone number (518) 555-2626	Date 04-15-2018

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 BILL SMITH	Address 315 RETURN PARKWAY	City ALBANY	State NY / ZIP code 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code 05	Date 04-15-2018	

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

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

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

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

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

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

6 A small business eligible for the capital base tax exception ..... ● **6** ☐

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

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

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

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

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

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

1 Number of New York State employees ..... ● **1** 124

2 Wages paid to New York State employees ..... ● **2** 9,167,664

3 Number of business establishments in New York State ..... ● **3** 2

4 If you have an interest in, or have rented, real property in New York State, mark an ***X*** in the box ..... ● **4** X

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

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

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

Section C – Filing information

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

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

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

Failure to meet investment capital holding period ● ☐

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

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

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

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

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

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

6 Were you required to report, under P.L. 110-343, Div. C, §801(d)(2), any nonqualified deferred compensation on your 2017 federal return? *(see instructions)* ..... Yes ● ☐ No ● X

7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an ***X*** in the box and file Form CT-60 ..... ● ☐

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)*	1a	9,812			
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	635			
1c	Fixed dollar minimum tax *(see instr)* New York receipts 2,228,716	1c	1,269			
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	9,812	
3	Tax credits used *(from Part 7, line 2; see instructions)*			3	8,543	
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter **0**)*			4	1,269	
5						
6						
7						

Penalties and interest

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

Voluntary gifts/contributions *(see instructions)*

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				
12h	New York State Veterans' Homes	12h				
13	Total voluntary gifts/contributions *(add lines 12a through 12h)*			13		

Total amount due

14	Add lines 4, 11, and 13			14	1,269	

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	15	318			
16	Second installment *(from Form CT-400)*	16	317			
17	Third installment *(from Form CT-400)*	17	317			
18	Fourth installment *(from Form CT-400)*	18	317			
19	Payment with extension request *(from Form CT-5, line 5)*	19				
20	Overpayment credited from prior years *(see instructions)* Period	20				
21	Overpayment credited from CT-3-M Period	21				
22	Total prepayments *(add lines 15 through 21; see instructions)*			22	1,269	

Payment due or overpayment to be credited/refunded *(see instructions)*

23a	Underpayment			23a		
23b	Additional amount for 2018 MFI			23b		
23c	Balance due			23c		
24a	Excess prepayments			24a		
24b	Amount previously credited to 2018 MFI			24b		
24c	Overpayment			24c		
25	Amount of overpayment to be credited to next period			25		
26	Balance of overpayment available *(subtract line 25 from line 24c)*			26		
27	Amount of overpayment to be credited to Form CT-3-M			27		
28	Balance of overpayment to be refunded *(subtract line 27 from line 26)*			28		
29	Unused tax credits to be refunded	29				
30	Unused tax credits applied to next period	30	49,328			

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)*	**1**	2,381,862
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	
3	Add lines 1 and 2	**3**	2,381,862
4	Subtractions from FTI *(from Form CT-225, line 10)*	**4**	
5	Subtract line 4 from line 3	**5**	2,381,862
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**	2,381,862
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	**8**	
9	Subtract line 8 from line 7	**9**	2,381,862
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**	2,381,862
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**	2,381,862
14	Business apportionment factor *(from Part 6, line 55)*	**14**	0.0749
15	Apportioned business income after addback *(multiply line 13 by line 14)*	**15**	178,401
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**	178,401
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**	
19	Business income base *(subtract line 18 from line 17)*	**19**	178,401
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**	9,812

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

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

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	18,917,545	19,574,125	19,245,835
2 Real property and marketable securities included on line 1	2	7,406,650	7,422,898	7,414,774
3 Subtract line 2 from line 1	3	11,510,895	12,151,227	11,831,061
4 Real property and marketable securities at fair market value	4	7,406,650	7,422,898	7,414,774
5 Adjusted total assets *(add lines 3 and 4)*	5	18,917,545	19,574,125	19,245,835
6 Total liabilities	6	9,831,648	8,703,603	9,267,626

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	9,978,209
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	9,978,209
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	9,978,209
12 Business apportionment factor *(from Part 6, line 55)*	12	0.0749
13 Apportioned business capital *(multiply line 11 by line 12)*	13	747,368
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	635

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

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

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

Addback of capital previously reported as investment capital

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

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

Mark an ***X*** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor *(see instr.)* .. ● ☐

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property	1	1,832,481	29,364,213
2 Sales of electricity	2		
3 Net gains from sales of real property	3		
Section 210-A.3			
4 Rentals of real and tangible personal property	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products	7		
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
8 To make this irrevocable election, mark an ***X*** in the box *(see instructions)*	8 ☐		
Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see line 8 instructions)*			
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property	9		
10 Net gains from sales of loans secured by real property	10		
11 Interest from loans **not** secured by real property (QFI ● ☐)	11		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	12		
Section 210-A.5(a)(2)(B) (QFI ● ☐)			
13 Interest from federal debt	13		
14			
15 Interest from NYS and its political subdivisions debt	15		
16 Net gains from federal, NYS, and NYS political subdivisions debt	16		
17 Interest from other states and their political subdivisions debt	17		
18 Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI ● ☐)			
19 Interest from asset-backed securities and other government agency debt	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21 Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI ● ☐)			
22 Interest from corporate bonds	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24 Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI ● ☐)			
27 Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI ● ☐)			
28 Marked to market net gains	28		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
29 Interest from other financial instruments	29		
30 Net gains and other income from other financial instruments	30		

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	**31**		
32 Margin interest earned on behalf of brokerage accounts	**32**		
33 Fees for advisory services for underwriting or management of underwriting	**33**		
34 Receipts from primary spread of selling concessions	**34**		
35 Receipts from account maintenance fees	**35**		
36 Fees for management or advisory services	**36**		
37 Interest from an affiliated corporation	**37**		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	**38**		
39 Service charges and fees from credit cards	**39**		
40 Receipts from merchant discounts	**40**		
41 Receipts from credit card authorizations and settlement processing	**41**		
42 Other credit card processing receipts	**42**		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	**43**		
Section 210-A.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**	396,235	396,235
Section 210-A.11			
53 Discretionary adjustments	**53**		
Total receipts			
54 Add lines 1 through 53 in columns A and B	**54**	2,228,716	29,760,448

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; if 100% in New York State, enter as* **1.0000***)* **55** 0.0749

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 X

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

CT-37		CT-606		DTF-622	
CT-40		CT-607	5,392 X	DTF-624	
CT-41		CT-611		DTF-630	
CT-43		CT-611.1		Other credits	
CT-44		CT-611.2			
CT-46		CT-612			
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-639			
CT-249		CT-640			
CT-250		CT-641			
CT-261		CT-642			
CT-501		CT-643			
CT-601	2,543 X	CT-644			
CT-602		CT-645			
CT-603		CT-646			
CT-604	608 X	CT-647			
CT-605		DTF-621			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* **2** 8,543

3 Total tax credits claimed that are refund eligible *(see instructions)* **3** 5,392

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 2017

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

Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I	1	9,812
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	1,269
3	Subtract line 2 from line 1	3	8,543
4	Maximum allowable amount of the NOLD to be deducted in the current tax year *(divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)*	4	155,327

Computation of available net operating losses (NOLs) *(see instructions)*

5a	NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used	5a	
5b	NOL incurred in the current year	5b	
5c	Carryback of NOL from a subsequent year	5c	
5d	Add lines 5a through 5c	5d	
5e	NOLs expired before current year	5e	
5	Total NOLs available in this period *(subtract line 5e from line 5d)*	5	
6	NOLD to be used in the current tax year *(see instructions)*	6	
7	Unused NOLD *(subtract line 6 from line 5; do not enter less than zero)*	7	

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

A Tax period beginning and ending dates		B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*	D Election to waive carryback
2017-01-01	2017-12-31	178,401		
2016-01-01	2016-12-31	178,845		

Note: *You **must** complete and attach Form CT-3.4 to Form CT-3 or CT-3-A each tax year.*

Schedule B – New members included in the combined group for the current tax period; Form CT-3-A filers only *(see instructions)*

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

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

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

Department of Taxation and Finance

Claim for EZ Wage Tax Credit

Including the ZEA Wage Tax Credit

Tax Law – Article 9-A, former Section 210.19 and Article 33, Section 1511(g)

CT-601

All filers must enter tax period:

beginning 01-01-2017 ending 12-31-2017

Legal name of corporation filing the franchise tax return	Employer identification number
CTEF604	002190221
Name of empire zone (EZ) or zone equivalent area (ZEA) *(if multiple zones, complete Schedule C)*	Date of zone designation
CHENANGO	01-01-2012

File this claim with your franchise tax return, Form CT-3, CT-3-A, CT-33, CT-33-A, or CT-33-NL.

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

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

1	Wage tax credit carryforward from preceding tax year *(see instructions)* ..... ●	**1**	2,543
2	Current year's tax *(see instructions)* ..... ●	**2**	9,812
3	Fifty percent limitation *(multiply line 2 by 50% (.5))* ..... ●	**3**	4,906

Schedule B – Computation of credit used and carried forward

4	Current year's tax *(see instructions)*	**4**	9,812
5	Enter other credits claimed before the wage tax credit *(see instructions)* ..... ●	**5**	608
6	Net tax *(subtract line 5 from line 4)*	**6**	9,204
7	Enter the appropriate minimum tax *(see instructions)* ..... ●	**7**	1,269
8	Credit limitation *(subtract line 7 from line 6)* ..... ●	**8**	7,935
9	Credit limitation for current tax year *(enter the lesser of line 3 or line 8)* ..... ●	**9**	4,906
10	Credit used for current tax year *(see instructions)* ..... ●	**10**	2,543
11	Credit available as carryforward *(subtract line 10 from line 1)* ..... ●	**11**	

Schedule C – Multiple zone information *(attach additional sheets if necessary)*

Name of EZ or ZEA	Date of zone designation

Department of Taxation and Finance

Claim for QEZE Tax Reduction Credit

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

CT-604

NEW YORK STATE 2017

Note: You must **file all pages** (1 through 7) with your return. **All taxpayers must complete the information below** and then complete **either** Section 1 (pages 1 through 3) **or** Section 2 (pages 5 through 7). Do not complete both sections.

All filers must enter tax period: beginning _____ ending _____

Legal name of corporation filing the franchise tax return	Employer identification number (EIN)
CTEF604	002190221
● Name of empire zone(s)	
CHENANGO	

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, or CT-33-A.

Mark an *X* in the appropriate box when answering *Yes* or *No* questions.

Are you a clean energy enterprise (CEE)? ..... Yes ● ☐ No ● ☒

Are you a QEZE first certified between August 1, 2002 and March 31, 2005, that conducts its operations on real property it owns or leases that is located in an empire zone (EZ) and that is subject to a BCA executed prior to January 1, 2006? ..... Yes ● ☐ No ● ☒

Section 1 – For QEZEs first certified prior to April 1, 2005 *(see* Important information *in the instructions)*

Date of first certification by Empire State Development *(mm-dd-yy; attach copies of all* Certificates of Eligibility, *including retention certificates)* ..... ● 01-10-02

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	30	36	30	39	135

1 Current tax year employment number within all EZs *(do not round; see instructions)* ..... ● **1** 33.75

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	12-00	10	10	26	15	61
b	Number in base year 2	12-99	10	18	14	15	57
c	Number in base year 3	12-98	14	10	10	15	49
d	Number in base year 4	12-97	11	20	20	10	61
e	Number in base year 5	12-96	18	10	14	19	61
f	Total number of full-time employees within all EZs in the base period						289

2 Base period employment number within all EZs *(do not round; see instructions)* ..... ● **2** 14.45

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	206	262	321	242	1,031

4 Current tax year employment number inside New York State and outside all EZs *(do not round)* ..... ● **4** 257.75

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	12-00	90	90	118	130	428
b	Number in base year 2	12-99	130	161	120	109	520
c	Number in base year 3	12-98	90	71	80	80	321
d	Number in base year 4	12-97	124	125	160	160	569
e	Number in base year 5	12-96	120	130	189	150	589
f	Total number of full-time employees inside New York State and outside all EZs in the base period						2,427

5 Base period employment number inside New York State and outside all EZs *(do not round)*..... ● **5** 121.35

6 Does the amount on line 4 **equal** or **exceed** the amount on line 5? *(see instructions)*..... **6** Yes ☒ No ☐

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

Test year 01-02 to 12-02 *(mm-yy)*	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs	10	20	11	20	61

7	Test year employment number within the EZs in which you are certified *(see instructions)* ..... ●	**7**	15.25

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

8	Current tax year employment number within the EZs in which you are certified *(see instructions)* ..... ●	**8**	33.75
9	Test year employment number within the EZs in which you are certified *(from line 7)*.....	**9**	15.25
10	Subtract line 9 from line 8.....	**10**	18.50
11	Divide line 10 by line 9 *(carry result to four decimal places; if line 9 is zero and line 8 is greater than zero, enter **1.0** here)*...	**11**	1.2131
12	Divide line 10 by 100 *(carry result to four decimal places)*	**12**	.1850
13	Employment increase factor *(enter the greater of line 11 or 12, but not more than 1.0; also enter on line 21)*....	**13**	1.0000

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

			A EZ	**B** New York State
14	Average value of property *(see instructions)*.....	**14**	1,841,997	4,026,036
15	EZ property factor *(divide line 14, column A by line 14, column B; carry result to four decimal places)*	**15**		.4575
16	Wages and other compensation of employees, excluding general executive officers *(see instructions)*.....	**16**	1,891,138	11,677,678
17	EZ payroll factor *(divide line 16, column A by line 16, column B; carry result to four decimal places)*	**17**		.1619
18	Total EZ factors *(add lines 15 and 17)*	**18**		.6194
19	Zone allocation factor *(divide line 18 by two; carry result to four decimal places; enter here and on line 22)*	**19**		.3097

(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 11 ; benefit period factor *(from table below)*	**20**	.2000
21	Employment increase factor *(from line 13)*	**21**	1.0000
22	Zone allocation factor *(from line 19)*	**22**	.3097
23	Tax factor *(see instructions)*	**23**	9,812
24	QEZE tax reduction credit *(multiply line 20 by line 21 by line 22 by line 23)*	**24**	608

Part 2 – Application of QEZE tax reduction credit *(see instructions)*

25	Enter your franchise tax before credits *(see instructions)*	**25**	9,812
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**	9,812
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**	1,269
29	Credit limitation *(subtract line 28 from line 27)*	**29**	8,543
30	QEZE tax reduction credit used *(see instructions)*	**30**	608

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 7) with your return. **All taxpayers must complete the information above Section 1 on page 1** and then complete **either** Section 1 (pages 1 through 3) **or** Section 2 (pages 5 through 7). Do not complete both sections.

All filers must enter tax period: beginning _____ ending _____

Legal name of corporation filing the franchise tax return	Employer identification number (EIN)
● Name of empire zone(s)	

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, or CT-33-A.

Date of first certification by Empire State Development *(mm-dd-yy; attach copies of all* Certificates of Eligibility, *including retention certificates)* ..... ● _____

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

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs					
31 Current tax year employment number within all EZs *(do not round; see instructions)* ..... ● **31**					

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1						
b	Number in base year 2						
c	Number in base year 3						
d	Number in base year 4						
e	Total number of full-time employees within all EZs in the base period						
32	Base period employment number within all EZs *(do not round; see instructions)* ..... ● **32**						

33 Does the amount on line 31 **exceed** the amount on line 32? *(see instructions)* ..... **33** Yes ☐ No ☐

Part 2 – New York State employment – Computation of the employment number in New York State for the current tax year and in the four-year base period *(see instructions)*

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees in New York State					
34 Current tax year employment number in New York State *(do not round)* ..... ● **34**					

	Base period employment number	Tax year ending *(mm-yy)*	March 31	June 30	September 30	December 31	Total
a	Number in base year 1						
b	Number in base year 2						
c	Number in base year 3						
d	Number in base year 4						
e	Total number of full-time employees in New York State in the base period						
35	Base period employment number in New York State *(do not round)* ..... ● **35**						

36 Does the amount on line 34 **exceed** the amount on line 35? *(see instructions)* ..... **36** Yes ☐ No ☐

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

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

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

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

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

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

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

(continued)

Schedule L – QEZE tax reduction credit *(New York S corporations do not complete Schedule L; see instructions)*

Part 1 – Computation of QEZE tax reduction credit

50	Tax year of the business tax benefit period _____; benefit period factor *(see instructions)*	**50**	
51	Employment increase factor *(from line 43)*	**51**	
52	Zone allocation factor *(from line 49)* ●	**52**	
53	Tax factor *(see instructions)* ●	**53**	
54	QEZE tax reduction credit *(multiply line 50 by line 51 by line 52 by line 53)* ●	**54**	

Part 2 – Application of QEZE tax reduction credit *(see instructions)*

55	Enter your franchise tax before credits *(see instructions)* ●	**55**	
56	Tax credits claimed before the QEZE tax reduction credit *(if applying multiple credits on your franchise tax return, see instructions)* ●	**56**	
57	Subtract line 56 from line 55 ●	**57**	
58	Enter appropriate tax: Article 9-A – If line 49 equals 1.0, enter ***0***. If line 49 is less than 1.0, see instructions Article 33 – Enter ***250*** Article 33 combined – Multiply number of taxable filers in combined group by 250 ●	**58**	
59	Credit limitation *(subtract line 58 from line 57)* ●	**59**	
60	QEZE tax reduction credit used *(see instructions)* ●	**60**	

Schedule M – Related entities

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

Name	EIN

Department of Taxation and Finance

Claim for Excelsior Jobs Program Tax Credit

CT-607

Tax Law – Article 1, Section 31; Article 9-A, Section 210-B.31; and Article 33, Section 1511(y)

All filers must enter tax period:
beginning 01-01-2017 ending 12-31-2017

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 Excelsior Jobs Program project number *(see instructions)* ..... ● **A** Y087

B Year of eligibility *(enter a number from 1 to 10; see instructions)* ..... ● **B** 2

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

Schedule A – Excelsior jobs tax credit component *(see instructions)*

1	Excelsior jobs tax credit component *(see instructions)*	**1**	45,070
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**	45,070

Schedule B – Excelsior investment tax credit component *(see instructions)*

4	Excelsior investment tax credit component *(see instructions)*	**4**	
5	Excelsior investment tax credit component from partnerships *(from line 29)*	**5**	
6	Total excelsior investment tax credit component *(add lines 4 and 5; enter here and on line 14; New York S corporations, see instructions)*	**6**	

Schedule C – Excelsior research and development tax credit component *(see instructions)*

7	Excelsior research and development tax credit component *(see instructions)*	**7**	
8	Excelsior research and development tax credit component from partnerships *(from line 29)*	**8**	
9	Total excelsior research and development tax credit component *(add lines 7 and 8; enter here and on line 15; New York S corporations, see instructions)*	**9**	

Schedule D – Excelsior real property tax credit component *(see instructions)*

10	Excelsior real property tax credit component *(see instructions)*	**10**	
11	Excelsior real property tax credit component from partnerships *(from line 29)*	**11**	
12	Total excelsior real property tax credit component *(add lines 10 and 11; enter here and on line 16; New York S corporations, see instructions)*	**12**	

Schedule E – Credit summary *(New York S corporations only complete this schedule if reporting a recapture)*

13	Excelsior jobs tax credit component *(from line 3)*	**13**	45,070
14	Excelsior investment tax credit component *(from line 6)*	**14**	
15	Excelsior research and development tax credit component *(from line 9)*	**15**	
16	Excelsior real property tax credit component *(from line 12)*	**16**	
17	Subtotal *(add lines 13 through 16)*	**17**	45,070
18	Recapture of credit taken in previous tax years *(see instructions)*	**18**	
19	Net excelsior jobs program tax credit *(see instructions)*	**19**	45,070

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**	9,812	
21 Tax credits claimed before the excelsior jobs program tax credit *(see instructions)*	**21**	3,151	
22 Subtract line 21 from line 20	**22**	6,661	
23 Minimum tax *(see instructions)*	**23**	1,269	
24 Credit limitation *(subtract line 23 from line 22; if zero or less, enter **0**)*	**24**	5,392	
25 Excelsior jobs program tax credit to be used this tax year *(see instructions)*	**25**	5,392	
26 Unused excelsior jobs program tax credit available for refund or as an overpayment *(subtract line 25 from line 19)*	**26**	39,678	
27 Excelsior jobs program tax credit to be refunded *(limited to the amount on line 26; see instructions)*	**27**		
28 Excelsior jobs program tax credit to be applied as an overpayment to next year's tax *(subtract line 27 from line 26; see instructions)*	**28**	39,678	

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

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

Department of Taxation and Finance

Claim for QETC Employment Credit

Tax Law – Article 9-A, Section 210-B.7 and Article 22, Section 606(q)

DTF-621

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

Name as shown on return	Taxpayer identification number
CTEF604	002190221

File this form with corporate franchise tax return Form CT-3, CT-3-A, or CT-3-S, or with income tax return Form IT-201, IT-203, IT-204, or IT-205.

Mark with an ***X*** the tax year for which you are claiming the qualified emerging technology company (QETC) employment credit on this return: 1st ● ☐ 2nd ● ☒ 3rd ● ☐

A Partner in a partnership, S corporation shareholder, or a beneficiary of an estate or trust: enter your share of the QETC employment credit *(see instructions, Form DTF-621-I)* ..... ● **A**

Business name of the partnership, S corporation, estate, or trust	Taxpayer identification number
	●

Schedule A – Eligibility requirements (All the questions in Schedule A pertain to the tax year for which you are claiming the credit.)

Part 1 – Location and sales *(mark **X** in the appropriate boxes)*

1 Is the company located in New York State? ..... Yes ● [X] No ● [ ]

2 Are the total annual product sales of the company $10,000,000 or less? ..... Yes ● [X] No ● [ ]

If you answered *Yes* to questions 1 and 2, continue with Part 2. If you answered *No* to either question 1 or 2, you do not qualify for a QETC employment credit for the current tax year.

Part 2 – QETC business activities

Research and development (R&D) activities *(see instructions)*

3 Does the company have R&D activities in New York State? ..... Yes [ ] No [X]
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**

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**

6 R&D funds percentage *(divide line 4 by line 5; enter the result as a percentage)* ..... ● **6** %

7 Does the percentage on line 6 equal or exceed 3.3%? ..... Yes [ ] No [X]
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 [X] No [ ]
If *Yes*, enter in the box below a description of the company's emerging technology products or services, and continue with line 9.

● Information Technology

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** 276,035

10 Enter from your federal return the gross receipts or sales from all the company's products or services ● **10** 366,036
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** 75.412 %

12 Is the percentage on line 11 greater than 50%? ..... Yes [X] 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** 1,953,041

14 Enter the total expenditures included on your federal return..... ● **14** 2,492,274

15 Divide line 13 by line 14 *(enter the result as a percentage)* ..... ● **15** 78.3638 %

16 Is the percentage on line 15 greater than 50%? ..... Yes [X] 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	13	15	13	22	63

17 Average number of full-time employees in New York State for the current tax year *(see instructions)* ..... ● **17** 15.75

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	7	7	13	14	41
Second year	3	3	4	3	13
Third year			3	4	7
Total number of full-time employees in New York State for the three-year base period					61

18 Average number of full-time employees in New York State for the three-year base period *(see instructions)* ..... ● **18** 6.1

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** 258.1967 %

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** 15.75

21 Enter amount from line 18 ..... ● **21** 6.1

22 Subtract line 21 from line 20 ..... ● **22** 9.65

23 Credit per employee **23** **1000 00**

24 Credit computed for the current tax year *(multiply line 22 by line 23; see instructions)* ..... ● **24** 9,650

Additional information for Schedule B – Employee listing

List below each employee used to compute the average number of full-time employees on line 17.

Employee's name	Social security number	Employee's name	Social security number
John Doe	111-22-3333		
Jane Doe	444-55-6666		
Jack doe	777-88-9999		

Schedule C – Computation of QETC employment credit

25	Enter the amount from page 1, line A *(Fiduciaries: see instructions.)*	**25**	
26	QETC employment credit computed for the current tax year *(from Schedule B, line 24; see instr.)*	**26**	9,650
27	QETC employment credit *(add lines 25 and 26; see instructions)* ●	**27**	9,650

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

28	Current year's tax *(see instructions)* ●	**28**	9,812
29	Enter other credits used *(see instructions)* ●	**29**	8,543
30	Net tax *(subtract line 29 from line 28)* ●	**30**	1,269
31	Enter your fixed dollar minimum tax *(see instructions)* ●	**31**	1,269
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**	9,650
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**	9,650

Test 23

Begins on next page

Return to Test Chart

Department of Taxation and Finance

New York S Corporation Franchise Tax Return CT-3-S

Tax Law – Articles 9-A and 22

NEW YORK STATE 2017

All filers must enter tax period:

Final return *(see instructions)* [X] **Amended return** [ ] beginning 2017-01-01 ending 2017-12-31

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an *X* in the box [ ]
002190222	AA 5	(518) 555-2626	

Legal name of corporation	Trade name/DBA
CTEF3S	

Mailing name *(if different from legal name above)*	State or country of incorporation	*Date received (for Tax Department use only)*
c/o	NY	
Number and street or PO box: 3S WA Harriman Campus	Date of incorporation: 08/25/2013	
City: Albany; State: NY; ZIP code: 12227	Foreign corporations: date began business in NYS	

NAICS business code number *(from **NYS Pub 910**)*	If address/phone above is new, mark an *X* in the box [ ]	New York S election effective date	*Audit (for Tax Department use only)*
445310			
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 [X] If *Yes*, enter effective date:		Number of shareholders: 2	

A Pay amount shown on Part 2, line 46. Make payable to: ***New York State Corporation Tax***
Attach your payment here. Detach all check stubs. *(See instructions for details.)*

	Payment enclosed
A	150

You must attach a copy of the following: (1) federal Form 1120S as filed; (2) Form CT-34-SH; (3) Form CT-60, if applicable; (4) any applicable credit claim forms, and (5) Form CT-225, if applicable.

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

C Enter your business apportionment factor *(from Part 3, line 55)* 1.0000

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

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

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

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

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

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

J If you are one of the following, mark an ***X*** in one box: QETC [ ] Qualified New York manufacturer [ ]

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

L Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)?..... Yes [ ] No [X]

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

N If you include the activities of a qualified subchapter S subsidiary (QSSS), partnership, single member limited liability company (SMLLC), or DISC in this return, or have other affiliated entities, mark an ***X*** in the box and attach Form CT-60 ..... [X]

O Were you required to report, under P.L. 110-343, Div. C, §801(d)(2), any nonqualified deferred compensation on your 2017 federal return? *(see instructions)* ..... Yes ● [X] No ● [ ]

P If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an ***X*** in the box ..... ● [X]

Part 1 – Federal Form 1120S information

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

1	Ordinary business income or loss	**1**	-26,547
2	Net rental real estate income or loss	**2**	
3	Other net rental income or loss	**3**	
4	Interest income	**4**	
5	Ordinary dividends	**5**	
6	Royalties	**6**	
7	Net short-term capital gain or loss	**7**	
8	Net long-term capital gain or loss	**8**	
9	Net section 1231 gain or loss	**9**	
10	Other income or loss	**10**	

11 Loans to shareholders *(from federal Form 1120S, Schedule L, line 7, columns b and d)*
Beginning of tax year ● 6,603 End of tax year ● 15,564

12 Total assets *(from federal Form 1120S, Schedule L, line 15, columns b and d)*
Beginning of tax year ● 250,489 End of tax year ● 225,262

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

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

		A Accumulated adjustments account	B Other adjustments account	C Shareholders' undistributed taxable income previously taxed
14	Balance at beginning of tax year	46,602		
15	Ordinary income from federal Form 1120S, page 1, line 21			
16	Other additions			
17	Loss from federal Form 1120S, page 1, line 21	-26,547		
18	Other reductions	-576		
19	Combine lines 14 through 18	19,479		
20	Distributions other than dividend distributions			
21	Balance at end of tax year. Subtract line 20 from line 19	19,479		

Part 2 – Computation of tax *(see instructions)*

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

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

22	New York receipts *(from Part 3, line 54, column A (New York State))*	**22**	994,105
23	Fixed dollar minimum tax *(see instructions)*	**23**	300
24	Recapture of tax credits *(see instructions)*	**24**	
25	Total tax after recapture of tax credits *(add lines 23 and 24)*	**25**	300
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**	300

First installment of estimated tax for the next tax period:

28	Enter amount from line 27	**28**	
29	If you filed a request for extension, enter amount from Form CT-5.4, line 2	**29**	
30	If you did not file Form CT-5.4 and line 28 is over $1,000, enter 25% (.25) of line 28. Otherwise enter ***0***	**30**	
31	Add line 28 and line 29 **or** 30	**31**	300

Composition of prepayments *(see instructions)*:

			Date paid	Amount
32	Mandatory first installment	**32**		
33	Second installment from Form CT-400	**33**		
34	Third installment from Form CT-400	**34**		
35	Fourth installment from Form CT-400	**35**		
36	Payment with extension request from Form CT-5.4	**36**	03-152018	250
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**	50
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**	50

Voluntary gifts/contributions *(see instructions)*:

44a	Return a Gift to Wildlife	**44a**	
44b	Breast Cancer Research & Education Fund	**44b**	
44c	Prostate and Testicular Cancer Research and Education Fund	**44c**	
44d	9/11 Memorial	**44d**	
44e	Volunteer Firefighting & EMS Recruitment Fund	**44e**	
44f	Veterans Remembrance	**44f**	
44g	Women's Cancers Education and Prevention Fund	**44g**	
44h	New York State Veterans' Homes	**44h**	100

45	Add lines 31, 40, 41, 42, and 44a through 44h	**45**	400
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**	150
47	Overpayment *(If line 38 is more than line 45, subtract line 45 from line 38 and enter here. This is the amount of your overpayment; see instructions.)*	**47**	
48	Amount of overpayment to be credited to next period *(see instructions)*	**48**	
49	Refund of overpayment *(subtract line 48 from line 47; see instructions)*	**49**	
50	Refund of unused special additional mortgage recording tax credit *(see instructions)*	**50**	
51	Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period	**51**	

Part 3 – Computation of business apportionment factor *(see instructions)*

Mark an ***X*** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor *(see instr.)* ... ● ☐

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

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

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

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

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

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	31		
32 Margin interest earned on behalf of brokerage accounts	32		
33 Fees for advisory services for underwriting or management of underwriting	33		
34 Receipts from primary spread of selling concessions	34		
35 Receipts from account maintenance fees	35		
36 Fees for management or advisory services	36		
37 Interest from an affiliated corporation	37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	38		
39 Service charges and fees from credit cards	39		
40 Receipts from merchant discounts	40		
41 Receipts from credit card authorizations and settlement processing	41		
42 Other credit card processing receipts	42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	43		
Section 210-A.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	994,105	994,105
Section 210-A.11			
53 Discretionary adjustments	53		
Total receipts			
54 Add lines 1 through 53 in columns A and B	54	994,105	994,105

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; if 100% in New York State, enter as **1.0000**)* **55** 1.0000

Amended return information

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

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

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)* Bill Smith	Designee's phone number (518) 555-2525
	Designee's 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) 555-2626	Date 03-15-2018

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 45678912 or Excl. code		Date 03-10-2018

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	300
	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	372,315
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	135
11	Recapture of START-UP NY tax benefits *(Form CT-645)*	11	
12	START-UP NY tax elimination credit tax free NY area allocation factor *(Form CT-638)*	12	
13	START-UP NY tax elimination credit business allocation factor *(Form CT-638)*	13	

START-UP NY tax elimination credit factors from partnership *(for multiple partnerships attach separate statement; see instructions)*

14	START-UP NY partnership EIN	14	
15	START-UP NY business certificate number *(obtain number from your partnership)*	15	
16	Year of the START-UP NY business tax benefit period *(enter the year number from 1 to 10; obtain number from your partnership)*	16	
17	START-UP NY tax elimination credit tax free NY area allocation factor *(obtain factor from your partnership)*	17	
18	START-UP NY tax elimination credit business allocation factor *(obtain factor from your partnership)*	18	

Investment tax credits *(see instructions)*

19	Investment tax credit and employment incentive credit *(Form CT-46)*	19	
20	Investment tax credit on research and development property *(Form CT-46)*	20	
21	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	6,000
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	2,600
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	557
50	Credit for purchase of an automated external defibrillator *(Form CT-250)*	50	1,000
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	45,000
60	Brownfield redevelopment tax credit tangible property credit component *(Form CT-611)*	60	63,000
61	Brownfield redevelopment tax credit on-site groundwater remediation credit component *(Form CT-611)*	61	18,000
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	40,181
73	Environmental remediation insurance credit *(Form CT-613)*	73	40,000
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**	19,455
77	Economic transformation and facility redevelopment program investment tax credit component *(Form CT-633)*	**77**	76,047
78	Economic transformation and facility redevelopment program job training tax credit component *(Form CT-633)*	**78**	2,500
79	Economic transformation and facility redevelopment program real property tax credit component *(Form CT-633)*	**79**	975,075
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**	895,000
88	Recapture of empire state jobs retention credit *(Form CT-634)*	**88**	
89	New York youth jobs program credit *(Form CT-635)*	**89**	
90	Alcoholic beverage production credit for beer *(Form CT-636)*	**90**	
91	Alcoholic beverage production credit for cider (*Form CT-636*)	**91**	
92	Alcoholic beverage production credit for wine *(Form CT-636)*	**92**	
93	Alcoholic beverage production credit for liquor *(Form CT-636)*	**93**	
94	Alternative fuels and electric vehicle recharging property credit *(Form CT-637)*	**94**	9,000
95	Recapture of alternative fuels and electric vehicle recharging property credit *(Form CT-637)*	**95**	2,400
96	Minimum wage reimbursement credit *(Form CT-639)*	**96**	
97	Real property tax credit for manufacturers *(Form CT-641)*	**97**	
98	Recapture of real property tax credit for manufacturers *(Form CT-641)*	**98**	
99	Empire state musical and theatrical production credit *(Form CT-642)*	**99**	
100	Hire a veteran credit *(Form CT-643)*	**100**	26,700
101	Workers with disabilities tax credit *(Form CT-644)*	**101**	5,750
102	Employee training incentive program tax credit *(Form CT-646)*	**102**	
103	Farm workforce retention credit *(Form CT-647)*	**103**	
104	New York City general corporation tax credit *(see instructions)*	**104**	
105	Other tax credits(s) and recaptures(s) *(see instructions)* _____	**105**	

(complete Schedule B on the last page)

Schedule B – Shareholders' identifying information *(see instructions)*

Photocopy Schedule B as needed. Attach all additional schedules to this form. Also mark an ***X*** in the box. ☐

A For each shareholder, enter last name, first name, middle initial on first line; enter home address on second and third lines. *(attach federal Schedule K-1 for each shareholder)*	B Identifying number (SSN or EIN)	C Percentage of ownership	D Shareholder residency status *(make only one entry)* ***1*** for New York State ***2*** for New York City ***3*** for Yonkers ***4*** for NYS nonresident	E Shareholder entity status *(make only one entry)* ***I*** for individual ***F*** for estate or trust ***E*** for exempt organization
1 John Doe 33 Main St Albany, NY 12227	1 258745698	0.50	1	I
2 Barry Barnes 34 Main Street Albany, NY 12227	2 125874587	0.20	2	F
3 Cheryl Greene 35 Mian Street Albany, NY 12227	3 123456852	0.15	3	E
4 Don Juan 36 Main Street Albany, NY 12227	4 123654965	0.15	4	I
5	5			
6	6			
7	7			
8	8			
9	9			
10	10			
11	11			

Department of Taxation and Finance

Affiliated Entity Information Schedule

CT-60

NEW YORK STATE 2017

For period ended
2017-12-31

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

Attach to Form CT-3, CT-3-A, or CT-3-S.

Schedule A – Federal S corporation information *(see instructions)*

Part 1 – QSSS inclusion *(see instructions)*

Name and address of QSSS	Effective date of federal QSSS election *(mm-dd-yy)*	Federal EIN or temporary filing (TF) number of QSSS	Federal EIN or TF number of QSSS parent
Joe's Business 37 Main Street, Albany NY 12227	01-01-2017	002119911	002190222
Terry's Corp 89 Elm Street, Albany NY 12227	01-01-2016	002299221	002190222

Part 2 – QSSS elective inclusion *(see instructions)*

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

Part 3 – 1120S shareholder information *(see instructions)*

1 Amount of distributions as shown on federal Form 1120S, Schedule K, line 16d and/or 17c ..... ● **1**

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

Schedule B – Other related entities *(see instructions)*

Part 1

2 If the activities of any of the following impact your federal return, mark an ***X*** for all that apply:

QSSS ● [X] Captive REIT or RIC ● [ ] Combinable captive insurance company ● [ ] Partnership ● [ ]

Disregarded entity ● [ ] Tax-exempt DISC ● [ ] SMLLC ● [ ]

3 If any of your subsidiaries are incorporated outside of New York State, mark an ***X*** in the box ..... ● **3**

4 If you filed a consolidated federal return, mark an ***X*** in the box and complete lines 4a through 4d ..... ● **4**

4a Number of corporations included in federal consolidated group(s) ..... ● **4a**

4b Consolidated federal taxable income (FTI) before net operating loss deduction (NOLD) ..... ● **4b**

4c Consolidated FTI before NOLD of corporations in federal group(s), but not in New York combined group ● **4c**

4d FTI before NOLD of corporations not in federal group(s), but in New York combined group ..... ● **4d**

Part 2

Mark an ***X*** in any box(es) that apply to you, and enter the appropriate name(s) and EIN(s).

5 More than 50% of the voting power of your capital stock is owned or controlled, directly or indirectly, by another corporation or by the same interests ..... ● **5**

● Name of controlling entity ● EIN or SSN

6 You or the same interests own or control, directly or indirectly, more than 50% of the voting power of the capital stock of another corporation ..... ● **6**

● Name of corporation controlled ● EIN

7 There has been a transfer or acquisition of controlling interest in the entity during the last 3 years ..... ● **7**

● Name of transferred or acquired corporation ● EIN

8 You are a member of an affiliated federal group ..... ● **8**

● Name of primary corporation ● EIN

Part 3 – Entities taxable as partnerships *(see instructions)*

9 If you are a partner in a partnership, mark an ***X*** in the appropriate box and enter the required information below ..... ● **9** X

Name and address of partnership	Entity method	Separate accounting election		EIN of partnership	EIN or SSN of all tiered partners of partnership
	Mark an ***X*** in the box	Mark an ***X*** in the box	Date		
Partner 1 12 Main St Albany NY 12227		X	10-03-2017	225588771	336655447
Partner 2 15 Main St Albany NY 12227		X	06-10-2017	554477889	441155669

Part 4 – SMLLCs and tax-exempt DISCs *(see instructions)*

10 If items of income, gain, loss, deduction, credits, etc. from an SMLLC or a tax-exempt DISC are included in your New York return, mark an ***X*** in the box and enter the required information below ..... ● **10**

Name and address of SMLLC or tax-exempt DISC	If the SMLLC or tax-exempt DISC generated credits, mark an ***X*** in the box	EIN of SMLLC or tax-exempt DISC	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC

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

Authorized person	Printed name of authorized person	Signature of authorized person	Official title	
	E-mail address of authorized person		Telephone number ( )	Date
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*	Firm's EIN	Preparer's PTIN or SSN	
	Signature of individual preparing this document	Address	City	State ZIP code
	E-mail address of individual preparing this document	Preparer's NYTPRIN or Excl. code		Date

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
Terry's Corp	400	4022	002299221	☐	2	372,315
				☐		
				☐		
				☐		
				☐		
				☐		
				☐		
				☐		
				☐		
				☐		

Department of Taxation and Finance

New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

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

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

Complete all parts that apply to you. See Form CT-225-I, *Instructions for Form CT-225*.

Identify the return you are filing by marking an ***X*** in the box: CT-3 ● ☐ CT-3-S ● X 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	372,315	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** 372,315 **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** 372,315 **00**

Department of Taxation and Finance

Claim for Clean Heating Fuel Credit

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

CT-241

NEW YORK STATE 2017

All filers must enter tax period:

beginning 01-01-2017 ending 12-31-2017

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

Attach to Form CT-3, CT-3-A, or CT-3-S.

Part 1 – Computation of clean heating fuel credit *(see instructions; documentation must be attached)*

A Purchase date	B Gallons of bioheat eligible for credit	C Percentage of biodiesel per gallon of bioheat *(enter as a decimal, at least .06, not to exceed .2)*	D Multiply column B by column C
12-31-2017	16.500	0.10	1.650
8-15-2017	9,500	0.10	950
Total from attached sheets, if any			

1 Credit amount *(total column D amounts)*	1	2,600
2 Clean heating fuel credits passed through from partnership(s) *(from line 13)*	2	
3 Total clean heating fuel credit available *(add lines 1 and 2; S corporations should transfer this amount to Form CT-34-SH,* New York S Corporation Shareholders' Information Schedule*)*	3	2,600

Part 2 – Computation of clean heating fuel credit used, refunded, and credited as an overpayment to next year's tax *(New York S corporations do not complete this part)*

4 Tax due before credits *(see instructions)*	4	
5 Tax credits claimed before the clean heating fuel credit *(see instructions)*	5	
6 Net tax *(subtract line 5 from line 4)*	6	
7 Fixed dollar minimum tax *(see instructions)*	7	
8 Tax credit after limitation *(subtract line 7 from line 6; if the result is negative, enter **0**)*	8	
9 Clean heating fuel credit to be used this year *(see instructions)*	9	
10 Unused clean heating fuel credit *(subtract line 9 from line 3)*	10	
11 Amount of line 10 to be refunded *(see instructions)*	11	
12 Amount to be credited as an overpayment to next year's tax *(subtract line 11 from line 10; see instructions)*	12	

Part 3 – Partnership information *(complete only if you entered an amount on line 2; attach additional sheets if necessary)*

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

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

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

Department of Taxation and Finance

Claim for Long-Term Care Insurance Credit

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

CT-249

NEW YORK STATE 2017

All filers must enter tax period:
beginning 01-01-2017 ending 12-31-2017

Legal name of corporation	Employer identification number
CTEF3S	002190222

File this form with Form(s) CT-183, CT-184, CT-186, CT-186-E, CT-186-P, CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL

Computation of available long-term care insurance credit *(New York S corporations, see instructions)*

1	Qualified long-term care insurance premiums paid during the current tax year	1	2,786
2	Multiply line 1 by 20% (.2)	2	557
3	Long-term care insurance credit from partnership(s) *(from line 13; see instructions)*	3	
4	Unused long-term care insurance credit from preceding period	4	
5	Total available long-term care insurance credit *(add lines 2, 3, and 4)*	5	557

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

Credit for Purchase of an Automated External Defibrillator

Tax Law – Article 9-A, Section 210-B.13, and Article 33, Section 1511(l)

CT-250

NEW YORK STATE 2017

All filers must enter tax period:

beginning 01-01-2017 ending 12-31-2017

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)*
LIfe Pack 326784	03-18-2017	1.750	$500	500
Life Pack 784326	05/18/2017	1,750	$500	500
			$500	
			$500	
			$500	
Total column E amounts from attached sheets (if any)				

1	Total all column E amounts *(see instructions)*	1	1,000
2	Credit from partnerships *(see instructions)*	2	
3	Total credit computed for the current tax year *(add lines 1 and 2)*	3	1,000

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

4	Tax before credits *(see instructions)*	4	
5	Enter other tax credits used *(see instructions)*	5	
6	Net tax *(subtract line 5 from line 4)*	6	
7	Tax limitation - *(enter appropriate tax)*: Article 9-A - enter the fixed dollar minimum tax from Form CT-3 or the designated agent's fixed dollar minimum tax from Form CT-3-A Article 33 - enter minimum tax of ***250*** Article 33 combined filers - multiply the number of taxpayers in the combined group by 250	7	
8	Credit limitation *(subtract line 7 from line 6; if line 7 is greater than line 6, enter **0**)*	8	
9	Credit used for the current tax year *(see instructions)*	9	

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

Department of Taxation and Finance

Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry

CT-605

Tax Law – Article 9-A, Sections 210-B.3 and 210-B.4

All filers must enter tax period:
beginning 01-01-2017 ending 01-01-2017

Employer identification number(s) shown on page 1 of your tax return
002190222

Legal name of corporation filing the franchise tax return
CTEF3S

Name of empire zone (EZ)
Buffalo

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.

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	2017	75	85	95	100	355	89	
Number of employees in EZ for employment base year	2015	50	60	70	80	260	65	1.36
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	2016	70	80	90	100	340	85	
Number of employees in EZ for employment base year	2015	50	60	70	80	260	65	1.30
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	2017	10,000	3,000
b	2016	10,000	3,000
c			

1 Total – Enter column C total here and on line 7 ..... ● **1** 6,000

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** 6,000

8 Unused EZ-EIC from preceding period *(New York S corporations: enter **0**)* **8** 0

9 Total *(add lines 7 and 8)* **9** 6,000

10 Recapture of EZ-EIC *(from line 3)* **10**

11 Net EZ-EIC or addback *(see instructions)* **11**

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

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 1-01-2017 ending 12-31-2017

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 ● [X] No [ ]

If you answered *Yes*, and the site received a COC **by** December 31, 2017, complete this form to claim the brownfield redevelopment tax credit.

If you answered *Yes*, and the site received a COC **after** December 31, 2017, do **not** complete this form; instead, use Form CT-611.2 to claim the credit.

If you answered *No*, do **not** complete this form. If the site was accepted **on or after June 23, 2008** and **prior to July 1, 2015**, use Form CT-611.1; if the site was accepted **on or after July 1, 2015,** use Form CT-611.2 to claim the credit.

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit..... ● 2016-03-03

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	
Municipality	County	
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
5	C345126	2016-03-03

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

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

If *Yes,* enter the percent 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
Excavation	2016-03-03	250,000
Total of column C amounts from attached list		

1	Add column C amounts *(corporate partners: see instructions)*	**1**	250,000
2	Applicable percentage rate *(see instructions)*	**2**	18 %
3	Site preparation credit component *(multiply line 1 by line 2; enter here and on line 13; New York S corporations, see instructions)*	**3**	45,000

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
Backhoe	Digging	2016-03-03	10	350,000
Total of column E amounts from attached list				

4 Add column E amounts *(corporate partners: see instructions)*	4	350,000
5 Applicable percentage rate *(see instructions)*	5	18 %
6 Tangible property credit component *(multiply line 4 by line 5; enter here and on line 14; New York S corporations, see instructions)*	6	63,000

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	2016-04-03	100,000
Total of column C amounts from attached list		

7 Add column C amounts *(corporate partners: see instructions)*	7	
8 Applicable percentage rate *(see instructions)*	8	18 %
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	18,000

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	
14 Tangible property credit component *(from line 6)*	14	
15 On-site groundwater remediation component *(from line 9)*	15	
16 Subtotal *(add lines 13, 14, and 15)*	16	
17 Recapture of credit taken in previous tax years *(from line 12)*	17	
18 Net brownfield redevelopment credit *(see instructions)*	18	

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

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

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

Name of partnership	Partnership's EIN		
Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs
Name of partnership	Partnership's EIN		
Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs
Name of partnership	Partnership's EIN		
Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs
Name of partnership	Partnership's EIN		
Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs
Name of partnership	Partnership's EIN		
Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs
Name of partnership	Partnership's EIN		
Costs allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs
Total from additional sheet(s) if any	Site preparation costs	Tangible property costs	Groundwater remediation costs
28 Total costs allocated from partnership(s) *(enter here and include on lines 1, 4, and 7 as applicable)* **28**	Site preparation costs	Tangible property costs	Groundwater remediation costs

Department of Taxation and Finance

Claim for Remediated Brownfield Credit For Real Property Taxes

CT-612

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

Tax Law – Article 9, Section 187-h; Article 9-A, Section 210-B.18; and Article 33, Section 1511(v)

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

Legal name of corporation filing franchise tax return	Employer identification number (EIN)
CTEF3S	002190222
Address of qualified brownfield site	
15 Oak Street, Buffalo NY 14201	

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 2008-04-18

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		
Site A Broiwnfield		
Site location - municipality	Site location - county	
Buffalo	Erie	
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
9	C915199G	2014-05-06

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
51	53	56	68	228

1	Average number of full-time employees *(if less than 25, no credit is allowed; see instructions)*	**1**	57

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

2	Employment number factor *(see instructions)*	**2**	0.50
3	Eligible real property taxes *(see instructions)*	**3**	80,361
4	Enter 0.25 *(if the qualified site is located entirely within an EN-Zone, enter 1.0)*	**4**	1.0
5	Remediated brownfield credit for real property taxes *(multiply line 2 by line 3 by line 4)*.....	**5**	40,181
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**	40,181
8	Limitation of remediated brownfield credit for real property taxes *(multiply 10,000 by line 1)*	**8**	570,000
9	Remediated brownfield credit for real property taxes after limitation *(enter the lesser of line 7 or line 8)*	**9**	40,181
10	Remediated brownfield credit for real property taxes from partnerships *(see instructions)*	**10**	
11	Total remediated brownfield credit for real property taxes *(add lines 9 and 10; New York S corporations see instructions)*	**11**	40,181

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

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

Schedule E – Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Amount of credit

Department of Taxation and Finance

Claim for Environmental Remediation Insurance Credit

CT-613

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

Tax Law – Article 1, Section 23; Article 9, Section 187-i; Article 9-A, Section 210-B.19; and Article 33, Section 1511(w)

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

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 2015-06-20

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

Brownfield site identifying information

Enter the following information as listed on the *Certificate of Completion* (COC) issued by the Department of Environmental Conservation (DEC) for the qualified site *(see instructions)*. **Attach a copy** of the COC. Also **attach a copy** of the certification form for the environmental remediation insurance tax credit completed by the insurer.

Site name		
Site A Brownfield		
Site location – municipality	Site location – county	
Buffalo	Erie	
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
9	C915199G	2014-05-06

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	875,500
2	Multiply line 1 by 50% (.5)	2	437,750
3	Enter line 2 amount or ***30,000***, whichever is less	3	30,000
4	Environmental remediation insurance credit received from a flow-through entity *(see instructions)*	4	10,000
5	Subtotal *(add lines 3 and 4; New York S corporations, see instructions)*	5	40,000
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, enter **0**)*	12	

Computation of environmental remediation insurance credit used, refunded, or credited as an overpayment in the next tax year

13	Environmental remediation insurance credit to be used for the current tax year *(see instructions)*	13	
14	Environmental remediation insurance credit available for refund or as an overpayment *(subtract line 13 from line 7)*	14	
15	Environmental remediation insurance credit to be refunded *(limited to the amount on line 14; see instructions)*	15	
16	Environmental remediation insurance credit to be credited as an overpayment in the next tax year *(subtract line 15 from line 14; see instructions)*	16	

Partnership information *(see instructions for line 4)*

Name of partnership	Partnership's EIN	Amount of credit
ABC Corp	124678952	10,000

Department of Taxation and Finance

Economic Transformation and Facility Redevelopment Program Tax Credit

Tax Law – Article 1, Section 35; Article 9-A, Section 210-B.35; and Article 33, Section 1511(aa)

CT-633

NEW YORK STATE 2017

All filers must enter tax period:

beginning 01-01-2017 ending 12-31-2017

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 business

1a Is the business a qualified new business? *(see* Definitions *in instructions)*..... Yes ● ☐ No ● ☒

1b Is the business at a closed facility located within the Metropolitan Commuter Transportation District (MCTD), but outside New York City that was previously owned by New York State and operated as a psychiatric facility? *(see instructions)* ..... Yes ● ☐ No ● ☒

If you answered *Yes* to question 1a **or** 1b, continue with Part 2. If *No* to **both** questions, **stop.** You do not qualify for this credit.

Part 2 – Net new jobs – Computation of average number of net new jobs *(see instructions)*

Current tax year	A March 31	B June 30	C September 30	D December 31	E Total
Number of net new jobs	3	7	5	5	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))*
Mary Jane	123648543	1-1-2017	12-31-2017	37,000	2,535
Lou Greene	678543219	2-15-2017	12-31-2017	27,000	1,850
Sandy Smith	123456999	1-1-2017	12-31-2017	100,000	6,850
Tom Smtj	432798765	1-1-2017	12-31-2017	80,000	5,480
Larry Jones	321678542	1-1-2017	12-31-2017	40,000	2,740
Total of column F amounts from attached sheet(s)					

4 Jobs tax credit component *(add column F amounts)* ..... ● **4** 19,455

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** 19,455

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))*
Manufacturing Plant	5-18-2013	1,267,450	76,047
Total of column D amounts from attached sheet(s)			

9 Total *(add column D amounts)*	**9**	76,047
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**	76,047
12 Add lines 8 and 11	**12**	76,047
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**	76,047

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)*
Mary Jane	123678543	Computer Classes	7/23/2017	5,000	2,500	2,500
Total of column G amounts from attached sheet(s)						

15 Total *(add column G amounts)*	**15**	2,500
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**	2,500

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)*
6,500,500	0.15	975,075
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** 975,075
20 Add lines 18 and 19 ..... ● **20** 975,075
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** 975,075

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

Department of Taxation and Finance

Empire State Jobs Retention Program Credit

CT-634

Tax Law – Article 1, Section 36; Article 9-A, Section 210-B.37; and Article 33, Section 1511(bb)

All filers must enter tax period:
beginning 01-01-2017 ending 12-31-2017

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** 3

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**	895,000
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**	895,000
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

Alternative Fuels and Electric Vehicle Recharging Property Credit

Tax Law – Article 9, Section 187-b and Article 9-A, Section 210-B.30

CT-637

NEW YORK STATE 2017

All filers must enter tax period:

Attach this form to your franchise tax return. beginning 01-01-2017 ending 12-31-2017

Legal name of corporation	Employer identification number (EIN)
CTEF3S	00219022

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) × 50% (.5)	E Enter the lesser of column D or 5,000	F Column C × column E
15 Oak Street, Buffalo NY 14201	10,000	1	5,000	5,000	5,000
36 Elm Street Buffalo NY 14201	8,000	1	4,000	4,000	4,000
Total of column F amounts from additional sheet(s), if any					

1 Total of all column F amounts **1** 9,000

Schedule B – Computation of available credit for the current tax year

2	Credit computed for the current tax year *(from line 1)* ..... ●	**2**	9,000
3	Credit amount from partnership(s) *(from line 18; see instructions)* ..... ●	**3**	
4	Unused credit carried over from previous tax years *(New York S corps do not make an entry on this line)* ●	**4**	
5	Total credit computed for the current tax year *(add lines 2, 3, and 4; New York S corporations, see instructions)* ..... ●	**5**	9,000
6	Recapture of credit taken in previous tax years *(from line 17; New York S corporations, see instr.)* ..... ●	**6**	2,400
7	Total available credit for the current tax year *(see instructions)* ..... ●	**7**	

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

8	Tax due before credits *(see instructions)*	**8**	
9	Tax credits claimed before this credit *(see instructions)*	**9**	
10	Subtract line 9 from line 8	**10**	
11	Minimum tax *(see instructions)*	**11**	
12	Credit limitation *(subtract line 11 from line 10; if line 11 is greater than line 10, enter **0**)*	**12**	
13	Credit to be used this tax year *(see instructions)*	**13**	
14	Credit to be carried forward *(subtract line 13 from line 7)*	**14**	

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

A Tax year credit allowed	B Total recovery period of property	C Years in service prior to recapture year	D Recapture years *(column B − column C)*	E Recapture % *(column D ÷ column B)*	F Original credit allowed	G Credit recapture *(column E × column F)*
2016	5	3	2	0.40	6,000	2,400
Total of column G amounts from additional sheet(s), if any						

15	Recaptured credit *(add column G amounts)*	**15**	2,400
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**	2,400

Schedule E – Partnership information *(see instructions; attach additional sheets as necessary)*

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

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

Department of Taxation and Finance

START-UP NY Telecommunication Services Excise Tax Credit

CT-640

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

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

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

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

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership) *(mark an **X** in the appropriate box; see instructions)*? ..... Yes ● [X] No [ ]

C corporations

If *Yes*, complete lines B and C and Schedules A, B, and C.

If *No*, and you are claiming this credit as a corporate partner, complete lines B and C and Schedules B, C, and D.

New York S corporations

If *Yes*, complete lines B and C and Schedules A and B.

If *No*, and you are claiming this credit as a corporate partner, complete lines B and C and Schedules B and D.

B Certificate number from Form DTF-74, *Certificate of Eligibility,* issued to the approved START-UP NY business *(see instructions)* ..... ● SU101000762180

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

Schedule A – Allocation factor *(see instructions)*

		A Tax-free NY area	B New York State
1 Average value of property *(see instructions)* ..... ●	1	254,427	548,898
2 Property factor *(divide line 1, column A by line 1, column B; carry result to four decimal places)*	2		0.4635
3 Wages and other compensation of employees *(see instructions)* ..... ●	3	363,241	742,959
4 Wage factor *(divide line 3, column A by line 3, column B; carry result to four decimal places)*	4		0.4889
5 Total factors *(add lines 2 and 4)*	5		0.9524
6 Allocation factor *(divide line 5 by two; carry result to four decimal places)*	6		0.4762

Schedule B – Computation of credit

7 Telecommunication services excise tax paid *(see instructions)* ..... ●	7	135
8 Telecommunication services excise tax credit from partnership(s) *(from line 19)* ..... ●	8	0
9 Total credit *(add lines 7 and 8)* ..... ●	9	135

Schedule C – Computation of credit used *(New York S corporations do not complete this part)*

10 Tax due before credits *(see instructions)*	10	
11 Tax credits claimed before this credit *(see instructions)* ..... ●	11	
12 Tax after application of credits *(subtract line 11 from line 10)*	12	
13 Tax limitation *(see instructions)*	13	
14 Limitation on credit *(subtract line 13 from line 12; if line 13 is more than line 12, enter **0**)* ..... ●	14	
15 Credit used for this period *(enter the lesser of line 9 or line 14; enter here and on your franchise tax return)* ..... ●	15	
16 Unused telecommunication services excise tax credit *(subtract line 15 from line 9)* ..... ●	16	
17 Amount of credit to be refunded *(limited to the amount on line 16; enter here and on your franchise tax return)* ..... ●	17	
18 Amount of credit to be applied as an overpayment to next period *(subtract line 17 from line 16; enter here and on your franchise tax return)* ..... ●	18	

Schedule D – Partnership information *(see instructions; attach additional sheets as necessary)*

Name of partnership	Partnership's EIN	Certificate number	Year of business tax benefit period	Credit amount allocated
Total from additional sheet(s), if any				
19 Total credit amount allocated from partnership(s) *(enter here and on line 8)*			**19**	

Department of Taxation and Finance

Hire a Veteran Credit

Tax Law – Article 9-A, Section 210-B.29 and Article 33, Section 1511(g-1)

CT-643

All filers must enter tax period:

beginning 01-01-2017 ending 12-31-2017

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

File this form with your franchise tax return.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (*mark an **X** in the appropriate box; see instructions*) ..... Yes ● [X] No [ ]

C corporations

If *Yes*, complete lines B and C, and Schedules A, B, and Schedule C (line 5), and Schedule D.

If *No*, and you are claiming this credit as a corporate partner, complete Schedules C and D.

New York S corporations

If *Yes*, complete lines B and C, and Schedules A and B and Schedule C, line 5.

If *No*, and you are claiming this credit as a corporate partner, complete Schedule C.

B Enter the total number of employees claimed for this credit ..... ● 4

C If you have the **required** Form DTF-75 for each veteran for whom you are claiming this credit, mark an ***X*** in the box (*see* Employee affidavit *in the instructions*) ..... ● [X]

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

A Veteran's name	B Social security number of qualified veteran	C Employment period *(see instructions)*	D Wages paid *(see instructions)*	E Multiply column D by 10% (.10)	F Enter lesser of column E or 5,000
Mary Jane	123678543	1-1-17-12-31-17	37,000	3,700	3,700
Sandy Smith	123456999	1-1-17-12-31-17	100,000	10,000	5,000
Total from additional sheet(s) if any					

1 Total *(add column F amounts)* ..... ● **1** 8,700

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
Tom Smith	432148765	1-1-17-12-31-17	80,000	12,000	12,000
Larry Jones	321678542	1-1-17-12-31-17	40,000	6,000	6,000
Total from additional sheet(s) if any					

2 Total *(add column F amounts)* ● **2** 18,000

Schedule C – Partnership information *(see instructions)*

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

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

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

5 Total credit *(add lines 1 through 4; New York S corporations see instructions)* ● **5** 26,700

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

6 Tax due before credits *(see instructions)* **6**

7 Tax credits claimed before this credit *(see instructions)* ● **7**

8 Net tax *(subtract line 7 from line 6)* **8**

9 Minimum tax *(see instructions)* **9**

10 Credit limitation *(subtract line 9 from line 8; if zero or less, enter **0**)* ● **10**

11 Credit to be used this tax year *(enter the lesser of line 5 or line 10 here and on your franchise tax return)* ● **11**

12 Unused credit to be carried forward *(subtract line 11 from line 5)* ● **12**

Department of Taxation and Finance

Workers with Disabilities Tax Credit

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

CT-644

All filers must enter tax period:

beginning 01-01-2017 ending 12-31-2017

Legal name of corporation	Employer identification number (EIN)
CTEF3S	

Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of the final *Certificate of Eligibility* issued by the New York State (NYS) Department of Labor.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (*mark an **X** in the appropriate box; see instructions*) ..... Yes ● [X] No [ ]

C corporations

If *Yes*, complete lines B through E, and Schedules A and/or B, as applicable and Schedules C and D.

If *No*, and you are claiming this credit as a corporate partner, complete Schedules C, D, and E.

New York S corporations

If *Yes*, complete lines B through E, and Schedules A and/or B, as applicable and Schedule C.

If *No*, and you are claiming this credit as a corporate partner, complete Schedules C and E.

B Enter the name and EIN of the business certified by the NYS Department of Labor to participate in the Workers with Disabilities Tax Credit Program.

Name of certified business	EIN
● CTEF3S	● 002190222

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 ..... ● 1

E Enter the allocation year *(see instructions)* ..... ● 2017

Schedule A – Computation of credit for qualified full-time employees *(Do not include employees shown in Schedule B. See instructions.)*

A Name of qualified employee	B Qualified employee's social security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid *(see instructions)*	F Multiply column E by 15% (.15)	G Enter lesser of column F or $5,000
Lou Green	678543219	02-15-2017		27,000	4,050	4,050
Total from additional sheet(s) if any						

1 Credit for qualified full-time employees *(add column G amounts)* ..... ● **1** 4,050

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

A Name of qualified employee	B Qualified employee's social security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid *(see instructions)*	F Multiply column E by 10% (.10)	G Enter lesser of column F or $2,500
Sally Lee	126794122	04-02-2017		17,000	1,700	1,700
Total from additional sheet(s) if any						

2 Credit for qualified part-time employees *(add column G amounts)* ● **2** 1,700

3 Total credit for all qualified employees *(add lines 1 and 2)* ● **3** 5,750

Schedule C – Computation of credit *(see instructions)*

4 **Partner:** Enter your share of the credit from your partnership(s) *(from line 14)* ● **4**

5 Unused credit carried over from previous tax years *(New York S corporations, enter **0**)* ● **5**

6 Total credit *(add lines 3, 4, and 5; New York S corporations, see instructions)* ● **6** 5,750

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

7 Tax due before credits *(see instructions)* **7**

8 Tax credits claimed before this credit *(see instructions)* ● **8**

9 Net tax *(subtract line 8 from line 7)* **9**

10 Fixed dollar minimum tax *(see instructions)* **10**

11 Credit limitation *(subtract line 10 from line 9; if zero or less, enter **0**)* ● **11**

12 Credit to be used this tax year *(enter the lesser of line 6 or line 11 here and on your franchise tax return)* ● **12**

13 Unused credit to be carried forward *(subtract line 12 from line 6)* ● **13**

Schedule E – Partnership information *(see instructions)*

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

14 Credit allocated from partnerships **14**

Test 24

Begins on next page

Return to Test Chart

Department of Taxation and Finance

New York S Corporation Franchise Tax Return CT-3-S

Tax Law – Articles 9-A and 22

NEW YORK STATE 2017

All filers must enter tax period:

Final return *(see instructions)* ☐ **Amended return** ☐ beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box X
002190329	AA 4	(518) 555 2626	

Legal name of corporation	Trade name/DBA
CTEF3SNORCPT	

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: 3SNORCPT WA HARRIMAN CAMPUS	Date of incorporation: 07-23-2002	
City: ALBANY; State: NY; ZIP code: 12227	Foreign corporations: date began business in NYS	

NAICS business code number *(from **NYS Pub 910**)*	If address/phone above is new, mark an ***X*** in the box ☐	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.	New York S election effective date	*Audit (for Tax Department use only)*
NYS principal business activity: BUSINESS				

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

Number of shareholders: 2

A Pay amount shown on Part 2, line 46. Make payable to: ***New York State Corporation Tax***
Attach your payment here. Detach all check stubs. *(See instructions for details.)* **A** Payment enclosed

You must attach a copy of the following: (1) federal Form 1120S as filed; (2) Form CT-34-SH; (3) Form CT-60, if applicable; (4) any applicable credit claim forms, and (5) Form CT-225, if applicable.

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

C Enter your business apportionment factor *(from Part 3, line 55)* 0.0000

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

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

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

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

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

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

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

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

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

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

N If you include the activities of a qualified subchapter S subsidiary (QSSS), partnership, single member limited liability company (SMLLC), or DISC in this return, or have other affiliated entities, mark an ***X*** in the box and attach Form CT-60 X

O Were you required to report, under P.L. 110-343, Div. C, §801(d)(2), any nonqualified deferred compensation on your 2017 federal return? *(see instructions)* ..... Yes ● ☐ No ● ☐

P If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an ***X*** in the box ..... ● ☐

Part 1 – Federal Form 1120S information

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

1	Ordinary business income or loss	**1**	3191600
2	Net rental real estate income or loss	**2**	
3	Other net rental income or loss	**3**	
4	Interest income	**4**	
5	Ordinary dividends	**5**	
6	Royalties	**6**	
7	Net short-term capital gain or loss	**7**	
8	Net long-term capital gain or loss	**8**	
9	Net section 1231 gain or loss	**9**	
10	Other income or loss	**10**	
11	Loans to shareholders *(from federal Form 1120S, Schedule L, line 7, columns b and d)* Beginning of tax year ● ____ End of tax year ● ____		
12	Total assets *(from federal Form 1120S, Schedule L, line 15, columns b and d)* Beginning of tax year ● ____ End of tax year ● ____		
13	Loans from shareholders *(from federal Form 1120S, Schedule L, line 19, columns b and d)* Beginning of tax year ● ____ End of tax year ● ____		

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

		A Accumulated adjustments account	B Other adjustments account	C Shareholders' undistributed taxable income previously taxed
14	Balance at beginning of tax year	149714	1176705	
15	Ordinary income from federal Form 1120S, page 1, line 21	3191600		
16	Other additions		200	
17	Loss from federal Form 1120S, page 1, line 21			
18	Other reductions			
19	Combine lines 14 through 18	3341314	1176905	
20	Distributions other than dividend distributions	3316159		
21	Balance at end of tax year. Subtract line 20 from line 19	25155	1176905	

Part 2 – Computation of tax *(see instructions)*

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

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

22	New York receipts *(from Part 3, line 54, column A (New York State))*	**22**	0
23	Fixed dollar minimum tax *(see instructions)*	**23**	25
24	Recapture of tax credits *(see instructions)*	**24**	
25	Total tax after recapture of tax credits *(add lines 23 and 24)*	**25**	25
26	Special additional mortgage recording tax credit *(current year or deferred; see instructions)*	**26**	
27	Tax due after tax credits *(subtract line 26 from line 25)*	**27**	25

First installment of estimated tax for the next tax period:

28	Enter amount from line 27	**28**	25
29	If you filed a request for extension, enter amount from Form CT-5.4, line 2	**29**	
30	If you did not file Form CT-5.4 and line 28 is over $1,000, enter 25% (.25) of line 28. Otherwise enter ***0***	**30**	
31	Add line 28 and line 29 **or** 30	**31**	25

Composition of prepayments *(see instructions)*:

			Date paid	Amount
32	Mandatory first installment	**32**		
33	Second installment from Form CT-400	**33**		
34	Third installment from Form CT-400	**34**		
35	Fourth installment from Form CT-400	**35**		
36	Payment with extension request from Form CT-5.4	**36**		
37	Overpayment credited from prior years *(see instructions)*	**37**		1,000

38	Total prepayments *(add lines 32 through 37)*	**38**	1,000
39	Balance *(subtract line 38 from line 31; if line 38 is larger than line 31, enter **0**)*	**39**	0
40	Estimated tax penalty *(see instructions; mark an **X** in the box if Form CT-222 is attached)* ☐	**40**	
41	Interest on late payment *(see instructions)*	**41**	
42	Late filing and late payment penalties *(see instructions)*	**42**	
43	Balance *(add lines 39 through 42)*	**43**	

Voluntary gifts/contributions *(see instructions)*:

44a	Return a Gift to Wildlife	**44a**	
44b	Breast Cancer Research & Education Fund	**44b**	200
44c	Prostate and Testicular Cancer Research and Education Fund	**44c**	
44d	9/11 Memorial	**44d**	100
44e	Volunteer Firefighting & EMS Recruitment Fund	**44e**	
44f	Veterans Remembrance	**44f**	
44g	Women's Cancers Education and Prevention Fund	**44g**	
44h	New York State Veterans' Homes	**44h**	300

45	Add lines 31, 40, 41, 42, and 44a through 44h	**45**	625
46	Balance due *(If line 38 is less than line 45, subtract line 38 from line 45 and enter here. This is the amount due; **enter your payment amount on line A on page 1.**)*	**46**	
47	Overpayment *(If line 38 is more than line 45, subtract line 45 from line 38 and enter here. This is the amount of your overpayment; see instructions.)*	**47**	375
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**	375
50	Refund of unused special additional mortgage recording tax credit *(see instructions)*	**50**	
51	Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period	**51**	

You must attach a statement explaining why you have no receipts required to be included in the business apportionment factor.

Part 3 – Computation of business apportionment factor *(see instructions)*

Mark an ***X*** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor *(see instr.)* ... ● [x]

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property ●	1		
2 Sales of electricity ●	2		
3 Net gains from sales of real property ●	3		
Section 210-A.3			
4 Rentals of real and tangible personal property ●	4		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property ●	5		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event ●	6		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products ●	7		
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
8 To make this irrevocable election, mark an ***X*** in the box *(see instructions)* ●	8		
Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see line 8 instructions)*			
Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property ●	9		
10 Net gains from sales of loans secured by real property ●	10		
11 Interest from loans **not** secured by real property (QFI ● [ ]) ●	11		
12 Net gains from sales of loans **not** secured by real property (QFI ● [ ]) ●	12		
Section 210-A.5(a)(2)(B) (QFI ● [ ])			
13 Interest from federal debt ●	13		
14			
15 Interest from NYS and its political subdivisions debt ●	15		
16 Net gains from federal, NYS, and NYS political subdivisions debt ●	16		
17 Interest from other states and their political subdivisions debt ●	17		
18 Net gains from other states and their political subdivisions debt ●	18		
Section 210-A.5(a)(2)(C) (QFI ● [ ])			
19 Interest from asset-backed securities and other government agency debt ●	19		
20 Net gains from government agency debt or asset-backed securities sold through an exchange ●	20		
21 Net gains from all other asset-backed securities ●	21		
Section 210-A.5(a)(2)(D) (QFI ● [ ])			
22 Interest from corporate bonds ●	22		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange ●	23		
24 Net gains from other corporate bonds ●	24		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements ●	25		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds ●	26		
Section 210-A.5(a)(2)(I) (QFI ● [ ])			
27 Net income from sales of physical commodities ●	27		
Section 210-A.5(a)(2)(J) (QFI ● [ ])			
28 Marked to market net gains ●	28		
Section 210-A.5(a)(2)(H) (QFI ● [ ]) **210-A.5(a)(2)(G)** (QFI ● [ ])			
29 Interest from other financial instruments ●	29		
30 Net gains and other income from other financial instruments ●	30		

Part 3 – Computation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	**31**		
32 Margin interest earned on behalf of brokerage accounts	**32**		
33 Fees for advisory services for underwriting or management of underwriting	**33**		
34 Receipts from primary spread of selling concessions	**34**		
35 Receipts from account maintenance fees	**35**		
36 Fees for management or advisory services	**36**		
37 Interest from an affiliated corporation	**37**		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	**38**		
39 Service charges and fees from credit cards	**39**		
40 Receipts from merchant discounts	**40**		
41 Receipts from credit card authorizations and settlement processing	**41**		
42 Other credit card processing receipts	**42**		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	**43**		
Section 210-A.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**		

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; if 100% in New York State, enter as **1.0000**)* **55** 0.0000

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@ctelf3S.com		Telephone number (518) 555 2626	Date 03-15-2018

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 03-15-2018

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)
CTEF3SNORCPT	002190329

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	25	00
	2	Federal depreciation deduction from Form CT-399, if applicable	2		
	3	Other additions *(attach Form CT-225)*	3		
Subtractions	4	Allowable New York depreciation from Form CT-399, if applicable	4		
	5	Other subtractions *(attach Form CT-225)*	5		
Other items *(attach explanation)*	6	Additions to 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	
11	Recapture of START-UP NY tax benefits *(Form CT-645)*	11	
12	START-UP NY tax elimination credit tax free NY area allocation factor *(Form CT-638)*	12	
13	START-UP NY tax elimination credit business allocation factor *(Form CT-638)*	13	
	START-UP NY tax elimination credit factors from partnership *(for multiple partnerships attach separate statement; see instructions)*		
14	START-UP NY partnership EIN	14	
15	START-UP NY business certificate number *(obtain number from your partnership)*	15	
16	Year of the START-UP NY business tax benefit period *(enter the year number from 1 to 10; obtain number from your partnership)*	16	
17	START-UP NY tax elimination credit tax free NY area allocation factor *(obtain factor from your partnership)*	17	
18	START-UP NY tax elimination credit business allocation factor *(obtain factor from your partnership)*	18	

Investment tax credits *(see instructions)*

19	Investment tax credit and employment incentive credit *(Form CT-46)*	19	
20	Investment tax credit on research and development property *(Form CT-46)*	20	
21	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	
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	
50	Credit for purchase of an automated external defibrillator *(Form CT-250)*	50	
51	Empire State film post-production credit for the current year *(Form CT-261)*	51	
52	Empire State film post-production credit for the second year *(Form CT-261)*	52	
53	Empire State film post-production credit for the third year *(Form CT-261)*	53	
54	Excelsior jobs tax credit component *(Form CT-607)*	54	
55	Excelsior investment tax credit component *(Form CT-607)*	55	
56	Excelsior research and development tax credit component *(Form CT-607)*	56	
57	Excelsior real property tax credit component *(Form CT-607)*	57	
58	Recapture of excelsior jobs program tax credit *(Form CT-607)*	58	
59	Brownfield redevelopment tax credit site preparation credit component *(Form CT-611)*	59	
60	Brownfield redevelopment tax credit tangible property credit component *(Form CT-611)*	60	
61	Brownfield redevelopment tax credit on-site groundwater remediation credit component *(Form CT-611)*	61	
62	Recapture of brownfield redevelopment tax credit *(Form CT-611)*	62	
63	Brownfield redevelopment tax credit site preparation credit component *(Form CT-611.1)*	63	
64	Brownfield redevelopment tax credit tangible property credit component *(Form CT-611.1)*	64	
65	Brownfield redevelopment tax credit on-site ground water remediation credit component *(Form CT-611.1)*	65	
66	Recapture of brownfield redevelopment tax credit *(Form CT-611.1)*	66	
67	Brownfield redevelopment tax credit site preparation credit component *(Form CT-611.2)*	67	
68	Brownfield redevelopment tax credit tangible property credit component *(Form CT-611.2)*	68	
69	Brownfield redevelopment tax credit on-site ground water remediation credit component *(Form CT-611.2)*	69	
70	Recapture of brownfield redevelopment tax credit *(Form CT-611.2)*	70	
71	Remediated brownfield credit for real property taxes *(Form CT-612)*	71	
72	Recapture of remediated brownfield credit for real property taxes *(Form CT-612)*	72	
73	Environmental remediation insurance credit *(Form CT-613)*	73	
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**		
77	Economic transformation and facility redevelopment program investment tax credit component *(Form CT-633)*	**77**		
78	Economic transformation and facility redevelopment program job training tax credit component *(Form CT-633)*	**78**		
79	Economic transformation and facility redevelopment program real property tax credit component *(Form CT-633)*	**79**		
80	Recapture of economic transformation and facilities redevelopment program tax credit *(Form CT-633)*	**80**		
81	Taxicabs and livery service vehicles accessible to persons with disabilities credit *(Form CT-236)*	**81**		
82	QETC employment credit *(Form DTF-621)*	**82**		
83	QETC capital tax credit *(Form DTF-622)*	**83**		
84	Recapture of QETC capital tax credit *(Form DTF-622)*	**84**		
85	Low-income housing credit *(Form DTF-624)*	**85**		
86	Recapture of low-income housing credit *(Form DTF-626)*	**86**		
87	Empire state jobs retention credit *(Form CT-634)*	**87**		
88	Recapture of empire state jobs retention credit *(Form CT-634)*	**88**		
89	New York youth jobs program credit *(Form CT-635)*	**89**		
90	Alcoholic beverage production credit for beer *(Form CT-636)*	**90**		
91	Alcoholic beverage production credit for cider (*Form CT-636*)	**91**		
92	Alcoholic beverage production credit for wine *(Form CT-636)*	**92**		
93	Alcoholic beverage production credit for liquor *(Form CT-636)*	**93**		
94	Alternative fuels and electric vehicle recharging property credit *(Form CT-637)*	**94**		
95	Recapture of alternative fuels and electric vehicle recharging property credit *(Form CT-637)*	**95**		
96	Minimum wage reimbursement credit *(Form CT-639)*	**96**		
97	Real property tax credit for manufacturers *(Form CT-641)*	**97**		
98	Recapture of real property tax credit for manufacturers *(Form CT-641)*	**98**		
99	Empire state musical and theatrical production credit *(Form CT-642)*	**99**		
100	Hire a veteran credit *(Form CT-643)*	**100**		
101	Workers with disabilities tax credit *(Form CT-644)*	**101**		
102	Employee training incentive program tax credit *(Form CT-646)*	**102**		
103	Farm workforce retention credit *(Form CT-647)*	**103**		
104	New York City general corporation tax credit *(see instructions)*	**104**		
105	Other tax credits(s) and recaptures(s) *(see instructions)* _____	**105**		

(complete Schedule B on the last page)

Schedule B – Shareholders' identifying information *(see instructions)*

Photocopy Schedule B as needed. Attach all additional schedules to this form. Also mark an ***X*** in the box. ☐

A For each shareholder, enter last name, first name, middle initial on first line; enter home address on second and third lines. *(attach federal Schedule K-1 for each shareholder)*	B Identifying number (SSN or EIN)	C Percentage of ownership	D Shareholder residency status *(make only one entry)* ***1*** for New York State ***2*** for New York City ***3*** for Yonkers ***4*** for NYS nonresident	E Shareholder entity status *(make only one entry)* ***I*** for individual ***F*** for estate or trust ***E*** for exempt organization
1 Sheldon Cooper 55 Elm Street Amherst, MA 01002	1 888999333	0.85	4	F
2 Mary Williams 67 Maple Ave Bronx, NY 10453	2 222555444	0.15	2	I
3	3			
4	4			
5	5			
6	6			
7	7			
8	8			
9	9			
10	10			
11	11			

Department of Taxation and Finance

Affiliated Entity Information Schedule

CT-60

NEW YORK STATE 2017

For period ended
12/31/2017

Legal name of corporation	Employer identification number (EIN)
CTEF3SNORCPT	002190329

Attach to Form CT-3, CT-3-A, or CT-3-S.

Schedule A – Federal S corporation information *(see instructions)*

Part 1 – QSSS inclusion *(see instructions)*

Name and address of QSSS	Effective date of federal QSSS election *(mm-dd-yy)*	Federal EIN or temporary filing (TF) number of QSSS	Federal EIN or TF number of QSSS parent
Tiffany's Company,18 Pine St. Albany NY 12227	05/20/2014	112244557	002190329
Bill's Business 25 East St. Albany NY 12227	02/25/2016	336699887	002190329

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** 3,316,159

Name and address of shareholder	Shareholder EIN or SSN(s)
Maureen Miller 87 North St. Albany, NY 112227	622233388
Lorraine Prescott 65 South Rd. Albany, NY 12227	773356789

Schedule B – Other related entities *(see instructions)*

Part 1

2 If the activities of any of the following impact your federal return, mark an ***X*** for all that apply:

QSSS ● [x] Captive REIT or RIC ● [ ] Combinable captive insurance company ● [ ] Partnership ● [ ]

Disregarded entity ● [ ] Tax-exempt DISC ● [ ] SMLLC ● [ ]

3 If any of your subsidiaries are incorporated outside of New York State, mark an ***X*** in the box ..... ● **3** [ ]

4 If you filed a consolidated federal return, mark an ***X*** in the box and complete lines 4a through 4d ..... ● **4** [ ]

4a Number of corporations included in federal consolidated group(s) ..... ● **4a**

4b Consolidated federal taxable income (FTI) before net operating loss deduction (NOLD) ..... ● **4b**

4c Consolidated FTI before NOLD of corporations in federal group(s), but not in New York combined group ● **4c**

4d FTI before NOLD of corporations not in federal group(s), but in New York combined group ..... ● **4d**

Part 2

Mark an ***X*** in any box(es) that apply to you, and enter the appropriate name(s) and EIN(s).

5 More than 50% of the voting power of your capital stock is owned or controlled, directly or indirectly, by another corporation or by the same interests ..... ● **5** [ ]

● Name of controlling entity ● EIN or SSN

6 You or the same interests own or control, directly or indirectly, more than 50% of the voting power of the capital stock of another corporation ..... ● **6** [ ]

● Name of corporation controlled ● EIN

7 There has been a transfer or acquisition of controlling interest in the entity during the last 3 years ..... ● **7** [ ]

● Name of transferred or acquired corporation ● EIN

8 You are a member of an affiliated federal group ..... ● **8** [ ]

● Name of primary corporation ● EIN

Part 3 – Entities taxable as partnerships *(see instructions)*

9 If you are a partner in a partnership, mark an ***X*** in the appropriate box and enter the required information below ..... ● **9** ☐

Name and address of partnership	Entity method	Separate accounting election		EIN of partnership	EIN or SSN of all tiered partners of partnership
	Mark an ***X*** in the box	Mark an ***X*** in the box	Date		
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
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	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			

Part 4 – SMLLCs and tax-exempt DISCs *(see instructions)*

10 If items of income, gain, loss, deduction, credits, etc. from an SMLLC or a tax-exempt DISC are included in your New York return, mark an ***X*** in the box and enter the required information below ..... ● **10** ☐

Name and address of SMLLC or tax-exempt DISC	If the SMLLC or tax-exempt DISC generated credits, mark an ***X*** in the box	EIN of SMLLC or tax-exempt DISC	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC
	☐		
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	☐		
	☐		

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@ctelf3S.com		Telephone number (518) 555 2626	Date 2018-04-15
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* TAXES DONE RIGHT		Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 RETURN PARKWAY	City ALBANY	State NY ZIP code 12227
	E-mail address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code 12345678	Date 2018-04-15

Test 25

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, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See instructions, Form CT-3-I, before completing return.

All filers must enter tax period:

Final return ☐ **Amended return** ☐ beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box ☐
002190256	AA 8	(518) 555-2626	

Legal name of corporation	Trade name/DBA
CTEF636	
Mailing name *(if different from legal name above)*	**State or country of incorporation**
c/o	NY

Mailing address number and street or PO box	Date of incorporation	**Foreign corporations:** date began business in NYS
636 WA Harriman Campus	3-2-2015	

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**)*
Trade	722511

If address/phone above is new, mark an ***X*** in the box ☐ If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

A. Pay amount shown on Part 2, line 23c. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A** Payment enclosed 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 *(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: johndoe@ ctef636.com	Telephone number: (518) 555-2626	Date: 4-15-2018

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: 45678912 or Excl. code	Date: 04-10-2018

See instructions for where to file.

Content of Form CT-3

Part 1 – General corporate information	Part 5 – Computation of investment capital for the current tax year
Part 2 – Computation of balance due or overpayment	Part 6 – Computation of business apportionment factor
Part 3 – Computation of tax on business income base	Part 7 – Summary of tax credits claimed
Part 4 – Computation of tax on capital base	

Part 1 – General corporate information

Section A – Qualification for preferential tax rates – If you are a corporation as identified in this section and qualify for preferential tax rates, mark an ***X*** in the boxes that apply to you *(see instructions)*.

1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... ● **1** ☐

2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ..... ● **2** ☐

3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ..... ● **3** ☐

4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... ● **4** ☐

5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... ● **5** ☐

6 A small business eligible for the capital base tax exception ..... ● **6** ☐

If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.

6a Total capital contributions ..... ● **6a**

6b **Small business taxpayers only:** you are also a QETC ..... ● **6b** ☐

6c **Small business taxpayers only:** you are also a qualified New York manufacturer ..... ● **6c** ☐

7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ..... ● **7** ☐

Section B – New York State information *(see instructions)*

1 Number of New York State employees ..... ● **1** 92

2 Wages paid to New York State employees ..... ● **2** 706,748

3 Number of business establishments in New York State ..... ● **3** 1

4 If you have an interest in, or have rented, real property in New York State, mark an ***X*** in the box ..... ● **4** X

5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an ***X*** in the box ..... ● **5** ☐

5a If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments ..... **5a** ● Number ● Amount

6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an ***X*** in the box ..... ● **6** ☐

Section C – Filing information

1 **Federal return filed –** you must mark an ***X*** in one box and attach a complete copy of your federal return

1120 ● X 1120 consolidated ● ☐ 1120-REIT or 1120-RIC ☐ 1120S ● ☐ 1120F ● ☐ 1120-H ☐

2 **Amended return –** If you marked the amended return box on page 1, then for any item(s) that apply, mark an ***X*** in the box and attach documentation:

Failure to meet investment capital holding period ● ☐

Final federal determination ● ☐ Date of determination ● NOL carryback ● ☐ Capital loss carryback ... ● ☐ 1139 ● ☐ 1120X ● ☐

2a Enter the tax due amount from your most recently filed New York State return for this tax period ● **2a**

3 **Required attachments –** For all forms, other than tax credit claim forms, that are attached to this return, mark an ***X*** in the applicable box(es)

CT-3.1 ● ☐ CT-3.2 ● ☐ CT-3.3 ● ☐ CT-3.4 ● X CT-60 ● ☐ CT-225 ● ☐ Other *(identify)*: _____ ● ☐

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ..... ● **4** 4

5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an ***X*** in the box ..... ● **5** ☐

6 Were you required to report, under P.L. 110-343, Div. C, §801(d)(2), any nonqualified deferred compensation on your 2017 federal return? *(see instructions)* ..... Yes ● ☐ No ● ☐

7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an ***X*** in the box and file Form CT-60 ..... ● ☐

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)*	1a	6,386		
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	1,462		
1c	Fixed dollar minimum tax *(see instr)* New York receipts 2,421,150	1c	1,500		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	6,386
3	Tax credits used *(from Part 7, line 2; see instructions)*			3	6,386
4	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter **0**)*			4	0
5					
6					
7					

Penalties and interest

8	Estimated tax penalty *(see instructions; if Form CT-222 is attached, mark an **X** in the box)* ☐	8			
9	Interest on late payment *(see instructions)*	9			
10	Late filing and late payment penalties *(see instructions)*	10			
11	Total penalties and interest *(add lines 8, 9, and 10)*			11	

Voluntary gifts/contributions *(see instructions)*

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	
12h	New York State Veterans' Homes	12h	
13	Total voluntary gifts/contributions *(add lines 12a through 12h)*	13	

Total amount due

14	Add lines 4, 11, and 13	14	0

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	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			
20	Overpayment credited from prior years *(see instructions)* Period	20			
21	Overpayment credited from CT-3-M Period	21			
22	Total prepayments *(add lines 15 through 21; see instructions)*			22	

Payment due or overpayment to be credited/refunded *(see instructions)*

23a	Underpayment			23a	
23b	Additional amount for 2018 MFI			23b	
23c	Balance due			23c	
24a	Excess prepayments			24a	
24b	Amount previously credited to 2018 MFI			24b	
24c	Overpayment			24c	
25	Amount of overpayment to be credited to next period			25	
26	Balance of overpayment available *(subtract line 25 from line 24c)*			26	
27	Amount of overpayment to be credited to Form CT-3-M			27	
28	Balance of overpayment to be refunded *(subtract line 27 from line 26)*			28	
29	Unused tax credits to be refunded	29	348,750		
30	Unused tax credits applied to next period	30	135,114		

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**	99,245
2	Additions to FTI *(from Form CT-225, line 5)*	**2**	
3	Add lines 1 and 2	**3**	99,245
4	Subtractions from FTI *(from Form CT-225, line 10)*	**4**	
5	Subtract line 4 from line 3	**5**	99,245
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**	99,245
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1)*	**8**	
9	Subtract line 8 from line 7	**9**	99,245
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**	99,245
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**	99,245
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**	99,245
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**	99,245
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**	1,000
19	Business income base *(subtract line 18 from line 17)*	**19**	98,245
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**	6,386

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.

Part 4 – Computation of tax on capital base *(see instructions)*

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	1,546,977	1,611,352	1,579,165
2 Real property and marketable securities included on line 1	2	108,296	101,648	104,972
3 Subtract line 2 from line 1	3	1,438,681	1,509,704	1,474,193
4 Real property and marketable securities at fair market value	4	108,296	101,648	104,972
5 Adjusted total assets *(add lines 3 and 4)*	5	1,546,977	1,611,352	1,579,165
6 Total liabilities	6	118,558	116,522	117,540

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	1,461,625
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	1,461,625
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	1,461,625
12 Business apportionment factor *(from Part 6, line 55)*	12	1.0000
13 Apportioned business capital *(multiply line 11 by line 12)*	13	1,461,625
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	1,462

Part 5 – Computation of investment capital for the current tax year *(see instructions)*

		A Average fair market value	B Liabilities attributable to column A amount	C Net average value *(column A - column B)*
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution *(from Form CT-3.1, Schedule E, line 1)*	16			
17 Total of stocks **actually** held for more than one year *(from Form CT-3.1, Schedule E, line 2)*	17			
18 Total of stocks **presumed** held for more than one year *(from Form CT-3.1, Schedule E, line 3)*	18			

19 Total investment capital for the current year *(Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter **0**.)*	19	

Addback of capital previously reported as investment capital

		A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported *(column A - column B)*
20 Total of stocks previously presumed held for more than one year, but did **not** meet the holding period *(from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)*	20			

Part 6 – Computation of business apportionment factor *(see instructions)*

Mark an ***X*** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor *(see instr.)* .. ● ☐

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property ●	**1**		
2 Sales of electricity ●	**2**		
3 Net gains from sales of real property ●	**3**		
Section 210-A.3			
4 Rentals of real and tangible personal property ●	**4**		
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property ●	**5**		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event ●	**6**		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products ●	**7**		

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an ***X*** in the box *(see instructions)* ● **8** ☐

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see line 8 instructions)*

Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property ●	**9**		
10 Net gains from sales of loans secured by real property ●	**10**		
11 Interest from loans **not** secured by real property (QFI ● ☐) ●	**11**		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐) ●	**12**		
Section 210-A.5(a)(2)(B) (QFI ● ☐)			
13 Interest from federal debt ●	**13**		
14			
15 Interest from NYS and its political subdivisions debt ●	**15**		
16 Net gains from federal, NYS, and NYS political subdivisions debt ●	**16**		
17 Interest from other states and their political subdivisions debt ●	**17**		
18 Net gains from other states and their political subdivisions debt ●	**18**		
Section 210-A.5(a)(2)(C) (QFI ● ☐)			
19 Interest from asset-backed securities and other government agency debt ●	**19**		
20 Net gains from government agency debt or asset-backed securities sold through an exchange ●	**20**		
21 Net gains from all other asset-backed securities ●	**21**		
Section 210-A.5(a)(2)(D) (QFI ● ☐)			
22 Interest from corporate bonds ●	**22**		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange ●	**23**		
24 Net gains from other corporate bonds ●	**24**		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements ●	**25**		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds ●	**26**		
Section 210-A.5(a)(2)(I) (QFI ● ☐)			
27 Net income from sales of physical commodities ●	**27**		
Section 210-A.5(a)(2)(J) (QFI ● ☐)			
28 Marked to market net gains ●	**28**		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
29 Interest from other financial instruments ●	**29**		
30 Net gains and other income from other financial instruments ●	**30**		

Part 6 – Computation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	**31**		
32 Margin interest earned on behalf of brokerage accounts	**32**		
33 Fees for advisory services for underwriting or management of underwriting	**33**		
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**	2,421,150	2,421,150
Section 210-A.11			
53 Discretionary adjustments	**53**		
Total receipts			
54 Add lines 1 through 53 in columns A and B	**54**	2,421,150	2,421,150

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; if 100% in New York State, enter as* **1.0000***)* **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 X

Enter in the appropriate box below the amount of each tax credit **used** to reduce the tax due shown on Part 2, line 2, and attach the corresponding properly completed claim form. The amount of credit to enter is computed on each credit form and carried to this section.

CT-37		CT-606		DTF-622	
CT-40		CT-607		DTF-624	
CT-41		CT-611		DTF-630	
CT-43		CT-611.1		Other credits	
CT-44		CT-611.2	4,886 X		
CT-46		CT-612			
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638	1,500 X		
CT-248		CT-639			
CT-249		CT-640			
CT-250		CT-641			
CT-261		CT-642			
CT-501		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			
CT-604		CT-647			
CT-605		DTF-621			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* **2** 6,386

3 Total tax credits claimed that are refund eligible *(see instructions)* **3** 6,386

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 2017

Legal name of corporation	Employer identification number (EIN)
CTEF636	002190256

Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I	1	6,451
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	1,500
3	Subtract line 2 from line 1	3	4,951
4	Maximum allowable amount of the NOLD to be deducted in the current tax year *(divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)*	4	76,169

Computation of available net operating losses (NOLs) *(see instructions)*

5a	NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used	5a	1,000
5b	NOL incurred in the current year	5b	
5c	Carryback of NOL from a subsequent year	5c	
5d	Add lines 5a through 5c	5d	1,000
5e	NOLs expired before current year	5e	0
5	Total NOLs available in this period *(subtract line 5e from line 5d)*	5	1,000
6	NOLD to be used in the current tax year *(see instructions)*	6	1,000
7	Unused NOLD *(subtract line 6 from line 5; do not enter less than zero)*	7	

Schedule A – Apportioned business income or loss *(must be completed for each tax period; see instructions)*

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*	D Election to waive carryback
1-1-2017 - 12-31-2017	99,245	12-31-2016	X
1-1-2016 - 12-31-2016	-1,000		

Note: *You **must** complete and attach Form CT-3.4 to Form CT-3 or CT-3-A each tax year.*

Schedule B – New members included in the combined group for the current tax period; Form CT-3-A filers only *(see instructions)*

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

Schedule C – Former members not included in the combined group for the current tax period; Form CT-3-A filers only *(see instructions)*

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

CT-611.2

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After July 1, 2015

Tax Law – Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210-B.17; and Article 33, Section 1511(u)

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

Legal name of corporation filing franchise tax return	Employer identification number (EIN)
CTEF636	002190256

Attach to Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, CT-33-NL, CT-183, or CT-184. A separate Form CT-611.2 **must** be filed for each *Certificate of Completion* (COC).

A Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program (BCP) **on or after July 1, 2015**? ..... Yes ● [X] No [ ]

A1 Did the DEC accept this site into the BCP **prior to June 23, 2008**, **and** did the site receive a COC **after** December 31, 2017? ..... Yes ● [ ] No [X]

If you answered *Yes* to **either** question A **or** A1, complete this form to claim the brownfield redevelopment tax credit.

If you answered *No* to **both** questions A **and** A1, do **not** complete this form. If the site was accepted **prior to June 23, 2008**, complete Form CT-611; if the site was accepted **on or after June 23, 2008,** and **prior to July 1, 2015**, complete Form CT-611.1 to claim the credit.

For additional information, see *Which form to use* in the instructions.

Part 1 – Brownfield site identifying information *(see instructions)*

All filers **must** complete this part.

B Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit ..... ● 7-18-2016

C Enter the following information as listed on the COC issued by the DEC for the qualified site. **Attach a copy of the COC.**

Site name	Site owner
Brownfield	CTEF636
Site location – municipality	**Site location – county**
Municipality	County

DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
5	C9151990	08-01-2017

Name of certificate holder(s)	Address of certificate holder(s)	EIN of certificate holder(s) or SSN

D If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. **Attach a copy** of the sale or transfer documentation to this form..... ●

E Are there multiple taxpayers listed on the COC claiming a credit for the qualified site?..... Yes ● [ ] No [X]

Part 1 – Brownfield site identifying information *(see instructions) (continued)*

F Is the qualified site for which the COC was issued by the DEC located in an environmental zone (EN-Zone)? ..... Yes ● ☐ No ☒

F1 If *Yes,* enter the percent of the qualified site located within an EN-Zone ..... ● %

G If you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area (BOA), enter the following information and **attach** supporting documentation.

Name of the designated BOA in which the project is located	Department of State project identification number

H Will the qualified site be used primarily for manufacturing activities? ..... Yes ● ☐ No ☒

I Is the qualified site for which the COC was issued by the DEC developed as an affordable housing project as defined in Environmental Conservation Law section 27-1405? ..... Yes ● ☐ No ☒

I1 If *Yes,* enter the percent of the eligible costs included in the calculation of the tangible property credit component ..... ● %

J Is the qualified site for which the COC was issued by the DEC upside down? *(for the definition of upside down, see* Definitions *in the instructions)* ..... Yes ● ☒ No ☐

K Is the qualified site for which the COC was issued by the DEC underutilized? *(for the definition of underutilized, see* Definitions *in the instructions)* ..... Yes ● ☒ No ☐

Part 2 – Credit computation and usage instructions

L Are you claiming this credit as a corporation that earned the credit (not as a corporate partner that received a share of the credit from a partnership)? ..... Yes ● ☒ No ☐

C corporations: If *Yes*, complete Parts 3 and 5. If you are also a corporate partner receiving credit from a partnership(s), complete Part 4. If *No* because you are **only** claiming this credit as a corporate partner who received a share of it from a partnership(s), **skip** Part 3 and complete Parts 4 and 5;

New York S corporations: If *Yes*, complete Part 3. If you are also a corporate partner receiving credit from a partnership(s), complete Part 4. Do **not** complete Part 5. If *No* because you are **only** claiming this credit as a corporate partner who received a share of it from a partnership(s), **skip** Part 3 and complete Part 4. Do **not** complete Part 5.

Part 3 – Computation of credit or recapture

Complete this part if you are a corporation that earned the credit for the qualified site. Do **not** complete this part if you only received a share of the credit from a partnership.

Schedule A – Site preparation credit component *(see instructions)*

A Description of site preparation costs	B Date costs paid or incurred *(mm-dd-yy)*	C Costs
Excavation	03-04-2017	300,000
Demolition	04-19-2017	150,000
Engineering	05-30-2017	450,000
Total of column C amounts from attached list		

1 Add column C amounts	**1**	900,000
2 Applicable percentage rate *(from the COC issued for this qualified site)*	**2**	18 %
3 Site preparation credit component *(Multiply line 1 by line 2; enter here and on line 19. New York S corporations see instructions.)*	**3**	162,000

Part 3 – Computation of credit or recapture *(continued)*

Schedule B – On-site groundwater remediation credit component *(see instructions)*

A Description of groundwater remediation costs	B Date costs paid or incurred *(mm-dd-yy)*	C Costs
Disposal	06-03-2017	50,000
Total of column C amounts from attached list		

4 Add column C amounts	**4**	50,000
5 Applicable percentage rate *(from the COC issued for this qualified site)*	**5**	18 %
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**	9,000

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
Crane	Demolition	03-15-2004	20	200,000
Total of column E amounts from attached list				

7 Add column E amounts	**7**	200,000
8 Applicable percentage rate:		
A Percentage from COC issued *(see instructions)* — **A** 18 %		
Enter ***5%*** on each applicable line *(see instructions)*		
B Qualified site is located in a BOA — **B** 5 %		
C Qualified site is to be used primarily for manufacturing activities — **C** %		
D Qualified site is developed as affordable housing — **D** %		
Total applicable percentage rate *(add lines A through D; may not exceed 24%)*	**8**	23 %
9 Tentative tangible property component *(multiply line 7 by line 8)*	**9**	46,000
10 Tangible property component limitation for the qualified site *(see instructions)*	**10**	513,000
11 Tangible property component available for use in the current tax year *(see instructions)*	**11**	113,000
12 Tangible property credit component *(enter the lesser of line 9 or line 11 here and on line 21; see instructions)*	**12**	46,000

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)*
Backhoe	03-01-2010	03-01-2017	60	24	0.4	200,000	80,000
Total of column H amounts from attached list							

13 Recaptured tangible property credit component *(add column H amounts)*	**13**	80,000

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**	80,000

Part 4 – Corporate partners *(see instructions)*

If you were a partner in a partnership and received a share of the credit from that partnership, complete the following information *(list the name of each partnership and the EIN here; for each partnership complete columns C through F on the corresponding lines below)*.

Item	A Name of partnership	B Partnership's EIN
A		
B		
C		
D		
E		
F		

Item	C Site preparation credit component	D On-site groundwater remediation credit component	E Tangible property credit component	F Recapture of credit
A				
B				
C				
D				
E				
F				
Total from additional sheet(s)				
18 Totals of columns C through F...				
18				

Part 5 – Total credit *(New York S corporations do not complete this part)*

Schedule E – Credit summary

19 Site preparation credit component *(add line 3 and line 18, column C)*	**19**	162,000
20 On-site groundwater remediation component *(add line 6 and line 18, column D)*	**20**	9,000
21 Tangible property credit component *(add line 12 and line 18, column E)*	**21**	46,000
22 Subtotal *(add lines 19, 20, and 21)*	**22**	217,000
23 Recapture of credit taken in previous tax years *(add line 17 and line 18, column F)*	**23**	80,000
24 Net brownfield redevelopment credit *(see instructions)*	**24**	137,000

Schedule F – Computation of credit used, refunded, or credited as an overpayment in the next year

25 Tax due before credits *(see instructions)*	**25**	6,386
26 Tax credits claimed before this credit *(see instructions)*	**26**	0
27 Subtract line 26 from line 25	**27**	6,386
28 Minimum tax *(see instructions)*	**28**	1,500
29 Credit limitation *(subtract line 28 from line 27; if zero or less, enter **0**)*	**29**	4,886
30 Credit to be used this tax year *(see instructions)*	**30**	4,886
31 Unused credit available for refund or as an overpayment *(subtract line 30 from line 24)*	**31**	132,114
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**	132,114

Department of Taxation and Finance

Alcoholic Beverage Production Credit

Tax Law – Article 1, Section 37, Article 9-A, Section 210-B.39

CT-636

All filers must enter tax period:

beginning 01-01-2017 ending 12-31-2017

Legal name of corporation	Employer identification number (EIN)
CTEF636	002190256

File this form with Form CT-3, CT-3-A, or CT-3-S.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? *(mark an **X** in the appropriate box; see instructions)* ..... Yes ● [X] No [ ]

C corporations

If *Yes*, complete Schedule A, Schedules B, C, D, and/or E, as applicable, and Schedules F and G.

If *No*, and you are claiming this credit as a corporate partner, complete Schedules H, F and G.

New York S corporations

If *Yes*, complete Schedule A, Schedules B, C, D, and/or E, as applicable.

If *No*, and you are claiming this credit as a corporate partner, complete Schedule H.

Schedule A – Eligibility

B Are you registered as a distributor under Tax Law Article 18 (Taxes on Alcoholic Beverages)? ..... Yes ● [X] No [ ]

If *Yes*, enter the name, the EIN, and the State Liquor Authority (SLA) license number of the registered distributor below.

If *No*, **stop**. You do not qualify for this credit.

Name of registered distributor	EIN of registered distributor	SLA license number of registered distributor
CTEF636	● 002190256	● 123678945

C For the tax year, did you produce in New York State *(for each question, mark an **X** in the appropriate box; see* Eligibility *in the instructions)*:

60 million gallons or less of beer? ..... Yes ● [X] No [ ]

If *Yes*, complete Schedule B.

60 million gallons or less of cider? ..... Yes ● [X] No [ ]

If *Yes*, complete Schedule C.

20 million gallons or less of wine? ..... Yes ● [X] No [ ]

If *Yes*, complete Schedule D.

800,000 gallons or less of liquor? ..... Yes ● [X] No [ ]

If *Yes*, complete Schedule E.

If you answered *No* to **all** questions, **stop**. You do not qualify for this credit for this tax year.

Schedules B through F – Computation of credit

Schedule B – Credit for beer produced in New York State in this tax year *(see instructions)*

Part 1 – Credit for the first 500,000 gallons *(attach additional sheets if necessary)*

A Beer production facility's physical address	B Total gallons of beer *(from Form MT-50; see instructions)*
20 Wine Street Albany NY 12227	350,000
12 Beer Street Ithaca NY 14850	350,000
Total of column B amounts from additional sheets, if any	

1 Add column B amounts ..... ●	**1**	700,000		
2 Enter the lesser of line 1 or 500,000	**2**	500,000		
3 Credit for the **first** 500,000 gallons *(multiply line 2 by .14; see instructions)* ..... ●			**3**	70,000

Part 2 – Credit for gallons in excess of 500,000 *(attach additional sheets if necessary)*

A Beer production facility's physical address	B Total gallons of beer *(from Form MT-50; see instructions)*
20 Wine Street Albany NY 12227	350,000
12 Beer Street Ithaca NY 14850	350,000
Total of column B amounts from additional sheets, if any	

4 Add column B amounts ..... ●	**4**	700,000		
5 Subtract 500,000 from line 4	**5**	200,000		
6 Enter the lesser of line 5 or 15,000,000 *(see instructions)*	**6**	200,000		
7 Credit for gallons in **excess** of 500,000 *(multiply line 6 by .045)*..... ●			**7**	9,000
8 Total credit for beer produced in New York State *(add lines 3 and 7)* ..... ●			**8**	79,000

New York S corporations: Include the amount from line 8 on the applicable line of Form CT-34-SH.

Schedule C – Credit for cider produced in New York State in this tax year *(see instructions)*

Part 1 – Credit for the first 500,000 gallons *(attach additional sheets if necessary)*

A Cider production facility's physical address	B Total gallons of cider *(from Form MT-60; see instructions)*
20 Wine Street Albany NY 12227	600,000
12 Beer Street Ithaca NY 14850	200,000
Total of column B amounts from additional sheets, if any	

9 Add column B amounts ..... ●	**9**	800,000		
10 Enter the lesser of line 9 or 500,000	**10**	500,000		
11 Credit for the **first** 500,000 gallons *(multiply line 10 by .14; see instructions)* ..... ●			**11**	70,000

Part 2 – Credit for gallons in excess of 500,000 *(attach additional sheets if necessary)*

A Cider production facility's physical address	B Total gallons of cider *(from Form MT-60; see instructions)*
20 Wine Street Albany NY 12227	600,000
12 Beer Street Ithaca NY 14850	200,000
Total of column B amounts from additional sheets, if any	

12 Add column B amounts ..... ●	**12**	800,000		
13 Subtract 500,000 from line 12	**13**	300,000		
14 Enter the lesser of line 13 or 15,000,000 *(see instructions)*	**14**	300,000		
15 Credit for gallons in **excess** of 500,000 *(multiply line 14 by .045)* ..... ●			**15**	13,500
16 Total credit for cider produced in New York State *(add lines 11 and 15)* ..... ●			**16**	83,500

New York S corporations: Include the amount from line 16 on the applicable line of Form CT-34-SH.

Schedule D – Credit for wine produced in New York State in this tax year *(see instructions)*

Part 1 – Credit for the first 500,000 gallons *(attach additional sheets if necessary)*

A Wine production facility's physical address	B Total gallons of wine *(from Form MT-41; see instructions)*
20 Wine Street Albany NY 12227	400,000
12 Beer Street Ithaca NY 14850	500,000
Total of column B amounts from additional sheets, if any	

17	Add column B amounts ..... ●	**17**	900,000	
18	Enter the lesser of line 17 or 500,000	**18**	500,000	
19	Credit for the **first** 500,000 gallons *(multiply line 18 by .14; see instructions)* ..... ●			**19** 70,000

Part 2 – Credit for gallons in excess of 500,000 *(attach additional sheets if necessary)*

A Wine production facility's physical address	B Total gallons of wine *(from Form MT-41; see instructions)*
20 Wine Street Albany NY 12227	400,000
12 Beer Street Ithaca NY 14850	500,000
Total of column B amounts from additional sheets, if any	

20	Add column B amounts ..... ●	**20**	900,000	
21	Subtract 500,000 from line 20	**21**	400,000	
22	Enter the lesser of line 21 or 15,000,000 *(see instructions)*	**22**	400,000	
23	Credit for gallons in **excess** of 500,000 *(multiply line 22 by .045)* ..... ●			**23** 18,000
24	Total credit for wine produced in New York State *(add lines 19 and 23)* ..... ●			**24** 88,000

New York S corporations: Include the amount from line 24 on the applicable line of Form CT-34-SH.

Schedule E – Credit for liquor produced in New York State in this tax year *(see instructions)*

Part 1 – Credit for the first 500,000 gallons *(attach additional sheets if necessary)*

A Liquor production facility's physical address	B Total gallons of liquor *(from Form MT-41; see instructions)*
20 Wine Street Albany NY 12227	500,000
12 Beer Street Ithaca NY 14850	600,000
Total of column B amounts from additional sheets, if any	

25	Add column B amounts ..... ●	**25**	1,100,000	
26	Enter the lesser of line 25 or 500,000	**26**	500,000	
27	Credit for the **first** 500,000 gallons *(multiply line 26 by .14; see instructions)* ..... ●	**27**	70,000	

Part 2 – Credit for gallons in excess of 500,000 *(attach additional sheets if necessary)*

A Liquor production facility's physical address	B Total gallons of liquor *(from Form MT-41; see instructions)*
20 Wine Street Albany NY 12227	500,000
12 Beer Street Ithaca NY 14850	600,000
Total of column B amounts from additional sheets, if any	

28	Add column B amounts ..... ●	**28**	1,100,000	
29	Subtract 500,000 from line 28	**29**	600,000	
30	Enter the lesser of line 29 or 300,000 *(see instructions)*	**30**	600,000	
31	Credit for gallons in **excess** of 500,000 *(multiply line 30 by .045)* ..... ●	**31**	27,000	
32	Total credit for liquor produced in New York State *(add lines 27 and 31)* ..... ●	**32**	97,000	

New York S corporations: Include the amount from line 32 on the applicable line of Form CT-34-SH.

Schedule F – Total credit *(New York S corporations do not complete this schedule)*

33	Alcoholic beverage production credit *(add lines 8, 16, 24, and 32)* ..... ●	**33**	347,500	
34	**Partner:** Enter your share of credit from your partnership *(from line 45, column G)*..... ●	**34**		
35	Add lines 33 and 34 ..... ●	**35**	347,500	

Continue with Schedule G.

Schedule G – Computation of tax credit used, refunded, or credited as an overpayment to the next year

(see instructions; New York S corporations do not complete this schedule)

36	Tax due before credits	**36**	6,386
37	Tax credits claimed before this credit	**37**	4,886
38	Subtract line 37 from line 36	**38**	1,500
39	Minimum tax	**39**	1,500
40	Credit limitation *(subtract line 39 from line 38; if zero or less, enter **0**)*	**40**	0
41	Credit to be used this tax year	**41**	0
42	Unused tax credit available as a refund or as an overpayment *(subtract line 41 from line 35)*	**42**	347,500
43	Tax credit to be refunded *(limited to the amount on line 42)*	**43**	347,500
44	Amount to be applied as an overpayment to next year's tax *(subtract line 43 from line 42)*	**44**	

Schedule H – Partnership information *(attach additional sheets if necessary)*

If you were a partner in a partnership and received a share of the credit from that partnership, complete the following information *(list the name of each partnership and the EIN here; for each partnership complete columns C through G on the corresponding lines below)*.

Item	**A** Name of partnership	**B** Partnership's EIN
A		
B		
C		
D		

Item	**C** Share of credit for beer production	**D** Share of credit for cider production	**E** Share of credit for wine production	**F** Share of credit for liquor production	**G** Total share of alcoholic beverage production credit *(add columns C through F)*
A					
B					
C					
D					
Total from additional sheet(s)					
45 Totals of columns C through G and amounts from additional sheets *(see instructions)*					
45					

New York S corporations: Include the amount from line 45, columns C through F on the applicable lines of Form CT-34-SH.

All others: Enter the amount from the line 45, column G on line 34.

Department of Taxation and Finance

START-UP NY Tax Elimination Credit

Tax Law – Article 1, Section 40 and Article 9-A, Section 210-B.41

CT-638

All filers must enter tax period:

beginning 01-01-2017 ending 12-31-2017

Legal name of corporation	Employer identification number (EIN)
CTEF636	002190256

File this form with Form CT-3, CT-3-A, or CT-3-S.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? *(mark an **X** in the appropriate box)* ..... Yes ● [X] No [ ]

C corporations

If *Yes*, complete lines B, C, and D and Schedules A, C (Part 1), D and E.

If *No*, and you are claiming this credit as a corporate partner, complete lines B, C, and D and Schedules C (Part 2), D and E.

New York S corporations

If *Yes*, complete lines B, C, and D and Schedules A and B.

If *No*, and you are claiming this credit as a corporate partner, do **not** complete this form. Instead use Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*, to report the allocation factor of the partnership *(see instructions)*.

B Certificate number from Form DTF-74, *Certificate of Eligibility*, issued to the approved START-UP NY business *(see instructions)* ..... ● C1234567892222

C Are you certified by multiple sponsors? *(mark an **X** in the appropriate box)* ..... Yes ● [X] No [ ]

Enter the sponsor(s) name(s) below from Form DTF-74 *(see instructions)*.

Sponsor(s) names(s)
Sponsor A
Sponsor B

D Year of START-UP NY business tax benefit period *(enter a number from 1 to 10; see instructions)* ..... ● 4

Schedule A – Allocation factor *(see instructions)*

		A Tax-free NY area	B New York State
1 Average value of property *(see instructions)* ..... ●	1	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		
8 Property factor *(divide line 7, column A, by line 7, column B; round the result to the fourth decimal place)*	8		
9 Wages, salaries, and other compensation of employees *(see instructions)*	9		
10 Wage factor *(divide line 9, column A, by line 9, column B; round the result to the fourth decimal place)*	10		
11 Apportionment factor *(from Form CT-3-S, line C)*	11		
12 Total factors *(add lines 8, 10, and 11)*	12		
13 Business allocation factor *(divide line 12 by three; round the result to the fourth decimal place)*	13		

Schedule C – Tax factor *(complete Part 1 or Part 2; see instructions; New York S corporations do not complete this schedule)*

Part 1 – Corporations computing their own credit *(see instructions)*

14 Enter your tax	14	6,386
15 All other credits applied against your tax	15	4,886
16 Tax factor	16	1,500

Part 2 – Corporate partners *(see instructions)*

17 Tax from your franchise tax return *(see instructions)*	17	
18 All other credits applied against your tax *(see instructions)*	18	
19 Tax factor before partnership allocation *(see instructions)*	19	
20 Your share of partnership income allocated to New York State *(see instructions)*	20	
21 Partners business income allocated to New York State	21	
22 Divide line 20 by line 21 *(cannot exceed 1.0; round the result to the fourth decimal place)*	22	
23 Corporate partners tax factor *(multiply line 19 by line 22; enter here and on line 25)*	23	

Schedule D – Computation of credit

24 Allocation factor *(from line 6; corporate partners see instructions)*	24	1.0000
25 Tax factor *(from line 16 or line 23)*	25	1,500
26 Total credit *(multiply line 24 by line 25)*	26	1,500

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	6,386
28 Tax credits claimed before this credit *(see instructions)*	28	4,886
29 Subtract line 28 from line 27	29	1,500
30 If line 24 equals 1.0, enter ***0***. If line 24 is less than 1.0, see instructions	30	0
31 Credit limitation *(subtract line 30 from line 29)*	31	1,500
32 Credit used this year *(enter the lesser of line 26 or line 31, here and on your franchise tax return)*	32	1,500
33 Unused credit available as a refund or as an overpayment *(subtract line 32 from line 26)*	33	0
34 Amount of credit to be refunded *(limited to the amount on line 33; enter here and on your franchise tax return)*	34	
35 Amount of credit to be applied as an overpayment to next year's tax *(subtract line 34 from line 33; enter here and on your franchise tax return)*	35	

Department of Taxation and Finance

Farm Workforce Retention Credit

Tax Law – Article 1, Section 42 and Article 9-A, Section 210-B(51)

CT-647

All filers must enter tax period:

beginning 01-01-2017 ending 12-31-2017

Legal name of corporation	Employer identification number (EIN)
CTEF636	002190256

File this form with your franchise tax return.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? *(Mark an **X** in the appropriate box; see instructions)* .. Yes • [X] No [ ]

C corporations

If *Yes*, complete lines B, C, and D, and Schedules A, B, and D and if applicable, Form CT-647-ATT.

If *No*, and you are claiming this credit as a corporate partner, complete Schedule A (lines 2 and 3), and Schedules B and C.

New York S corporations

If *Yes*, complete lines B, C, and D, and Schedules A and D and if applicable, Form CT-647-ATT.

If *No*, and you are claiming this credit as a corporate partner, complete Schedule A (lines 2 and 3) and Schedule C.

B Form CT-3 and CT-3-A filers, complete Worksheet A in the instructions. Form CT-3-S filers, complete Worksheet B in the instructions. Is the amount shown on line 12 of Worksheet A or on line 14 of Worksheet B at least 0.6667? *(see instructions)* If you marked an ***X*** in the *No* box, **stop**: you do not qualify for this credit. ..... Yes • [X] No [ ]

C Enter the name, employer identification number (EIN), and physical address of the farm.

Business name			EIN
CTEF636			002190256
Number and street	City	State	ZIP code
636 W A Harriman Campus	Albany	NY	12227

D Enter the total number of employees claimed for this credit ..... • 5

(continued)

Schedule A – Computation of credit *(complete Schedules C and D, as applicable, before completing this schedule)*

1	Farm workforce retention credit from line 18	**1**	1,250
2	**Partner:** Enter your share of the credit from your partnership(s) from line 13	**2**	
3	Total credit *(add lines 1, and 2; New York S corporations, see instructions)*	**3**	1,250

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**	6,386
5	Tax credits claimed before this credit *(see instructions)*	**5**	6,386
6	Subtract line 5 from line 4	**6**	0
7	Fixed dollar minimum tax *(see instructions)*	**7**	1,500
8	Credit limitation *(subtract line 7 from line 6; if zero or less, enter **0**)*	**8**	0
9	Credit to be used this tax year *(enter the lesser of line 3 or line 8 here and on your franchise tax return)*	**9**	
10	Unused tax credit available as a refund or as an overpayment *(subtract line 9 from line 3)*	**10**	1,250
11	Tax credit to be refunded *(limited to the amount on line 10; enter here and on your franchise tax return)*	**11**	1,250
12	Amount to be applied as an overpayment to next year's tax *(subtract line 11 from line 10; enter here and on your franchise tax return)*	**12**	

Schedule C – Partnership information *(see instructions)*

A Name of partnership	**B** Partnership's EIN	**C** Credit amount allocated
Total column C amounts from additional sheets, if any		

13	Total credit allocated from partnerships *(enter here and on line 2)*	**13**	

Schedule D – Eligible farm employee information

A Name of eligible farm employee		B Employee work location ZIP code *(first 5 digits only)*	C Social security number of eligible farm employee	D Hours worked for the tax year
First name	Last name			
Bill	Barnes	12227	123654987	1,500
Joy	Jones	12227	654897123	1,800
Albert	Brown	12227	987123654	1,900
Carl	Johnson	12227	456321789	1,600
Debbie	Downer	12227	321789654	1,700

14	Total number of eligible farm employees listed in Schedule D *(see instructions)*	**14**	5
15	Total number of eligible farm employees from Form(s) CT-647-ATT, line A	**15**	0
16	Add lines 14 and 15	**16**	5
17	Tax credit rate (250)	**17**	**250**
18	Tax credit *(multiply line 16 by line 17; enter here and on line 1)*	**18**	1,250

Test 26a

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, 2016. 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 07-01-2016 ending 06-30-2017

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box ☐
002190223	AA 6	(518) 555-2626	

Legal name of designated agent	Trade name/DBA
CTEF3A	
Mailing name *(if different from legal name above)*: c/o	State or country of incorporation: DE
Mailing address number and street or PO box: 3A WA Harriman Campus	Date of incorporation: 2011-04-11 / **Foreign corporations:** date began business in NYS: 2011-07-01

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**)*
HOLDING COMPANY	551112

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 X

C. Enter the number of members included in this combined return including nontaxpayers ..... ● **C** 3

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@3a.com	Telephone number: ( )	Date: 10-15-2017

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*: Taxes Done Right	Firm's EIN: 113456987	Preparer's PTIN or SSN: 987654123
	Signature of individual preparing this return	Address: 315 Return Parkway	City: Albany / State: NY / ZIP code: 12227
	E-mail address of individual preparing this return: billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code: 03	Date: 10-15-2017

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**		
E. Value of your assets *(see instr.)*	**E1**	68,724,259	**E2**	68,773,455	**E3**	68,748,857	
F. Value of your liabilities *(see instr.)*	**F1**		**F2**		**F3**		
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** X

3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ..... ● **3** X

4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... ● **4** X

5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... ● **5** ☐

6 A small business eligible for the capital base tax exception ..... ● **6** ☐

If you marked this box, complete line 6a; also mark the box at line 6b or 6c, as applicable.

6a Total capital contributions ..... ● **6a**

6b **Small business taxpayer only:** You are also a QETC ..... ● **6b** ☐

6c **Small business taxpayer only:** You are also a qualified New York manufacturer ..... ● **6c** ☐

Section B – New York State information *(see instructions)*

1 Total number of New York State employees for all group members ..... ● **1** 238

2 Total wages paid to New York State employees for all group members ..... ● **2** 142,65,187

3 Total number of business establishments in New York State for all group members ..... ● **3** 2

4 If any member of the combined group is claiming an exception to the related member expense addback under section 208.9(o)(2)(B), mark an ***X*** in the box ..... ● **4** ☐

4a If you marked the line 4 box, use line 4a to report the applicable exception number (1-4) and the amount of royalty payments ..... **4a** ● Number ● Amount

Section C – Filing information

1 **Federal return filed –** you must mark an ***X*** in each box that applies and attach a complete copy of your federal return(s)

1120 ● ☐ 1120 consolidated ● X Other *(identify)*: _____ ● ☐

2 **Amended return –** If you marked the amended return box on page 1, mark an ***X*** in the applicable box(es) and attach documentation

Final federal determination ● ☐ ● Date of determination _____ NOL carryback ● ☐ Capital loss carryback ... ● ☐ Failure to meet investment capital holding period ● ☐ 1139 ● ☐ 1120X ● ☐

2a Enter the tax due amount from your most recently filed New York State return for this tax period ● **2a**

3 **Required attachments –** For all forms, other than tax credit claim forms, that are attached to this return, mark an ***X*** in the applicable box(es)

CT-3.1 ● ☐ CT-3.2 ● ☐ CT-3.3 ● ☐ CT-3.4 ● X CT-60 ● X 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** 1

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

1a	Business income base tax *(from Part 3, line 20)*	1a	0		
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	806		
1c	Fixed dollar minimum tax for designated agent only *(see instr)* — New York receipts 0	1c	21		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	806
3	Tax credits used *(from Part 7, line 2; see instructions)*			3	785
4a	Tax due after credits *(subtract line 3 from line 2; if line 3 is more than line 2, enter **0**)*			4a	21
4b	Sum of fixed dollar minimum taxes for taxable group members			4b	2,538
4c	Total combined tax due *(add lines 4a and 4b)*			4c	2,559
5					
6	**Mandatory first installment (MFI) removed; see instructions**				
7					

Penalties and interest

8	Estimated tax penalty *(see instructions; if Form CT-222 is attached, mark an **X** in the box)* ☐	8			
9	Interest on late payment *(see instructions)*	9			
10	Late filing and late payment penalties *(see instructions)*	10			
11	Total penalties and interest *(add lines 8, 9, and 10)*			11	

Voluntary gifts/contributions *(see instructions)*

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 4c, 11, and 13			14	2,559

Prepayments

15	Mandatory first installment	15	2,559		
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-5.3, line 8)*	19			
20	Overpayment credited from prior years — Period	20			
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	2,559

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	0
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	
26	Amount of overpayment to be credited to next period *(see instructions)*			26	
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	698,466		

Part 3 – Computation of tax on combined business income base

1a	Federal consolidated taxable income (CTI) of New York combined group *(see instructions)*	**1a**	-5,291,154
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**	-5,291,154
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**	-5,291,154
2	Additions to federal CTI *(from Form CT-225-A, line 5)*	**2**	2,332,223
3	Add lines 1g and 2	**3**	-2,958,931
4	Subtractions from federal CTI *(from Form CT-225-A, line 10; see instructions)*	**4**	3,038,547
5	Subtract line 4 from line 3	**5**	-5,997,478
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**	-5,997,478
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**	-5,997,478
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**	-5,997,478
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**	-5,997,478
14	Combined business apportionment factor *(from Part 6, line 55)*	**14**	0.0210
15	Apportioned combined business income after addback *(multiply line 13 by line 14)*	**15**	-125,947
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**	-125,947
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**	
19	Combined business income base *(subtract line 18 from line 17)*	**19**	-125,947
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**	0

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: CTEF3A	002190223	0.50
B	Member 1	002190224	0.25
C	Member 2	002190268	0.25
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	☐	1120	002190223	0
B	X	1120	002190223	95,918
C	X	1120	002190223	-5,351,477
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	-5,255,559
2	Adjustment accounting for application of Treasury Regulations section 1.1502.12	2	-35,595
3	Aggregate of federal separate taxable income for consolidated purposes *(combine lines 1 and 2)*	3	-5,291,154
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	-5,291,154
	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	-3,032
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	68,748,857	257,846,445	134,486,606	192,108,696
2 Real property and marketable securities included on line 1				
3 Subtract line 2 from line 1, column D				192,108,696
4 Real property and marketable securities at fair market value				
5 Adjusted total assets *(add lines 3 and 4)*				192,108,696
6 Total liabilities		156,142,519	245,106	155,897,413
7 Total net assets *(subtract line 6, column D, from line 5)*				36,211,283
8 Investment capital *(from Part 5, line 19; if zero or less, enter **0**)*				
9 Business capital *(subtract line 8 from line 7)*				36,211,283
10 Addback of capital previously reported as investment capital *(from Part 5, line 20, column C; if zero or less, enter **0**)*				
11 Combined capital *(add lines 9 and 10)*				36,211,283
12 Combined business apportionment factor *(from Part 6, line 55)*				0.0210
13 Combined capital base *(multiply line 11 by line 12)*				760,437
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)*				806

Part 5 – Computation of combined investment capital for the current tax year *(see instructions)*

	A Average fair market value	B Liabilities attributable to column A amount	C Net average value *(column A - column B)*
16 Total combined capital that generates income claimed to not be taxable by New York under the U.S. Constitution *(from Form CT-3.1, Schedule E, line 1)*			
17 Total of stocks **actually** held for more than one year *(from Form CT-3.1, Schedule E, line 2)*			
18 Total of stocks **presumed** held for more than one year *(from Form CT-3.1, Schedule E, line 3)*			
19 Total combined investment capital for the current year *(Add column C, lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter **0**.)*			

Addback of capital previously reported as investment capital

	A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported *(column A - column B)*
20 Total of stocks previously presumed held for more than one year, but did **not** meet the holding period *(from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)*			

Part 6 – Computation of combined business apportionment factor *(see instructions)*

Mark an ***X*** in this box **only** if the combined group has **no receipts** required to be included in the denominator of the apportionment factor *(see instructions)* ..... ● ☐

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
Section 210-A.2						
1	Sales of tangible personal property					
1a	NYS		3,152,174		3,152,174	
1b	EW		150,117,543			150,117,543
2	Sales of electricity					
2a	NYS					
2b	EW					
3	Net gains from sales of real property					
3a	NYS					
3b	EW					
Section 210-A.3						
4	Rental of real and tangible personal property					
4a	NYS					
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						
14a						
14b						
15	Interest from NYS and its political subdivisions debt					
15a	NYS				●	
15b	EW					●
16	Net gains from federal, NYS, and NYS political subdivisions debt					
16a	NYS				●	
16b	EW					●
17	Interest from other states and their political subdivisions debt					
17a	NYS				●	
17b	EW					●
18	Net gains from other states and their political subdivisions debt					
18a	NYS				●	
18b	EW					●
Section 210-A.5(a)(2)(C) (QFI ● ☐)						
19	Interest from asset-backed securities and other government agency debt					
19a	NYS				●	
19b	EW					●
20	Net gains from government agency debt or asset-backed securities sold through an exchange					
20a	NYS				●	
20b	EW					●
21	Net gains from all other asset-backed securities					
21a	NYS				●	
21b	EW					●
Section 210-A.5(a)(2)(D) (QFI ● ☐)						
22	Interest from corporate bonds					
22a	NYS				●	
22b	EW					●
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange					
23a	NYS				●	
23b	EW					●
24	Net gains from other corporate bonds					
24a	NYS				●	
24b	EW					●

Part 6 – Computation of combined business apportionment factor *(continued)*

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
Section 210-A.5(a)(2)(E)						
25	Net interest from reverse repurchase and securities borrowing agreements					
25a	NYS				●	
25b	EW					●
Section 210-A.5(a)(2)(F)						
26	Net interest from federal funds					
26a	NYS				●	
26b	EW					●
Section 210-A.5(a)(2)(I) (QFI ● ☐)						
27	Net income from sales of physical commodities					
27a	NYS				●	
27b	EW					●
Section 210-A.5(a)(2)(J) (QFI ● ☐)						
28	Marked to market net gains					
28a	NYS				●	
28b	EW					●
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)						
29	Interest from other financial instruments					
29a	NYS				●	
29b	EW					●
30	Net gains and other income from other financial instruments					
30a	NYS				●	
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..... 3,152,174 150,117,543

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; if 100% in New York State, enter as **1.0000**)*..... **55** 0.0210

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-605		DTF-622	
CT-40		CT-606		DTF-624	
CT-41		CT-607		DTF-630	
CT-43		CT-611		Other credits	
CT-44		CT-611.1			
CT-46	785	CT-611.2			
CT-47		CT-612			
CT-236		CT-613			
CT-238		CT-631			
CT-239		CT-633			
CT-241		CT-634			
CT-242		CT-635			
CT-243		CT-636			
CT-246		CT-637			
CT-248		CT-638			
CT-249		CT-639			
CT-250		CT-640			
CT-259		CT-641			
CT-261		CT-642			
CT-501		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			
CT-604		DTF-621			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* **2** 785

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)
CTEF3A	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 - 505	00	31,592 00	31,592 00	00	31,592 00
1b	A - 507	00	2,300,631 00	2,300,631 00	00	2,300,631 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)*

	00	2,332,223 00	2,332,223 00	00	2,332,223 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 -** 501	00	3,660 00	3,660 00	00	3,660 00
3b	**EA -** 507	00	3,034,887 00	3,034,887 00	00	3,034,887 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	2,332,223 00	2,332,223 00	00	2,332,223 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 -	00	00	00	00	00
6b	S -	00	00	00	00	00
6c	S -	00	00	00	00	00
6d	S -	00	00	00	00	00
6e	S -	00	00	00	00	00
6f	S -	00	00	00	00	00
6g	S -	00	00	00	00	00
6h	S -	00	00	00	00	00
6i	S -	00	00	00	00	00
6j	S -	00	00	00	00	00
6k	S -	00	00	00	00	00
6l	S -	00	00	00	00	00
6m	S -	00	00	00	00	00
6n	S -	00	00	00	00	00
6o	S -	00	00	00	00	00
6p	S -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

	00	00	00	00	00

7 Total *(add columns A through E)*

	00	3,038,547 00	3,038,547 00	00	3,038,547 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	3,038,547 00	3,038,547 00	00	3,038,547 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
Member 2	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 - 507	2,300,631	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.....		2,300,631	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** 2,300,631 00

Schedule B – Certain New York State subtractions from FTI

Legal name of group member	EIN of group member
Member 2	002190223

3 New York State subtractions – Amounts of subtractions that originate with a group member are reported in Part 1, separate from subtraction amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount	
3a	S - 507	3,034,887	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.....		3,034,887	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** 3,034,887 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
Member 1	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 - 505	31,592	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.....		31,592	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** 31,592 00

Schedule B – Certain New York State subtractions from FTI

Legal name of group member	EIN of group member
Member 1	002190224

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 - 501	3,660	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.....		3,660	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** 3,660 00

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

Legal name of corporation	Employer identification number (EIN)
CTEF3A	002190223

Attach to Form CT-3 or CT-3-A

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I	1	0
2	Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year *(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)*	2	806
3	Subtract line 2 from line 1 *(see instructions)*	3	0
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	0
5	Balance of net operating losses incurred in tax years beginning on or after January 1, 2015, not previously used or expired	5	25,947
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	0
7	Unused NOLD to be carried forward to future tax years *(subtract line 6 from line 5)*	7	125,947

Schedule A – Table of apportioned business income or loss *(see instructions)*

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*	D Election to waive carryback
01/01/2015-12/31/2015	-125,947		

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

Claim for Investment Tax Credit

(Includes Employment Incentive Credit)

Tax Law – Article 9-A, Sections 210-B.1 and 210-B.2

CT-46

All filers must enter tax period:

beginning 2016-07-01 ending 2017-06-30

Legal name of corporation	Employer identification number
CTEF3A	002190223

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	71,420
2	Investment tax credit on research and development (R&D) property at the optional rate *(from line 21)*			2	
3	Subtotal *(add lines 1 and 2)*			3	71,420
4	Employment incentive credit *(from line 28)*			4	
5	Unused investment tax credit or employment incentive credit from preceding period *(New York S corporations, enter **0**)*	5	634,019		
6	Unused expired tax credits *(see instructions; New York S corporations, enter **0**)*	6			
7	Subtract line 6 from line 5			7	634,019
8	Total *(add lines 3, 4, and 7; New York S corporations, see instructions)*			8	705,439
9	Recapture of excess credit taken in previous periods *(from line 32; New York S corporations, see instructions)*			9	6,188
10	Net investment tax credit(s) *(see instructions)*			10	699,251

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	806		
12	Tax credits claimed before the investment tax credit *(see instructions)*	12			
13	Subtract line 12 from line 11	13	806		
14	Fixed dollar minimum tax *(see instructions)*	14	21		
15	Limitation on investment tax credit *(subtract line 14 from line 13; if less than 0, enter **0**)*	15	785		
16	Investment tax credit to be used this period *(see instructions)*			16	785
17	Unused investment tax credit *(subtract line 16 from line 10)*			17	698,466
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	698,466

Schedule A – Investment tax credit *(Attach additional sheet(s) as necessary; see instructions)*

A Description of property *(list items separately)*	B Principal use	C Date acquired *(mm-dd-yy)*	D Life *(years)*	E Investment credit base	F Investment tax credit *(column E × standard rate; see* Rate schedule 1 *in Form CT-46-I)*	G Investment tax credit on R&D property *(R&D property in column E × optional rate; see* Rate schedule 1 *in Form CT-46-I)*
Press	Barrel Press	2014-3-4	7	1,428,400	71,420	
Amounts from attached list						

20	Add column F amounts *(enter here and on line 1)*	20	71,420
21	Add column G amounts *(enter here and on line 2)*	21	

A If you are claiming this credit as a corporate partner, mark an ***X*** in the box *(see instructions)* ☐

Schedule B – Eligibility for employment incentive credit *(see example in Form CT-46-I,* Schedules B and C–Examples*)*

A Use with Schedule C, line 26, first succeeding year	A Year	B March 31	C June 30	D September 30	E December 31	F Total *(B+C+D+E)*	G Average	H* Percent %
22 Number of New York State employees in employment base year								
23 Number of New York State employees in current tax year								
B Use with Schedule C, line 27, second succeeding year	Year	March 31	June 30	September 30	December 31	Total *(B+C+D+E)*	Average	Percent %
24 Number of New York State employees in employment base year								
25 Number of New York State employees in current tax year								

*Divide the average number of employees in the current tax year by the average number of employees in the base year (column G).

Schedule C – Employment incentive credit computation *(see example in Form CT-46-I,* Schedules B and C–Examples*)*

	A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional rate)	C Employment incentive credit *(multiply column B by the appropriate rate from* Rate schedule 2 *in Form CT-46-I)*
26 Information for first succeeding year: use line 23, column H, to determine rate			
27 Information for second succeeding year: use line 25, column H, to determine rate			
28 Add column C amounts *(enter here and on line 4)*			**28**

Schedule D – Recapture of investment tax credit, including rehabilitation expenditures for retail enterprises and historic barns

(Attach additional sheet(s) as necessary)

A Description of property	B Date of acquisition or rehabilitation *(mm-dd-yy)*	C Date property ceased to qualify *(mm-dd-yy)*	D Life *(months)*	E Unused life *(months)*	F Percentage *(E ÷ D)*	G Total original investment tax credit allowed	H Recaptured investment tax credit *(F × G)*
Cutting Die	2011-12-16	2016-06-30	60	6	0.10000	61,880	6,188

29 Total recaptured investment tax credit from attached sheet(s)	**29**	
30 Recaptured investment tax credit *(add column H amounts and line 29)*	**30**	6,188
31 Additional recapture *(see instructions)*	**31**	
32 Add lines 30 and 31 *(enter here and on line 9)*	**32**	6,188

Department of Taxation and Finance

Affiliated Entity Information Schedule

CT-60

NEW YORK STATE 2016

For period ended
2017-06-30

Legal name of corporation	Employer identification number (EIN)
CTEF3A	002190223

Attach to Form CT-3, CT-3-A, or CT-3-S.

Schedule A – Federal S corporation information *(see instructions)*

Part 1 – QSSS inclusion *(see instructions)*

Name and address of QSSS	Effective date of federal QSSS election *(mm-dd-yy)*	Federal EIN or temporary filing (TF) number of QSSS	Federal EIN or TF number of QSSS parent

Part 2 – QSSS elective inclusion *(see instructions)*

Name and address of QSSS	Effective date of federal QSSS election *(mm-dd-yy)*	Federal EIN or TF number of QSSS	Federal EIN or TF number of QSSS parent

Part 3 – 1120S shareholder information *(see instructions)*

1 Amount of distributions as shown on federal Form 1120S, Schedule K, line 16d and/or 17c **1**

Name and address of shareholder	Shareholder EIN or SSN(s)

Schedule B – Other related entities *(see instructions)*

Part 1

2 If the activities of any of the following impact your federal return, mark an ***X*** for all that apply:

QSSS ● ☐ Captive REIT or RIC ● ☐ Combinable captive insurance company ● ☐ Partnership ● ☐

Disregarded entity ● X 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** X

4a	Number of corporations included in federal consolidated group(s) ..... ●	**4a**	3
4b	Total consolidated federal taxable income (FTI) before net operating loss deduction (NOLD) ..... ●	**4b**	-5,291,154
4c	Total consolidated FTI before NOLD of corporations in federal group(s), but not in New York combined group ●	**4c**	
4d	Total FTI before NOLD of corporations not in federal group(s), but in New York combined group ... ●	**4d**	

Part 2

Mark an ***X*** in any box(es) that apply to you, and enter the appropriate name(s) and EIN(s).

5 More than 50% of the voting power of your capital stock is owned or controlled, directly or indirectly, by another corporation or by the same interests ..... ● **5** X

● Name of controlling corporation: Controlling Corp" ● EIN: 114455223

6 You or the same interests own or control, directly or indirectly, more than 50% of the voting power of the capital stock of another corporation ..... ● **6** ☐

● Name of corporation controlled: ● EIN:

7 There has been a transfer or acquisition of controlling interest in the entity during the last 3 years ..... ● **7** ☐

● Name of transferred or acquired corporation: ● EIN:

8 You are a member of an affiliated federal group ..... ● **8** ☐

● Name of primary corporation: ● EIN:

Part 3 – Entities taxable as partnerships *(see instructions)*

9 If you are a partner in a partnership, mark an ***X*** in the box and enter the required information below ..... ● **9** ☐

Name and address of partnership	If using *entity* method, mark an ***X*** in the box	EIN of partnership	EIN of all tiered partners of partnership
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		

Part 4 – SMLLCs and tax-exempt DISCs *(see instructions)*

10 If items of income, gain, loss, deduction, credits, etc. from an SMLLC or a tax-exempt DISC are included in your New York return, mark an ***X*** in the box and enter the required information below ..... ● **10** ☐

Name and address of SMLLC or tax-exempt DISC	If the SMLLC or tax-exempt DISC generated credits, mark an ***X*** in the box	EIN of SMLLC or tax-exempt DISC	EIN of all tiered members of SMLLC or tax-exempt DISC
Disregarded 3 A Disregarded Blvd Albany NY 12227	☐	332211445	
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		

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@ name of form.com	Telephone number: (518) 555-2626	Date: 2017-04-15
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*: Taxes Done Right	Firm's EIN: 123456987	Preparer's PTIN or SSN: 987654123
	Signature of individual preparing this document	Address: 315 Return Parkway	City: Albany; State: NY; ZIP code: 12227
	E-mail address of individual preparing this document	Preparer's NYTPRIN or Excl. code	Date

Test 26b

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, 2016. 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 2016-09-01 ending 2017-06-30

Employer identification number (EIN)	File number	Business telephone number
002190224	AA 1	(518) 555-2626

Legal name of corporation	Trade name/DBA
CTEF3ABC 1	

Mailing name *(if different from legal name above)*	State or country of incorporation
c/o	DE

Mailing address number and street or PO box	Date of incorporation	**Foreign corporations:** date began business in NYS
3 ABC WA Harriman Campus	1990-07-25	1990-08-20

City	State	ZIP code	Country *(if not United States)*
Albany	NY	12227	

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
MANUFACTURING	333290

If address/phone above is new, mark an ***X*** in the box ☐ If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

Legal name of the designated agent of the combined group	EIN of the designated agent
CTEF3A	002190223

Third – party designee *(see instructions)*	Yes [X] No ☐	Designee's name *(print)*	Designee's phone number
	Designee's e-mail address: billsmith@taxesdoneright.com		(518) 555-2525
			PIN 12345

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability and, 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		Vice President
	E-mail address of authorized person	Telephone number	Date
	johndoe@3abc.com	(518) 555-2626	10-15-2017

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		10-15-2017

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** [X]

8a The real property's county ..... ● **8a** ONTARIO

8b The real property's value or rent ..... ● **8b** 1,406,665

9 Federal separate taxable income *(see instructions)* ..... ● **9** -2,675,739

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 by the group member)*

Section 1 – Fixed dollar minimum tax

1 New York receipts *(see instructions)* **1** 1576,087

2 Fixed dollar minimum tax *(only for the corporation filing this form; see instructions)* **2** 1,269

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**	98,352,873	94,048,889	96,200,881
2 Real property and marketable securities included on line 1	**2**			
3 Subtract line 2 from line 1	**3**	98,352,873	94,048,889	96,200,881
4 Real property and marketable securities at fair market value	**4**			
5 Adjusted total assets *(add lines 3 and 4)*	**5**	98,352,873	94,048,889	96,200,881
6 Total liabilities	**6**	79,161,879	76,980,641	78,071,260

Part 5 – Computation of group member's investment capital for the current tax year

		Average fair market value
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution *(as included in Form CT-3.1, Schedule E, column F, line 1)*	**16**	
17 Total of stocks **actually** held for more than one year *(as included in Form CT-3.1, Schedule E, column F, line 2)*	**17**	
18 Total of stocks **presumed** held for more than one year *(as included in Form CT-3.1, Schedule E, column F, line 3)*	**18**	
19		

Addback of capital previously reported as investment capital

		Average fair market value as previously reported
20 Total of stocks previously presumed held for more than one year, but did **not** meet the holding period *(as included in Form CT-3.1, Schedule F, line 1)*	**20**	

Part 6 – Computation of business apportionment factor *(see instructions)*

		A – Everywhere	B – New York State (NYS)	C – NYS fixed dollar minimum
Section 210-A.2				
1 Sales of tangible personal property	1	75,058,772	1,576,087	1,576,087
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 When the fixed percentage method election is in effect for the combined group, mark an ***X*** in the box *(see instructions)* ..... ● 8 ☐

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see instructions)*

Section 210-A.5(a)(2)(A)				
9 Interest from loans secured by real property	9			
10 Net gains from sales of loans secured by real property	10			
11 Interest from loans **not** secured by real property (QFI ● ☐)	11			
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	12			
Section 210-A.5(a)(2)(B) (QFI ● ☐)				
13 Interest from federal debt	13			
14				
15 Interest from NYS and its political subdivisions debt	15			
16 Net gains from federal, NYS, and NYS political subdivisions debt	16			
17 Interest from other states and their political subdivisions debt	17			
18 Net gains from other states and their political subdivisions debt	18			
Section 210-A.5(a)(2)(C) (QFI ● ☐)				
19 Interest from asset-backed securities and other government agency debt	19			
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20			
21 Net gains from all other asset-backed securities	21			
Section 210-A.5(a)(2)(D) (QFI ● ☐)				
22 Interest from corporate bonds	22			
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23			
24 Net gains from other corporate bonds	24			
Section 210-A.5(a)(2)(E)				
25 Net interest from reverse repurchase and securities borrowing agreements	25			
Section 210-A.5(a)(2)(F)				
26 Net interest from federal funds	26			
Section 210-A.5(a)(2)(I) (QFI ● ☐)				
27 Net income from sales of physical commodities	27			
Section 210-A.5(a)(2)(J) (QFI ● ☐)				
28 Marked to market net gains	28			

Part 6 – Computation of business apportionment factor *(continued)*

		A – Everywhere	B – NYS	C – NYS fixed dollar minimum
Section 210-A.5(a)(2)(H) (QFI ● ☐)				
210-A.5(a)(2)(G) (QFI ● ☐)				
29 Interest from other financial instruments ●	**29**			
30 Net gains and other income from other financial instruments	**30**			
Section 210-A.5(b)				
31 Brokerage commissions ●	**31**			
32 Margin interest earned on behalf of brokerage accounts ●	**32**			
33 Fees for advisory services for underwriting or management of underwriting ●	**33**			
34 Receipts from primary spread of selling concessions ●	**34**			
35 Receipts from account maintenance fees ●	**35**			
36 Fees for management or advisory services ●	**36**			
37 Interest from an affiliated corporation ●	**37**			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards ●	**38**			
39 Service charges and fees from credit cards ●	**39**			
40 Receipts from merchant discounts ●	**40**			
41 Receipts from credit card authorizations and settlement processing ●	**41**			
42 Other credit card processing receipts ●	**42**			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies ●	**43**			
Section 210-A.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**			1,576,087

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 26c

Begins on next page

Return to Test Chart

SUBMIT THIS TEST USING 2016 SCHEMA

Note: Legal name of the designated agent of the combined group, and EIN of the designated agent are required fields for tax periods beginning on or after 01-01-2017

NEW YORK STATE 2016

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, 2016. 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 2017-01-01 ending 2017-06-30

Employer identification number (EIN)	File number	Business telephone number
002190268	AA 1	(518) 555-2626

Legal name of corporation	Trade name/DBA
CTEF3ABC 2	

Mailing name *(if different from legal name above)*	State or country of incorporation
c/o	DE

Mailing address number and street or PO box	Date of incorporation	**Foreign corporations:** date began business in NYS
3 ABC WA Harriman Campus	1990-07-25	1990-08-20

City	State	ZIP code	Country *(if not United States)*
Albany	NY	12227	

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
MANUFACTURING	333290

If address/phone above is new, mark an ***X*** in the box ☐ If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

Legal name of the designated agent of the combined group	EIN of the designated agent
CTEF3A	002190223

Third – party designee *(see instructions)*	Yes [X] No ☐	Designee's name *(print)*	Designee's phone number
	Designee's e-mail address: billsmith@taxesdoneright.com		(518) 555-2525
			PIN 12345

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability and, 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		Vice President
	E-mail address of authorized person	Telephone number	Date
	johndoe@3abc.com	(518) 555-2626	10-15-2017

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		10-15-2017

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** [X]

8a The real property's county ..... ● **8a** ONTARIO

8b The real property's value or rent ..... ● **8b** 1,406,665

9 Federal separate taxable income *(see instructions)* ..... ● **9** -2,675,739

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 by the group member)*

Section 1 – Fixed dollar minimum tax

1 New York receipts *(see instructions)* ..... ☐ **1** 1576,087

2 Fixed dollar minimum tax *(only for the corporation filing this form; see instructions)* ..... ☐ **2** 1,269

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**	98,352,872	94,048,888	96,200,880
2 Real property and marketable securities included on line 1	**2**			
3 Subtract line 2 from line 1	**3**	98,352,872	94,048,888	96,200,880
4 Real property and marketable securities at fair market value	**4**			
5 Adjusted total assets *(add lines 3 and 4)*	**5**	98,352,872	94,048,888	96,200,880
6 Total liabilities	**6**	79,161,879	76,980,641	78,071,259

Part 5 – Computation of group member's investment capital for the current tax year

		Average fair market value
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution *(as included in Form CT-3.1, Schedule E, column F, line 1)*	**16**	
17 Total of stocks **actually** held for more than one year *(as included in Form CT-3.1, Schedule E, column F, line 2)*	**17**	
18 Total of stocks **presumed** held for more than one year *(as included in Form CT-3.1, Schedule E, column F, line 3)*	**18**	
19		

Addback of capital previously reported as investment capital

		Average fair market value as previously reported
20 Total of stocks previously presumed held for more than one year, but did **not** meet the holding period *(as included in Form CT-3.1, Schedule F, line 1)*	**20**	

Part 6 – Computation of business apportionment factor *(see instructions)*

		A – Everywhere	B – New York State (NYS)	C – NYS fixed dollar minimum
Section 210-A.2				
1 Sales of tangible personal property	1	75,058,772	1,576,087	1,576,087
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 When the fixed percentage method election is in effect for the combined group, mark an ***X*** in the box *(see instructions)* ..... ● **8** ☐

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see instructions)*

Section 210-A.5(a)(2)(A)				
9 Interest from loans secured by real property	9			
10 Net gains from sales of loans secured by real property	10			
11 Interest from loans **not** secured by real property (QFI ● ☐)	11			
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	12			
Section 210-A.5(a)(2)(B) (QFI ● ☐)				
13 Interest from federal debt	13			
14				
15 Interest from NYS and its political subdivisions debt	15			
16 Net gains from federal, NYS, and NYS political subdivisions debt	16			
17 Interest from other states and their political subdivisions debt	17			
18 Net gains from other states and their political subdivisions debt	18			
Section 210-A.5(a)(2)(C) (QFI ● ☐)				
19 Interest from asset-backed securities and other government agency debt	19			
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20			
21 Net gains from all other asset-backed securities	21			
Section 210-A.5(a)(2)(D) (QFI ● ☐)				
22 Interest from corporate bonds	22			
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23			
24 Net gains from other corporate bonds	24			
Section 210-A.5(a)(2)(E)				
25 Net interest from reverse repurchase and securities borrowing agreements	25			
Section 210-A.5(a)(2)(F)				
26 Net interest from federal funds	26			
Section 210-A.5(a)(2)(I) (QFI ● ☐)				
27 Net income from sales of physical commodities	27			
Section 210-A.5(a)(2)(J) (QFI ● ☐)				
28 Marked to market net gains	28			

Part 6 – Computation of business apportionment factor *(continued)*

		A – Everywhere	B – NYS	C – NYS fixed dollar minimum
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐) **29** Interest from other financial instruments ●	**29**		●	●
30 Net gains and other income from other financial instruments	**30**			●
Section 210-A.5(b) **31** Brokerage commissions ●	**31**		●	●
32 Margin interest earned on behalf of brokerage accounts ●	**32**		●	●
33 Fees for advisory services for underwriting or management of underwriting ●	**33**		●	●
34 Receipts from primary spread of selling concessions ●	**34**		●	●
35 Receipts from account maintenance fees ●	**35**		●	●
36 Fees for management or advisory services ●	**36**		●	●
37 Interest from an affiliated corporation ●	**37**		●	●
Section 210-A.5(c) **38** Interest, fees, and penalties from credit cards ●	**38**		●	●
39 Service charges and fees from credit cards ●	**39**		●	●
40 Receipts from merchant discounts ●	**40**		●	●
41 Receipts from credit card authorizations and settlement processing ●	**41**		●	●
42 Other credit card processing receipts ●	**42**		●	●
Section 210-A.5(d) **43** Receipts from certain services to investment companies ●	**43**		●	●
Section 210-A.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**			● 1,576,087

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 27

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 2017

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See instructions, Form CT-3-I, before completing return.

All filers must enter tax period:

Final return ☐ **Amended return** ☒ beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box ☒
002190348	AA 9	(518) 555 2626	

Legal name of corporation	Trade name/DBA
CTEF3REIT	

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
29 WA HARRIMAN CAMPUS	01-09-2017	

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**)*
REAL ESTATE	531210

If address/phone above is new, mark an ***X*** in the box ☐ If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

A. Pay amount shown on Part 2, line 23c. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A** Payment enclosed 0 00

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 billsmith@taxesdoneright.com		PIN 12345

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person JOHN DOE	Signature of authorized person	Official title PRESIDENT
	E-mail address of authorized person johndoe@ctef3reic.com	Telephone number (518) 555 2626	Date 04-17-2018

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@taxdoneright.com	Preparer's NYTPRIN 12345678 or Excl. code	Date 04-17-2018

See instructions for where to file.

Content of Form CT-3

Part 1 – General corporate information	Part 5 – Computation of investment capital for the current tax year
Part 2 – Computation of balance due or overpayment	Part 6 – Computation of business apportionment factor
Part 3 – Computation of tax on business income base	Part 7 – Summary of tax credits claimed
Part 4 – Computation of tax on capital base	

Part 1 – General corporate information

Section A – Qualification for preferential tax rates – If you are a corporation as identified in this section and qualify for preferential tax rates, mark an ***X*** in the boxes that apply to you *(see instructions)*.

1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... ● **1** ☐

2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts ..... ● **2** ☐

3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap ..... ● **3** ☐

4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... ● **4** ☐

5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... ● **5** ☐

6 A small business eligible for the capital base tax exception ..... ● **6** ☐

If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.

6a Total capital contributions ..... ● **6a**

6b **Small business taxpayers only:** you are also a QETC ..... ● **6b** ☐

6c **Small business taxpayers only:** you are also a qualified New York manufacturer ..... ● **6c** ☐

7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base ..... ● **7** ☐

Section B – New York State information *(see instructions)*

1 Number of New York State employees ..... ● **1** 277

2 Wages paid to New York State employees ..... ● **2** 546,638

3 Number of business establishments in New York State ..... ● **3** 11

4 If you have an interest in, or have rented, real property in New York State, mark an ***X*** in the box ..... ● **4** X

5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an ***X*** in the box ..... ● **5** ☐

5a If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments ..... **5a** ● Number ● Amount

6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an ***X*** in the box ..... ● **6** ☐

Section C – Filing information

1 **Federal return filed –** you must mark an ***X*** in one box and attach a complete copy of your federal return

1120 ● ☐ 1120 consolidated ● ☐ 1120-REIT or 1120-RIC ■ X 1120S ● ☐ 1120F ● ☐ 1120-H ■ ☐

2 **Amended return –** If you marked the amended return box on page 1, then for any item(s) that apply, mark an ***X*** in the box and attach documentation:

Failure to meet investment capital holding period ● ☐

Final federal determination ● ☐ ● Date of determination NOL carryback ● ☐ Capital loss carryback ... ● ☐ 1139 ● ☐ 1120X ● ☐

2a Enter the tax due amount from your most recently filed New York State return for this tax period ● **2a**

3 **Required attachments –** For all forms, other than tax credit claim forms, that are attached to this return, mark an ***X*** in the applicable box(es)

CT-3.1 ● ☐ CT-3.2 ● ☐ CT-3.3 ● ☐ CT-3.4 ● X CT-60 ● ☐ CT-225 ● ☐ Other *(identify)*: _____ ● ☐

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ..... ●

5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an ***X*** in the box ..... ● **5** ☐

6 Were you required to report, under P.L. 110-343, Div. C, §801(d)(2), any nonqualified deferred compensation on your 2017 federal return? *(see instructions)* ..... Yes ● ☐ No ● ☐

7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an ***X*** in the box and file Form CT-60 ..... ● ☐

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)*	1a	140262 00			
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	0 00			
1c	Fixed dollar minimum tax *(see instr)* New York receipts 3500000	1c	500 00			
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	140262 00	
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	140262 00	
5						
6						
7						

Penalties and interest

8	Estimated tax penalty *(see instructions; if Form CT-222 is attached, mark an **X** in the box)* ☐	8				
9	Interest on late payment *(see instructions)*	9				
10	Late filing and late payment penalties *(see instructions)*	10				
11	Total penalties and interest *(add lines 8, 9, and 10)*			11		

Voluntary gifts/contributions *(see instructions)*

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				
12h	New York State Veterans' Homes	12h				
13	Total voluntary gifts/contributions *(add lines 12a through 12h)*			13		

Total amount due

14	Add lines 4, 11, and 13			14	140262 00	

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	15	56105 00			
16	Second installment *(from Form CT-400)*	16	28052 00			
17	Third installment *(from Form CT-400)*	17	28052 00			
18	Fourth installment *(from Form CT-400)*	18	29053 00			
19	Payment with extension request *(from Form CT-5, line 5)*	19				
20	Overpayment credited from prior years *(see instructions)* Period	20				
21	Overpayment credited from CT-3-M Period	21				
22	Total prepayments *(add lines 15 through 21; see instructions)*			22	141262 00	

Payment due or overpayment to be credited/refunded *(see instructions)*

23a	Underpayment			23a		
23b	Additional amount for 2018 MFI			23b		
23c	Balance due			23c		
24a	Excess prepayments			24a	1000 00	
24b	Amount previously credited to 2018 MFI			24b		
24c	Overpayment			24c	1000 00	
25	Amount of overpayment to be credited to next period			25	1000 00	
26	Balance of overpayment available *(subtract line 25 from line 24c)*			26		
27	Amount of overpayment to be credited to Form CT-3-M			27		
28	Balance of overpayment to be refunded *(subtract line 27 from line 26)*			28		
29	Unused tax credits to be refunded	29				
30	Unused tax credits applied to next period	30				

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions *(see instructions)*	**1**	2157876	00
2	Additions to FTI *(from Form CT-225, line 5)*	**2**		
3	Add lines 1 and 2	**3**	2157876	00
4	Subtractions from FTI *(from Form CT-225, line 10)*	**4**		
5	Subtract line 4 from line 3	**5**	2157876	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**	2157876	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**	2157876	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**	2157876	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**	2157876	00
14	Business apportionment factor *(from Part 6, line 55)*	**14**	100%	
15	Apportioned business income after addback *(multiply line 13 by line 14)*	**15**	2157876	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**	2157876	00
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**		
19	Business income base *(subtract line 18 from line 17)*	**19**	2157876	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**	140262	00

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.

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	27091637 00	30835152 00	28963395 00
2 Real property and marketable securities included on line 1	2	1000000 00	1000000 00	1000000 00
3 Subtract line 2 from line 1	3	26091637 00	29835152 00	27963395 00
4 Real property and marketable securities at fair market value	4	2000000 00	2000000 00	2000000 00
5 Adjusted total assets *(add lines 3 and 4)*	5	28091637 00	31835152 00	29963395 00
6 Total liabilities	6	8656618 00	11998170 00	10327394 00

7 Total net assets *(subtract line 6, column C, from line 5, column C)*	7	19636001 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	19636001 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	19636001 00
12 Business apportionment factor *(from Part 6, line 55)*	12	100%
13 Apportioned business capital *(multiply line 11 by line 12)*	13	19636001 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	0 00

Part 5 – Computation of investment capital for the current tax year *(see instructions)*

		A Average fair market value	B Liabilities attributable to column A amount	C Net average value *(column A - column B)*
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution *(from Form CT-3.1, Schedule E, line 1)*	16			
17 Total of stocks **actually** held for more than one year *(from Form CT-3.1, Schedule E, line 2)*	17			
18 Total of stocks **presumed** held for more than one year *(from Form CT-3.1, Schedule E, line 3)*	18			

19 Total investment capital for the current year *(Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter **0**.)*	19	

Addback of capital previously reported as investment capital

		A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported *(column A - column B)*
20 Total of stocks previously presumed held for more than one year, but did **not** meet the holding period *(from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)*	20			

Part 6 – Computation of business apportionment factor *(see instructions)*

Mark an ***X*** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor *(see instr.)* .. ● ☐

		A – New York State	B – Everywhere
Section 210-A.2			
1 Sales of tangible personal property ●	**1**		
2 Sales of electricity ●	**2**		
3 Net gains from sales of real property ●	**3**		
Section 210-A.3			
4 Rentals of real and tangible personal property ●	**4**	3500000 00	3500000 00
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property ●	**5**		
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event ●	**6**		
Section 210-A.4			
7 Sale, licensing, or granting access to digital products ●	**7**		

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an ***X*** in the box *(see instructions)* ● **8** ☐

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see line 8 instructions)*

Section 210-A.5(a)(2)(A)			
9 Interest from loans secured by real property ●	**9**		
10 Net gains from sales of loans secured by real property ●	**10**		
11 Interest from loans **not** secured by real property (QFI ● ☐) ●	**11**		
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐) ●	**12**		
Section 210-A.5(a)(2)(B) (QFI ● ☐)			
13 Interest from federal debt ●	**13**		
14			
15 Interest from NYS and its political subdivisions debt ●	**15**		
16 Net gains from federal, NYS, and NYS political subdivisions debt ●	**16**		
17 Interest from other states and their political subdivisions debt ●	**17**		
18 Net gains from other states and their political subdivisions debt ●	**18**		
Section 210-A.5(a)(2)(C) (QFI ● ☐)			
19 Interest from asset-backed securities and other government agency debt ●	**19**		
20 Net gains from government agency debt or asset-backed securities sold through an exchange ●	**20**		
21 Net gains from all other asset-backed securities ●	**21**		
Section 210-A.5(a)(2)(D) (QFI ● ☐)			
22 Interest from corporate bonds ●	**22**		
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange ●	**23**		
24 Net gains from other corporate bonds ●	**24**		
Section 210-A.5(a)(2)(E)			
25 Net interest from reverse repurchase and securities borrowing agreements ●	**25**		
Section 210-A.5(a)(2)(F)			
26 Net interest from federal funds ●	**26**		
Section 210-A.5(a)(2)(I) (QFI ● ☐)			
27 Net income from sales of physical commodities ●	**27**		
Section 210-A.5(a)(2)(J) (QFI ● ☐)			
28 Marked to market net gains ●	**28**		
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)			
29 Interest from other financial instruments ●	**29**		
30 Net gains and other income from other financial instruments ●	**30**		

Part 6 – Computation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	**31**		
32 Margin interest earned on behalf of brokerage accounts	**32**		
33 Fees for advisory services for underwriting or management of underwriting	**33**		
34 Receipts from primary spread of selling concessions	**34**		
35 Receipts from account maintenance fees	**35**		
36 Fees for management or advisory services	**36**		
37 Interest from an affiliated corporation	**37**		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	**38**		
39 Service charges and fees from credit cards	**39**		
40 Receipts from merchant discounts	**40**		
41 Receipts from credit card authorizations and settlement processing	**41**		
42 Other credit card processing receipts	**42**		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	**43**		
Section 210-A.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**	3500000 00	3500000 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; if 100% in New York State, enter as* **1.0000***)* **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-606		DTF-622	
CT-40		CT-607		DTF-624	
CT-41		CT-611		DTF-630	
CT-43		CT-611.1		Other credits	
CT-44		CT-611.2			
CT-46		CT-612			
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239					
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-639			
CT-249		CT-640			
CT-250		CT-641			
CT-261		CT-642			
CT-501		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			
CT-604		CT-647			
CT-605		DTF-621			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* **2**

3 Total tax credits claimed that are refund eligible *(see instructions)* **3**

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an ***X*** in the box ..... **4a** ☐

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an ***X*** in the box ..... **4b** ☐

4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an ***X*** in the box ..... **4c** ☐

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2017

Legal name of corporation	Employer identification number (EIN)
CTEF3REIT	002190348

Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I	1	140262 00
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	500 00
3	Subtract line 2 from line 1	3	139762 00
4	Maximum allowable amount of the NOLD to be deducted in the current tax year *(divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)*	4	2150185 00

Computation of available net operating losses (NOLs) *(see instructions)*

5a	NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used	5a	0
5b	NOL incurred in the current year	5b	0
5c	Carryback of NOL from a subsequent year	5c	0
5d	Add lines 5a through 5c	5d	0
5e	NOLs expired before current year	5e	
5	Total NOLs available in this period *(subtract line 5e from line 5d)*	5	
6	NOLD to be used in the current tax year *(see instructions)*	6	0
7	Unused NOLD *(subtract line 6 from line 5; do not enter less than zero)*	7	

Schedule A – Apportioned business income or loss *(must be completed for each tax period; see instructions)*

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*	D Election to waive carryback
01-01-2017 12-31-2017	2157876 00		

Note: *You **must** complete and attach Form CT-3.4 to Form CT-3 or CT-3-A each tax year.*

Schedule B – New members included in the combined group for the current tax period; Form CT-3-A filers only *(see instructions)*

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

Schedule C – Former members not included in the combined group for the current tax period; Form CT-3-A filers only *(see instructions)*

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*

Test 28a

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, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See instructions, Form CT-3-A-I, before completing return.

All filers must enter tax period:

Final return ☐ **Amended return** ☐ beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box X
002190349	OA 3	(518) 555-2626	

Legal name of designated agent	Trade name/DBA
CTEF3A	
Mailing name *(if different from legal name above)*	State or country of incorporation
c/o	NY
Mailing address number and street or PO box	Date of incorporation / **Foreign corporations:** date began business in NYS
Form 3A WA Harriman Campus	05/18/2009

City	State	ZIP code	Country *(if not United States)*
Albany	NY	12227	

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
Manufacturing	334200

If address/phone above is new, mark an ***X*** in the box ☐ If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

A. Pay amount shown on Part 2, line 24c. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A** Payment enclosed 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 X

C. Enter the number of members included in this combined return including nontaxpayers and the designated agent ..... **C** 3

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@ ct3a.com	Telephone number (518) 555-2626	Date 0315/2018

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 2	Date 03/15/2018

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**	-10,402,384	
E. Value of your assets *(see instr.)*	**E1**	84,862,257	**E2**	87,729.862	**E3**	86,296,217	
F. Value of your liabilities *(see instr.)*	**F1**	56,494,938	**F2**	644,478,234	**F3**	60,486,586	
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** ☐

4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... ● **4** ☐

5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... ● **5** ☐

6 A small business eligible for the capital base tax exception ..... ● **6** ☐

If you marked this box, complete line 6a; also mark the box at line 6b or 6c, as applicable.

6a Total capital contributions ..... ● **6a**

6b **Small business taxpayer only:** You are also a QETC ..... ● **6b** ☐

6c **Small business taxpayer only:** You are also a qualified New York manufacturer ..... ● **6c** ☐

Section B – New York State information *(see instructions)*

1 Total number of New York State employees for all group members ..... ● **1** 1

2 Total wages paid to New York State employees for all group members ..... ● **2** 20,935

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:

Failure to meet investment capital holding period ● ☐

Final federal determination ● ☐ ● Date of determination NOL carryback ● ☐ Capital loss carryback ... ● ☐ 1139 ● ☐ 1120X ● ☐

2a Enter the tax due amount from your most recently filed New York State return for this tax period ● **2a**

3 **Required attachments –** For all forms, other than tax credit claim forms, that are attached to this return, mark an ***X*** in the applicable box(es)

CT-3.1 ● X CT-3.2 ● ☐ CT-3.3 ● ☐ CT-3.4 ● X CT-60 ● X CT-225-A ● X Other *(identify)*: _____ ● ☐

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ..... ● **4**

5a If the designated agent is making or has made the irrevocable commonly owned group election, mark an ***X*** in box 5a. By making the election, each corporation in the commonly owned group will be bound by the election and the election will apply to any member that subsequently enters the group. ..... ● **5a** ☐

5b If **not** making the commonly owned group election, mark an ***X*** in box 5b. See *Who must file a combined return* instructions. ..... ● **5b** ☐

5c If you marked the line 5a box, enter the beginning and ending dates of the first year of the election ..... **5c** ● Beginning ● Ending

Part 1 – General corporate information *(continued)*

Section C – Filing information *(continued)*

6	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
8	Were you required to report, under P.L. 110-343, Div. C, §801(d)(2), any nonqualified deferred compensation on your 2017 federal return? *(see instructions)*	Yes ☐	No ☒

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)*	1a	0		
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	1,377		
1c	Fixed dollar minimum tax for designated agent only *(see instr)* — New York receipts 7,222,877	1c	3,500		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	3,500
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	3,500
4b	Sum of fixed dollar minimum taxes for taxable group members			4b	1,000
4c	Total combined tax due *(add lines 4a and 4b)*			4c	4,500
5					
6					
7					

Penalties and interest

8	Estimated tax penalty *(see instructions; if Form CT-222 is attached, mark an **X** in the box)* ☐	8			
9	Interest on late payment *(see instructions)*	9			
10	Late filing and late payment penalties *(see instructions)*	10			
11	Total penalties and interest *(add lines 8, 9, and 10)*			11	

Voluntary gifts/contributions *(see instructions)*

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			
12h	New York State Veterans' Homes	12h	500		
13	Total voluntary gifts/contributions *(add lines 12a through 12h)*			13	500

Total amount due

14	Add lines 4c, 11, and 13			14	5,000

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	15	1,250		
16	Second installment *(from Form CT-400)*	16	1,250		
17	Third installment *(from Form CT-400)*	17	1,250		
18	Fourth installment *(from Form CT-400)*	18	1,250		
19	Payment with extension request *(from Form CT-5.3, line 8)*	19	3,000		
20	Overpayment credited from prior years *(see instructions)* Period	20			
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	2,000		
23	Total prepayments *(add lines 15 through 22; see instructions)*			23	10,000

Part 2 – Computation of balance due or overpayment *(continued)*

Payment due or overpayment to be credited/refunded *(see instructions)*

24a	Underpayment	**24a**	
24b	Additional amount for 2018 MFI	**24b**	
24c	Balance due	**24c**	
25a	Excess prepayments	**25a**	5,000
25b	Amount previously credited to 2018 MFI	**25b**	1,000
25c	Overpayment	**25c**	4,000
26	Amount of overpayment to be credited to next period	**26**	4,000
27	Balance of overpayment available *(subtract line 26 from line 25c)*	**27**	
28	Amount of overpayment to be credited to Form CT-3-M	**28**	
29	Balance of overpayment to be refunded *(subtract line 28 from line 27)*	**29**	
30	Unused tax credits to be refunded	**30**	
31	Unused tax credits applied to next period	**31**	

Part 3 – Computation of tax on combined business income base

1a	Federal consolidated taxable income (CTI) of New York combined group *(see instructions)*	**1a**	-9,593,289
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**	-9,593,289
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**	-9,593,289
2	Additions to federal CTI *(from Form CT-225-A, line 5)*	**2**	185,368
3	Add lines 1g and 2	**3**	-9,407,921
4	Subtractions from federal CTI *(from Form CT-225-A, line 10; see instructions)*	**4**	128,064
5	Subtract line 4 from line 3	**5**	-9,535,985
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**	-9,535,985
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1; see instructions)*	**8**	0
9	Subtract line 8 from line 7	**9**	-9,535,985
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**	-9,535,985
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**	25,000
13	Combined business income after addback *(add lines 11 and 12)*	**13**	-9,510,985
14	Combined business apportionment factor *(from Part 6, line 55)*	**14**	0.0486
15	Apportioned combined business income after addback *(multiply line 13 by line 14)*	**15**	-462,234
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**	-462,234
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**	
19	Combined business income base *(subtract line 18 from line 17)*	**19**	-462,234
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**	0

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.

Reconciliation of aggregate of federal separate taxable income to federal consolidated taxable income (CTI) *(see instructions)*

Item	A Member name	B Member EIN	C New	D Existing	E Departed	F Ownership percentage
A	Designated agent: CTEF3A	002190349				0.50
B	CTEF3ABC1	002190350		X	X	0.25
C	CTEF3ABC2	002190351	X			0.25
D						
E						
F						
G						
H						
I						
J						
K						
L						
M						
N						
O						
P						

Item	G If part of a federal consolidated group, mark an *X* in the box	H Federal form filed	I EIN of parent of federal consolidated return	J Federal separate taxable income
A	X	1120	002190349	-10,403,884
B	X		002190349	404,356
C	X		002190349	404,355
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
N				
O				
P				
Total from attached sheet(s)				

1	Aggregate of federal separate taxable income *(add amounts in column J)*	1	-9,595,173
2	Adjustment accounting for application of Treasury Regulations section 1.1502.12	2	1,884
3	Aggregate of federal separate taxable income for consolidated purposes *(combine lines 1 and 2)*	3	-9,593,289
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	-9,593,289
	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	0
9	Consolidated charitable contributions deduction	9	1,884
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	86,296,217	3,946,613	100	90,242,730
2 Real property and marketable securities included on line 1	2				
3 Subtract line 2 from line 1, column D	3				90,242,730
4 Real property and marketable securities at fair market value	4				
5 Adjusted total assets *(add lines 3 and 4)*	5				90,242,730
6 Total liabilities	6	60,486,586	795,384		61,281,970
7 Total net assets *(subtract line 6, column D, from line 5)*	7				28,960,760
8 Investment capital *(from Part 5, line 19; if zero or less, enter **0**)*	8				1,170,805
9 Business capital *(subtract line 8 from line 7)*	9				27,789,955
10 Addback of capital previously reported as investment capital *(from Part 5, line 20, column C; if zero or less, enter **0**)*	10				550,000
11 Combined capital *(add lines 9 and 10)*	11				28,339,955
12 Combined business apportionment factor *(from Part 6, line 55)*	12				0.0486
13 Combined capital base *(multiply line 11 by line 12)*	13				1,377,322
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				1,377

Part 5 – Computation of combined investment capital for the current tax year *(see instructions)*

		A Average fair market value	B Liabilities attributable to column A amount	C Net average value *(column A - column B)*
16 Total combined capital that generates income claimed to not be taxable by New York under the U.S. Constitution *(from Form CT-3.1, Schedule E, line 1)*	16	2,341,610	1,170,805	1,170,805
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			1,170,805

Addback of capital previously reported as investment capital

		A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported *(column A - column B)*
20 Total of stocks previously presumed held for more than one year, but did **not** meet the holding period *(from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)*	20	500,000	600,000	550,000

Part 6 – Computation of combined business apportionment factor *(see instructions)*

Mark an ***X*** in this box **only** if the combined group has **no receipts** required to be included in the denominator of the apportionment factor *(see instructions)* ..... ● ☐

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
Section 210-A.2						
1	Sales of tangible personal property					
1a	NYS	6,819,894	1,000,000		7,819,894	
1b	EW	164,774,213				164,774,213
2	Sales of electricity					
2a	NYS					
2b	EW					
3	Net gains from sales of real property					
3a	NYS					
3b	EW					
Section 210-A.3						
4	Rental of real and tangible personal property					
4a	NYS					
4b	EW					
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property					
5a	NYS	0			0	
5b	EW	81,848				81,848
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event					
6a	NYS					
6b	EW					
Section 210-A.4						
7	Sale, licensing, or granting access to digital products					
7a	NYS					
7b	EW					

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an ***X*** in the box *(see instructions)* ..... ● **8** ☐

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see line 8 instructions)*

Section 210-A.5(a)(2)(A)

9	Interest from loans secured by real property					
9a	NYS					
9b	EW					
10	Net gains from sales of loans secured by real property					
10a	NYS					
10b	EW					
11	Interest from loans **not** secured by real property (QFI ● ☐)					
11a	NYS					
11b	EW					
12	Net gains from sales of loans **not** secured by real property (QFI ● ☐)					
12a	NYS					
12b	EW					

Part 6 – Computation of combined business apportionment factor *(continued)*

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
Section 210-A.5(a)(2)(B) (QFI ● ☐)						
13	Interest from federal debt					
13a	NYS				●	
13b	EW					●
14						
14a						
14b						
15	Interest from NYS and its political subdivisions debt					
15a	NYS				●	
15b	EW					●
16	Net gains from federal, NYS, and NYS political subdivisions debt					
16a	NYS				●	
16b	EW					●
17	Interest from other states and their political subdivisions debt					
17a	NYS				●	
17b	EW					●
18	Net gains from other states and their political subdivisions debt					
18a	NYS				●	
18b	EW					●
Section 210-A.5(a)(2)(C) (QFI ● ☐)						
19	Interest from asset-backed securities and other government agency debt					
19a	NYS				●	
19b	EW					●
20	Net gains from government agency debt or asset-backed securities sold through an exchange					
20a	NYS				●	
20b	EW					●
21	Net gains from all other asset-backed securities					
21a	NYS				●	
21b	EW					●
Section 210-A.5(a)(2)(D) (QFI ● ☐)						
22	Interest from corporate bonds					
22a	NYS				●	
22b	EW					●
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange					
23a	NYS				●	
23b	EW					●
24	Net gains from other corporate bonds					
24a	NYS				●	
24b	EW					●

Part 6 – Computation of combined business apportionment factor *(continued)*

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
Section 210-A.5(a)(2)(E)						
25	Net interest from reverse repurchase and securities borrowing agreements					
25a	NYS					
25b	EW					
Section 210-A.5(a)(2)(F)						
26	Net interest from federal funds					
26a	NYS					
26b	EW					
Section 210-A.5(a)(2)(I) (QFI ● ☐)						
27	Net income from sales of physical commodities					
27a	NYS					
27b	EW					
Section 210-A.5(a)(2)(J) (QFI ● ☐)						
28	Marked to market net gains					
28a	NYS					
28b	EW					
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)						
29	Interest from other financial instruments					
29a	NYS	0			0	
29b	EW	175,074				175,074
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	402,983	23,028	23,028	402,983	
52b	EW	4,059,927				4,059,927
Section 210-A.11						
53	Discretionary adjustments					
53a	NYS					
53b	EW					

Total receipts

54 Add lines 1 through 53 in columns D and E..... 8,222,877 | 169,091,062

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; if 100% in New York State, enter as **1.0000**)*..... **55** 0.0486

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-606		DTF-622	
CT-40		CT-607		DTF-624	
CT-41		CT-611		DTF-630	
CT-43		CT-611.1		Other credits	
CT-44		CT-611.2			
CT-46		CT-612			
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-639			
CT-249		CT-640			
CT-250		CT-641			
CT-261		CT-642			
CT-501		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			
CT-604		CT-647			
CT-605		DTF-621			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* **2**

3 Total tax credits claimed that are refund eligible *(see instructions)* **3**

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an ***X*** in the box ..... **4a** ☐

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an ***X*** in the box ..... **4b** ☐

4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an ***X*** in the box ..... **4c** ☐

Department of Taxation and Finance

Investment and Other Exempt Income And Investment Capital

CT-3.1

NEW YORK STATE 2017

Legal name of corporation	Employer identification number (EIN)
CTEF3A	002190349

Attach to Form CT-3 or CT-3-A

Schedule A – 40% safe harbor election *(see instructions)*

1 If making the election to reduce your gross investment income and gross other exempt income (other than gross exempt cross-article dividends) by 40% in lieu of direct or indirect attribution, mark an ***X*** in the box *(see instructions)* ..... ● **1** X

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 (other than gross exempt cross-article dividends) *(see instr.)* ●	**2**	300,000
3	Add lines 1 and 2 *(if the safe harbor election is made, complete lines 4 and 5; otherwise, skip to Part 2)* ..... ●	**3**	300,000
4	**40% safe harbor reduction** *(if the safe harbor election is made, multiply line 3 by 40%; see instructions)* ●	**4**	120,000
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**	180,000

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**	150,000
7	Interest deductions **directly** attributable to gross exempt cross-article dividends ..... ●	**7**	25,000
8	Interest deductions **indirectly** attributable to gross exempt cross-article dividends ..... ●	**8**	25,000
9	Total interest deductions attributable to gross exempt cross-article dividends *(add lines 7 and 8)* ..... ●	**9**	50,000
10	Exempt cross-article dividends *(if line 9 is less than line 6, subtract line 9 from line 6; otherwise, enter **0**)* ●	**10**	100,000
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**	280,000
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**	280,000
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**	-9,535,985
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**	280,000		
28	Total other exempt income allowed after ENI limitation *(enter the lesser of line 26 or 27; if zero or less, enter **0**)* ●			**28**	0
29	Remaining ENI limitation *(subtract line 28 from line 26; if zero or less, enter **0**)* ..... ●			**29**	0

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 – Limitation on gross investment income *(see instructions)*

1	ENI *(from Form CT-3 or CT-3-A, Part 3, line 7)*			1	-9,535,985
2	8% of ENI *(multiply line 1 by 8% (.08); do not enter less than zero)*			2	0
3	Gross investment income from investments generating income **not** taxable by New York under the U.S. Constitution			3	100,000
4	Limitation on gross investment income *(enter the greater of line 2 or line 3)*			4	100,000
5	Remaining limitation *(subtract line 3 from line 4; if zero or less, enter **0**)*			5	0
6	Dividend income from investment capital from stocks **actually** held more than one year	6	200,000		
7	Net capital gains in excess of losses from investment capital from stocks **actually** held more than one year	7	100,000		
8	Add lines 6 and 7			8	300,000
9	Gross investment income from stocks **actually** held more than one year **after** limitation *(enter the lesser of line 5 or line 8)*			9	0
10	Remaining balance of limitation on gross investment income *(subtract line 9 from line 5; if zero or less, enter **0**)*			10	0
11	Dividend income from investment capital from stocks **presumed** held more than one year	11	400,000		
12	Gross investment income from stocks **presumed** held more than one year **after** limitation *(enter the lesser of line 10 or line 11)*			12	0
13	Total gross investment income *(add lines 3, 9, and 12)*			13	100,000

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	40,000
15	Investment income after safe harbor reduction *(subtract line 14 from line 13; **skip Part 3 below and continue with Part 4**)*	15	60,000

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	0
20	Excess interest deductions attributable to investment capital or to gross investment income *(if line 18 is more than line 13, subtract line 13 from line 18; otherwise, enter **0**)*			20	0

Part 4 – Total investment income and excess deductions attributable

21	Investment income *(if the safe harbor election is made, enter the amount from line 15; if the safe harbor election is **not** made, enter the amount from line 19)*	21	60,000
22	Excess interest deductions attributable to investment capital or to gross investment income *(if the safe harbor election is made, enter **0**; if the safe harbor election is not made, enter the amount from line 20)*	22	0

Part 5 – ENI limitation on investment income

23	Total investment income allowed after ENI limitation *(enter the lesser of line 21 or Schedule B, line 29)*	23	0

Schedule D – Total investment and other exempt income and excess interest deductions attributable

1	Total investment and other exempt income *(add Schedule B, line 28 and Schedule C, line 23; enter here and on Form CT-3 or CT-3-A, Part 3, line 8; do not enter less than zero)*	1	0
2	Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income *(add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is **not** made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on Form CT-3 or CT-3-A, Part 3, line 10; do not enter less than zero)*	2	

Schedule E – Investment capital *(see instructions)*

Part 1 – Investment capital that generates income claimed not taxable by New York under the U.S. Constitution

Description of asset *(identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through H on the corresponding lines below; enter only directly owned assets in items A through G)*

Item	**A –** Description of asset	**B –** Number of shares acquired, if applicable	**C –** Date acquired
A	Investment Asset	250,000	2/25/2017
B			
C			
D			
E			
F			
G			

Item	**D** Number of shares sold, if applicable	**E** Date sold	**F** Average FMV	**G** Liabilities attributable	**H** Net average FMV
A	100,000	11/3/2017	2,341,610	1,170,805	1,170,805
B					
C					
D					
E					
F					
G					
Total from additional sheet(s) and/or partnerships					
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 16 ... ●			**1** 2,341,610	● 1,170,805	● 1,170,805

Part 2 – Investment capital – stocks actually held more than one year

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)*

Item	**A –** Name/CUSIP/CINS/lot number	**B –** Number of shares acquired	**C –** Date acquired
A			
B			
C			
D			
E			
F			
G			

Item	**D** Number of shares sold	**E** Date sold	**F** Average FMV	**G** Liabilities attributable	**H** Net average FMV
A					
B					
C					
D					
E					
F					
G					
Total from additional sheet(s) and/or partnerships					
2 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 17 ... ●			**2**	●	●

Schedule E – Investment capital *(see instructions) (continued)*

Part 3 – Investment capital – stocks presumed held more than one year

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)*

Item	**A –** Name/CUSIP/CINS/lot number	**B –** Number of shares acquired	**C –** Date acquired
A			
B			
C			
D			
E			
F			
G			

Item	**D** Number of shares sold	**E** Date sold	**F** Average FMV	**G** Liabilities attributable	**H** Net average FMV
A					
B					
C					
D					
E					
F					
G					
Total from additional sheet(s) and/or partnerships					
3 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 18 ... ●		**3**			

Part 4 – Total investment capital

4 Total of all investment capital *(add lines 1, 2, and 3 in columns F, G, and H)* ..... ●	**4**			

Schedule F – Current year addback of prior year presumed investment capital and investment income *(see instructions)*

Do **not** complete schedule F if you have prior year presumed investment capital that failed to meet the holding period presumption **and** you **amended** your prior year return to reflect the fact that the stock was **not** investment capital (and that any related income was not investment income).

Part 1 – Addback of prior year presumed investment capital for stocks that did not meet holding period requirement *(see instructions)*

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)*

Item	**A –** Name/CUSIP/CINS/lot number	**B –** Number of shares acquired	**C –** Date acquired
A	Securities/Corp1/123987456/2	100,000	3/1/2016
B	Bonds/Corp2/987456113/3	75,000	4/1/2016
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	90,000	3/15/2017	300,000	350,000	325,000
B	70,000	6,15,2017	200,000	250,000	225,000
C					
D					
E					
F					
G					
Total from additional sheet(s) and/or partnerships					
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 20 ... ●			**1** 500,000	● 600,000	● 550,000

Part 2 – Addback of prior year presumed investment income for stocks that did not meet holding period requirement *(see instr.)*

2 Prior year **presumed** gross investment income **after** Schedule C, Part 1 – Limitation on gross investment income for stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption *(see instructions)* ..... ●	**2**	100,000
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**	50,000
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**	50,000
5 Maximum addback based on prior year limitations *(enter the amount from prior year Form CT-3.1, Schedule C, line 12)* ..... ●	**5**	25,000
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**	25,000

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2017

Legal name of corporation	Employer identification number (EIN)
CTEF3A	002190349

Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I	1	0
2	Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year *(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)*	2	0
3	Subtract line 2 from line 1	3	0
4	Maximum allowable amount of the NOLD to be deducted in the current tax year *(divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)*	4	0

Computation of available net operating losses (NOLs) *(see instructions)*

5a	NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used	5a	100,000		
5b	NOL incurred in the current year	5b	50,000		
5c	Carryback of NOL from a subsequent year	5c			
5d	Add lines 5a through 5c	5d	150,000		
5e	NOLs expired before current year	5e	30,000		
5	Total NOLs available in this period *(subtract line 5e from line 5d)*			5	120,000
6	NOLD to be used in the current tax year *(see instructions)*			6	
7	Unused NOLD *(subtract line 6 from line 5; do not enter less than zero)*			7	120,000

Schedule A – Apportioned business income or loss *(must be completed for each tax period; see instructions)*

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*	D Election to waive carryback
01/01/2017-12/31/2017	-467,580		X
01/01/2016-12/31/2016	-60,000		
01/01/2015-12/31/2015	-40,000		

Note: *You **must** complete and attach Form CT-3.4 to Form CT-3 or CT-3-A each tax year.*

Schedule B – New members included in the combined group for the current tax period; Form CT-3-A filers only *(see instructions)*

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*
CTEF3ABC1	002190350	25,000		1/1/2017	12/31/2017

Schedule C – Former members not included in the combined group for the current tax period; Form CT-3-A filers only *(see instructions)*

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*
Sub 3	123123123	25,000		1/1/2017	12/31/2017

Department of Taxation and Finance

New York State Modifications

(for filers of combined franchise tax returns)

Tax Law – Articles 9-A and 33

CT-225-A

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33)	Designated agent or parent employer identification number (EIN)
CTEF3A	002190349

File with Form CT-3-A or CT-33-A.

Complete all parts that apply to you. See Form CT-225-A-I, *Instructions for Forms CT-225-A and CT-225-A/B*.

Identify the return you are filing by marking an ***X*** in the box: CT-3-A ● [X] CT-33-A ● [ ]

Schedule A – Certain New York State additions to federal taxable income (FTI) *(attach additional form(s) if necessary)*

The amount on line 5, column E, should equal the amount on Form CT-3-A, Part 3, line 2, or Form CT-33-A, line 74, column E.

Part 1 – For certain additions to FTI that did not flow through from a partnership, estate, or trust

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain additions to FTI that did **not** flow through from a partnership, estate, or trust. In column B, the sum of certain additions that did **not** flow through from a partnership, estate, or trust from all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

1 New York State additions *(see instructions)*

	Modification number	A Designated agent or parent		B Total group members		C Subtotal *(column A + column B)*		D Intercorporate eliminations		E Combined total *(column C - column D)*	
1a	A - 505	13,268	00	7,494	00	20,762	00		00	20,762	00
1b	A - 507	163,933	00	673	00	164,606	00		00	164,606	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)*

		177,201	00	8,167	00	185,368	00		00	185,368	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)*

177,201 00	8,167 00	185,368 00	00	185,368 00

Schedule B – Certain New York State subtractions from FTI *(attach additional form(s) if necessary)*

The amount on line 10, column E should equal the amount on Form CT-3-A, Part 3, line 4, or Form CT-33-A, line 83, column E.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain subtractions from FTI that did **not** flow through from a partnership, estate, or trust. In column B, the sum of certain subtractions that did **not** flow through from a partnership, estate, or trust from all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

6 New York State subtractions *(see instructions)*

	Modification number	A Designated agent or parent		B Total group members		C Subtotal *(column A + column B)*		D Intercorporate eliminations		E Combined total *(column C - column D)*	
6a	**S -** 507	125,318	00	2,746	00	128,064	00		00	128,064	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)*

		125,318	00	2,746	00	128,064	00		00	128,064	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)*

125,318 00	2,746 00	128,064 00	00	128,064 00

PDF

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

NEW YORK STATE 2017

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33)	Designated agent or parent employer identification number (EIN)
CTEF3A	002190349

Attach to Form CT-225-A.

Complete all parts that apply to you. See Form CT-225-A-I, *Instructions for Forms CT-225-A and CT-225-A/B*.

Each combined group member completes and files this form to break down certain addition and subtraction modifications it is required to make. In Schedule A each member breaks down its additions, and in Schedule B its subtractions.

Schedule A – Certain New York State additions to federal taxable income (FTI)

Legal name of group member	EIN of group member
CTEF3ABC1	002190350

1 New York State additions – Amounts of additions that originate with a group member are reported in Part 1, separate from addition amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain additions to FTI that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount	
1a	A - 505	3,747	00
1b	A - 507	337	00
1c	A -		00
1d	A -		00
1e	A -		00
1f	A -		00
1g	A -		00
1h	A -		00
1i	A -		00
1j	A -		00
1k	A -		00
1l	A -		00
1m	A -		00
1n	A -		00
1o	A -		00
1p	A -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 1.....			00

Part 2 – Share of certain additions to FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary *(see instructions)*

	Modification number	Amount	
1a	EA -		00
1b	EA -		00
1c	EA -		00
1d	EA -		00
1e	EA -		00
1f	EA -		00
1g	EA -		00
1h	EA -		00
1i	EA -		00
1j	EA -		00
1k	EA -		00
1l	EA -		00
1m	EA -		00
1n	EA -		00
1o	EA -		00
1p	EA -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 2.....			00

2 Total additions *(add the totals of Parts 1 and 2; Article 33 filers see instructions)* **2** 4,084 00

Schedule B – Certain New York State subtractions from FTI

Legal name of group member	EIN of group member
CTEF3ABC1	002190350

3 New York State subtractions – Amounts of subtractions that originate with a group member are reported in Part 1, separate from subtraction amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount	
3a	S - 507	1,373	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.....		1,373	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** 1,373 00

PDF

Department of Taxation and Finance

Group Member's Detail Spreadsheet
New York State Modifications
(for filers of combined franchise tax returns)

CT-225-A/B

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33)	Designated agent or parent employer identification number (EIN)
CTEF3A	002190349

Attach to Form CT-225-A.

Complete all parts that apply to you. See Form CT-225-A-I, *Instructions for Forms CT-225-A and CT-225-A/B*.

Each combined group member completes and files this form to break down certain addition and subtraction modifications it is required to make. In Schedule A each member breaks down its additions, and in Schedule B its subtractions.

Schedule A – Certain New York State additions to federal taxable income (FTI)

Legal name of group member	EIN of group member
CTEF3ABC2	002190351

1 New York State additions – Amounts of additions that originate with a group member are reported in Part 1, separate from addition amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain additions to FTI that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount	
1a	A - 505	3,747	00
1b	A - 507	337	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.....		4,084	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** 4,084 00

Schedule B – Certain New York State subtractions from FTI

Legal name of group member	EIN of group member
CTEF3ABC2	002190351

3 New York State subtractions – Amounts of subtractions that originate with a group member are reported in Part 1, separate from subtraction amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount	
3a	S - 507	1,373	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.....		1,373	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** 1,373 00

Department of Taxation and Finance

Affiliated Entity Information Schedule

CT-60

NEW YORK STATE 2017

For period ended
12/31/2017

Legal name of corporation	Employer identification number (EIN)
CTEF3A	002190349

Attach to Form CT-3, CT-3-A, or CT-3-S.

Schedule A – Federal S corporation information *(see instructions)*

Part 1 – QSSS inclusion *(see instructions)*

Name and address of QSSS	Effective date of federal QSSS election *(mm-dd-yy)*	Federal EIN or temporary filing (TF) number of QSSS	Federal EIN or TF number of QSSS parent

Part 2 – QSSS elective inclusion *(see instructions)*

Name and address of QSSS	Effective date of federal QSSS election *(mm-dd-yy)*	Federal EIN or TF number of QSSS	Federal EIN or TF number of QSSS parent

Part 3 – 1120S shareholder information *(see instructions)*

1 Amount of distributions as shown on federal Form 1120S, Schedule K, line 16d and/or 17c ..... ● **1**

Name and address of shareholder	Shareholder EIN or SSN(s)

Schedule B – Other related entities *(see instructions)*

Part 1

2 If the activities of any of the following impact your federal return, mark an ***X*** for all that apply:

QSSS ● ☐ Captive REIT or RIC ● ☐ Combinable captive insurance company ● ☐ Partnership ● **X**

Disregarded entity ● ☐ Tax-exempt DISC ● ☐ SMLLC ● ☐

3 If any of your subsidiaries are incorporated outside of New York State, mark an ***X*** in the box ..... ● **3** **X**

4 If you filed a consolidated federal return, mark an ***X*** in the box and complete lines 4a through 4d ..... ● **4** X

4a	Number of corporations included in federal consolidated group(s) ..... ●	**4a**	**2**
4b	Consolidated federal taxable income (FTI) before net operating loss deduction (NOLD) ..... ●	**4b**	**-9,593,289**
4c	Consolidated FTI before NOLD of corporations in federal group(s), but not in New York combined group ●	**4c**	
4d	FTI before NOLD of corporations not in federal group(s), but in New York combined group ..... ●	**4d**	

Part 2

Mark an ***X*** in any box(es) that apply to you, and enter the appropriate name(s) and EIN(s).

5 More than 50% of the voting power of your capital stock is owned or controlled, directly or indirectly, by another corporation or by the same interests ..... ● **5**

● Name of controlling entity ● EIN or SSN

6 You or the same interests own or control, directly or indirectly, more than 50% of the voting power of the capital stock of another corporation ..... ● **6**

● Name of corporation controlled ● EIN

7 There has been a transfer or acquisition of controlling interest in the entity during the last 3 years ..... ● **7**

● Name of transferred or acquired corporation ● EIN

8 You are a member of an affiliated federal group ..... ● **8**

● Name of primary corporation ● EIN

Part 3 – Entities taxable as partnerships *(see instructions)*

9 If you are a partner in a partnership, mark an ***X*** in the appropriate box and enter the required information below ..... ● **9** ☐

Name and address of partnership	Entity method	Separate accounting election		EIN of partnership	EIN or SSN of all tiered partners of partnership
	Mark an ***X*** in the box	Mark an ***X*** in the box	Date		
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			

Part 4 – SMLLCs and tax-exempt DISCs *(see instructions)*

10 If items of income, gain, loss, deduction, credits, etc. from an SMLLC or a tax-exempt DISC are included in your New York return, mark an ***X*** in the box and enter the required information below ..... ● **10** ☐

Name and address of SMLLC or tax-exempt DISC	If the SMLLC or tax-exempt DISC generated credits, mark an ***X*** in the box	EIN of SMLLC or tax-exempt DISC	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		

Certification: I certify that this document and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title	
	E-mail address of authorized person		Telephone number ( )	Date
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*	Firm's EIN	Preparer's PTIN or SSN	
	Signature of individual preparing this document	Address	City	State ZIP code
	E-mail address of individual preparing this document	Preparer's NYTPRIN or Excl. code		Date

Test 28b

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, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Attach to Form CT-3-A if paper filing this return. **E-filers:** Form CT-3-A/BC must be e-filed separately from Form CT-3-A, not as an attached PDF.

See instructions, Form CT-3-A/BC-I, before completing this report.

Final return ☐ **Amended return** ☐

All filers must enter tax period:
beginning 1/1/2017 ending 12/31/2017

Employer identification number (EIN)	File number	Business telephone number
002190350	0B 5	(518) 555-2626

Legal name of corporation	Trade name/DBA
CTEF3ABC1	

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
Form 3ABC WA Harriman Campus	2/25/2015	

City	State	ZIP code	Country *(if not United States)*
Albany	NY	1227	

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
Manufacturing	334200

If address/phone above is new, mark an ***X*** in the box ☐ If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

Legal name of the designated agent of the combined group	EIN of the designated agent
CTEF3A	002190349

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)*	Designee's phone number
		Bill Smith	(518) 555-2525
	Designee's e-mail address		PIN
	billsmith@taxesdoneright.com		12345

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability and, that if the commonly owned group election has been made by the designated agent of this combined group, this corporation acknowledges that it is included in this group, and I certify that this report and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title
	John Doe		Vice President
	E-mail address of authorized person	Telephone number	Date
	johndoe@3abc.com	(518) 555-2626	4/15/2018

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	45678912	04/13/2018

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 ..... ● **8** ☐

9 Federal separate taxable income *(see instructions)* ..... ● **9** 403,856

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 by the group member)*

Section 1 – Fixed dollar minimum tax

1 New York receipts *(see instructions)* ..... ☐ **1** 511,514

2 Fixed dollar minimum tax *(only for the corporation filing this form; see instructions)* ..... ☐ **2** 500

Section 2 – Prepayments

		Franchise tax				MTA surcharge		
		Date paid	Amount			Date paid	Amount	
3 Mandatory first installment from Form CT-300 *(see instructions)* ..	**3**				**3**			
4 Second installment from Form CT-400	**4**				**4**			
5 Third installment from Form CT-400	**5**				**5**			
6 Fourth installment from Form CT-400	**6**				**6**			
7 Payment with extension request	**7**				**7**			
8 Credit from prior years *(see instructions)*	**8**				**8**			
9 Add amount columns *(enter here and include on Form CT-3-A, Part 2, line 22)*	**9**			*(enter here and include on Form CT-3-M, line 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**	1,777,857	2,168,756	1,973,307
2 Real property and marketable securities included on line 1	**2**			
3 Subtract line 2 from line 1	**3**	1,777,857	2,168,756	1,973,307
4 Real property and marketable securities at fair market value	**4**			
5 Adjusted total assets *(add lines 3 and 4)*	**5**	1,777,857	2,168,756	1,973,307
6 Total liabilities	**6**	400,642	394,742	397,692

Part 5 – Computation of group member's investment capital for the current tax year

		Average fair market value
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution *(as included in Form CT-3.1, Schedule E, column F, line 1)*	**16**	
17 Total of stocks **actually** held for more than one year *(as included in Form CT-3.1, Schedule E, column F, line 2)*	**17**	
18 Total of stocks **presumed** held for more than one year *(as included in Form CT-3.1, Schedule E, column F, line 3)*	**18**	
19		

Addback of capital previously reported as investment capital

		Average fair market value as previously reported
20 Total of stocks previously presumed held for more than one year, but did **not** meet the holding period *(as included in Form CT-3.1, Schedule F, line 1)*	**20**	

Part 6 – Computation of business apportionment factor *(see instructions)*

		A – Everywhere	B – New York State (NYS)	C – NYS fixed dollar minimum
Section 210-A.2				
1 Sales of tangible personal property	**1**		500,000	500,000
2 Sales of electricity	**2**			
3 Net gains from sales of real property	**3**			
Section 210-A.3				
4 Rentals of real and tangible personal property	**4**			
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	**5**			
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	**6**			
Section 210-A.4				
7 Sale, licensing, or granting access to digital products	**7**			

Section 210-A.5(a)(1)

8 When the fixed percentage method election is in effect for the combined group, mark an ***X*** in the box *(see instructions)* ..... ● **8** ☐

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see instructions)*

Section 210-A.5(a)(2)(A)				
9 Interest from loans secured by real property	**9**			
10 Net gains from sales of loans secured by real property	**10**			
11 Interest from loans **not** secured by real property (QFI ● ☐)	**11**			
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	**12**			
Section 210-A.5(a)(2)(B) (QFI ● ☐)				
13 Interest from federal debt	**13**			
14				
15 Interest from NYS and its political subdivisions debt	**15**			
16 Net gains from federal, NYS, and NYS political subdivisions debt	**16**			
17 Interest from other states and their political subdivisions debt	**17**			
18 Net gains from other states and their political subdivisions debt	**18**			
Section 210-A.5(a)(2)(C) (QFI ● ☐)				
19 Interest from asset-backed securities and other government agency debt	**19**			
20 Net gains from government agency debt or asset-backed securities sold through an exchange	**20**			
21 Net gains from all other asset-backed securities	**21**			
Section 210-A.5(a)(2)(D) (QFI ● ☐)				
22 Interest from corporate bonds	**22**			
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	**23**			
24 Net gains from other corporate bonds	**24**			
Section 210-A.5(a)(2)(E)				
25 Net interest from reverse repurchase and securities borrowing agreements	**25**			
Section 210-A.5(a)(2)(F)				
26 Net interest from federal funds	**26**			
Section 210-A.5(a)(2)(I) (QFI ● ☐)				
27 Net income from sales of physical commodities	**27**			
Section 210-A.5(a)(2)(J) (QFI ● ☐)				
28 Marked to market net gains	**28**			

Part 6 – Computation of business apportionment factor *(continued)*

		A – Everywhere	B – NYS	C – NYS fixed dollar minimum
Section 210-A.5(a)(2)(H) (QFI ● ☐)				
210-A.5(a)(2)(G) (QFI ● ☐)				
29 Interest from other financial instruments	**29**			
30 Net gains and other income from other financial instruments	**30**			
Section 210-A.5(b)				
31 Brokerage commissions	**31**			
32 Margin interest earned on behalf of brokerage accounts	**32**			
33 Fees for advisory services for underwriting or management of underwriting	**33**			
34 Receipts from primary spread of selling concessions	**34**			
35 Receipts from account maintenance fees	**35**			
36 Fees for management or advisory services	**36**			
37 Interest from an affiliated corporation	**37**			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards	**38**			
39 Service charges and fees from credit cards	**39**			
40 Receipts from merchant discounts	**40**			
41 Receipts from credit card authorizations and settlement processing	**41**			
42 Other credit card processing receipts	**42**			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies	**43**			
Section 210-A.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**		11,514	11,514
Section 210-A.11				
53 Discretionary adjustments	**53**			
Total NYS fixed dollar minimum receipts				
54 Add lines 1 through 53 in column C	**54**			511,514

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 28c

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, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Attach to Form CT-3-A if paper filing this return. **E-filers:** Form CT-3-A/BC must be e-filed separately from Form CT-3-A, not as an attached PDF.

See instructions, Form CT-3-A/BC-I, before completing this report.

Final return ☐ **Amended return** ☐

All filers must enter tax period:
beginning 1/1/2017 ending 12/31/2017

Employer identification number (EIN)	File number	Business telephone number
002190351	0B 5	(518) 555-2626

Legal name of corporation	Trade name/DBA
CTEF3ABC2	
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
Form 3ABC WA Harriman Campus	2/25/2015

City	State	ZIP code	Country *(if not United States)*
Albany	NY	1227	

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
Manufacturing	334200

If address/phone above is new, mark an ***X*** in the box ☐

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

Legal name of the designated agent of the combined group	EIN of the designated agent
CTEF3A	002190349

Third – party designee *(see instructions)*	Yes [X] No [ ]	Designee's name *(print)*	Designee's phone number
		Bill Smith	(518)555-2525
	Designee's e-mail address		PIN
	billsmith@taxesdoneright.com		12345

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability and, that if the commonly owned group election has been made by the designated agent of this combined group, this corporation acknowledges that it is included in this group, and I certify that this report and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title
	John Doe		Vice President
	E-mail address of authorized person	Telephone number	Date
	johndoe@3abc.com	(518) 555-2626	4/15/2018

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	45678912	04/13/2018

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 ..... ● **8** ☐

9 Federal separate taxable income *(see instructions)* ..... ● **9** 403,855

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 by the group member)*

Section 1 – Fixed dollar minimum tax

1 New York receipts *(see instructions)* ..... ■ **1** 511,514

2 Fixed dollar minimum tax *(only for the corporation filing this form; see instructions)* ..... ■ **2** 500

Section 2 – Prepayments

		Franchise tax				MTA surcharge	
		Date paid	Amount			Date paid	Amount
3 Mandatory first installment from Form CT-300 *(see instructions)* ..	3			.....	3		
4 Second installment from Form CT-400	4			.....	4		
5 Third installment from Form CT-400	5			.....	5		
6 Fourth installment from Form CT-400	6			.....	6		
7 Payment with extension request	7			.....	7		
8 Credit from prior years *(see instructions)*	8			.....	8		
9 Add amount columns *(enter here and include on Form CT-3-A, Part 2, line 22)*	9			*(enter here and include on Form CT-3-M, line 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**	1,777,857	2,168,755	1,973,306
2 Real property and marketable securities included on line 1	**2**			
3 Subtract line 2 from line 1	**3**	1,777,857	2,168,755	1,973,306
4 Real property and marketable securities at fair market value	**4**			
5 Adjusted total assets *(add lines 3 and 4)*	**5**	1,777,857	2,168,755	1,973,306
6 Total liabilities	**6**	400,642	394,742	397,692

Part 5 – Computation of group member's investment capital for the current tax year

		Average fair market value
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution *(as included in Form CT-3.1, Schedule E, column F, line 1)*	**16**	
17 Total of stocks **actually** held for more than one year *(as included in Form CT-3.1, Schedule E, column F, line 2)*	**17**	
18 Total of stocks **presumed** held for more than one year *(as included in Form CT-3.1, Schedule E, column F, line 3)*	**18**	
19		

Addback of capital previously reported as investment capital

		Average fair market value as previously reported
20 Total of stocks previously presumed held for more than one year, but did **not** meet the holding period *(as included in Form CT-3.1, Schedule F, line 1)*	**20**	

Part 6 – Computation of business apportionment factor *(see instructions)*

		A – Everywhere	B – New York State (NYS)	C – NYS fixed dollar minimum
Section 210-A.2				
1 Sales of tangible personal property	**1**		500,000	500,000
2 Sales of electricity	**2**			
3 Net gains from sales of real property	**3**			
Section 210-A.3				
4 Rentals of real and tangible personal property	**4**			
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	**5**			
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	**6**			
Section 210-A.4				
7 Sale, licensing, or granting access to digital products	**7**			

Section 210-A.5(a)(1)

8 When the fixed percentage method election is in effect for the combined group, mark an ***X*** in the box *(see instructions)* ..... ● **8** ☐

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see instructions)*

Section 210-A.5(a)(2)(A)				
9 Interest from loans secured by real property	**9**			
10 Net gains from sales of loans secured by real property	**10**			
11 Interest from loans **not** secured by real property (QFI ● ☐)	**11**			
12 Net gains from sales of loans **not** secured by real property (QFI ● ☐)	**12**			
Section 210-A.5(a)(2)(B) (QFI ● ☐)				
13 Interest from federal debt	**13**			
14				
15 Interest from NYS and its political subdivisions debt	**15**			
16 Net gains from federal, NYS, and NYS political subdivisions debt	**16**			
17 Interest from other states and their political subdivisions debt	**17**			
18 Net gains from other states and their political subdivisions debt	**18**			
Section 210-A.5(a)(2)(C) (QFI ● ☐)				
19 Interest from asset-backed securities and other government agency debt	**19**			
20 Net gains from government agency debt or asset-backed securities sold through an exchange	**20**			
21 Net gains from all other asset-backed securities	**21**			
Section 210-A.5(a)(2)(D) (QFI ● ☐)				
22 Interest from corporate bonds	**22**			
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	**23**			
24 Net gains from other corporate bonds	**24**			
Section 210-A.5(a)(2)(E)				
25 Net interest from reverse repurchase and securities borrowing agreements	**25**			
Section 210-A.5(a)(2)(F)				
26 Net interest from federal funds	**26**			
Section 210-A.5(a)(2)(I) (QFI ● ☐)				
27 Net income from sales of physical commodities	**27**			
Section 210-A.5(a)(2)(J) (QFI ● ☐)				
28 Marked to market net gains	**28**			

Part 6 – Computation of business apportionment factor *(continued)*

		A – Everywhere	B – NYS	C – NYS fixed dollar minimum
Section 210-A.5(a)(2)(H) (QFI ● ☐)				
210-A.5(a)(2)(G) (QFI ● ☐)				
29 Interest from other financial instruments	**29**			
30 Net gains and other income from other financial instruments	**30**			
Section 210-A.5(b)				
31 Brokerage commissions	**31**			
32 Margin interest earned on behalf of brokerage accounts	**32**			
33 Fees for advisory services for underwriting or management of underwriting	**33**			
34 Receipts from primary spread of selling concessions	**34**			
35 Receipts from account maintenance fees	**35**			
36 Fees for management or advisory services	**36**			
37 Interest from an affiliated corporation	**37**			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards	**38**			
39 Service charges and fees from credit cards	**39**			
40 Receipts from merchant discounts	**40**			
41 Receipts from credit card authorizations and settlement processing	**41**			
42 Other credit card processing receipts	**42**			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies	**43**			
Section 210-A.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**		11,514	11,514
Section 210-A.11				
53 Discretionary adjustments	**53**			
Total NYS fixed dollar minimum receipts				
54 Add lines 1 through 53 in column C	**54**			511,514

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 29

Return to Test Chart

Department of Taxation and Finance

General Business Corporation Combined Franchise Tax Return

Tax Law – Article 9-A

CT-3-A

NEW YORK STATE 2017

Caution: This form must be used **only** for periods beginning on or after January 1, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See instructions, Form CT-3-A-I, before completing return.

All filers must enter tax period:

Final return ☐ **Amended return** ☐ beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an ***X*** in the box ☐
002190307	OA 3	(518) 555-2626	

Legal name of designated agent	Trade name/DBA
CTEF3A	

Mailing name *(if different from legal name above)*	State or country of incorporation
c/o	NY

Mailing address number and street or PO box	Date of incorporation	**Foreign corporations:** date began business in NYS
Form 33A WA Harriman Campus	05/18/2009	

City	State	ZIP code	Country *(if not United States)*
Albany	NY	12227	

Principal business activity in NYS	NAICS business code number *(from **NYS Pub 910**)*
Manufacturing	334200

If address/phone above is new, mark an ***X*** in the box ☐ If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

For office use only

A. Pay amount shown on Part 2, line 24c. Make payable to: ***New York State Corporation Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)* **A** Payment enclosed 3,000

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 and the designated agent ..... **C** 3

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@ ct3a.com		Telephone number (518) 555-2626	Date 0315/2018

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 2	Date 03/15/2018

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)

568001170099

Designated agent's information

D. Federal separate taxable income *(see instructions)*					**D**	-10,402,384	
E. Value of your assets *(see instr.)*	**E1**	84,862,257	**E2**	87,729.862	**E3**	86,296,217	
F. Value of your liabilities *(see instr.)*	**F1**	56,494,938	**F2**	644,478,234	**F3**	60,486,586	
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** ☐

4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts ..... ● **4** ☐

5 Claiming cooperative housing corporation status for the lower capital base tax rate ..... ● **5** ☐

6 A small business eligible for the capital base tax exception ..... ● **6** ☐

If you marked this box, complete line 6a; also mark the box at line 6b or 6c, as applicable.

6a Total capital contributions ..... ● **6a**

6b **Small business taxpayer only:** You are also a QETC ..... ● **6b** ☐

6c **Small business taxpayer only:** You are also a qualified New York manufacturer ..... ● **6c** ☐

Section B – New York State information *(see instructions)*

1 Total number of New York State employees for all group members ..... ● **1** 1

2 Total wages paid to New York State employees for all group members ..... ● **2** 20,935

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 ... ● ☐ Failure to meet investment capital holding period ● ☐ 1139 ● ☐ 1120X ● ☐

2a Enter the tax due amount from your most recently filed New York State return for this tax period ● **2a**

3 **Required attachments –** For all forms, other than tax credit claim forms, that are attached to this return, mark an ***X*** in the applicable box(es)

CT-3.1 ● X CT-3.2 ● ☐ CT-3.3 ● ☐ CT-3.4 ● X CT-60 ● X CT-225-A ● X Other *(identify)*: _____ ● ☐

4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. ..... ● **4**

5a If the designated agent is making or has made the irrevocable commonly owned group election, mark an ***X*** in box 5a. By making the election, each corporation in the commonly owned group will be bound by the election and the election will apply to any member that subsequently enters the group. ..... ● **5a** ☐

5b If **not** making the commonly owned group election, mark an ***X*** in box 5b. See *Who must file a combined return* instructions. ..... ● **5b** ☐

5c If you marked the line 5a box, enter the beginning and ending dates of the first year of the election ..... **5c** ● Beginning ● Ending

Part 1 – General corporate information *(continued)*

Section C – Filing information *(continued)*

6	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
8	Were you required to report, under P.L. 110-343, Div. C, §801(d)(2), any nonqualified deferred compensation on your 2017 federal return? *(see instructions)*	Yes ☐	No ☒

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax *(from Part 3, line 20)*	1a	0		
1b	Capital base tax *(from Part 4, line 15; see instructions)*	1b	1,377		
1c	Fixed dollar minimum tax for designated agent only *(see instr)* New York receipts 7,222,877	1c	3,500		
2	Tax due *(enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)*			2	3,500
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	3,500
4b	Sum of fixed dollar minimum taxes for taxable group members			4b	1,000
4c	Total combined tax due *(add lines 4a and 4b)*			4c	4,500
5					
6					
7					

Penalties and interest

8	Estimated tax penalty *(see instructions; if Form CT-222 is attached, mark an **X** in the box)* ☐	8			
9	Interest on late payment *(see instructions)*	9			
10	Late filing and late payment penalties *(see instructions)*	10			
11	Total penalties and interest *(add lines 8, 9, and 10)*			11	

Voluntary gifts/contributions *(see instructions)*

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	
12h	New York State Veterans' Homes	12h	
13	Total voluntary gifts/contributions *(add lines 12a through 12h)*	13	

Total amount due

14	Add lines 4c, 11, and 13	14	4,500

Prepayments

15	Mandatory first installment from Form CT-300 *(see instructions)*	15	1,500		
16	Second installment *(from Form CT-400)*	16	1,000		
17	Third installment *(from Form CT-400)*	17	500		
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 *(see instructions)* Period	20			
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	3,000

Part 2 – Computation of balance due or overpayment *(continued)*

Payment due or overpayment to be credited/refunded *(see instructions)*

24a	Underpayment	**24a**	1,450
24b	Additional amount for 2018 MFI	**24b**	1,550
24c	Balance due	**24c**	3,000
25a	Excess prepayments	**25a**	
25b	Amount previously credited to 2018 MFI	**25b**	
25c	Overpayment	**25c**	
26	Amount of overpayment to be credited to next period	**26**	
27	Balance of overpayment available *(subtract line 26 from line 25c)*	**27**	
28	Amount of overpayment to be credited to Form CT-3-M	**28**	
29	Balance of overpayment to be refunded *(subtract line 28 from line 27)*	**29**	
30	Unused tax credits to be refunded	**30**	
31	Unused tax credits applied to next period	**31**	

Part 3 – Computation of tax on combined business income base

1a	Federal consolidated taxable income (CTI) of New York combined group *(see instructions)*	**1a**	-9,593,289
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**	-9,593,289
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**	-9,593,289
2	Additions to federal CTI *(from Form CT-225-A, line 5)*	**2**	185,368
3	Add lines 1g and 2	**3**	-9,407,921
4	Subtractions from federal CTI *(from Form CT-225-A, line 10; see instructions)*	**4**	128,064
5	Subtract line 4 from line 3	**5**	-9,535,985
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**	-9,535,985
8	Investment and other exempt income *(from Form CT-3.1, Schedule D, line 1; see instructions)*	**8**	0
9	Subtract line 8 from line 7	**9**	-9,535,985
10	Excess interest deductions attributable to investment income and capital and other exempt income *(from Form CT-3.1, Schedule D, line 2)*	**10**	0
11	Combined business income *(add lines 9 and 10)*	**11**	-9,535,985
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**	25,000
13	Combined business income after addback *(add lines 11 and 12)*	**13**	-9,510,985
14	Combined business apportionment factor *(from Part 6, line 55)*	**14**	0.0486
15	Apportioned combined business income after addback *(multiply line 13 by line 14)*	**15**	-462,234
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**	-462,234
18	NOL deduction *(from Form CT-3.4, line 6)*	**18**	
19	Combined business income base *(subtract line 18 from line 17)*	**19**	-462,234
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**	0

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.

Reconciliation of aggregate of federal separate taxable income to federal consolidated taxable income (CTI) *(see instructions)*

Item	A Member name	B Member EIN	C New	D Existing	E Departed	F Ownership percentage
A	Designated agent: CTEF3A	002190307				0.50
B	CTEF3ABC1	002190268		X	X	0.25
C	CTEF3ABC2	002190224	X			0.25
D						
E						
F						
G						
H						
I						
J						
K						
L						
M						
N						
O						
P						

Item	G If part of a federal consolidated group, mark an ***X*** in the box	H Federal form filed	I EIN of parent of federal consolidated return	J Federal separate taxable income
A	X	1120	002190307	-10,403,884
B	X		002190307	404,356
C	X		002190307	404,355
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
N				
O				
P				
Total from attached sheet(s)				

1	Aggregate of federal separate taxable income *(add amounts in column J)*	1	-9,595,173
2	Adjustment accounting for application of Treasury Regulations section 1.1502.12	2	1,884
3	Aggregate of federal separate taxable income for consolidated purposes *(combine lines 1 and 2)*	3	-9,593,289
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	-9,593,289
	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	0
9	Consolidated charitable contributions deduction	9	1,884
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	86,296,217	3,946,613	100	90,242,730
2 Real property and marketable securities included on line 1	2				
3 Subtract line 2 from line 1, column D	3				90,242,730
4 Real property and marketable securities at fair market value	4				
5 Adjusted total assets *(add lines 3 and 4)*	5				90,242,730
6 Total liabilities	6	60,486,586	795,384		61,281,970
7 Total net assets *(subtract line 6, column D, from line 5)*	7				28,960,760
8 Investment capital *(from Part 5, line 19; if zero or less, enter **0**)*	8				1,170,805
9 Business capital *(subtract line 8 from line 7)*	9				27,789,955
10 Addback of capital previously reported as investment capital *(from Part 5, line 20, column C; if zero or less, enter **0**)*	10				550,000
11 Combined capital *(add lines 9 and 10)*	11				28,339,955
12 Combined business apportionment factor *(from Part 6, line 55)*	12				0.0486
13 Combined capital base *(multiply line 11 by line 12)*	13				1,377,322
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				1,377

Part 5 – Computation of combined investment capital for the current tax year *(see instructions)*

		A Average fair market value	B Liabilities attributable to column A amount	C Net average value *(column A - column B)*
16 Total combined capital that generates income claimed to not be taxable by New York under the U.S. Constitution *(from Form CT-3.1, Schedule E, line 1)*	16	2,341,610	1,170,805	1,170,805
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			1,170,805

Addback of capital previously reported as investment capital

		A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported *(column A - column B)*
20 Total of stocks previously presumed held for more than one year, but did **not** meet the holding period *(from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)*	20	500,000	600,000	55,0000

Part 6 – Computation of combined business apportionment factor *(see instructions)*

Mark an ***X*** in this box **only** if the combined group has **no receipts** required to be included in the denominator of the apportionment factor *(see instructions)* ..... ● ☐

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
Section 210-A.2						
1	Sales of tangible personal property					
1a	NYS	6,819,894	1,000,000		7,819,894	
1b	EW	164,774,213				164,774,213
2	Sales of electricity					
2a	NYS					
2b	EW					
3	Net gains from sales of real property					
3a	NYS					
3b	EW					
Section 210-A.3						
4	Rental of real and tangible personal property					
4a	NYS					
4b	EW					
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property					
5a	NYS	0			0	
5b	EW	81,848				81,848
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event					
6a	NYS					
6b	EW					
Section 210-A.4						
7	Sale, licensing, or granting access to digital products					
7a	NYS					
7b	EW					

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

8 To make this irrevocable election, mark an ***X*** in the box *(see instructions)* ..... ● **8** ☐

Section 210-A.5(a)(2) – Mark an ***X*** in each box that is applicable *(see line 8 instructions)*

Section 210-A.5(a)(2)(A)

9	Interest from loans secured by real property					
9a	NYS					
9b	EW					
10	Net gains from sales of loans secured by real property					
10a	NYS					
10b	EW					
11	Interest from loans **not** secured by real property (QFI ● ☐)					
11a	NYS					
11b	EW					
12	Net gains from sales of loans **not** secured by real property (QFI ● ☐)					
12a	NYS					
12b	EW					

Part 6 – Computation of combined business apportionment factor *(continued)*

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
Section 210-A.5(a)(2)(B) (QFI ● ☐)						
13	Interest from federal debt					
13a	NYS				●	
13b	EW					●
14						
14a						
14b						
15	Interest from NYS and its political subdivisions debt					
15a	NYS				●	
15b	EW					●
16	Net gains from federal, NYS, and NYS political subdivisions debt					
16a	NYS				●	
16b	EW					●
17	Interest from other states and their political subdivisions debt					
17a	NYS				●	
17b	EW					●
18	Net gains from other states and their political subdivisions debt					
18a	NYS				●	
18b	EW					●
Section 210-A.5(a)(2)(C) (QFI ● ☐)						
19	Interest from asset-backed securities and other government agency debt					
19a	NYS				●	
19b	EW					●
20	Net gains from government agency debt or asset-backed securities sold through an exchange					
20a	NYS				●	
20b	EW					●
21	Net gains from all other asset-backed securities					
21a	NYS				●	
21b	EW					●
Section 210-A.5(a)(2)(D) (QFI ● ☐)						
22	Interest from corporate bonds					
22a	NYS				●	
22b	EW					●
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange					
23a	NYS				●	
23b	EW					●
24	Net gains from other corporate bonds					
24a	NYS				●	
24b	EW					●

Part 6 – Computation of combined business apportionment factor *(continued)*

		A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
Section 210-A.5(a)(2)(E)						
25	Net interest from reverse repurchase and securities borrowing agreements					
25a	NYS					
25b	EW					
Section 210-A.5(a)(2)(F)						
26	Net interest from federal funds					
26a	NYS					
26b	EW					
Section 210-A.5(a)(2)(I) (QFI ● ☐)						
27	Net income from sales of physical commodities					
27a	NYS					
27b	EW					
Section 210-A.5(a)(2)(J) (QFI ● ☐)						
28	Marked to market net gains					
28a	NYS					
28b	EW					
Section 210-A.5(a)(2)(H) (QFI ● ☐) **210-A.5(a)(2)(G)** (QFI ● ☐)						
29	Interest from other financial instruments					
29a	NYS	0			0	
29b	EW	175,074				175,074
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	402,983	23,028	23,028	402,983	
52b	EW	4,059,927				4,059,927
Section 210-A.11						
53	Discretionary adjustments					
53a	NYS					
53b	EW					

Total receipts

54 Add lines 1 through 53 in columns D and E..... 8,222,877 | 169,091,062

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; if 100% in New York State, enter as **1.0000**)*..... **55** 0.0486

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-606		DTF-622	
CT-40		CT-607		DTF-624	
CT-41		CT-611		DTF-630	
CT-43		CT-611.1		Other credits	
CT-44		CT-611.2			
CT-46		CT-612			
CT-47		CT-613			
CT-236		CT-631			
CT-238		CT-633			
CT-239		CT-634			
CT-241		CT-635			
CT-242		CT-636			
CT-243		CT-637			
CT-246		CT-638			
CT-248		CT-639			
CT-249		CT-640			
CT-250		CT-641			
CT-261		CT-642			
CT-501		CT-643			
CT-601		CT-644			
CT-602		CT-645			
CT-603		CT-646			
CT-604		CT-647			
CT-605		DTF-621			

2 Total tax credits claimed above *(enter here and on Part 2, line 3; attach appropriate form for each credit claimed)* **2**

3 Total tax credits claimed that are refund eligible *(see instructions)* **3**

4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an ***X*** in the box ..... **4a** ☐

4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an ***X*** in the box ..... **4b** ☐

4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an ***X*** in the box ..... **4c** ☐

Department of Taxation and Finance

Investment and Other Exempt Income And Investment Capital

CT-3.1

NEW YORK STATE 2017

Legal name of corporation	Employer identification number (EIN)
CTEF3A	002190307

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** X

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 (other than gross exempt cross-article dividends) *(see instr.)* ●	**2**	300,000
3	Add lines 1 and 2 *(if the safe harbor election is made, complete lines 4 and 5; otherwise, skip to Part 2)* ..... ●	**3**	300,000
4	**40% safe harbor reduction** *(if the safe harbor election is made, multiply line 3 by 40%; see instructions)* ●	**4**	120,000
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**	180,000

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**	150,000
7	Interest deductions **directly** attributable to gross exempt cross-article dividends ..... ●	**7**	25,000
8	Interest deductions **indirectly** attributable to gross exempt cross-article dividends ..... ●	**8**	25,000
9	Total interest deductions attributable to gross exempt cross-article dividends *(add lines 7 and 8)* ..... ●	**9**	50,000
10	Exempt cross-article dividends *(if line 9 is less than line 6, subtract line 9 from line 6; otherwise, enter **0**)* ●	**10**	100,000
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**	280,000
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**	280,000
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**	-9,535,985
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**	280,000		
28	Total other exempt income allowed after ENI limitation *(enter the lesser of line 26 or 27; if zero or less, enter **0**)* ●			**28**	0
29	Remaining ENI limitation *(subtract line 28 from line 26; if zero or less, enter **0**)* ..... ●			**29**	0

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 – Limitation on gross investment income *(see instructions)*

1	ENI *(from Form CT-3 or CT-3-A, Part 3, line 7)*			1	-9,535,985
2	8% of ENI *(multiply line 1 by 8% (.08); do not enter less than zero)*			2	0
3	Gross investment income from investments generating income **not** taxable by New York under the U.S. Constitution			3	100,000
4	Limitation on gross investment income *(enter the greater of line 2 or line 3)*			4	100,000
5	Remaining limitation *(subtract line 3 from line 4; if zero or less, enter **0**)*			5	0
6	Dividend income from investment capital from stocks **actually** held more than one year	6	200,000		
7	Net capital gains in excess of losses from investment capital from stocks **actually** held more than one year	7	100,000		
8	Add lines 6 and 7			8	300,000
9	Gross investment income from stocks **actually** held more than one year **after** limitation *(enter the lesser of line 5 or line 8)*			9	0
10	Remaining balance of limitation on gross investment income *(subtract line 9 from line 5; if zero or less, enter **0**)*			10	0
11	Dividend income from investment capital from stocks **presumed** held more than one year	11	400,000		
12	Gross investment income from stocks **presumed** held more than one year **after** limitation *(enter the lesser of line 10 or line 11)*			12	0
13	Total gross investment income *(add lines 3, 9, and 12)*			13	100,000

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	40,000
15	Investment income after safe harbor reduction *(subtract line 14 from line 13; **skip Part 3 below and continue with Part 4**)*	15	60,000

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	0
20	Excess interest deductions attributable to investment capital or to gross investment income *(if line 18 is more than line 13, subtract line 13 from line 18; otherwise, enter **0**)*			20	0

Part 4 – Total investment income and excess deductions attributable

21	Investment income *(if the safe harbor election is made, enter the amount from line 15; if the safe harbor election is **not** made, enter the amount from line 19)*	21	60,000
22	Excess interest deductions attributable to investment capital or to gross investment income *(if the safe harbor election is made, enter **0**; if the safe harbor election is not made, enter the amount from line 20)*	22	0

Part 5 – ENI limitation on investment income

23	Total investment income allowed after ENI limitation *(enter the lesser of line 21 or Schedule B, line 29)*	23	0

Schedule D – Total investment and other exempt income and excess interest deductions attributable

1	Total investment and other exempt income *(add Schedule B, line 28 and Schedule C, line 23; enter here and on Form CT-3 or CT-3-A, Part 3, line 8; do not enter less than zero)*	1	0
2	Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income *(add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is **not** made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on Form CT-3 or CT-3-A, Part 3, line 10; do not enter less than zero)*	2	

Schedule E – Investment capital *(see instructions)*

Part 1 – Investment capital that generates income claimed not taxable by New York under the U.S. Constitution

Description of asset *(identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through H on the corresponding lines below; enter only directly owned assets in items A through G)*

Item	**A –** Description of asset	**B –** Number of shares acquired, if applicable	**C –** Date acquired
A	Investment Asset	250,000	2/25/2017
B			
C			
D			
E			
F			
G			

Item	**D** Number of shares sold, if applicable	**E** Date sold	**F** Average FMV	**G** Liabilities attributable	**H** Net average FMV
A	100,000	7/25/2017	2.341,610	1,170,805	1,170,805
B					
C					
D					
E					
F					
G					
Total from additional sheet(s) and/or partnerships					
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 16 ... ●			**1** 2.341,610	● 1,170,805	● 1,170,805

Part 2 – Investment capital – stocks actually held more than one year

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)*

Item	**A –** Name/CUSIP/CINS/lot number	**B –** Number of shares acquired	**C –** Date acquired
A			
B			
C			
D			
E			
F			
G			

Item	**D** Number of shares sold	**E** Date sold	**F** Average FMV	**G** Liabilities attributable	**H** Net average FMV
A					
B					
C					
D					
E					
F					
G					
Total from additional sheet(s) and/or partnerships					
2 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 17 ... ●			**2**	●	●

Schedule E – Investment capital *(see instructions) (continued)*

Part 3 – Investment capital – stocks presumed held more than one year

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)*

Item	**A –** Name/CUSIP/CINS/lot number	**B –** Number of shares acquired	**C –** Date acquired
A			
B			
C			
D			
E			
F			
G			

Item	**D** Number of shares sold	**E** Date sold	**F** Average FMV	**G** Liabilities attributable	**H** Net average FMV
A					
B					
C					
D					
E					
F					
G					
Total from additional sheet(s) and/or partnerships					
3 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 18 ... ●		**3**			

Part 4 – Total investment capital

4 Total of all investment capital *(add lines 1, 2, and 3 in columns F, G, and H)* ..... ●	**4**			

Schedule F – Current year addback of prior year presumed investment capital and investment income *(see instructions)*

Do **not** complete schedule F if you have prior year presumed investment capital that failed to meet the holding period presumption **and** you **amended** your prior year return to reflect the fact that the stock was **not** investment capital (and that any related income was not investment income).

Part 1 – Addback of prior year presumed investment capital for stocks that did not meet holding period requirement *(see instructions)*

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)*

Item	**A –** Name/CUSIP/CINS/lot number	**B –** Number of shares acquired	**C –** Date acquired
A	Securities/Corp1/123987456/2	100,000	3/1/2016
B	Bonds/Corp2/987456123/3	75,000	4/1/2016
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	90,000	3/15/2017	300,000	350,000	325,000
B	70,000	6,15,2017	200,000	250,000	225,000
C					
D					
E					
F					
G					
Total from additional sheet(s) and/or partnerships					
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 20 ... ●			**1** 500,000	● 600,000	● 550,000

Part 2 – Addback of prior year presumed investment income for stocks that did not meet holding period requirement *(see instr.)*

2 Prior year **presumed** gross investment income **after** Schedule C, Part 1 – Limitation on gross investment income for stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption *(see instructions)* ..... ●	**2**	100,000
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**	50,000
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**	50,000
5 Maximum addback based on prior year limitations *(enter the amount from prior year Form CT-3.1, Schedule C, line 12)* ..... ●	**5**	25,000
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**	25,000

Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2017

Legal name of corporation	Employer identification number (EIN)
CTEF3A	002190307

Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the *Tax rates schedule* in Form CT-3-I or CT-3-A-I	**1**	0
2	Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year *(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)*	**2**	0
3	Subtract line 2 from line 1	**3**	0
4	Maximum allowable amount of the NOLD to be deducted in the current tax year *(divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)*	**4**	0

Computation of available net operating losses (NOLs) *(see instructions)*

5a	NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used	**5a**	100,000		
5b	NOL incurred in the current year	**5b**	50,000		
5c	Carryback of NOL from a subsequent year	**5c**			
5d	Add lines 5a through 5c	**5d**	150,000		
5e	NOLs expired before current year	**5e**	30,000		
5	Total NOLs available in this period *(subtract line 5e from line 5d)*			**5**	120,000
6	NOLD to be used in the current tax year *(see instructions)*			**6**	
7	Unused NOLD *(subtract line 6 from line 5; do not enter less than zero)*			**7**	120,000

Schedule A – Apportioned business income or loss *(must be completed for each tax period; see instructions)*

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B *(see instr.; if necessary)*	D Election to waive carryback
01/01/2017-12/31/2017	-467,580		X
01/01/2016-12/31/2016	-60,000		
01/01/2015-12/31/2015	-40,000		

Note: *You **must** complete and attach Form CT-3.4 to Form CT-3 or CT-3-A each tax year.*

Schedule B – New members included in the combined group for the current tax period; Form CT-3-A filers only *(see instructions)*

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*
CTEF3ABC1	002190224	25,000		1/1/2017	12/31/2017

Schedule C – Former members not included in the combined group for the current tax period; Form CT-3-A filers only *(see instructions)*

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period *(mm-dd-yy)*	E Ending date of this tax period *(mm-dd-yy)*
Sub 3	123123123	25,000		1/1/2017	12/31/2017

Department of Taxation and Finance

New York State Modifications

(for filers of combined franchise tax returns)

Tax Law – Articles 9-A and 33

CT-225-A

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33)	Designated agent or parent employer identification number (EIN)
CTEF3A	002190307

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 - 505	13,268 00	7,494 00	20,762 00	00	20,762 00
1b	A - 507	163,933 00	673 00	164,606 00	00	164,606 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)*

177,201 00	8,167 00	185,368 00	00		185,368 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)*

177,201 00	8,167 00	185,368 00	00	185,368 00

Schedule B – Certain New York State subtractions from FTI *(attach additional form(s) if necessary)*

The amount on line 10, column E should equal the amount on Form CT-3-A, Part 3, line 4, or Form CT-33-A, line 83, column E.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain subtractions from FTI that did **not** flow through from a partnership, estate, or trust. In column B, the sum of certain subtractions that did **not** flow through from a partnership, estate, or trust from all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

6 New York State subtractions *(see instructions)*

	Modification number	A Designated agent or parent		B Total group members		C Subtotal *(column A + column B)*		D Intercorporate eliminations		E Combined total *(column C - column D)*	
6a	**S -** 507	125,318	00	2,746	00	128,064	00		00	128,064	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)*

		125,318	00	2,746	00	128,064	00		00	128,064	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)*

125,318 00	2,746 00	128,064 00	00	128,064 00

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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

NEW YORK STATE 2017

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	002190307

Attach to Form CT-225-A.

Complete all parts that apply to you. See Form CT-225-A-I, *Instructions for Forms CT-225-A and CT-225-A/B*.

Each combined group member completes and files this form to break down certain addition and subtraction modifications it is required to make. In Schedule A each member breaks down its additions, and in Schedule B its subtractions.

Schedule A – Certain New York State additions to federal taxable income (FTI)

Legal name of group member	EIN of group member
CTEF3ABC1	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 - 505	3,747	00
1b	A - 507	337	00
1c	A -		00
1d	A -		00
1e	A -		00
1f	A -		00
1g	A -		00
1h	A -		00
1i	A -		00
1j	A -		00
1k	A -		00
1l	A -		00
1m	A -		00
1n	A -		00
1o	A -		00
1p	A -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 1.....			00

Part 2 – Share of certain additions to FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary *(see instructions)*

	Modification number	Amount	
1a	EA -		00
1b	EA -		00
1c	EA -		00
1d	EA -		00
1e	EA -		00
1f	EA -		00
1g	EA -		00
1h	EA -		00
1i	EA -		00
1j	EA -		00
1k	EA -		00
1l	EA -		00
1m	EA -		00
1n	EA -		00
1o	EA -		00
1p	EA -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 2.....			00

2 Total additions *(add the totals of Parts 1 and 2; Article 33 filers see instructions)* **2** 4,084 00

Schedule B – Certain New York State subtractions from FTI

Legal name of group member	EIN of group member
CTEF3ABC1	002190224

3 New York State subtractions – Amounts of subtractions that originate with a group member are reported in Part 1, separate from subtraction amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount	
3a	S - 507	1,373	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.....		1,373	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** 1,373 00

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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	002190307

Attach to Form CT-225-A.

Complete all parts that apply to you. See Form CT-225-A-I, *Instructions for Forms CT-225-A and CT-225-A/B*.

Each combined group member completes and files this form to break down certain addition and subtraction modifications it is required to make. In Schedule A each member breaks down its additions, and in Schedule B its subtractions.

Schedule A – Certain New York State additions to federal taxable income (FTI)

Legal name of group member	EIN of group member
CTEF3ABC2	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 - 505	3,747	00
1b	A - 507	337	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.....		4,084	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** 4,084 00

Schedule B – Certain New York State subtractions from FTI

Legal name of group member	EIN of group member
CTEF3ABC2	002190268

3 New York State subtractions – Amounts of subtractions that originate with a group member are reported in Part 1, separate from subtraction amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust *(see instructions)*

	Modification number	Amount	
3a	S - 507	1,373	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.....		1,373	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** 1,373 00

Department of Taxation and Finance

Affiliated Entity Information Schedule

CT-60

NEW YORK STATE 2017

For period ended
12/31/2017

Legal name of corporation	Employer identification number (EIN)
CTEF3A	002190307

Attach to Form CT-3, CT-3-A, or CT-3-S.

Schedule A – Federal S corporation information *(see instructions)*

Part 1 – QSSS inclusion *(see instructions)*

Name and address of QSSS	Effective date of federal QSSS election *(mm-dd-yy)*	Federal EIN or temporary filing (TF) number of QSSS	Federal EIN or TF number of QSSS parent

Part 2 – QSSS elective inclusion *(see instructions)*

Name and address of QSSS	Effective date of federal QSSS election *(mm-dd-yy)*	Federal EIN or TF number of QSSS	Federal EIN or TF number of QSSS parent

Part 3 – 1120S shareholder information *(see instructions)*

1 Amount of distributions as shown on federal Form 1120S, Schedule K, line 16d and/or 17c ..... ● **1**

Name and address of shareholder	Shareholder EIN or SSN(s)

Schedule B – Other related entities *(see instructions)*

Part 1

2 If the activities of any of the following impact your federal return, mark an ***X*** for all that apply:

QSSS ● ☐ Captive REIT or RIC ● ☐ Combinable captive insurance company ● ☐ Partnership ● X

Disregarded entity ● ☐ Tax-exempt DISC ● ☐ SMLLC ● ☐

3 If any of your subsidiaries are incorporated outside of New York State, mark an ***X*** in the box ..... ● **3** X

4 If you filed a consolidated federal return, mark an ***X*** in the box and complete lines 4a through 4d ..... ● **4** X

4a	Number of corporations included in federal consolidated group(s) ..... ●	**4a**	2
4b	Consolidated federal taxable income (FTI) before net operating loss deduction (NOLD) ..... ●	**4b**	-9,593,289
4c	Consolidated FTI before NOLD of corporations in federal group(s), but not in New York combined group ●	**4c**	
4d	FTI before NOLD of corporations not in federal group(s), but in New York combined group ..... ●	**4d**	

Part 2

Mark an ***X*** in any box(es) that apply to you, and enter the appropriate name(s) and EIN(s).

5 More than 50% of the voting power of your capital stock is owned or controlled, directly or indirectly, by another corporation or by the same interests ..... ● **5**

● Name of controlling entity ● EIN or SSN

6 You or the same interests own or control, directly or indirectly, more than 50% of the voting power of the capital stock of another corporation ..... ● **6**

● Name of corporation controlled ● EIN

7 There has been a transfer or acquisition of controlling interest in the entity during the last 3 years ..... ● **7**

● Name of transferred or acquired corporation ● EIN

8 You are a member of an affiliated federal group ..... ● **8**

● Name of primary corporation ● EIN

Part 3 – Entities taxable as partnerships *(see instructions)*

9 If you are a partner in a partnership, mark an ***X*** in the appropriate box and enter the required information below ..... ● **9** ☐

Name and address of partnership	Entity method	Separate accounting election		EIN of partnership	EIN or SSN of all tiered partners of partnership
	Mark an ***X*** in the box	Mark an ***X*** in the box	Date		
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
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	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			

Part 4 – SMLLCs and tax-exempt DISCs *(see instructions)*

10 If items of income, gain, loss, deduction, credits, etc. from an SMLLC or a tax-exempt DISC are included in your New York return, mark an ***X*** in the box and enter the required information below ..... ● **10** ☐

Name and address of SMLLC or tax-exempt DISC	If the SMLLC or tax-exempt DISC generated credits, mark an ***X*** in the box	EIN of SMLLC or tax-exempt DISC	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC
	☐		
	☐		
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	☐		

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	Signature of authorized person	Official title	
	E-mail address of authorized person		Telephone number ( )	Date
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*	Firm's EIN	Preparer's PTIN or SSN	
	Signature of individual preparing this document	Address	City	State ZIP code
	E-mail address of individual preparing this document	Preparer's NYTPRIN or Excl. code		Date

Test 30

Return to Test Chart

NEW YORK STATE 2017

CT-33

Department of Taxation and Finance

Life Insurance Corporation Franchise Tax Return

Tax Law – Article 33

All filers must enter tax period:

Amended return ☐ **Final return** ☐ beginning 01-01-2017 ending 12-31-2017

Employer identification number (EIN)	File number	Business telephone number		If you claim an overpayment, mark an *X* in the box
002190284	AA 8	(518) 555-2626		X

Legal name of corporation	Trade name/DBA
CTEF332	

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: 332 WA HARRIMAN CAMPUS	Date of incorporation: 01-01-2000	
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)*
524113	☐		
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

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: 1120 • ☒

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 _____ 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 _____ 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 filed with the New York State Department of Financial Services, and copies of the following schedules from your *Annual Statement: Assets; Liabilities, Surplus and Other Funds;* the *Summary by Country* portion of Schedule D; the *Exhibit of Premiums Written, Schedule T;* and *Reinsurance Assumed*, Part 1 of Schedule S.

See page 7 for third-party designee, certification, and signature entry areas.

Computation of tax

1	Allocated entire net income (ENI) from line 82	10	48	× .071	**1**	1	00
2	Allocated business and investment capital from line 58	7910	00	× .0016	**2**	13	00
3	Alternative tax *(see instructions; attach computation)*			× .09	**3**		
4	Minimum tax				**4**	**250**	**00**
5	Allocated subsidiary capital from line 47			× .0008	**5**		
6	Life insurance company premiums *(see instructions)*	49119	00	× .007	**6**	344	00
7	Total tax *(amount from line 1, 2, 3, or 4, whichever is greatest, plus lines 5 and 6)*				**7**	594	00
8	**Section 1505(b) floor limitation on tax** *(see instructions)*	49119	00	× .015	**8**	737	00
9a	Tax before EZ and ZEA tax credits *(see instructions)*				**9a**	737	00
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**	737	00
10	**Section 1505(a)(2) limitation on tax** *(see instructions)*	49119	00	× .02	**10**	982	00
11	Tax *(see instructions)*				**11**	737	00
12	Tax credits *(enter amount from line 101; see instructions)*				**12**	487	00
13	Tax due *(subtract line 12 from line 11; if less than zero, enter **0**)*				**13**	250	00
14a							
14b							
15							
16	Total prepayments from line 99				**16**	665	00
17a	Balance *(see instructions)*				**17a**		
17b	Additional amount *(see instructions)*				**17b**		
17c	Total before penalties and interest *(see instructions)*				**17c**		
18	Estimated tax penalty *(see instructions; mark an **X** in the box if Form CT-222 is attached)* ☐				**18**		
19	Interest on late payment *(see instructions)*				**19**		
20	Late filing and late payment penalties *(see instructions)*				**20**		
21	**Balance due** *(add lines 17c through 20 and enter here; enter the payment amount on line A)*				**21**		
22a	**Overpayment** *(if line 13 is less than line 16, subtract line 13 from line 16)*				**22a**	415	00
22b	Amount of overpayment previously credited to 2018 MFI *(see instructions)*				**22b**		
22c	Balance of overpayment available *(see instructions)*				**22c**	415	00
23	Amount of overpayment to be credited to next period				**23**	415	00
24	Balance of overpayment *(subtract line 23 from line 22c)*				**24**		
25	Amount of overpayment to be credited to Form CT-33-M				**25**		
26	Refund of overpayment *(subtract line 25 from line 24)*				**26**		
27a	Refund of tax credits *(see instructions)*				**27a**		
27b	Tax credits to be credited as an overpayment to next year's tax return *(see instructions)*				**27b**	3180	00
28	Allocation percentage *(from line 45)*				**28**	1.2312%	
29	Reinsurance allocation percentage from line 39				**29**	1.2312%	

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined

(see instructions; attach separate sheet if necessary)

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % *(see instructions)*	D Reinsurance premiums allocated to New York State *(column B × column C)*
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**	49119 00	
32	New York ocean marine premiums *(see instructions)*	**32**		
33	New York premiums for annuity contracts and insurance for the elderly *(see instr.)*	**33**		
34	New York premiums on reinsurance assumed *(see instructions)*	**34**		
35	Total New York gross premiums *(add lines 31 through 34)*	**35**	49119 00	
36	New York premiums ceded that are included on line 35 *(see instructions)*	**36**		
37	Total New York premiums *(subtract line 36 from line 35)*	**37**	49119 00	
38	Total premiums *(see instructions)*	**38**	3989433 00	
39	New York premium percentage *(divide line 37 by line 38; enter here and on line 29)*			**39** 1.2312 %
40	Weighted New York premium percentage *(multiply line 39 by nine)*			**40** 11.0808 %
41	New York wages, salaries, personal service compensation, and commissions *(see instructions)*	**41**		
42	Total wages, salaries, personal service compensation, and commissions *(see instructions)*	**42**		
43	New York payroll percentage *(divide line 41 by line 42)*			**43** %
44	Total New York percentages *(add lines 40 and 43)*			**44** 11.0808%
45	Allocation percentage *(divide line 44 by ten; if line 39 or 43 is zero, see instructions)*			**45** 1.2312%

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		
B		
C		
D		
E		
F		
G		
H		

A Item	**B** % of voting stock owned	**C** Average fair market value *(see instructions)*	**D** Average value of current liabilities attributable to subsidiary capital *(see instr.)*	**E** Net average fair market value *(column C - column D)*	**F** Allocation % *(see instr.)*	**G** Value allocated to New York State *(column E x column F)*
A						
B						
C						
D						
E						
F						
G						
H						
Totals from attached sheet.....						
46 Totals *(add amounts in columns C, D, and E)* **46**						

47 Allocated subsidiary capital *(add column G amounts; enter here and in the first box on line 5)* **47**

Schedule D – Computation and allocation of business and investment capital *(see instructions)*

	A Beginning of year	B End of year		C Average fair market value basis
48 Total assets from annual statement *(balance sheet)*	112750 00	724067 00	**48**	418409 00
49 Fair market value adjustment *(attach computation; if negative amount, use a minus (-) sign)*			**49**	
50 Nonadmitted assets from annual statement *(see instr.)*			**50**	
51 Total assets *(add lines 48, 49, and 50)*	112750 00	724067 00	**51**	418409 00
52 Current liabilities *(see instructions)*	- 530797 00	82729 00	**52**	- 224034 00
53 Total capital *(subtract line 52 from line 51)*			**53**	642443 00
54 Subsidiary capital from line 46, column E			**54**	
55 Business and investment capital *(subtract line 54 from line 53)*			**55**	642443 00
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**	**End of year**	**56**	
57 Adjusted business and investment capital *(subtract line 56 from line 55)*			**57**	642443 00
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**	7910 00

Schedule E – Computation of adjustment for gains or losses on disposition of property acquired before January 1, 1974

(you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instructions)

A Description of property *(attach separate sheet if necessary)*	B Cost *(see instructions)*	C – Fair market price or value on January 1, 1974 *(see instructions)*	D Value realized on disposition *(see instructions)*	E New York gain or loss *(see instructions)*	F Federal gain or loss *(see instructions)*
Totals from attached sheet					

59 Totals *(add amounts in columns E and F)* **59**

60 New York adjustment *(subtract line 59, column F, from line 59, column E; enter here and on line 66; use a minus (-) sign for negative amounts)* **60**

Schedule F – Officers (appointed or elected) and certain stockholders *(include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)*

A Name and address *(give actual residence; attach separate sheet if necessary)*	B Social security number	C Official title	D Salary and all other compensation received from corporation
Jane Doe 1313 Main Street, Albany NY 12227	111223333	President	1000000 00
John Doe 5454 Ace Blvd., Troy NY 12180	444556666	Vice President	850000 00
Totals from attached sheet			

61 Totals *(add column D amounts)* **61** 1850000 00

Schedule G – Computation and allocation of ENI

62	Federal taxable income before operations loss or net operating loss (NOL) *(see instructions)*	**62**	851 00
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 *(from Form CT-225; see instructions)*	**71**	
72	Total *(add lines 62 through 71)*	**72**	851 00
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 *(from Form CT-225; see instructions)*	**79**	
80	Total subtractions *(add lines 73 through 79)*	**80**	
81	ENI *(subtract line 80 from line 72)*	**81**	851 00
82	Allocated ENI *(multiply line 81 by line 45; enter here and in the first box on line 1)*	**82**	10 48

Schedule H – Computation of premiums *(see instructions)*

Life insurance companies		**A** Premiums taxable under section 1510	**B** Premiums included in tax limitation/floor computation – section 1505
83 Life insurance premiums	**83**	49119 00	49119 00
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**	49119 00	49119 00

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**	49119 00

Schedule I

89	
90	
91	

Schedule J – Composition of prepayments *(see instructions)*

		Date paid	Amount
92 Mandatory first installment from Form CT-300 *(see instructions)*	**92**	03-15-2017	167 00
93 Second installment from Form CT-400	**93**	06-15-2017	166 00
94 Third installment from Form CT-400	**94**	09-15-2017	166 00
95 Fourth installment from Form CT-400	**95**	12-15-2017	166 00
96 Payment with extension request from Form CT-5, line 5	**96**		
97 Overpayment credited from prior years *(see instructions)*	**97**		
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**		665 00

Summary of tax credits claimed against current year's franchise tax *(see instructions for lines 9b, 12, 100, and 101)*

Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law Article 200 or 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-606		Form DTF-624	
Form CT-33-R		Form CT-607		Form DTF-630	
Form CT-33.1		Form CT-611		Other credits	
Form CT-33.2	487 00	Form CT-611.1			
Form CT-41		Form CT-611.2			
Form CT-43		Form CT-612			
Form CT-44		Form CT-613			
Form CT-238		Form CT-631			
Form CT-249		Form CT-633			
Form CT-250		Form CT-634			
Form CT-501		Form CT-639			
Form CT-604		Form CT-643			

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** 487 00

102 Total tax credits claimed above that are refund eligible *(see instructions)* ..... ● **102**

Amended return information

If filing an amended return, mark an ***X*** in the box for any items that apply and attach documentation.

Final federal determination ..... ● ☐ If marked, enter date of determination: ● – –

NOL 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 [X] No [ ]	Designee's name *(print)* BILL SMITH	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com		PIN 12345

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person JANE DOE	Signature of authorized person	Official title PRESIDENT
	E-mail address of authorized person janedoe@ctef332.com	Telephone number (518) 555-2626	Date 04-15-2018

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 05	Date 04-15-2018

See instructions for where to file.

NEW YORK STATE 2017

CT-33-M

Department of Taxation and Finance

Insurance Corporation MTA Surcharge Return

Tax Law – Article 33, Section 1505-a

Amended return ☐

All filers must enter tax period: beginning 01-01-2017 ending 12-31-2017

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
002190284	AA 8	(518) 555-2626	NEW YORK	X

Legal name of corporation: CTEF332

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: 332 WA HARRIMAN CAMPUS

City: ALBANY State: NY ZIP code: 12227

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

Audit (for Tax Department use only)

If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD) (the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester), you must complete this form. If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-33-NL, Form CT-33, or Form CT-33-A.

A. Pay amount shown on line 22. Make payable to: ***New York State Corporation Tax***
Attach your payment here. Detach all check stubs. *(See instructions for details.)*

A Payment enclosed

Computation of MCTD allocation percentage

Authorized non-life insurance corporations MCTD allocation percentage *(see instructions)*

1a	New York State direct premiums *(total amounts from Form CT-33-NL, lines 34 and 35 and enter here)*	1a			
1b	MCTD premiums included on line 1a	1b			
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	49119 00		
3b	MCTD premiums included on line 3a *(see instructions)*	3b	13050 00		
4	MCTD premium percentage *(divide line 3b by line 3a)*			4	26.5681 %
5	Weighted MCTD premium percentage *(multiply line 4 by nine)*			5	239.1131 %
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	239.1131 %
9	MCTD allocation percentage *(divide line 8 by ten; if line 4 or line 7 is 0, see instructions)*			9	26.5681 %

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	250 00
11	Allocated tax *(Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers multiply line 10 by line 9)*	11	66 00
12	MTA surcharge before MTA surcharge retaliatory tax credit *(multiply line 11 by 17% (.17))*	12	11 00
13	MTA surcharge retaliatory tax credit *(see instructions)*	13	
14	Total MTA surcharge due *(subtract line 13 from line 12)*	14	11 00
15a			
15b			
16			
17	Total prepayments *(from line 45)*	17	400 00
18a	Balance *(see instructions)*	18a	
18b	Additional amount *(see instructions)*	18b	
18c	Total before penalties and interest *(see instructions)*	18c	
19	Estimated tax penalty *(see instructions; mark an X in the box if Form CT-222 is attached)* ☐	19	
20	Interest on late payment *(see instructions)*	20	
21	Late filing and late payment penalties *(see instructions)*	21	
22	Balance due *(add lines 18c through 21 and enter here; enter the payment amount on line A above)*	22	

Computation of MTA surcharge *(continued; see instructions)*

23a	Overpayment *(if line 14 is less than line 17, subtract line 14 from line 17; see instructions)*	**23a**	389 00
23b	Amount of overpayment previously credited to 2018 MFI *(see instructions)*	**23b**	
23c	Balance of overpayment available *(see instructions)*	**23c**	389 00
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**	389 00
26	Amount of overpayment to be refunded *(subtract lines 24 and 25 from line 23c)*	**26**	
27	Amount of MTA surcharge retaliatory tax credit to be refunded *(from line 38)*	**27**	
28	Total refund claimed *(add lines 26 and 27)*	**28**	

Computation for refund of MTA surcharge retaliatory tax credit *(see instructions)*

For tax years before 2012, attach separate computation		**A** 2012	**B** 2013	**C** 2014	**D** 2015	**E** 2016
29 MTA surcharge payable *(see instructions)*	**29**					
30 MTA surcharge retaliatory tax credits previously allowed *(see instructions)*	**30**					
31 Balance *(subtract line 30 from line 29; if less than zero, enter **0**)*	**31**					
32 Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2012 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 2013 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 2014 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 2015 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 2016 MTA surcharge *(may not exceed line 31, column E; see instructions)*	**36**					
37 Total MTA surcharge retaliatory tax credits allowed to date *(see instructions)*	**37**					
38 Total credits *(add lines 32 through 36; enter here and on line 27)*	**38**					

Composition of prepayments claimed on line 17 *(see instructions)*

			Date paid	Amount
39	Mandatory first installment from Form CT-300 *(see instructions)*	**39**	03-15-2017	100 00
40a	Second installment from Form CT-400	**40a**	06-15-2017	100 00
40b	Third installment from Form CT-400	**40b**	09-15-2017	100 00
40c	Fourth installment from Form CT-400	**40c**	12-15-2017	100 00
41	Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13	**41**		
42	Overpayment credited from prior years *(see instructions)*	**42**		
43	Add lines 39 through 42	**43**		400 00
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**		400 00

Third – party designee *(see instructions)*		
Yes [X] No [ ]	Designee's name *(print)* BILL SMITH	Designee's phone number (518) 555-2525
	Designee's e-mail address billsmith@taxesdoneright.com	PIN 12345

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person			
	Printed name of authorized person JANE DOE	Signature of authorized person	Official title PRESIDENT
	E-mail address of authorized person janedoe@ctef332.com	Telephone number (518) 555-2626	Date 04-15-2018

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 05	Date 04-15-2018

See instructions for where to file.

Department of Taxation and Finance

Life Insurance Company Guaranty Corporation Credit

Tax Law – Article 33, section 1511(f)

CT-33.2

All filers must enter tax period:

beginning 01-01-2017 ending 12-31-2017

Legal name of corporation	Employer identification number (EIN)
CTEF332	002190284

File this form with Form CT-33, *Life Insurance Corporation Franchise Tax Return,* or Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*. See instructions, Form CT-33.2-I, before completing.

Part 1 – Computation of life insurance company guaranty corporation (LICGC) credit

		A Article 33 life insurance taxpayer filing this return	B **All** Article 33 life insurance taxpayers
1 Sum of net assessments paid by all Article 33 taxpayers during 15-year period, ending with calendar year 2015 (2001-2015)	1		**558,800,718 00**
2 Net assessment threshold for 15-year period	2		**100,000,000 00**
3 Excess net assessments paid by all Article 33 taxpayers for 15-year period *(subtract line 2 from line 1)*	3		**458,800,718 00**
4 Net assessments paid pursuant to Insurance Law Articles 75 and 77 for calendar year **2015** *(see instructions)* ●	4	10000 00	**226,400 00**
5 Tentative subsequent year credit authorized for calendar year **2015** *(if line 3, column B, is greater than 0, multiply line 4, column A, by 80% (.80), otherwise enter **0**)* ●	5	8000 00	
6 Total tax liability of all Article 33 life insurance taxpayers for **2015** *(see instructions)*	6		● 318929046 00
7 Multiply line 6 by 40% (.40)	7		● 127571618 40
8 Enter the greater of line 7 or ***$40,000,000***	8		● 127571618 40
9 2015 net assessments fraction *(divide line 4, column A, by line 4, column B; round to four decimal places)* ●	9	.0442	
10 Tax Law section 1511(f)(3)(B) limitation *(multiply line 8 by line 9)* ●	10	5638666 00	
11 Divide line 5 by three ●	11	2667 00	
12 Unused credit carryforward from preceding tax year *(see instructions)* ●	12		
13 Enter one third (⅓) of credit authorized for calendar year 2014 *(see instructions)* ●	13		
14 Enter one third (⅓) of credit authorized for calendar year 2013 *(see instructions)* ●	14	1000 00	
15 Add lines 11 through 14 ●	15	3667 00	
16 LICGC credit available for the current year *(enter the lesser of line 10 or line 15)* ●	16	3667 00	

Part 2 – Computation of credit used and carried forward

17 Tax due before credits *(see instructions)*	17	737 00
18 Tax credits claimed before this credit *(see instructions)* ●	18	
19 Tax after application of all other credits *(subtract line 18 from line 17)*	19	737 00
20 Minimum tax *(see instructions)* ●	20	250 00
21 Credit utilization limit *(subtract line 20 from line 19; if zero or less enter **0**)* ●	21	487 00
22 LICGC credit to be used in the current tax year *(enter the lesser of line 16 or line 21)* ●	22	487 00
23 Unused credit to be carried forward due to utilization limitation *(subtract line 22 from line 16)* ●	23	3180 00
24 Unused credit to be carried forward due to Tax Law section 1511(f)(3)(B) credit limitation *(subtract line 16 from line 15)* ●	24	
25 Unused credit to be carried forward to the next year *(add lines 23 and 24)* ●	25	3180 00