

New York State Department of Taxation and Finance General Business Corporation Franchise Tax Return

Tax Law — Article 9-A

| | | | | All filers | must enter | tax period: | | | | | |
|---|---|-----------|--|--|---|---|----------------|-----------|-----------------------|--------------|----------|
| Final return Amended return see page 5 fthe instructions) | | | | beginning | | e | nding I | | | | |
| Employer identification number | File n | umber | Business telep | hone number | | If you have any incorporated ou mark an X in the | tside NYS, | • | If you cla overpay | ment, marl | |
| Legal name of corporation | | | / / | | Trade name/DE | | , box | | anx in c | no box | |
| Mailing name (if different from legal name above) | | | | | State or country | of incorporation | Date recei | ived (for | Tax Departr | nent use o | nly) |
| c/o Number and street or PO box | | | | | Date of incorpo | oration | | | | | |
| turnsor and outset of the sox | | | | | · | | | | | | |
| City | State | | ZIP code | | Foreign corporat business in NYS | ions: date began | | | | | |
| NAICS business code number (from federal return) | If address/phone above is new, mark an X in the bo | ox 🔳 | If you need to information for types, you ca at www.nysta. my address o information in | or corporation do so onling or do so onling or do so onling or do so or do so | n tax, or othe ne. Visit our W ok for the cha | r tax /eb site ange | Audit (for | Tax Dep | artment use | only) | |
| Pay amount shown on line 93. Ma Attach your payment here. Detach | ke payable to: | New Y | ork State (| Corporati for details.) | on Tax | | Α. | Pay | ment encl | osed | _ |
| Federal return filed (you must mark a | an X in one): A Form 1120- Form 1120S | Н | | 🗖 | your fede | ral return. Form 1120 Other: | | | n 1120- | RIC ¶ | |
| If you included a qualified subchar Form CT-60-QSSS | | • . | , | | | | | | | 1 | _ |
| Have you underreported your tax of | due on past re | eturns? | To correct t | his withou | ut penalty, | visit us at u | ww.ny: | stax.g | gov. | | |
| Did the entity have an interest in rein the appropriate box) | | | | | • | | | | yes ● |] No • | |
| Has there been a transfer or acqui | | olling ir | nterest in the | entity di | ıring the la | st 3 vears? | (mark an | X | | | _ |
| | | | | • | • | • | | (| ∕es • | No • | <u> </u> |

| Com | putation of entire net income (ENI) ba | ise (| (see instructions) | | | | |
|-----|---|--------|---|-------------------------|-----|--------------------|---------|
| 1 | Federal taxable income (FTI) before net ope | ratin | g loss (NOL) and special deduction | ons | 1. | | |
| 2 | Interest on federal, state, municipal, and oth | er o | oligations not included on line 1 (s | see instructions) | 2. | | |
| 3 | Interest paid to a corporate stockholder owni | ing n | nore than 50% of issued and outst | tanding stock | 3. | | |
| 4a | Interest deductions directly attributable to | sub | sidiary capital | | 4a. | | |
| 4b | Noninterest deductions directly attributable | e to | subsidiary capital | | 4b. | | |
| 5a | Interest deductions indirectly attributable t | o su | bsidiary capital | | 5a. | | |
| 5b | Noninterest deductions indirectly attributa | ble t | o subsidiary capital | | 5b. | | |
| 6 | New York State and other state and local ta | xes | deducted on your federal return (s | see instructions) | 6. | | |
| 7 | Federal depreciation from Form CT-399, if a | ppli | cable (see instructions) | | 7. | | |
| 8 | Other additions (see instructions) • IRC section | on 19 | 9 deduction: | | 8. | | |
| 9 | Add lines 1 through 8 | | | | 9. | | |
| 10 | Income from subsidiary capital (from Form C | T-3-A | TT, line 26) • 10. | | | | |
| 11 | Fifty percent of dividends from nonsubsidiary of | corp | orations (see instr.) • 11. | | | | |
| 12 | Foreign dividends gross-up not included on | line | s 10 and 11 • 12. | | | | |
| 13 | New York net operating loss deduction (NOI | LD) (| attach federal and | | | | |
| | New York State computations) | | • 13. | | | | |
| 14 | Allowable New York State depreciation from Form CT-3 | 99, if | applicable (see instr.) • 14. | | | | |
| 15 | Other subtractions (attach list; see instructions) |) | • 15. | | | | |
| 16 | Total subtractions (add lines 10 through 15) | | | | 16. | | |
| 17 | ENI (subtract line 16 from line 9; show loss with a | a min | us (-) sign; enter here and on line 42) | | 17. | | |
| 18 | Investment income before allocation (from Fo | orm (| CT-3-ATT, line 22, but not more than l | ine 17 above) 🗨 | 18. | | \perp |
| 19 | Business income before allocation (subtract I | | | | | | \perp |
| 20 | Allocated investment income (multiply line 18 | by • | % from Form CT-3 | | | | \bot |
| 21 | Allocated business income (multiply line 19 by | | | | | | \bot |
| 22 | Total allocated income (add lines 20 and 21) | | | | | | 4 |
| 23 | Optional depreciation adjustments (attach Fo | | | | | | + |
| | ENI base (line 22 plus or minus line 23) | | | | 24. | | + |
| 25 | ENI base tax (multiply line 24 by the appropriate | | | | | | |
| | on page 6 of Form CT-3/4-I; enter here and on | | | | 25. | | \perp |
| om | putation of capital base (enter whole do | llars | for lines 26 through 31; see instri | uctions) | | | |
| | | | A Beginning of year | B End of year | | C Average value | |
| 06 | Total accepts from foderal return | 26. | Beginning of year | Lifu of year | • | Average value | |
| 26 | Total assets from federal return Real property and marketable securities | ∠0. | | | • | | |
| 21 | | 27. | | | | | |
| 28 | Subtract line 27 from line 26 | 28. | | | • | | |
| | Real property and marketable securities | 20. | | | • | | |
| 20 | at fair market value | 29. | | | | | |
| 30 | - I | 30. | | | • | | |
| 31 | | 31. | | | • | | |
| 32 | Total capital (subtract line 31, column C, from lin | | column C) | | 32. | | \top |
| 33 | Subsidiary capital (from Form CT-3-ATT, line 28 | | • | | | | \top |
| 34 | Business and investment capital (subtract line | | | | | | \top |
| 35 | Investment capital (from Form CT-3-ATT, line 7, | | | | | | \top |
| 36 | Business capital (subtract line 35 from line 34). | | | | | | |
| 37 | Allocated investment capital (multiply line 35 by | | % from Form CT-3 | | | | \top |
| 38 | Allocated business capital (multiply line 36 by | ~= | % from line 119, 12 | | | | |
| 39 | Capital base (add lines 37 and 38) | | | | | | |
| 40 | Capital base tax (see instructions) | | | | 40. | | |
| 41 | Issuer's allocation percentage (see instruction | ıs) | • 41. | % | Ö | | |

| Com | putation of minimum taxable income (MTI) base | |
|-------|--|-----|
| 42 | ENI from line 17 | 42. |
| Adju | stments (see instructions) | |
| 43 | Depreciation of tangible property placed in service after 1986 (see instructions) | 43. |
| 44 | Amortization of mining exploration and development costs paid or incurred after 1986 | 44. |
| 45 | Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only) | 45. |
| 46 | Basis adjustments in determining gain or loss from sale or exchange of property | 46. |
| 47 | Long term contracts entered into after February 28, 1986 | 47. |
| 48 | Installment sales of certain property | 48. |
| 49 | Merchant marine capital construction funds | 49. |
| 50 | Passive activity loss (closely held and personal service corporations only) | 50. |
| 51 | Add lines 42 through 50 | 51. |
| Гах р | reference items (see instructions) | |
| 52 | Depletion | 52. |
| 53 | Appreciated property charitable deduction | 53. |
| 54 | Intangible drilling costs | 54. |
| 55 | Add lines 51 through 54 | 55. |
| 56 | New York NOLD from line 13 | 56. |
| 57 | Add lines 55 and 56 | 57. |
| 58 | Alternative net operating loss deduction (ANOLD) (see instructions) | 58. |
| 59 | MTI (subtract line 58 from line 57) | 59. |
| 60 | Investment income before apportioned NOLD (add line 18 and Form CT-3-ATT, line 21) | 60. |
| 61 | Investment income not included in ENI but included in MTI | 61. |
| 62 | Investment income before apportioned ANOLD (add lines 60 and 61) | 62. |
| 63 | Apportioned New York ANOLD (see instructions) | 63. |
| 64 | Alternative investment income before allocation (subtract line 63 from line 62) | 64. |
| 65 | Alternative business income before allocation (subtract line 64 from line 59) | 65. |
| 66 | Allocated alternative business income (multiply line 65 by | |
| 67 | Allocated alternative investment income (multiply line 64 by | 67. |
| 68 | Allocated MTI (add lines 66 and 67) | 68. |
| 69 | Optional depreciation adjustments from line 23 | 69. |
| 70 | MTI base (line 68 plus or minus line 69) | 70. |
| 71 | Tax on MTI base (multiply line 70 by 1.5% (.015)) | 71. |

(continued)

| Com | putation of tax | | | |
|-------|---|---------------|------|-------|
| 72 | Tax on ENI base from line 25 | • | 72. | _ |
| 73 | Tax on capital base from line 40 (see instructions) | | | |
| | New small business: First year Second year | • | 73. | |
| You | nust enter an amount on line 74a below; if none, enter 0. | | | |
| 74a | New York receipts (see instructions) | | | |
| 74b | Fixed dollar minimum tax (see instructions) | • | 74b. | |
| 75 | Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception) | • | 75. | |
| 76 | Subsidiary capital base from Form CT-3-ATT, line 31 | • | 76. | |
| 77 | Subsidiary capital base tax from Form CT-3-ATT, line 32 | • | 77. | |
| 78 | Tax due before credits (add lines 75 and 77) | • | 78. | |
| 79 | Tax credits (see instructions) | • | 79. | |
| 80 | Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter 0) | • | 80. | |
| 81 | Amount from line 71 or 74b, whichever is larger | • | 81. | |
| | Tax due (see instructions) | | 82. | |
| First | installment of estimated tax for next period: | | | |
| | If you filed a request for extension, enter amount from Form CT-5, line 2 | 1 | | |
| | If you did not file Form CT-5 and line 82 is over \$1,000, see instructions | _ | 83b. | |
| | Add line 82 and line 83a or 83b | ł | 84. | |
| | Total prepayments from line 106 | 1 | 85. | |
| | Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter 0) | 1 | 86. | _ |
| | Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) ● | 1 | 87. | _ |
| | Interest on late payment (see instructions) | 1 | | _ |
| | Late filing and late payment penalties (see instructions) | 1 | | _ |
| | Balance (add lines 86 through 89) | | 90. | _ |
| | ntary gifts/contributions (see instructions): | \rightarrow | | |
| | Amount for Return a Gift to Wildlife | 00 | | |
| | Amount for Breast Cancer Research and Education Fund 91b. | 00 | | |
| | Amount for Prostate Cancer Research, Detection, and Education Fund 91c. | 00 | | |
| | Amount for 9/11 Memorial | 00 | | |
| | Amount for Volunteer Firefighting & EMS Recruitment Fund 91e. | 00 | | |
| | Total (add lines 84, 87, 88, 89, and 91a through 91e) | | 92. | _ |
| 93 | Balance due (If line 85 is less than line 92, subtract line 85 from line 92 and enter here. This is the | | | |
| | amount due; enter the payment amount on line A on page 1) | | 93. | _ |
| 94 | Overpayment (If line 85 is more than line 92, subtract line 92 from line 85. This is your overpayment; | | | |
| | enter here and see instructions) | - 1 | 94. | |
| | Amount of overpayment to be credited to next period | | | _ |
| | Balance of overpayment (subtract line 95 from line 94) | | 96. | |
| | Amount of overpayment to be credited to Form CT-3M/4M | 1 | 97. | |
| | Refund of overpayment (subtract line 97 from line 96) | | 98. | |
| | Refund of unused tax credits (see instructions and attach appropriate forms) | | 99a. | |
| 99b | Tax credits to be credited as an overpayment to next year's return (see instructions and attach | | 001- | |
| | appropriate forms) | | 99b. | |

(continued)

| Sumn | mary of credits claimed o | on line 79 against current year's franchi | ise tax (see instructions for lines 79, 99a, 99b, 100a, and 100b) |
|----------------------|--|--|---|
| Form line 28 | CT-38, 8● | Form CT-246 | Form CT-611 |
| Form | CT-40 | Form CT-248 | Form CT-611.1 |
| Form | CT-41• | Form CT-249 | Form CT-612 |
| Form | CT-43 | Form CT-250 | Form CT-613 |
| Form | CT-44• | Form CT-259 | Form CT-631 |
| Form | CT-46• | Form CT-601 | Servicing mortgages credit |
| Form | CT-47• | Form CT-601.1 | Form DTF-619 |
| Form | CT-238• | Form CT-602 | Form DTF-621 |
| Form | CT-239• | Form CT-603 | Form DTF-622 |
| Form | CT-241• | Form CT-604 | Form DTF-624 |
| Form | CT-242• | Form CT-605 | Form DTF-630 |
| Form | CT-243• | Form CT-606 | Other credits |
| 100a 100b | Total tax credits claimed ab Total tax credits above that | DOVE (enter here and on line 79; attach form or statement are refund eligible (see instructions) | |
| Com | position of prepayment | ts on line 85 (see instructions) | |
| 102a 102b 102c | Second installment from Formal Third installment from Formal Fourth installment from Formal F | t | 102a 102b 102c |
| 104 | Overpayment credited from | m prior years | 104. |
| | Overpayment credited from | m Form CT-3M/4M Period es 101 through 105; enter here and on line 85) | |
| | | | |
| 107 | | affiliated federal group, enter primary corporate | |
| | Name | | ein |
| | If you are more than 50% | owned by another corporation, enter parer | nt corporation name and EIN: |
| | • | | • - |

| Inter | est paid to shareholders | | | | | |
|-------|--|---|--|--------------------|---------------------|--------|
| | Did this corporation make any payments treated as shareholders owning directly or indirectly, individ than 50% of the corporation's issued and outstar appropriate box) If Yes, complete the following and | dually or in the ag anding capital sto | gregate, more ck? <i>(mark an X in</i> : | the | 08. Yes • | No • D |
| Shar | eholder's name | | SSN or EIN | | | |
| • | est paid to shareholder Total indebtedness to shareholder Is there written evidence of the indebtedness? (man | | Total interest paid | | 09. Yes • | No • |
| | Interest deducted in computing FTI on line 1 of this If the Internal Revenue Service (IRS) has completed last five years, list years | d an audit of any | of your returns v | vithin the | 10. | |
| Sche | dule A, Part 1 — Computation of business a | allocation perce | entage for avia | ation corpo | rations | |
| | _ | New ` | A /ork State | Eve | B rywhere | |
| 112b | Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A) Adjusted NYS revenue aircraft arrivals and departures (multiply line 112a, column A, by line 112b) | 12b. | .60 | | | |
| 113 | New York State percentage (divide line 112c by line 11 | | | | • 113. | % |
| 114b | Adjusted NYS revenue tons handled | 14b. | .60 | - | | |
| 445 | (multiply line 114a, column A, by line 114b) • 11 | | | | 445 | 0/ |
| | New York State percentage (divide line 114c by line 11 Originating revenue | | | • | 115. | % |
| 116b | Adjustment per Tax Law section 210.3(a)(7)(A) Adjusted NYS originating revenue (multiply line 116a, column A, by line 116b) | 16b. | .60 | - | | |
| 117 | New York State percentage (divide line 116c by line 11 | | | | • 117. | % |
| | Total (add lines 113, 115, and 117) | | | | | % |
| 119 | New York business allocation percentage (divide line Form CT-38, line 6) | e 118 by three; use | to compute lines 2 | 21, 38, and 66, a | and 119. | % |
| Sche | dule A, Part 2 — Computation of business a | allocation perce | entage for true | cking and ra | ailroad corpora | ations |
| 100 | Povenue miles | New Yor | | B Everyv | | |
| | Revenue miles | _ | A by line 120 co | dumn R: use to | | |

| Sche | edule A, Part 3 — Computation of busine | ess al | ocation percentage (see | instructions) | | |
|-------|--|-------------|------------------------------|-------------------------------|-------------------|-------------|
| | ou make an election to use fair market value in is your first tax year, are you making the election | | | | Yes • | No • |
| X | n the appropriate box) | | | | Yes ● | No ● |
| Are y | ou principally engaged in the activity of an air fr | eight f | orwarder acting as principal | or like indirect air carrier, | | |
| or a | are you a qualified foreign air carrier? (mark an X | in the a | appropriate box) | | Yes ● | No ● |
| If No | complete only lines 129 through 136 and enter | on line | 141 the receipts factor comp | outed on line 136. The rec | eints facto | or is the |
| | ess allocation percentage. | 011 11110 | The tradeple factor comp | | oipto idott | 31 10 ti 10 |
| Duoin | ood anodation percentage. | ı | | _ | | |
| _ | | | A New York State | В | | |
| | age value of property (see instructions) | 400 | New York State | Everywhere | | |
| | Real estate owned | | | | + | |
| | Real estate rented | | | | + | |
| | Inventories owned | | | | - | |
| | Tangible personal property owned | | | | - | |
| | Tangible personal property rented | | | | \longrightarrow | |
| | Total (add lines 122 through 126) | | | | | |
| | New York State property factor (divide line 127, o | column | A, by line 127, column B) | | 128. | % |
| | ipts in the regular course of business from: | | | | | |
| 129 | Sales of tangible personal property | | | | | |
| | allocated to New York State | 129. | | | | |
| | All sales of tangible personal property | 130. | | | - | |
| | Services performed | | | | - | |
| | Rentals of property | | | | | |
| | Royalties | | | | | |
| | Other business receipts | | | | | |
| | Total (add lines 129 through 134) | | | • | | |
| | New York State receipts factor (divide line 135, c | | | | 136. | % |
| | New York State additional receipts factor (see in | nstruct | ions) | • | 137. | % |
| Payre | | | | | | |
| 138 | Wages and other compensation of employees, | | | | | |
| | except general executive officers | | | | | |
| | New York State payroll factor (divide line 138, co | | | | | % |
| | Total New York State factors (add lines 128, 136, | | • | | 140. | % |
| 141 | New York State business allocation percentage | ge (see | instructions) | • | 141. | % |
| Sche | dule A, Part 4 - Computation of alternative | busii | ness allocation percentage | for MTI base (see instru | ctions) | |
| lines | are not an air freight forwarder acting as princing 149 through 156 and enter on line 161 the recention percentage. | | | | | |
| | · - | ı | A Naw V1-01-1 | D | | |
| | age value of property (see instructions) | | A - New York State | B — Everywhere | | |
| | Real estate owned | 142. | | | + | |
| | Real estate rented | 143. | | | $\overline{}$ | |
| | Inventories owned | 144. | | | $\overline{}$ | |
| | Tangible personal property owned | 145. | | | $\overline{}$ | |
| | Tangible personal property rented | 146. | | | $\overline{}$ | |
| | Total (add lines 142 through 146) | 147. | | | 440 | 6.1 |
| 148 | New York State property factor (divide line 147, o | column | A, by line 147, column B) | •• | 148. | % |

| Page | 8 of 8 C | CT-3 (2010) | | | | | | | | | | _ | |
|---------------|---------------------|------------------------------------|------------------------|---------------|--------|------------------|--|----------------|------------|-------|--------------|----------|--------|
| Recei | ipts in the | e regular course of bu | usiness from: | | | | | | | | | | ļ |
| 149 | Sales of t | tangible personal prop | erty | | | | | | | | | | |
| | allocate | ed to New York State | | 149. | | | | | | | | | |
| 150 | All sales | of tangible personal pr | operty | 150. | | | | | | | | | |
| | | performed | T T | 151. | | | | | | | \perp | | |
| | | of property | Ī | 152. | | | | | | | | | |
| 153 | Royalties | | | 153. | | | | | | | | | |
| 154 | Other bus | siness receipts | | 154. | | | | | | | | | |
| | | l lines 149 through 154) | - | | | | | • | | | | | |
| 156 | New York | State receipts factor | (divide line 155, c | olumn A, by | line | 155, column B) . | | | | • | 156. | | % |
| | | State additional recei | ipts factor (see ir | nstructions) | | | | | | | 157. | | % |
| Payro | | | | | | | | | | | | | |
| 158 | _ | nd other compensation | | | | | | | | | | | |
| . = 0 | | ees, except general exe | - | • | | | | | | | 450 | | 0/ |
| | | State payroll factor (d | | | | | | | | | | | % |
| | | v York State factors (ad | | | | | | | | | 160. | | % |
| 101 | Alternativ | ve business allocation p | percentage (see | IIISTRUCTIONS | ······ | | | | | •_ | 101. | | % |
| 162 | Are you o | claiming small business | s taxnaver statu | s for lower | · FNII | tax rates? (soc | Small | husiness | | | | | |
| 102 | - | r definition on page 15 of | | | | | | | 162. | (Ve | es • | No • | |
| 163 | | rked Yes on line 162, e | | | | | | | 163. | | | | |
| | - | claiming qualified New | - | | | | | | 1.55. | | | | _ |
| | = | tructions; mark an X in the | | | | | | | 164. | Y | 2S • | No | |
| 165 | • | laiming qualified New | | | | | | | | | _ | | \leq |
| | | tructions; mark an X in the | | | | | | <u></u> | 165. | Ye | es • | No | |
| Ame | nded ret | urn information | | | | | | | | | | | |
| | | nded return, mark an X | (in the box for a | anv items t | hat a | pply and attac | h doc | umentation | | | | | |
| | | | | | | | | | _ | | | | |
| Final 1 | federal de | etermination | • □ If ma | rked, ente | r date | e of determina | tion: • | | | | | | |
| N1 | | (NOL) | • • • • | L-11. | 1 | -1- | - | | | | | | |
| ivet o | perating lo | oss (NOL) carryback | ▼ | tai ioss car | ryba | ck | • | 'Ш | | | | | |
| Eodo- | al roturn 4 | filed Form 1139 | • Earm | 11207 | | | _ | , | | | | | |
| i euer | ai ietuiil l | meu roiiii 1139 | - LOUI | ι ι ι Ζυλ | | | ······································ | | | | | | |
| Net c | perating | g loss (NOL) inform | nation | | | | | | | | | | |
| New \ | York State | NOL carryover total a | available for use | this tax ye | ar fro | om all prior tax | years | | | | | | |
| | | arryover total available | | | | | | | | | | | |
| | | NOL carryforward tot | | | | | | | • | | | | |
| | | arryforward total for fut | | - | | | | | • | | | | |
| Corp | orations | organized outside Ne | ew York State: (| Complete t | he fo | ollowing for car | oital st | tock issued ar | nd outst | andi | ina. | | |
| | er of par sha | | Value | | Ĩ. | Number of no-p | | | | Value | | | |
| | | | \$ | | | | | | \$ | | | | |
| TL: | d pand. | De | esignee's name (print) | | | | | | | signe | e's phone | number | |
| | d – party signee | Yes No | 5 - 2 | | | | | | (| J5 |) | | |
| | nstructions) | Designee's e-mail address | | | | | | | | | PIN | | |
| Certif | ication: | certify that this return | and any attach | ments are | to th | e best of my k | nowled | dge and belie | f true, co | orre | | complete | ∋. |
| | | Signature of authorized pers | | | | Official t | | <u> </u> | , , , | | | | |
| | horized | F-mail addross of sutbories | d person | | | | | | | | Date | | |
| p | erson | E-mail address of authorized | u person | | | | | | | | Date | | |
| Pa | id Firm' | s name (or yours if self-employed | d) | | | F | irm's El | N | P | repai | rer's PTIN | or SSN | |
| prep | Joigna | ature of individual preparing t | this return | Address | | | | City | | Sta | l l l ate | ZIP code | |
| us | e | | | | | | | | | | | | |
| on (see ii | | ail address of individual prepa | aring this return | | | | | Preparer's NY | TPRIN | | Date | | |
| | | | | | | | | 1 1 1 1 | 1 1 1 | - 1 | 1 | | |

See instructions for where to file.



CT-3-A

New York State Department of Taxation and Finance

General Business Corporation Combined Franchise Tax Return

Tay I aw - Article Q-A

| _ | _ | | | | | | All filers mu | ıst enter tax | period | : | |
|---|--|--|--|--|--|--|---|--|-------------|-----------------------|-----------------------------------|
| Final return 👢 | Amended | return | | | | | beginning | | | ending | |
| Employer identification | number | | | File n | umber | Business telephone nu | mber | If you have any incorporated ou | | | If you claim an overpayment, mark |
| | | | | | | () | | mark an X in the | | " • <u> </u> | an X in the box |
| egal name of corpora | tion | | | | | | Trade name/DE | BA | | | |
| Mailing name (if differe | nt from legal name a | above) | | | | | State or country | y of incorporation | Date red | eived (for T | ax Department use on |
| /o | | | | | | | | | | | |
| lumber and street or I | PO box | | | | | | Date of incorp | oration | | | |
| City | | | | S | state | ZIP code | Foreign corpora business in NYS | tions: date began | | | |
| JAICS business code | | return) | If address is new, in an X in the | | e above | If you need to upd information for col types, you can do at www.nystax.gomy address option information in Formation in Formation in Formation. | poration tax, or ot so online. Visit out and look for the of Otherwise, see E | her tax r Web site change | Audit (fo | r Tax Depar | tment use only) |
| ing the tax year perty, or mainta | ; did any corp in an office in | oration the Me | in the detropolit | combir an Cor | ned gro mmute | | istrict (MCTD) | ? If Yes, | | Ye | s No |
| perty, or mainta parent must file Pay amount s | r, did any corp in an office in e Form CT-3M | oration the Me I/4M (se 94. Ma | in the option in the option to the option to the option to the option in | combir an Cor ctions) | ned grommute | e) pup do business, or Transportation E | vistrict (MCTD) | ? If Yes, | | | s No nent enclosed |
| ng the tax year perty, or mainta parent must file Pay amount s | r, did any corp in an office in e Form CT-3M | oration the Me I/4M (se 94. Ma | in the option in the option to the option to the option to the option in | combir an Cor ctions) | ned grommute | e) oup do business, or Transportation E | vistrict (MCTD) | ? If Yes, | | | |
| ng the tax year perty, or mainta parent must file Pay amount s Attach your p | r, did any corp lin an office in e Form CT-3M shown on line ayment here. | ooration the Me I/4M (se 94. Ma Detach | in the optropolities instruction in the construction in the constr | combir an Cor ctions) able to: ck stuk | ned grommute | e) pup do business, or Transportation E | Pistrict (MCTD) Pration Tax ails.) | ? If Yes, | | | |
| ng the tax year perty, or mainta parent must file Pay amount s Attach your p | r, did any corp in an office in e Form CT-3M shown on line ayment here. suer's allocation | oration the Me I/4M (se 94. Mal Detach | in the detropolities instruction in the determinant | combir an Cor ctions) able to: ck stub | New os. (See | e) pup do business, or Transportation E York State Corpore instructions for des | ration Tax ails.) | ? If Yes, | A. B. | Payn | nent enclosed |
| ng the tax year perty, or mainta parent must file Pay amount s Attach your p Combined iss | r, did any corp in an office in e Form CT-3M shown on line ayment here. suer's allocation | oration the Me I/4M (se 94. Mal Detach | in the detropolities instruction in the determinant | combir an Cor ctions) able to: ck stub | New os. (See | e) pup do business, or Transportation E York State Corpore instructions for des | ration Tax ails.) | ? If Yes, | A. B. | Payn | nent enclosed |
| ng the tax year perty, or mainta parent must file Pay amount so Attach your p Combined iss If any member | r, did any corp in an office in e Form CT-3M shown on line ayment here. suer's allocation | oration the Me I/4M (se 94. Mal Detach on perco | in the operation in the | combired an Corections) able to: ck stub (from line) | New os. (See one 41) | e) pup do business, or Transportation E York State Corpore instructions for des | ration Tax ails.) X in the box a | ? If Yes, | A. B. | Payn | nent enclosed |
| ng the tax year perty, or mainta parent must file Pay amount so Attach your p Combined iss If any member | r, did any corp in an office in e Form CT-3M shown on line ayment here. suer's allocation er of the comb | oration the Me I/4M (se 94. Mal Detach on perco | in the centropolities instruction with the instruction of the instruct | combir can Cor ctions) able to: ck stub (from lin he pare | New os. (See an e 41) | e) pup do business, or Transportation E York State Corpore instructions for des | ration Tax ails.) X in the box a | ? If Yes, | A. B. | Payn | nent enclosed |
| Pay amount s Attach your p Combined iss If any member Federal return Form 1120 | r, did any corpuin an office in e Form CT-3M shown on line ayment here. Suer's allocation of the comb in filed (mark an | oration the Me I/4M (se 94. Mal Detach on perco | in the operation in the | combir can Cor ctions) able to: ck stuk (from lir he para ach a c | New os. (See an e 41) | e) pup do business, or Transportation E York State Corpo e instructions for decenser a QSSS, mark an ete copy of your | ration Tax ails.) X in the box al | nd attach Fo | A. B. | Payn | nent enclosed |
| Pay amount so Attach your p Combined iss If any member Federal return Form 1120 Have you und | r, did any corpuin an office in a filed (mark an fi | oration the Mel/4M (se 94. Mal Detach on perconnection of | tin the detropolition in the d | combired and Consol an | New os. (See ent of a completion of a completi | e) bup do business, or Transportation E York State Corpo e instructions for dece a QSSS, mark an ete copy of your basis • To correct this wi | ration Tax ails.) X in the box al federal return | ? If Yes, and attach Form. Other: •[visit us at w | A. B. | Payn | SS |
| ng the tax year perty, or maintal parent must file Pay amount s Attach your p Combined iss If any membe Federal return Form 1120 Have you und | r, did any corpuin an office in a flow on line ayment here. Suer's allocation of the combination of the com | oration the Mel/4M (se 94. Mal Detach on perconnection of | in the centropolities instruction where instructions all chemical entage out is the control of the centrol of t | combired and Consol an | New os. (See ent of a compl lidated eturns? | e) pup do business, or Transportation E York State Corpo e instructions for dece a QSSS, mark an ete copy of your basis • | ration Tax ration Tax rails.) X in the box and federal return thout penalty, trust (REIT) on | ? If Yes, and attach Form. Other: • [visit us at war captive recommended to the captive recommende | A. B. orm C | Payn F-60-QS ystax.ge | SS |

If you are filing Form CT-3-A for the first time and are part of a newly formed New York State combined group, follow the instructions on Form CT-51, Combined Filer Statement for Newly Formed Groups Only. For existing groups, Form CT-50, Combined Filer Statement for Existing Groups, will be sent to you for verification. Follow the instructions on Form CT-50.

Additional forms to file — File a Form CT-3-A/C, Report by a Corporation Included in a Combined Franchise Tax Return, for each member of the combined group, except the taxpayer that is designated as the parent corporation (the corporation responsible for filing this Form CT-3-A) and any nontaxpayer (a foreign corporation not taxable in New York State but included in the combined group).

Attach the following when you file your Form CT-3-A: Form(s) CT-3-A/C; Form(s) CT-3-A/ATT, Schedules A, B, and C — Attachment to Form CT-3-A; Form(s) CT-3-A/B, Subsidiary Detail Spreadsheet (if necessary); other relevant forms.

For additional information, see Which forms to file in Form CT-3-A-I, Instructions for Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B.

See page 8 for third-party designee, certification, and signature entry areas.

| Lega | name of corporation | Employer ic | lentification | numbe | r | | | | |
|------|---|----------------|----------------|------------|------------|----------|-----------|--|-----|
| | | | 1 — 1 | | | | | | |
| Con | nputation of combined entire net income (ENI) base | | | | | | | | |
| 1 | Federal taxable income before net operating loss (NOL) and special de | ductions (ir | nclude disa | lowed c | dividenc | ds | | | |
| | paid deduction:) | | | | | | | | 1. |
| 2 | Interest on federal, state, municipal, and other obligations not included | l on line 1 | | | | | | | 2. |
| 3 | Interest paid to a corporate stockholder owning more than 50% of issu | ued and out | tstanding | stock | | | | | 3. |
| 4a | Interest deductions directly attributable to subsidiary capital | | | | | | | [| 4a. |
| 4b | Noninterest deductions directly attributable to subsidiary capital | | | | | | | [| 4b. |
| 5a | Interest deductions indirectly attributable to subsidiary capital | | | | | | | [| 5a. |
| 5b | Noninterest deductions indirectly attributable to subsidiary capital | | | | | | | [| 5b. |
| 6 | New York State and other state and local taxes deducted on your fede | ral return (s | ee instructi | ons) | | | | [| 6. |
| 7 | Federal depreciation deduction from Form CT-399, if applicable (see ins | structions) | | | | | | | 7. |
| 8 | Other additions (see instructions) • IRC section 199 deduction: | | | | | | | [| 8. |
| 9 | Add lines 1 through 8, column E | | | | | | | [| 9. |
| 10 | Income from subsidiary capital (from line 219) | | | | | | | [| 10. |
| 11 | Fifty percent of dividends from nonsubsidiary corporations (see instructi | ons) | | | | | | [| 11. |
| 12 | Foreign dividends gross-up not included on lines 10 and 11 | | | | | | | [| 12. |
| 13 | Combined New York net operating loss deduction (NOLD) (attach federal | and NYS c | omputation | s) | | | | | 13. |
| 14 | Allowable New York depreciation from Form CT-399, if applicable (see it | nstructions) | | | | | | | 14. |
| 15 | Other subtractions (see instructions) | | | | | | | | 15. |
| 16 | Total subtractions (add lines 10 through 15, column E) | | | | | | | | 16. |
| 17 | Combined ENI (subtract line 16 from line 9; enter here and on line 42) | | | | | | | | 17. |
| 18 | Combined investment income before allocation (from line 215, but not mo | ore than line | 17, column | E) | | | | | 18. |
| 19 | Combined business income before allocation (subtract line 18, column E, | from line 17, | column E) | | | | | | 19. |
| 20 | Allocated combined investment income (multiply line 18 by ● | % from | n line 199) . | | | | | | 20. |
| 21 | Allocated combined business income (multiply line 19 by ● | % from I | line 128, 16 | 0, or 16 | 3) | | | | 21. |
| 22 | Total combined allocated income (add lines 20 and 21) | | | | | | | | 22. |
| 23 | Optional depreciation adjustments (see instructions) | | | | | | | | 23. |
| 24 | Combined ENI base (line 22 plus or minus line 23, column E) | | | | | | | | 24. |
| 25 | Combined ENI base tax (multiply line 24 by the appropriate tax rate from the Tax rates so | chedule on pag | ge 7 of the in | structions | s; enter l | here and | d on line | <i>? 72)</i> │ | 25. |
| Con | putation of combined capital base (use average values and ente | er whole dol | lars for lines | 26 thro | ough 31 | ; see ir | nstruct | tions) | |
| 26 | Total assets from federal return | | | | | | | | 26. |
| 27 | Real property and marketable securities included on line 26 | | | | | | | | 27. |
| 28 | Subtract line 27 from line 26 | | | | | | | | 28. |
| 29 | Real property and marketable securities at fair market value | | | | | | | - F | 29. |
| 30 | Adjusted total assets (add lines 28 and 29) | | | | | | | | 30. |
| 31 | Total liabilities | | | | | | | 1 | 31. |
| 32 | Total combined capital (subtract line 31, column E, from line 30, column E) | | | | | | | | 32. |
| 33 | Combined subsidiary capital from line 222, column E; if none, enter 0. | | | | | | | 1 | 33. |
| 34 | Combined business and investment capital (subtract line 33 from line 32) | | | | | | | - h | 34. |
| 35 | Combined investment capital from line 201, column E; if none, enter 0 | | | | | | | The state of the s | 35. |
| 36 | Combined business capital (subtract line 35 from line 34) | | | | | | | 1 | 36. |
| 37 | Allocated combined investment capital (multiply line 35 by • | | line 199) | | | | | 1 | 37. |
| 38 | Allocated combined business capital (multiply line 36 by • | | | | | | | | 38. |
| 39 | Combined capital base (add lines 37 and 38) | | | , | | | | The state of the s | 39. |
| 40 | Combined capital base tax (see instructions) | | | | | | | 1 | 40. |
| 41 | Combined issuer's allocation percentage (see instructions; enter here and | | | | | | | | 41. |
| | | | | | | | | | |

| | Α | В | С | D | E |
|------------|---------|--------------------|-----------------------|----------------|-----------------------|
| | Parent | Total subsidiaries | Subtotal | Intercorporate | Combined total |
| | r drone | Total outsidants | (column A + column B) | eliminations | (column C - column D) |
| | | | / | | • |
| 1. | | | | | 1. |
| 2. | | | | | 2. |
| 3. | | | | | 3. ● |
| 4a. | | | | | 4a. [●] |
| 4b. | | | | | 4b. • |
| 5a. | | | | | 5a. • |
| 5b. | | | | | 5b. • |
| 6. | | | | | 6. |
| 7. | | | | | 7. |
| 8. | | | | | 8. |
| 9. | | | | | 9. |
| 10. | | | | | 10. |
| 11. | | | | | 11. |
| 12. | | | | | 12. |
| 13. | | | | T | 13. |
| 14. | | | | | 14. |
| 15. | | | | | 15. |
| 16. | | | | | 16. |
| 17. | | | | | 17. |
| 18. | | | | | 18. |
| 19. | | | | | 19. • |
| 20. 21. | | | | | 21. • |
| 22. | | | | | 22. • |
| 23. | | | | | 23. |
| 24. | | | | | 24. |
| 25. | | | | | 25. |
| 25. | | | | | 20. |
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| 26. | | | | | 26. |
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| 28. | | | | | 28. |
| 29. | | | | | 29. |
| 30. | | | | | 30. ● |
| 31. | | | | | 31. |
| 32. | | | | | 32. ● |
| 33. | | | | | 33. |
| 34. | | | | | 34. |
| 35. | | | | | 35. |
| 36. | | | | | 36. ● |
| 37. | | | | | 37. |
| 38. | | | | | 38. |
| 39. | | | | | 39. |
| 40. | | | | | 40. • % |
| 41. | | | | | |

Legal name of corporation Employer identification number Computation of combined minimum taxable income (MTI) base 42 Combined ENI from line 17..... 42. Adjustments (see instructions) 43 Depreciation of tangible property placed in service after 1986 (see instructions) 43. 44 Amortization of mining exploration and development costs paid or incurred after 1986...... 44. 45 Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only) 45. 46 Basis adjustments in determining gain or loss from sale or exchange of property...... 46. 47. 47 Long-term contracts entered into after February 28, 1986 48 Installment sales of certain property..... 48. 49. 49 Merchant marine capital construction funds 50 Passive activity loss (closely held and personal service corporations only) 50. 51 Add lines 42 through 50, column E..... 51. Tax preference items (see instructions) 52 Depletion 52. 53. 53 Appreciated property charitable deduction..... 54 Intangible drilling costs..... 54. 55 Add lines 51 through 54, column E..... 55. 56 Combined New York NOLD from line 13..... 56 57. 58 Combined alternative net operating loss deduction (ANOLD) (see instructions) 58. 59. 59 Combined MTI (subtract line 58 from 57) 60 Combined investment income before apportioned NOLD (add line 18 and line 214) 60. 61 Combined investment income not included in ENI but included in MTI 61. 62 Combined investment income before apportioned ANOLD (add lines 60 and 61) 62. 63 Apportioned combined New York ANOLD (see instructions) 63. 64. 64 Combined alternative investment income before allocation (subtract line 63 from line 62) 65 Combined alternative business income before allocation (subtract line 64 from line 59) 65. **66** Allocated combined alternative business income (multiply line 65 by % from line 128, line 163, or line 195) 66. 67. 67 Allocated combined alternative investment income (multiply line 64 by % from line 199)..... 68 Allocated combined MTI (add lines 66 and 67) 68. 69 Optional depreciation adjustment from line 23, column E 69. 70 Combined MTI base (line 68 plus or minus line 69)..... 70. 71 Tax on combined MTI base (multiply line 70 by .015)..... 71.

| | A Parent | B Total subsidiaries | C Subtotal (column A + column B) | D Intercorporate eliminations | | E Combined total (column C - column D) |
|------------|--------------------|--------------------------------|--|--------------------------------------|------------|--|
| 42. | | | | | 42. | |
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| 43. | | | | | 43. | |
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| 61. | | | | | 61. | |
| 62. | | | | | 62. | |
| 63. | | | | | 63. 64. | |
| 64. 65. | | | | | 65. | |
| 66. | | | | | 66. | |
| 67. | | | | | 67. | |
| 68. | | | | | 68. | |
| 69. | | | | | 69. | • |
| 70. | | | | | 70. | |
| 71. | | | | | 71. | |
| / 1. | | | | | / 1. | |

| Legai | name of corporation | | Employer | identifica | tion num | ıber I | 1 | ı | ı | ı | |
|-------|--|---------------------|-----------|------------|----------|-----------|----------|---|---|---------------|---|
| Com | putation of tax | ' | , | ' | · | <u>'</u> | <u>'</u> | • | ' | | |
| 72 | Tax on combined ENI base from line 25 | | | | • | 72. | | | | | _ |
| 73 | Tax on combined capital base from line 40 (see instructions) | | | | | | | | | | |
| | (if new small business, mark an X in applicable box: first | year • | secon | d year ● |) • | 73. | | | | | |
| | Fixed dollar minimum tax (see instructions) | | | | | | | | | | |
| 74a | New York receipts (see instructions) | • 74a. | | | | | | | | | |
| 74b | Fixed dollar minimum tax (for the corporation filing this form) | | | | • | 74b. | | | | | |
| 75 | Amount from line 71, 72, 73, or 74b, whichever is greatest (s | ee instructi | ons) | | • | 75. | | | | | |
| 76 | Combined subsidiary capital base tax from line 224 | | | | • | 76. | | | | | |
| 77 | Combined tax due before credits (add lines 75 and 76) | | | | • | 77. | | | | | _ |
| 78 | Tax credits (see instructions) | | | | • | 78. | | | | \perp | _ |
| | Balance (subtract line 78 from line 77) | | | | | | | | | \perp | _ |
| 80 | Amount from line 71 or line 74b, whichever is greater | | | | • | 80. | | | | | |
| 81 | Combined franchise tax (see instructions) | | | | • | 81. | | | | | _ |
| 82 | Number of subsidiaries: Number of taxab | ole subsidi | aries: • | | | 82. | | | | | |
| | See instructions before completing lines 83a and 83b | | | | | | | | | | |
| | Sum of fixed dollar minimum taxes from subsidiaries (levels: | | | , | | | | | | | _ |
| 83b | Sum of fixed dollar minimum taxes from subsidiaries (levels: | \$25, \$75, | \$175, or | \$500) | • | 83b. | | | | | |
| 84 | Total combined tax due (add lines 81, 83a, and 83b) | | | | | 84. | | | | | _ |
| | First installment of estimated tax for next period: | | | | | | | | | | |
| | If you filed a request for extension, enter amount from Form | | | | | | | | | \rightarrow | _ |
| | If you did not file Form CT-5.3 and the total of lines 81 and 83a $$ | | | | _ | 85b. | | | | | _ |
| | Add line 84 and line 85a or 85b | | | | | 86. | | | | \rightarrow | _ |
| 87 | Total prepayments from line 108 | | | | • | | | | | | _ |
| 88 | Balance (subtract line 87 from line 86; if line 87 is more than line 86 | 6, enter 0) | | | | 88. | | | | | _ |
| | Estimated tax penalty (see instructions; mark an X in the box if Fo | | | | | 89. | | | | \rightarrow | _ |
| | Interest on late payment (see instructions) | | | | | | | | | \rightarrow | _ |
| | Late filing and late payment penalties (see instructions) | | | | | 91. | | | | | _ |
| 92 | Balance (add lines 88 through 91) | | | | | 92. | | | | | _ |
| | Voluntary gifts/contributions (see instructions): | | | | 100 | - | | | | | |
| | Return a Gift to Wildlife | | | | 00 | - | | | | | |
| | Breast Cancer Research & Education Fund | | | | 00 | - | | | | | |
| | Prostate Cancer Research, Detection, and Education Fund | | | | 00 | - | | | | | |
| | 9/11 Memorial | | | | 00 | - | | | | | |
| | Volunteer Firefighting & EMS Recruitment Fund | | | | 00 | | | | | | |
| 94 | Balance due (if line 87 is less than the total of lines 86, 89, 90, 91, | | - | | | | | | | | |
| | difference here. This is the amount due; enter the payment amour | | | | _ | 94. | | | | - | _ |
| 95 | Overpayment (if line 87 is more than the total of lines 86, 89, 90, 9 | | - | | | | | | | | |
| | difference here. This is the amount overpaid) | | | | | 95. | | | | - | _ |
| | Amount of overpayment to be credited to next period | | | | _ | 96. | | | | \rightarrow | _ |
| 97 | Balance of overpayment (subtract line 96 from line 95) | | | | | | | | | -+ | _ |
| | Amount of overpayment to be credited to Form CT-3M/4M | | | | | | | | | \rightarrow | _ |
| | Refund of overpayment (subtract line 98 from line 97) | | | | _ | | | | | _ | _ |
| | Refund of unused tax credits (see instructions and attach appropriate and attach appropriat | | 5) | | | 100a. | | | | | _ |
| 1006 | Tax credits to be credited as an overpayment to next year's | | | | _ | 1005 | | | | | |
| | (see instructions and attach appropriate forms) | | | | | מטטו. | | | | | _ |

| Sumn | nary of credits claimed on line | e 78 against current year's franc | chise tax (see instructions | s for lines 78, 10 | 0a and 100b, 101a and 101b) |
|--------|---|---|---|--------------------------|-----------------------------|
| CT-38 | • CT-241 | • CT-601 | .1 • | CT-613 | |
| CT-40 | | | | CT-631 | |
| CT-41 | | | | DTF-619 | |
| CT-43 | | | | DTF-621 | |
| CT-44 | | | | DTF-622 | |
| CT-46 | | | | DTF-624 | |
| CT-47 | | | | DTF-630 | |
| CT-238 | 8. • CT-259 | • CT-611 | .1 • | Servicing | |
| CT-239 | 9 • CT-601 | • CT-612 | | mortgages c | redit • |
| 101a | Total credits listed above (enter | n credit and you had a 100% zon | m or statement for each credit | claimed) 101a. | |
| | | instructions; the amount of the credit claimed as | | | Amazunt |
| | | cluded on line 87 (see instruct | | Date paid | Amount |
| | | combined group | | | |
| | | ed group from Form CT-400group from Form CT-400 | | 1 | |
| | ` | group from Form CT-400 | | 1 | <u> </u> |
| | | st, from Form CT-5.3, line 8 | | | |
| | | or years | | | |
| | Overpayment credited from Fo | Daviad | | | |
| | | es not previously included in the con | phined return (from Form(s)) | | |
| | | es not previously included in the con 2 through 107; enter here and on line | , , , , | · · | |
| | | g federal taxable income | | | |
| | | of any of your returns within the last | | | |
| | · | eral group, enter name of primary of | | | |
| | Name | | ● EIN | | |
| 112 | If more than 50% owned by an Name | nother corporation, enter name of | parent corporation and | I EIN: | |
| 113 | Corporations organized outside | e New York State, complete the f | following for capital stoc | k issued and o | outstanding: |
| | Number of par shares | Value | Number of no-par shares | | Value |
| | | \$ | | | \$ |
| Intere | est paid to shareholders | | | | |
| 114 | owning directly or indirectly, individed and outstanding capital stock (market) | ments treated as interest in the comp dually or in the aggregate, more than rk an X in the appropriate box)? If Yes 115 (if more than one, attach separate sh | 50% of the corporation's is complete the following ar | ssued nd mark 114. | Yes ● No • □ |
| | Interest paid to shareholder | Total indebtedness to shareholders described abo | | =IIV | |
| | | | | | |
| | | indebtedness? | | | Yes No • |
| | | g small business taxpayer status | | | Yes • No • |
| | = | , enter total capital contributions | | | |
| | tax limitation? (see instructions | g qualified New York manufacture s; mark an X in the appropriate box) . g qualified New York manufacture | | 117a. | Yos ● No No |
| | | ne appropriate box) | | | Yes • □ No □ |

| Legal name of corporation | Emplo | oyer id | dentifi | catio | n num | ber | | | | | | 7 |
|--|---------|---------|---------|-------|-------|-------|-------|-------|-------|--------|----------|------|
| | | | 1 - | - | | | | | | | | |
| Computation of combined business allocation percentage | e for a | aviat | ion c | orn | orati | ons / | use t | he co | ombin | ed tot | als whei | n di |

| Comp | outation of combined business allocation percentage for aviation corporations (use the combined totals when dividing | g) |
|-------------------|---|-------|
| 118a | New York aircraft arrivals and departures (revenue flights only) | 118a. |
| 118b | Adjusted New York aircraft arrivals and departures (revenue flights only) (multiply line 118a by 60% (.60)) | 118b. |
| 119 | Total aircraft arrivals and departures (revenue flights only) | 119. |
| 120 | | 120. |
| 121a | New York revenue tons handled | 121a. |
| 121b | Adjusted New York revenue tons handled (multiply line 121a by 60% (.60)) | 121b. |
| | Total revenue tons handled | |
| 123 | Combined New York revenue tons handled percentage (divide line 121b, column E, by line 122, column E) | 123. |
| | New York originating revenue | |
| | Adjusted New York originating revenue (multiply line 124a by 60% (.60)) | |
| | Total originating revenue | 125. |
| | Combined New York originating revenue percentage (divide line 124b, column E, by line 125, column E) | 126. |
| 127 | | 127. |
| 128 | | 128. |
| Comp | utation of combined business allocation percentage (use combined totals when dividing) | |
| | companies in the combined group qualified foreign air carriers, or principally engaged in the activity of an air freight forward | ırder |
| | | 0 |
| | | - Ш |
| If No, c | complete only lines 142 through 154 and enter on line 160 the receipts factor computed on line 154. The receipts factor is | the |
| busines | omplete only lines 142 through 154 and enter on line 160 the receipts factor computed on line 154. The receipts factor is allocation percentage. New York real estate owned | |
| ହୁ 129 | New York real estate owned | 129. |
| ਬੂ 130 | Total real estate owned | 130. |
| ୍ଞି 131 | New York real estate rented | 131. |
| ž 132 | Total real estate rented | 132. |
| ਰੂ 133 | New York inventories owned | 133. |
| ਨੂੰ 134 | Total inventories owned | 134. |
| <u>-</u> 135 | New York tangible personal property owned | 135. |
| o 136 | Total tangible personal property owned | 136. |
| 137 8 137 | New York tangible personal property rented | 137. |
| ≥ 138 | Total tangible personal property rented | 138. |
| စ္ကို 139 | Total New York property (add lines 129, 131, 133, 135, and 137) | 139. |
| อี 140 | Total property everywhere (add lines 130, 132, 134, 136, and 138) | 140. |
| ₹ 141 | Combined New York State property factor (divide line 139, column E, by line 140, column E) | 141. |
| Ë | | |
| ² 142 | Sales of tangible personal property allocated to New York State | 142. |
| ⁸ 143 | Total sales of tangible personal property | 143. |
| is 144 | New York services performed | 144. |
| 를 ₁₄₅ | New York services performed | 145. |
| o 146 | New York rentals of property | 146. |
| 146 147 148 | Total rentals of property | 147. |
| Ö 148 | New York royalties | 148. |
| <u>=</u> 149 | Total royalties | 149. |
| 149 150 | Other New York business receipts | 150. |
| 은 150 은 151 | Total other business receipts | 151. |
| = | Total New York receipts (add lines 142, 144, 146, 148, and 150) | 152. |
| .⊆ 152 ജ 153 | Total receipts everywhere (add lines 143, 145, 147, 149, and 151) | 153. |
| Receipts 154 155 | Combined New York State receipts factor (divide line 150, polymer 5, bulling 150, actions 5) | |
| 5 154 9 155 | Combined New York State receipts factor (divide line 152, column E, by line 153, column E) Combined New York State additional receipts factor (see instructions) | 154. |
| 正 199 | Combined New York State additional receipts ractor (see instructions) | 155. |

(continued)

| | Α | В | С | D | | E |
|-------|--------|--------------------|-----------------------|----------------|-------------------|-----------------------|
| | Parent | Total subsidiaries | Subtotal | Intercorporate | | Combined total |
| | | | (column A + column B) | eliminations | | (column C - column D) |
| 118a. | • | | | | 118a. | |
| 118b. | | | | | 118b. | |
| 119. | | | | | 119. | |
| 120. | | | | | 120. | % |
| 121a. | | | | | 121a. | |
| 121b. | | | | | 121b. | |
| 122. | | | | | 122. | |
| 123. | | | | | 123. | % |
| 124a. | | | | | 124a. | |
| 124b. | | | | | 124b. | |
| 125. | | | | | 125. ^e | |
| 126. | | | | | 126. | % |
| 127. | | | | | 127. | % |
| 128. | | | | | 128. | % |

| | | | |
|--|------|---|---|
| 129. | | 129. [•] | |
| 130. | | 130. | |
| 131. | | 131. | |
| 132. | | 132. • | |
| 133. | | 133. • | |
| 134. | | 134. | |
| 135. | | 135. ° | |
| 136. | | 136. | |
| 137. | | 137. ° | |
| 138. | | 138. • | |
| 139. | | 139. | |
| 140. | | 140. | |
| 141. | | 141. | % |
| | | | |
| 142. | | 142. | |
| 143. | | 143. • | |
| 144. | | 144. • | |
| 145. | | 145. ° | |
| 146. | | 146. | |
| | | | |
| 147. | | 147. ° | |
| 147. 148. | | 147. • 148. • | |
| | | 148. • 149. • | |
| 148. | | 148. • 149. • 150. • | |
| 148. 149. 150. | | 148. • 149. • 150. • 151. • | |
| 148. 149. 150. 151. 152. • | | 148. • 149. • 150. • 151. • | |
| 148. 149. 150. | | 148. • 149. • 150. • 151. • 152. • 153. • | |
| 148. 149. 150. 151. 152. • | | 148. • 149. • 150. • 151. • | % |

| Legal name of corporation Employer identification number | | | | | | | | | | | | |
|---|---|--|--------|--------|---------|---------|--------|--------|--------|------------|--|------|
| | | | | 1 | | l | l | I | I | | | |
| C | omp | outation of combined business allocation percentage (use c | ombir | ned to | tals wi | hen di | viding |) (con | tinuea | <i>(</i>) | | |
| 156 New York wages and other compensation of employees except general executive officers | | | | | | | | 156. | | | | |
| 157 Total wages and other compensation of employees except general executive officers | | | | | | | 157. | | | | | |
| ayr | 158 Combined New York State payroll factor (divide line 156, column E, by line 157, column E) | | | | | | | | 158. | | | |
| ď | | Total combined New York State factors (add lines 141, 154, 155, and 15 | 8) | | | | | | | | | 159. |
| | 160 | Combined business allocation percentage (see instructions; enter here | and in | the bo | xes on | line 21 | and li | ne 38) | | | | 160. |
| Computation of combined business allocation percentage for trucking and railroad corporations (use the combined totals when dividing) | | | | | | | | | | | | |
| | 161 | New York revenue miles | | | | | | | | | | 161. |
| 162 Total revenue miles | | | | | | | | 162. | | | | |
| | 163 Combined New York business allocation percentage (divide line 161, column F, by line 162, column F) | | | | | | | | | 163 | | |

Computation of combined alternative business allocation percentage for combined MTI base

(use the combined totals when dividing)

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

| (suc | 164 | New York real estate owned | 164. |
|------------|-----|--|------|
| ructi | | Total real estate owned | 165. |
| inst | 166 | New York real estate rented | 166. |
| es) | 167 | Total real estate rented | 167. |
| £ | 168 | New York inventories owned | 168. |
| be | 169 | Total inventories owned | 169. |
| bro | 170 | New York tangible personal property owned | 170. |
| o | 171 | Total tangible personal property owned | 171. |
| lne | 172 | New York tangible personal property rented | 172. |
| ٧a | 173 | Total tangible personal property rented | 173. |
| зgе | 174 | Total New York property (add lines 164, 166, 168, 170, and 172) | 174. |
| Jer. | 175 | Total property everywhere (add lines 165, 167, 169, 171, and 173) | 175. |
| A | 176 | Combined New York State property factor (divide line 174, column E, by line 175, column E) | 176. |
| Ë | 177 | Sales of tangible personal property allocated to New York State | 177. |
| sfr | 178 | Total sales of tangible personal property | 178. |
| Jes | 179 | New York services performed | 179. |
| usi | 180 | Total services performed | 180. |
| of b | 181 | New York rentals of property | 181. |
| rse | 182 | Total rentals of property | 182. |
| noo | 183 | New York royalties | 183. |
| ar. | 184 | Total royalties | 184. |
| egu | 185 | Other New York business receipts | 185. |
| Je r | 186 | Total other business receipts | 186. |
| п | 187 | Total New York receipts (add lines 177, 179, 181, 183, and 185) | 187. |
| pts | 188 | Total receipts everywhere (add lines 178, 180, 182, 184, and 186) | 188. |
| <u>Sei</u> | 189 | Combined New York State receipts factor (divide line 187, column E, by line 188, column E) | 189. |
| æ | | Combined New York State additional receipts factor (see instructions) | |
| | 191 | New York wages and other compensation of employees except general executive officers | 191. |
| | | Total wages everywhere and other compensation of employees except general executive officers | |
| ayr | | Combined New York State payroll factor (divide line 191, column E, by line 192, column E) | |
| ď | 194 | Total combined New York State factors (add lines 176, 189, 190, and 193) | 194. |
| | 195 | Combined alternative business allocation percentage (see instructions) | 195. |
| | | | |

| Parent Total subsidiaries Subtotal Intercorporate eliminations Combined total Column D Column | | Α | В | С | D | E | |
|---|------|--------|--------------------|-----------------------|-----------------|---------|-------------|
| 156. | | Parent | Total subsidiaries | Subtotal | Intercorporate | Combine | d total |
| 157. | 156. | | | (column 7 + column b) | Ciiriiriatioris | | Joidinin D) |
| 158. 158. 159. | | | | | | | |
| 159, | | | | | | | % |
| 160. | | | | | | | |
| 161. | | | | | | | |
| 162. 163. 162. | | | | | | | 7. |
| 163. | | | | | | | |
| 164. | | | | | | | |
| 165. | 163. | | | | | 163. | % |
| 165. | | | | | | | |
| 166. 167. 168. 169. 170. 171. 171. 172. 173. 174. 175. 176. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 199. 190. 90. 90. 191. 192. 193. 194. | 164. | | | | | 164. | |
| 167. | 165. | | | | | 165. | |
| 167. | | | | | | | |
| 168. 169. 169. 170. 170. 171. 171. 171. 172. 173. 173. 173. 175. 175. 176. 176. 176. 176. 176. 176. 177. 177. 177. 177. 177. 177. 179. 180. 180. 180. 181. 181. 181. 182. 183. 183. 184. 184. 185. 186. 186. 186. 186. 187. 188. 188. 188. 188. 189. 189. 190. %0. 190. %0. 191. 192. 193. 193. 193. %0. 194. %0. \$0 | | | | | | | |
| 169. | | | | | | | |
| 170. 170. 170. 171. 171. 172. 172. 173. 173. 174. 175. 175. 176. 176. 177. 177. 177. 177. 177. 177. 177. 177. 177. 177. 179. 180. 180. 180. 181. 182. 182. 182. 183. 183. 183. 184. 184. 184. 184. 185. 186. 186. 186. 187. 187. 188. 189. 189. 189. 190. 190. 190. 190. 191. 191. 191. 192. 193. 194. 194. 96. 194. 194. 96. | | | | | | | |
| 171. | | | | | | | |
| 172. 173. 173. 173. 173. 174. 174. 175. 175. 175. 175. 175. 176. % 9% 177. 177. 177. 178. 179. 179. 180. 180. 180. 180. 181. 181. 181. 182. 182. 183. 183. 183. 184. 184. 184. 185. 185. 186. 186. 186. 187. 187. 187. 189. 9% 190. 9% | | | | | | | |
| 173. 174. 175. 176. 177. 177. 178. 179. 180. 181. 181. 182. 183. 184. 184. 185. 186. 187. 188. 188. 188. 188. 188. 188. 18 | | | | | | | |
| 174. 175. 176. 175. 175. 176. % 177. 177. 177. 177. 178. 178. 179. 180. 180. 180. 180. 180. 181. 181. 182. 182. 182. 183. 183. 184. 184. 185. 185. 185. 186. 187. 187. 187. 188. 188. 189. 96. 190. 96. 190. 96. 191. 191. 191. 191. 192. 192. 193. 96. 194. 96. 96. 194. 96. 96. 194. 96. | | | | | | | |
| 175. 176. 176. 9 % 177. 177. 177. 177. 178. 179. 179. 179. 180. 180. 181. 181. 181. 181. 182. 182. 183. 183. 183. 183. 184. 184. 184. 185. 185. 185. 186. 187. 9 187. 9 188. 188. 188. 9 % 90. 90. % 190. % 90. | | | | | | | |
| 176. 176. % 177. 177. 177. 178. 178. 178. 179. 179. 180. 181. 180. 181. 182. 182. 182. 183. 183. 183. 184. 184. 185. 186. 186. 186. 187. 187. 188. 189. 190. % 190. 90. 190. 191. 191. 191. 192. 193. 90. 194. 96. 96. | | | | | | | |
| 177. 178. 177. 179. 179. 180. 180. 181. 181. 182. 182. 183. 183. 184. 184. 185. 186. 187. 188. 189. 190. 190. % 192. 192. 193. 194. | | | | | | | % |
| 178. 178. 179. 179. 180. 180. 181. 181. 182. 182. 183. 183. 184. 184. 185. 185. 186. 186. 187. 187. 188. 188. 190. 90. 191. 191. 192. 193. 194. 96. | | | | | | | |
| 179. 179. 180. 180. 181. 181. 182. 182. 183. 183. 184. 184. 185. 185. 186. 186. 187. 188. 188. 188. 190. 96. 191. 191. 192. 192. 193. 96. 194. 96. | | | | | | | |
| 180. 180. 181. 181. 182. 182. 183. 183. 184. 184. 185. 185. 186. 186. 187. 187. 188. 188. 189. % 190. % 191. 191. 192. 192. 193. % 194. % | | | | | | | |
| 181. 181. 182. 182. 183. 183. 184. 184. 185. 185. 186. 186. 187. 187. 188. 188. 190. 190. 191. 191. 192. 192. 193. 194. 194. 194. | | | | | | | |
| 182. | | | | | | | |
| 183. 184. 185. 185. 186. 186. 187. 188. 188. 188. 190. 190. 191. 191. 192. 192. 193. 194. 194. % | | | | | | | |
| 184. 184. 185. 185. 186. 186. 187. 187. 188. 188. 189. 189. 190. 90. 191. 191. 192. 192. 193. 194. 194. 96. | | | | | | | |
| 185. 185. 186. 186. 187. 187. 188. 188. 189. 189. 190. 90. 191. 191. 192. 192. 193. 194. 194. 96. | | | | | | | |
| 186. 186. 187. 187. 188. 188. 189. 189. 190. 90. 191. 191. 192. 192. 193. 194. 194. 96. | | | | | | | |
| 187. 188. 189. 190. 191. 192. 193. 194. | | | | | | | |
| 188. 188. 189. % 190. 190. 191. 191. 192. 192. 193. 193. 194. % | | | | | | | |
| 189. 190. 191. 192. 193. 194. | | | | | | 188. | |
| 190. 190. % 191. 191. * 192. 192. * 193. 193. % 194. % | | | | | | 189. | % |
| 191. | | | | | | | |
| 192. • 193. • % 194. • 194. • % | | | | | | | |
| 193. 9 % 194. 9% | | | | | | 192. | |
| 194. | | | | | | | % |
| 195. | | | | | | | % |
| | 195. | | | | | 195. | % |

Employer identification number Legal name of corporation Computation of combined investment capital and investment allocation percentage (see instructions) 196 Section 1 - Corporate and governmental debt instruments..... 196. A Average value (see instructions) A. Liabilities directly or indirectly attributable to investment capital (see instructions) В. Net average value (subtract line B from line A) C. D Net average value allocated to New York State..... D. 197 Section 2 - Corporate stock, stock rights, stock warrants, and stock options...... 197. Average value (see instructions) B. B Liabilities directly or indirectly attributable to investment capital (see instructions)...... Net average value (subtract line B from line A) C. D. D Net average value allocated to New York State..... 198 Total Section 1 and Section 2 198. A Average value (add lines 196A and 197A) B Liabilities directly or indirectly attributable to investment capital (add lines 196B and 197B) В. C. Net average value (add lines 196C and 197C) Net average value allocated to New York State (add lines 196D and 197D) D. 199 Combined investment allocation percentage (divide line 198D by line 198C; use to compute lines 20, 37, 67) 199. 200 Cash (optional)..... 200. Combined investment capital (add lines 198C, column E, and 200, column E) 201. Computation of combined investment income for allocation 202 Interest income from investment capital, listed on line 196, Section 1 (see instructions)...... 202 203 Interest income from bank accounts (if line 199 is zero, enter 0 here) 203. 204 204 All other interest income from investment capital 205 Dividend income from investment capital 205. 206 Net capital gain or loss from investment capital..... 206. Investment income other than interest, dividends, capital gains or capital losses 207. 208 Total combined investment income (add lines 202 through 207)..... 208. 209 Interest deductions directly attributable to investment capital...... 209. 210. 210 Noninterest deductions directly attributable to investment capital...... Interest deductions indirectly attributable to investment capital 211. 212 Noninterest deductions indirectly attributable to investment capital...... 212. 213 Balance (subtract the sum of lines 209 through 212, column E, from line 208, column E) 213. 214 Apportioned New York combined NOLD..... 214. 215 Combined investment income before allocation (subtract line 214 from line 213; enter here and on line 18) 215. Computation of income from combined subsidiary capital (see instructions) 216 Interest from combined subsidiary capital (attach list)..... 216. 217 Dividends from combined subsidiary capital (attach list) 217. 218 Capital gains from combined subsidiary capital (see instructions; attach list) 218. 219 Total income from combined subsidiary capital (add lines 216 through 218; enter here and on line 10) 219. Computation and allocation of combined subsidiary capital base and tax (see instructions for lines 220 through 223) Include corporations (except a DISC) in which you own more than 50% of the voting stock. Do not include the value of any subsidiaries included in the combined return. 220 Average value 220. 221. 221 Liabilities directly or indirectly attributable to subsidiary capital 222. 222 Net average value (subtract line 221 from line 220) 223 Net average value allocated to New York State 223.

Combined subsidiary capital base tax (multiply line 223, column E, by .0009; enter here and on line 76)

| | A | B Total subsidiaries | C Subtotal | D Intercorporate | | E Combined total |
|------|--------|-----------------------------|-----------------------|----------------------------|--------------|----------------------------|
| | Parent | | (column A + column B) | eliminations | | (column C — column D) |
| 196. | | | | | 196. | |
| A. | | | | | A. | |
| B. | | | | | B. | |
| C. | | | | | C. | |
| D. | | | | | D. | |
| 197. | · | | | | 197. | |
| A. | | | | | A. | |
| B. | | | | | B. | |
| C. | | | | | C. | |
| D. | | | | | D. | |
| 198. | | | | | 198. | |
| A. | | | | | Α. | |
| B. | | | | | B. | |
| C. | | | | | C. | |
| D. | | | | | D. | |
| 199. | | | | | 199. | % |
| 200. | | | | | 200. | |
| 201. | | | | | 201. | |
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| 202. | | | | | 202. | |
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| 040 | T | | | | 040 | |
| 216. | | | | | 216. | |
| 217. | | | | | 217. 218. | |
| 218. | | | | | | |
| 219. | | | | | 219. | <u> </u> |
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| 220. | | | | | 220. | • |
| 221. | | | | | 221. | |
| 222. | | | | | 222. | |
| 223. | | | | | 223. | |
| 224. | | \ | | | 224. | |
| | | | | | | |

| Amended return information | |
|---|--|
| If any member of the combined group is filing an amended return, mark an X in the box for any item. | s that apply and attach documentation. |
| Final federal determination • If marked, enter date of determination: • | |
| Net operating loss (NOL) carryback ● Capital loss carryback | |
| Federal return filed Form 1139 ● Form 1120X | |
| Net operating loss (NOL) information | |
| New York State combined group NOL carryover total available for use this tax year from all prior tax Federal NOL carryover total available for use this tax year from all prior tax years New York State combined group NOL carryforward total for future tax years Federal NOL carryforward total for future tax years Third – party designee (see instructions) Designee's name (print) Designee's e-mail address | • |
| Certification: I certify that this return and any attachments are to the best of my knowledge and Authorized person Signature of authorized person Official title E-mail address of authorized person | |
| use | Preparer's PTIN or SSN |



CT-3-A/ATT

Staple forms here New York State Department of Taxation and Finance

Schedules A, B, and C — Attachment to Form CT-3-A General Business Corporation Combined Franchise Tax Return

| Legal name of corporation | Employer identification number (EIN) | | | | | | | | | |
|--|--------------------------------------|--|---|--|--|--|--|--|--|--|
| | | | _ | | | | | | | |
| Combined parent corporation legal name | Parent EIN | | | | | | | | | |
| | | | _ | | | | | | | |

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

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

See page 3 and Form CT-3-A-I, *Instructions for Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B*, for assistance in completing this form. Attach this form to Form CT-3-A, *General Business Corporation Combined Franchise Tax Return.*

Schedule A — Investment capital information

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

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

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

| _ | corresponding in | | | | | | | | | | |
|------|------------------------|---|---|--|-----------------------------|---|--|--|--|--|--|
| Item | | | | | | | | | | | |
| Α | | | | | | | | | | | |
| В | | | | | | | | | | | |
| С | | | | | | | | | | | |
| D | | | | | | | | | | | |
| Α | В | С | D | E | F | G | | | | | |
| Item | | | Liabilities directly or indirectly attributable to investment capital | Net average value (column C - column D) | Issuer's allocation % | Value allocated to New York State (column E × column F) | | | | | |
| Α | | | | | | | | | | | |
| В | | | | | | | | | | | |
| С | | | | | | | | | | | |
| D | | | | | | | | | | | |
| Amou | nts from attached list | | | | | | | | | | |
| 1 T | otals of | | | | | | | | | | |
| | Section 1 1. | | | | | | | | | | |

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

Item Investment Α В С D Α B C D Ε G Item Number of Average value Liabilities directly or Net average value Issuer's Value allocated to indirectly attributable to New York State shares (column C - column D) allocation investment capital (column E × column F) Α В С Amounts from attached list 2 Totals of Section 2

(continued)

| Section 3 — Con | nputation of investmen | it capital (breakdown of i | nformation on Form CT-3- | A, line 198 | 3) |
|-------------------------------------|---------------------------------|---|--|-----------------------|---|
| | С | D | E | F | G |
| | Average value | Liabilities directly or indirectly attributable to investment capital | Net average value (column C – column D) | Issuer's allocation % | Value allocated to New York State (column E × column F) |
| 3 Section 1 totals (from line 1) 3. | | | | | |
| 4 Section 2 totals (from line 2) 4. | | | | | |
| 5 Totals (add lines 3 | 3 and 4 in columns C, D, E, and | d G) | | | |
| • 5. | | • | • | | |
| 6 Cash (optional) | | | | | |
| • 6. | | | • | | |
| 7 Investment capit | tal (add lines 5 and 6 in colum | ns C, D, and E) | | | |
| • 7. | | | • | | |

Schedule B — Computation and allocation of subsidiary capital base (breakdown of information listed on Form CT-3-A, lines 220 through 223; do not include any subsidiaries included in the combined group). Attach separate sheets, if necessary, displaying this information formatted as below.

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

| Item | | | Name | | | | EIN |
|-----------------------|----------------------------------|------------------------------|--------------------------------|---|------------------------|--|-----|
| Α | | | | | | | |
| В | | | | | | | |
| С | | | | | | | |
| D | | | | | | | |
| Е | | | | | | | |
| F | | | | | | | |
| G | | | | | | | |
| Н | | | | | E | | |
| A Item | % of voting stock owned | C Average value | Liabilities directly o | Liabilities directly or indirectly attributable to subsidiary capital | | F Issuer's allocation % | |
| Α | | | | | | | |
| В | | | | | | | |
| С | | | | | | | |
| D | | | | | | | |
| Е | | | | | | | |
| F | | | | _ | | | |
| G | | | | _ | | | |
| H Assessments from | 4415-4 15-4 | | | | | | |
| | n attached list | ounts in columns C and D) | | | | | |
| 6 101a | • 8. | ourits in columns C and D) | • | | | | |
| 9 Total | | ge value of subsidiary car | ital (add amounts in column E) | T a | • | | |
| | | | | | | . 1 | 0 |
| | | | column G of subsidiarie | | | ······································ | |
| | | | | | | . 1 | 1 |
| | | | | | Form CT-3-A, line 223) | | |

| Part 1 — Adjustments for qualified public utilities and transferees | | |
|---|---------|--|
| Other additions | | |
| 13 Federal depreciation deduction for transition property (see instructions) | . • 13. | |
| 14 Federal loss on the sale of transition property (see instructions) | . • 14. | |
| 15 New York gain on the sale of transition property (see instructions) | . • 15. | |
| 16 Add lines 13, 14, and 15 (enter here and include on Form CT-3-A, line 8) | . • 16. | |
| Other subtractions | | |
| 17 New York depreciation deduction for transition property (see instructions) | . • 17. | |
| 18 New York loss on the sale of transition property (see instructions) | . • 18. | |
| 19 Federal gain on the sale of transition property (see instructions) | . • 19. | |
| 20 Transition property basis adjustment carryover to gain transactions | | |
| 21 Transition property basis adjustment carryover to loss transactions | . • 21. | |
| 22 New York State regulatory asset deduction | . • 22. | |
| 23 Add lines 17 through 22 (enter here and include on Form CT-3-A, line 15) | . • 23. | |

Instructions for Schedules A and B

Other subtractions

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

24 Federal depreciation deduction for transition property (see instructions; enter here and include on

25 New York depreciation deduction for transition property (see instructions; enter here and include on

Form CT-3-A, line 15)

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

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

25.

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

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CT-3-A/C New York State Department of Taxation and Finance Report by a Corporation Included in a Combined Franchise Tax Return

| | Tax | Law – A | rticle 9-A | anom | | - Iotaiii | | filers must enter tax perio |
|--|-------------------|---------------------------------|--------------|---------------------------|--|--------------------|------------|------------------------------------|
| Final return | | | han Buri | | beginning | | eı | nding |
| Employer identification number | | File num | ber Bus | iness telephone nur | mber | | | |
| Legal name of corporation | | | |) | Trade name/D | D.A. | | |
| Legal harne of corporation | | | | | Trade flame/D | DA | | |
| Mailing name (if different from legal name above |) . | | | | State or countr | y of incorporation | Date rece | eived (for Tax Department use only |
| | , | | | | | , | Date rece | nved (for tax bepartment use only, |
| c/o Number and street or PO box | | | | | Date of incorp | oration | 1 | |
| | | | | | | | | |
| City | | State | ZIP co | ode | | tions: date began | 1 | |
| | | | | | business in NYS | 3 | | |
| NAICS business code number (from federal return | | ess/phone | If you | need to update | your address or p | phone | Audit (for | Tax Department use only) |
| | above i mark a | s new, n X in the box | | | ation tax, or othe online. Visit our W | | | |
| Principal business activity | | | www. | inystax.gov and I | ook for the chang | je my address | | |
| | | | | n. Otherwise, se CT-1. | e Business inform | <i>ation</i> in | | |
| ombined parent's corporation legal name | | | | Co | mbined parent's | employer identi | fication n | umber |
| | | | | | - | 1 1 | 1 | |
| etropolitan transportation busin | ess tax (l | MTA surc | harge) – | During the ta | ax year, did yo | u do busine | ss, em | ploy |
| oital, own or lease property, or mark an X in the appropriate box) | aintain an | office in t | he Metrop | olitan Comm | uter Transpor | tation Distri | ct (MCT | D)? Yes No No |
| ark an X in the appropriate box) ou are a real estate investment tr | | | | | | | | |
| ou claimed the QEZE tax reducti | | | | | | | | |
| ou are an overcapitalized captive | | • | | | | | | _ |
| ed dollar minimum tax (see instr | | o oompan | y, man a | | · · · · · · · · · · · · · · · · · · · | | | • |
| New York receipts (see instruction | , | | | ■ 1a | | | | |
| Fixed dollar minimum tax (only for | | | | | | | 1h | |
| Corporations organized outside | | | | | | | | outstanding: |
| mber of par shares Value | TVCW TOTAL | Otate ma | | Number of no- | | Value | a ana c | atotalialing. |
| \$ | | | | | | \$ | | |
| emposition of prepayments | | | | | | | | |
| (see instructions) | | F | ranchise | tax | | | МТ | A surcharge |
| | Da | te paid | Α | mount | | Date p | aid | Amount |
| Mandatory first installment | . 3. | | | | | 3. | | |
| Second installment from Form CT-400 | . 4a. | | | | | 4a. | | |
| Third installment from Form CT-400 | . 4b. | | | | | 4b. | | |
| Fourth installment from Form CT-400 | . 4c. | | | | | 4c. | | |
| Payment with extension request | 5. | | | | | 5. | | |
| Credit from prior years (see instru | ıctions) | 6. | | | | | 6. | |
| Add amount columns (enter here | • | _ | | | (enter here a | and include on | | |
| on Form CT-3-A, line 107) | | 7. | | | Form CT-3N | 1/4M, line 51) | 7. | |
| hird – party Vac Na Na | Designee's na | ame (print) | | | | , | Des | ignee's phone number |
| designee Yes INO I | | | | | | | (|) |
| ee instructions) Designee's e-mail address | 5 | | | | | | | PIN |
| rtification: Under the penalties o | f perjury, I | declare th | nat this co | rporation is a | allowed to file | on a combir | ned bas | is under New York Stat |
| w and is also liable for the group t | tax liability | , and I cer | tify that th | nis report and | l any attachm | ents are to tl | he best | of my knowledge and |
| ief true, correct, and complete. | | | | | | | | |
| · · · · · · · · · · · · · · · · · · · | | | | | ficial title | | | |
| Signature of authorized po | erson | | | Off | | | | |
| Signature of authorized pour suthorized | | | | Off | | | | Date |
| Signature of authorized po | | | | Off | | | | Date |
| Signature of authorized person E-mail address of authorized | zed person | | | Off | Firm's EIN | | Pr | Date eparer's PTIN or SSN |
| Authorized person Signature of authorized person E-mail address of authorized person Paid Firm's name (or yours if self-emploted person) | zed person | 1 | Address | Off | | | Pr | reparer's PTIN or SSN |
| Authorized person Signature of authorized person E-mail address of authorized | zed person | F | Address | Off | | l City | Pr | |

Attach this report to the parent corporation's Form CT-3-A.

Instructions

Filing requirements — Form CT-3-A/C is an individual certification that must be filed by each member of the New York State combined group **except**:

- A. the taxpayer that is designated as the parent corporation (the corporation responsible for filing Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*); and
- B. a foreign corporation that is not taxable in New York State.

Form CT-3-A/C must be filed annually and must be attached to the parent corporation's Form CT-3-A.

Reporting period — Use this tax return for calendar year 2010 and fiscal years that begin in 2010 and end in 2011.

You can also use the 2010 return if:

- you have a tax year of less than 12 months that begins and ends in 2011, and
- the 2011 return is not yet available at the time you are required to file the return.

In this case you must show your 2011 tax year on the 2010 return and take into account any tax law changes that are effective for tax years beginning after December 31, 2010.

All filers must complete the beginning and ending tax year boxes in the upper right corner on page 1 of the form.

Filing your final return — Mark an **X** in the *Final return* box on Form CT-3-A/C if the subsidiary corporation is a:

- domestic corporation that ceased doing business, employing capital, or owning or leasing property in New York State during the tax year and wishes to dissolve; or
- foreign corporation that is no longer subject to the franchise tax in New York State.

Do not mark an X in the *Final return* box if you are only changing the type of return that you file (for example, from Form CT-3 to CT-3-S, or from Form CT-3 to CT-32).

Do not mark an \boldsymbol{X} in the *Final return* box in the case of a merger or consolidation.

Note: A foreign corporation, authorized to do business in New York State but disclaiming tax liability, that wishes to continue to be authorized must file Form CT-245, *Maintenance Fee and Activities Return for a Foreign Corporation Disclaiming Tax Liability*.

For information on voluntary dissolution and surrender of authority, see Forms TR-125, *Instructions for Voluntary Dissolution of New York State Business Corporation*, and TR-199, *Surrender of Authority-Foreign Corporation*, on our Web site at *www.nystax.gov*.

If you are a real estate investment trust (REIT) as defined in Internal Revenue Code (IRC) section 856 that is subject to federal income tax under IRC section 857, or a regulated investment company (RIC) as defined in IRC section 851 that is subject to federal income tax under IRC section 852, mark an \boldsymbol{X} in the box.

Fixed dollar minimum tax — Lines 1a and 1b — Each corporation (except those mentioned in A and B above) must compute its own fixed dollar minimum tax on this form. Enter your New York receipts on line 1a. For a definition of New York receipts, see Form CT-3-A-I, *Instructions for Forms CT-3-A, CT-3-A/ATT, and CT-3-A/B*, line 74a. Enter the applicable fixed dollar minimum tax on line 1b of this form.

To avoid an erroneous assessment or a delay of your refund, you **must** enter an amount on line 1a. If you do not have New York receipts, enter $\boldsymbol{0}$ on line 1a.

Do not pay the tax with this form. Enter the fixed dollar minimum tax on line 1b of this form and also include it on Form CT-3-A, line 83a or line 83b, whichever is applicable.

The fixed dollar minimum tax is computed as follows:

| For a corporation with New York receipts of: | The fixed dollar minimum tax equals |
|---|-------------------------------------|
| Not more than \$100,000 | \$ 25* |
| More than \$100,000 but not over \$250,000 | \$ 75* |
| More than \$250,000 but not over \$500,000 | \$ 175* |
| More than \$500,000 but not over \$1,000,000 | \$ 500 |
| More than \$1,000,000 but not over \$5,000,000 | \$1,500 |
| More than \$5,000,000 but not over \$25,000,000 | \$3,500 |
| Over \$25,000,000 | \$5,000 |

^{*} Foreign authorized corporations: If the total of your tax (including tax imposed under Article 9) and MTA surcharge is less than \$300, you must increase your payment accordingly to satisfy the \$300 maintenance fee requirement.

Short periods — Fixed dollar minimum tax and maintenance fee

Compute the New York receipts for short periods (tax periods of less than 12 months) by dividing the amount of New York receipts by the number of months in the short period and multiplying the result by 12.

The fixed dollar minimum tax and maintenance fee may be reduced for short periods as follows:

| Period | Reduction |
|---|-----------|
| Not more than 6 months | 50% |
| More than 6 months but not more than 9 months | 25% |
| More than 9 months | None |

Composition of prepayments

Complete this schedule only if the corporation filing this Form CT-3-A/C made separate payments or has separate credits.

Lines 3 through 7 — Enter the member's prepayments to be credited and included in Form CT-3-A and Form CT-3M/4M, *General Business Corporation MTA Surcharge Return*. If you need more space, write **see attached** in this section, and attach a separate sheet showing all relevant prepayment information.

Line 6 — Include franchise tax payments credited from prior years in the *Franchise tax* column, and MTA surcharge payments credited from prior years in the *MTA surcharge* column.

Line 7 — The total of the *Franchise tax* column will be included on line 107 of Form CT-3-A. The total of the *MTA surcharge* column will be included on line 51 of Form CT-3M/4M, filed by the parent.

Signature

The return must be certified by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other officer authorized by the taxpayer corporation.

The return of an association, publicly traded partnership, or business conducted by a trustee or trustees must be signed by a person authorized to act for the association, publicly traded partnership, or business.

If an outside individual or firm prepared the return, all applicable entries in the paid preparer section must be completed, including identification numbers. Failure to sign the return will delay the processing of any refunds and may result in penalties. (For more information on paid preparer identification numbers, see *Changes for 2010* in Form CT-1.)

Need help? and Privacy notification

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



New York State Department of Taxation and Finance

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

General Business Corporation Franchise Tax Return

| Lega | al name of corporation | | | Employer identifica | ation number (EIN) |
|----------------|---|--|---|-----------------------------------|--|
| Δtta | ich to Form CT-3, <i>Gener</i> | al Rusiness Corporation | Franchise Tay Return | | |
| | nedule B, Part 1 – Co | * | ment capital and inve | estment allo on formatted as b | cation percentage |
| Sec | tion 1 — Corporate and g | overnmental debt instru | ments | | |
| | cription of investment (identify of corresponding lines below) | each debt instrument and its date | e of maturity here; for each debt i | nstrument comple | te columns C through G on |
| Item | | A - Debt instrume | ent | | B - Maturity date |
| Α | | | | | |
| В | | T T | | | |
| ltem | C Average value | D Liabilities directly or indirectly attributable to investment capital | E Net average value (column C – column D) | F Issuer's allocation % | G Value allocated to New York State (column E × column F) |
| Α | | | | | |
| В | | | | | |
| í | Amounts from attached list | | | ٦ . | |
| | Table of Ocalina 4 | | | | |
| 1. | Totals of Section 1 | | | 7 [| |
| Desc | tion 2 — Corporate stock cription of investment (identify a sponding lines below) | - | | | lumns C through G on the |
| Item | | A - Investment | <u> </u> | | B – Number of shares |
| Α | | | | | |
| В | | | | | |
| ltem | C Average value | D Liabilities directly or indirectly attributable to investment capital | E Net average value (column C – column D) | F Issuer's allocation % | G Value allocated to New York State (column E × column F) |
| Α | | | | | |
| В | Amounts from attached list | | |] [| |
| 2. | Totals of Section 2 | | | -] [| |
| 3. | Totals of Section 1 (from line 1) | | |] [| |
| | Totals (add lines 2 and 3 in columns | C, D, E, and G) | | - | |
| 4. | • | | • | | |
| lr 5 | nvestment allocation percentage v Use to compute Form CT-3, line | without the addition of cash <i>(divid</i> s 20, 37, and 67; and Form CT-38 | | ' I I | % |
| | Cash (optional) | | | | |
| 6. | | | | | |
| _ | Investment capital (add lines 4 and | 6 in columns C, D, and E). Enter col | umn E total on Form CT-3, line 3 | | |
| 7. | | | | | |
| | | | | | |

| Scl | hedule | о, г | a | on of investment incom | | (000 | 40110110) | |
|--|--|--|--|--|--|-------------------------|---|----|
| 8 | Interest | incom | ne from investment capita | al in Part 1, Section 1 | | • 8. | | |
| 9 | Interest | incom | ne from bank accounts (if | line 5 is zero, enter 0 here) | | • 9. | | |
| | | | est income from investme | | | | | |
| 11 | | | | ital | | | | |
| 12 | | | | nt capital | | | | |
| | - | _ | | , dividends, capital gains, or c | | | | |
| 14 | | | | ough 13) | | | | |
| 15 | | | | ole to investment capital | | | | |
| | | | • | utable to investment capital • | | | | |
| 17 | | | _ | able to investment capital | | | | |
| | | | | outable to investment capital • | | | | |
| 19 | | | - | 3) | | 19. | | |
| 20 | | | | ′ ······ | | | | |
| 21 | | • | | oss deduction (NOLD) | | | | |
| | | | | ubtract line 21 from line 20; enter | | | | |
| | | | , | | | -/ | | |
| Scl | hedule | C, P | art 1 - Income fro | m subsidiary capital | | | | |
| 23 | Interest | from s | subsidiary capital (attach i | list) | | • 23. | | |
| | | | | ch list) | | | | |
| | | | , , , | see instructions; attach list) | | | | |
| | | _ | | and on Form CT-3, line 10) | | | | |
| _ | | | | on and allocation of sul | | | v | |
| disp | olaying tr | nis into | rmation formatted as be | low. | % of the voting stock. Att | | | 3, |
| A — | Descripti | ion of s | | low. me of each corporation and the E | | | columns B through G | |
| A – | Description the correction em | ion of s | subsidiary capital (list the na | low. | | | | |
| A - | Description the correction A | ion of s | subsidiary capital (list the na | low. me of each corporation and the E | | | columns B through G | |
| A — | Description the correct the correct A B | ion of s | subsidiary capital (list the na | low. me of each corporation and the E | | | columns B through G | |
| A - | Description the correct the correct the correct the correct that the corre | ion of s | ubsidiary capital (list the na ing lines below) | low. me of each corporation and the E. Name | N here; for each corporation | n complete d | columns B through G | |
| A — | Description the correct the correct the correct the correct that the corre | ion of s | subsidiary capital (list the na | low. me of each corporation and the E | | | EIN G Value alloca | on |
| A — | Description the correct the correct the correct the correct that the corre | B % of oting tock | ubsidiary capital (list the na ing lines below) C Average | Name Liabilities directly or indirectly attributable to | IN here; for each corporation E Net average value | r complete o | EIN Columns B through G EIN G Value alloca to New York | on |
| It | Description the correct the correct the correct the correct that the corre | B % of oting tock | ubsidiary capital (list the na ing lines below) C Average | Name Liabilities directly or indirectly attributable to | IN here; for each corporation E Net average value | r complete o | EIN Columns B through G EIN G Value alloca to New York | on |
| A — | Description the correct the correct the correct the correct that the correct the correct that the correct th | B % of oting tock | ubsidiary capital (list the na ing lines below) C Average | Name Liabilities directly or indirectly attributable to | IN here; for each corporation E Net average value | r complete o | EIN Columns B through G EIN G Value alloca to New York | on |
| A — | Description the correct the correct the correct the correct that the corre | B % of biting tock wned | ubsidiary capital (list the na ing lines below) C Average | Name Liabilities directly or indirectly attributable to | IN here; for each corporation E Net average value | r complete o | EIN Columns B through G EIN G Value alloca to New York | on |
| A - | Description the correct the co | B % of oting tock wned | ubsidiary capital (list the na ing lines below) C Average | Name Liabilities directly or indirectly attributable to | IN here; for each corporation E Net average value | r complete o | EIN Columns B through G EIN G Value alloca to New York | on |
| A — Itt | Description the correct the correct the correct the correct that the corre | B % of oting tock wned om | ubsidiary capital (list the na ing lines below) C Average | Name Liabilities directly or indirectly attributable to | IN here; for each corporation E Net average value | r complete o | EIN Columns B through G EIN G Value alloca to New York | on |
| A — Itt | Description the correct the co | B % of oting tock wned om | cubsidiary capital (list the nating lines below) C Average value | Name Liabilities directly or indirectly attributable to | IN here; for each corporation E Net average value | r complete o | EIN Columns B through G EIN G Value alloca to New York | on |
| Am at 27 | Description the correct the correct the correct the correct that the correct the correct that the correct th | B % of oting tock wned ist add amode 27. | cubsidiary capital (list the nating lines below) C Average value | Name D Liabilities directly or indirectly attributable to subsidiary capital | IN here; for each corporation E Net average value | r complete o | EIN Columns B through G EIN G Value alloca to New York | on |
| Am at 27 | Description the correct tached I Total search and the correct tached I Total needs to the correct tached I Total needs tached | B % of oting tock wned om dist add amore 27. | C Average value unts in columns C and D) age value of subsidiary c | Name D Liabilities directly or indirectly attributable to subsidiary capital | IN here; for each corporation E Net average value | r complete o | EIN Columns B through G EIN G Value alloca to New York | on |
| It | Description the correct the correct tached I Total nein columns from the c | B % of oting tock wned list add amount of a vertical action of services and a vertical action of the control of the contro | C Average value unts in columns C and D) age value of subsidiary center here and on Form CT-3 | Name D Liabilities directly or indirectly attributable to subsidiary capital apital (add amounts | E Net average value (column C – column D) | F Issuer's allocation % | EIN G Value alloca to New York (column E × column E × | on |
| A — It | Description the correct the correct tached I Total nein column Subsidia | B % of oting tock wned om ist dd amount 27. et averamn E; et ary cal | C Average value unts in columns C and D) age value of subsidiary conter here and on Form CT-3 pital base before deduct | Name D Liabilities directly or indirectly attributable to subsidiary capital apital (add amounts , line 33) | E Net average value (column C – column D) | F Issuer's allocation % | EIN G Value alloca to New York (column E × column E × | on |
| A — It | Description the correct the correct the correct the correct that the corre | B % of oting tock wned om list edd amore 27. et avera ary cal f subsi | C Average value unts in columns C and D) age value of subsidiary conter here and on Form CT-3 pital base before deduct diary capital included in | Name D Liabilities directly or indirectly attributable to subsidiary capital apital (add amounts , line 33) | E Net average value (column C - column D) | F Issuer's allocation % | EIN G Value alloca to New York (column E × column E × | on |
| A — It | Description the correct the co | B % of oting tock wned om list et averamn E; en ary cal f subsi 32; Ar | C Average value unts in columns C and D) age value of subsidiary center here and on Form CT-3 pital base before deductioned in ticle 33; or Article 9, sec | Name D Liabilities directly or indirectly attributable to subsidiary capital apital (add amounts In column G) | E Net average value (column C - column D) | F Issuer's allocation % | EIN G Value alloca to New York (column E × column E) | on |
| A — It | Description the correct the co | B % of oting tock wned list odd amount ary call f subsi 32; Ar ary call ary call ary call f subsi 32; Ar ary call ary call ary call f subsi 32; Ar ary call ary call ary call f subsi 32; Ar ary c | C Average value unts in columns C and D) age value of subsidiary capital base before deduction diary capital included in ticle 33; or Article 9, secipital base (subtract line 30) | Name D Liabilities directly or indirectly attributable to subsidiary capital apital (add amounts in column G) column G of subsidiaries taxa tion 186 | E Net average value (column C - column D) ble under Tax Law | F Issuer's allocation % | EIN G Value alloca to New York (column E × column E) | on |

Qualified public utilities: use Schedule D, Part 1 to compute the adjustment for entire net income (ENI). Transferees: use lines 40, 41, and 43 only to compute the adjustment for ENI.

Schedule D, Part 1 — Adjustments for qualified public utilities and transferees Other additions **33** Federal depreciation deduction for transition property (see instructions) 33. 36 Add lines 33, 34, and 35 (enter here and include on Form CT-3, line 8) Other subtractions 38 42 New York regulatory asset deduction Qualified power producers or qualified pipeline corporations: use Schedule D, Part 2 if you claim a depreciation deduction on transition property for federal income tax purposes.

| Schedule D, Part 2 — Adjustments for qualified power producers and qualified pipeline corporations | | | | | | | |
|---|-----|--|--|--|--|--|--|
| Other additions | | | | | | | |
| 44 Federal depreciation deduction for transition property (see instructions; enter here and include on Form CT-3, line 8) | 44. | | | | | | |
| Other subtractions | | | | | | | |
| 45 New York depreciation deduction for transition property (see instructions; enter here and include on Form CT-3, line 15) | 45. | | | | | | |

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CT-3M/4M New York State Department of Taxation and Finance General Business Corporation MTA Surcharge Return

All filers must enter tax period:

| | | Tax | Law - | Article 9 | -A, Section 209 | -B | All filers m | ust enter tax | period: |
|------|--|----------------|--------------------|------------|-------------------------|--------------------------------------|------------------|------------------|-----------------------------------|
| _ | Amended return | | | | | beginning | | endi | ng 🛮 |
| En | ployer identification number | <u> </u> | File numb | per Bu | siness telephone number | | | | If you claim an overpayment, mark |
| | | | | |) | | | | an X in the box |
| Le | gal name of corporation | | · | | | Trade name/DB | A | | |
| Ma | iling name (if different from legal name above) | | | | | State or country | of incorporation | Date received (f | or Tax Department use only |
| c/ | | | | | | | | | |
| Nu | mber and street or PO box | | | | | Date of incorpo | ration | | |
| L | | | | | | Fausian assument | | | |
| Cit | y | | State | ZIP | code | Foreign corporati business in NYS | ons: date began | | |
| | you need to update your address | | | | | | | | Visit our Web site |
| e th | do business, employ capital, own is form. If not, you do not have to fi includes the counties of New Yor | ile this form. | However, | you mus | t disclaim liability f | or the MTA s | urcharge on | Form CT-3, C | T-3-A, or CT-4. The |
| _ | Pay amount shown on line 12. | Maka paya | abla ta: A | low Vor | k Stata Carnara | tion Toy | | F | Payment enclosed |
| | Attach your payment here. Det | | | | | | | Α. | aymont onologou |
| on | putation of MTA surcharg | e | | | | | | <u> </u> | |
| 1 | Net New York State franchise t | ax (see Fori | m CT-3M/- | 4M-I, Inst | ructions for Form (| CT-3M/4M) | | 1. | |
| | MCTD allocation percentage fr | | | | | | | | |
| 3 | Allocated franchise tax (multiply | line 1 by lin | ne 2) | | | | | 3. | |
| 4 | MTA surcharge (multiply line 3 by | / 17% (.17)) . | | | | | | 4. | |
| | installment of estimated tax | | | | | | | | |
| 5a | If you filed a request for extens | sion, enter a | amount f | rom For | m CT-5, line 7, or | CT-5.3, line | e 10 | ■ 5a. | |
| 5b | If you did not file Form CT-5 or | CT-5.3, se | e instruc | tions | | | | 5b. | |
| 6 | Add lines 4 and line 5a or 5b | | | | | | | 6. | |
| 7 | Total prepayments from line 52 |) | | | | | | 7. | |
| 8 | Balance (if line 7 is less than line 6 | 6, subtract li | ne 7 from | line 6) | | | | 8. | |
| 9 | Estimated tax penalty (see instru | uctions; mar | k an X in t | the box if | Form CT-222 is att | ached) • | (| 9. | |
| | Interest on late payment (see in | | | | | | | | |
| 11 | Late filing and late payment pe | nalties (see | e instructio | ons for Fo | rm CT-3, CT-3-A, c | or CT-4) | | 11. | |
| | Balance due (add lines 8 through | | | | | | | | |
| 13 | Overpayment (if line 6 is less than | n line 7, sub | tract line 6 | from line | e 7; enter here and | see instructi | ons) | 13. | |
| 14 | Amount of overpayment to be | credited to | New You | rk State | franchise tax | | | 14. | |
| | Amount of overpayment to be | | | | | | | _ | |
| | Amount of overpayment to be | | | _ | · | | | | |
| ch | edule A - Computation of | MCTD al | llocatio | n perce | entage | | | | |
| | edule A, Part 1 — MCTD alloc | | | | A | | | В | |
| | age value of property (see instr | | | | MCTE |) | New Y | ork State | |
| 17 | Real estate owned | | | 17 | | | | | |
| 18 | Real estate rented | | | 18 | | | | | |
| 19 | Inventories owned | | | 19 | | | | | |
| | Tangible personal property own | ned | | 20 | | | | | |
| 20 | | | | | | | | | |
| | Tangible personal property rent | tea | | 41 | - | 1 1 | | | |
| 21 | Tangible personal property rent Total (add lines 17 through 21) | | | | | • | | | |

| Rec | eipts in th | e regular course of business from: | | | | | | | | |
|------|-----------------------|---|----------|-----------------------|-------------|------------------|------------|---------------|------------|-----|
| | - | angible personal property allocated to the MCTD | 24. | | | | | | | |
| 25 | | ngible personal property allocated to New York State | | | | | | | | |
| 26 | | performed | | | | | | | | |
| 27 | | f property | | | | | | | | |
| 28 | | | | | | | | | | |
| 29 | - | siness receipts | | | | | | | | |
| 30 | | lines 24 through 29) | | | | • | | | | |
| 31 | • | ceipts factor (divide line 30, column A, by line 30, | | mn B) | | | | 31. | | % |
| 32 | | - Wages and other compensation of | | , | | • | | | | |
| | | ees except general executive officers | 32. | | | | | | | |
| 33 | | yroll factor (divide line 32, column A, by line 32, c | | | | | • | 33. | | % |
| | - | ΓD factors (add lines 23, 31, and 33) | | | | | | | | % |
| | | ocation percentage (divide line 34 by three or by | | | | | | | | % |
| | | | | | | | · | | | |
| | | art 2 —Computation of MCTD allocation f | or | Α | | Е | | | | |
| | | prations (see instructions) | | MCTD | | New You | k State | | | |
| 36 | | aircraft arrivals and departures | | | | • | | | | |
| 37 | - | rcentage (divide line 36, column A, by line 36, co | | 1 | | | | 37. | | % |
| 38 | | tons handled | | | | • | | | | |
| 39 | - | rcentage (divide line 38, column A, by line 38, co | | 1 | | | | 39. | | % |
| 40 | - | g revenue | | | | • | | $\perp \perp$ | | |
| | - | rcentage (divide line 40, column A, by line 40, co | | | | | | 41. | | % |
| | • | lines 37, 39, and 41) | | | | | | 42. | | % |
| | | ocation percentage (divide line 42 by three; ente | | | | | | 43. | | % |
| | | art 3 — Computation of MCTD allocation | for | Α | | E | • | | | |
| | | railroad corporations (see instructions) | 1 | MCTD | | New You | k State | | | |
| | | miles | | | | • | | | | |
| 45 | MCTD all | ocation percentage (divide line 44, column A, by | / line 4 | 14, column B; enter h | nere and | d on line 2) | | 45. | | % |
| Con | enocition (| of prepayments claimed on line 7 (see instru | otions | <u></u> | | Date paid | | | Amount | |
| | _ | | | | 46. | | | | Miount | |
| | | y first installment nstallment from Form CT-400 | | | 46. 47a. | | | | | + |
| | | allment from Form CT-400 | | | 47a. | | | | | + |
| | | stallment from Form CT-400stallment from Form CT-400 | | | 47b. | | | | | + |
| | | with extension request from Form CT-5, line 10, | | | 476. | | | | | + |
| | | nent credited from prior years | | | | | 49. | | | + |
| | | 46 through 49 | | | | | | | | + |
| 51 | | | eriod | | | - | 50. 51. | | | + |
| | | payments (add lines 50 and 51; enter here and on | lina 7 | 7) | | • | 52. | | | + |
| | | Designee's name (print) | IIIIC 1 |) | | <u> </u> | | ee's ph | one number | |
| | rd – party esignee | Yes No No | | | | | (|) | | |
| | instructions) | Designee's e-mail address | | | | | | PIN | ı | |
| Cerl | tification: | certify that this return and any attachments | are to | o the best of my ki | nowled | ge and belief t | rue. corre | | | te. |
| | | Signature of authorized person | | Official ti | | 90 4.14 20.10. 1 | , | , a. | | |
| 1 | ıthorized | | | | | | | T5. | | |
| | person | E-mail address of authorized person | | | | | | Date | | |
| Р | aid | 's name (or yours if self-employed) | | ∐ F | irm's EIN | J | Prepa | arer's P | TIN or SSN | |
| 1 | narer | ature of individual preparing this return Addre | 200 | | | City | | State | ZIP code | Щ |
| ι | ise Sign | ature of individual preparing this return Addre | 255 | | | City | 3 | otate | ZIF COUR | E |
| | nly E-ma | ail address of individual preparing this return | | | | Preparer's NYTP | RIN | Date | | |
| (See | instr.) | | | | | | 1 1 1 | | | |

See instructions for where to file.

Staple forms here



CT-3-S

New York State Department of Taxation and Finance

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

| Legal name of corporation Compared outside NYS, mark an X in the box Compared outside NYS, mark and mark an X in the box Compared outside NYS, mark and mark an X in the box Compared outside NYS, mark and mark | If you claim an overpayment, mark an X in the box | | | | |
|--|--|--|--|--|--|
| Composite of the position o | overpayment, mark - | | | | |
| Composition | overpayment, mark - | | | | |
| Legal name of corporation Trade name/DBA Mailing name (if different from legal name above) State or country of incorporation Date received (for Tax | a | | | | |
| The state of the s | | | | | |
| That is a second of the second | | | | | |
| | Department use only | | | | |
| C/O Date of incorporation | | | | | |
| | | | | | |
| City State ZIP code Foreign corporations: date began business in NYS | | | | | |
| | | | | | |
| NAICS business code number (from federal return) If address/phone above is new, information for corporation tax, or other tax | ment use only) | | | | |
| types, you can do so online. Visit our Web site at www.nystax.gov and look for the change | | | | | |
| my address option. Otherwise, see Business information in Form CT-1. | | | | | |
| Has the corporation revoked its election to be treated as a New York S corporation? Number of shareholders | | | | | |
| Yes ● No ● If Yes, enter effective date: | | | | | |
| Pay amount shown on line 46. Make payable to: <i>New York State Corporation Tax</i> Attach your payment here. Detach all check stubs. (See instructions for details.) | ent enclosed | | | | |
| If you filed a return(s) other than federal Form 1120S, enter the form number(s) here If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an <i>X</i> in the box and attach Form CT-60-QSC. Have you underreported your tax due on past returns? To correct this without penalty, visit us at <i>www.nystax.go</i> C. Enter your business allocation percentage (if you did not complete Form CT-3-S-ATT, Schedule A, you must enter either 0 or 100) Enter your investment allocation percentage (if you did not complete Form CT-3-S-ATT, Schedule B, you must enter either 0 or 100) | v. | | | | |
| 3. Did the S corporation make an IRC section 338 or 453 election? | | | | | |
| L. Did this entity have an interest in real property located in New York State during the last three years? | • No • | | | | |
| Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? Yes • No • | | | | | |
| If the IRS has completed an audit of any of your returns within the last five years, list years | | | | | |
| If this return is for a New York S termination year, mark an <i>X</i> in the appropriate box to indicate which method of a used for the New York S short year (see instructions, page 5) Normal accounting rules Daily pro ra | ccounting was | | | | |
| | | | | | |
| Issuer's allocation percentage (see instructions) | • | | | | |

| 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. | | |
| | Net rental real estate income or loss | | | | | |
| 3 | Other net rental income or loss | | | | | |
| 4 | Interest income | | 4. | | | |
| 5 | Ordinary dividends | | | | | |
| 6 | Royalties | | | | | |
| | Net short-term capital gain or loss | | | | | |
| | Net long-term capital gain or loss | | | | | |
| | Net section 1231 gain or loss | | | | | |
| | Other income or loss | | | | | |
| | | 10. | | | | |
| • • • | Loans to shareholders (from federal Form 1120S, Schedule L, line 7, columns b and d) Beginning of tax year End of tax year | | | | | |
| 10 | Total assets (from federal Form 1120S, Schedule | | | | | |
| 12 | Beginning of tax year • | | | | | |
| 12 | | | | | | |
| 13 | 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 B C | | | | | | |
| | | Accumulated adjustments account | Other adjustments account | Shareholders' undistributed taxable income previously taxed | | |
| 14 | Balance at beginning of tax year | | • | | | |
| 15 | Ordinary income from federal Form 1120S, | | | | | |
| | page 1, line 21 | | | | | |
| 16 | Other additions | • | • | | | |
| 17 | Loss from federal Form 1120S, page 1, | • | | | | |
| | line 21 | | | | | |
| 18 | Other reductions | • | • | | | |
| | Add lines 14 through 18 | • | • | • | | |
| | Distributions other than dividend distributions | • | • | • | | |
| | Balance at end of tax year. Subtract line 20 | • | • | • | | |
| | from line 19 | | | | | |
| | | | | | | |
| Computation of tax (see instructions) | | | | | | |
| | nust enter an amount on line 22; if none, e | | | | | |
| | New York receipts | | | | | |
| 23 | Fixed dollar minimum tax | | • | 23. | | |
| | Recapture of tax credits | | | | | |
| 25 | Total tax after recapture of tax credits (add lin | • | 25. | | | |
| 26 | Special additional mortgage recording tax cr | • | 26. | | | |
| 27 | Tax due after tax credits (subtract line 26 from | | 27. | | | |
| First | installment of estimated tax for the next | | | | | |
| 28 | Enter amount from line 27 | | 28. | | | |
| | If you filed a request for extension, enter amount from Form CT-5.4, line 2 | | | | | |
| | 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. | | | |

| Con | putatio | n of tax (continued) | | | | | | | | | |
|----------|---------------------|---|--------|--------------|---------------|----------------|-----------------|--------|--------------------|----------|-------|
| Com | position | of prepayments (see instructions): | | Date paid | | Amou | ınt | | | | |
| 32 | Mandato | ry first installment | 32. | 1 | | | | | | | |
| 33 | Second i | nstallment from Form CT-400 | 33. | | | | | | | | |
| 34 | Third inst | allment from Form CT-400 | 34. | | | | | | | | |
| 35 | Fourth in | stallment from Form CT-400 | 35. | | | | | | | | |
| 36 | Payment | with extension request from | | | | | | | | | |
| | | CT-5.4 | 36. | | | | | | | | |
| 37 | Overpayr | ment credited from prior years | | | 37. | | | | | | |
| | | oayments (add lines 32 through 37) | | | $\overline{}$ | | • | 38. | | | |
| | | (subtract line 38 from line 31; if line 38 is larg | | | | | | 39. | | | |
| | | d tax penalty (see instructions; mark an X i | | | | | _ | | | | |
| | | on late payment | | | | | _ | 41. | | | |
| | | g and late payment penalties | | | | | | 42. | | | |
| | | add lines 39 through 42) | | | | | | 43. | | | |
| | | s/contributions (see instructions): | | | | | | | | | |
| | | Gift to Wildlife | | | ■44a | | 00 | | | | |
| | | ancer Research & Education Fund | | | _ | | 00 | | | | |
| | | Cancer Research, Detection, and Educ | | | | | 00 | | | | |
| | | norial | | | _ | | 00 | | | | |
| | | Firefighting & EMS Recruitment Fund | | | \neg | | 00 | | | | |
| | | 31, 40, 41, 42, and 44a through 44e | | | | | | 45. | | | |
| | | due (If line 38 is less than line 45, subtract li | | | | | | 45. | | | |
| 40 | | ter your payment amount on line A on pa | | | | | | 46. | | | |
| 47 | | ment (If line 38 is more than line 45, subtrac | | | | | | 70. | | | |
| 71 | | of your overpayment; see instructions.) | | | | | | 47. | | | |
| /Ω | | of overpayment to be credited to next p | | | | | | 48. | | | |
| | | f overpayment (subtract line 48 from line 4 | | | | | _ | 49. | | | |
| | | | | | | | | 49. | | | |
| 50 | - | im a refund of unused special addition | | | _ | | | E0 | | | |
| E4 | | ne amount from Form CT-43, line 13 (se | | | | | _ | 50. | | | |
| 51 | | of special additional mortgage recordin | _ | | | • | - | E4 | | | |
| | | period | | | | | | 51. | | | |
| | | turn information | | | | | | | | | |
| If filin | g an ame | nded return, mark an $\emph{\textbf{X}}$ in the box for a | ny ite | ems that app | ly and | attach docum | entation. | | | | |
| Final | federal det | ermination • If marked, enter date of | of det | ermination: | | | _ | | | | |
| | d – party signee | Yes No Designee's name (print) | | | | | | Des | signee's phor) | ne numbe | er |
| | instructions) | Designee's e-mail address | | | | | | | PIN | | |
| , | fication: | certify that this return and any attachn | nants | are to the h | ast of | my knowledge | and helief t | rue c | | l comp | lete |
| Certi | iicatioii. i | Signature of authorized person | ICITES | are to the b | | Official title | and belief t | rue, c | Jireot, and | СОПР | icic. |
| Au | horized | olgilataro ol dattrolizoa porcoli | | | | molar titlo | | | | | |
| р | erson | E-mail address of authorized person | | | | | | | Date | | |
| _ | Firm | s name (or yours if self-employed) | | | | Firm's EIN | | l D | reparer's PTI | N or SSN | J |
| Pa | oror | | | | | | | | | | |
| | se Sign | ature of individual preparing this return | Addr | ess | | | City | | State | ZIP co | ode |
| 1 | . L. | ail address of individual preparing this return | | | | T E | Preparer's NYTP | RIN | Date | | |
| | instr.) | add. 550 of marriddal proparing this rotall! | | | | ' | | | | | |

New York State Department of Taxation and Finance Attachment to Form CT-3-S

| Lega | I name of corporation | | | Employe | er identif | ication r | iumber | | | |
|-------------|---|--------|---------------------------|-----------|------------|--------------|--------|-----------|-----|-----|
| <u> </u> | | | | | | | | | | |
| | ch to Form CT-3-S, New York S Corporation Fran | | | | | | | | | |
| | edule A — Business allocation percentage | | | | | | | | | |
| Part | 1 — Computation of business allocation per | cent | tage (see instructions |) | | | | | | |
| Did y | ou make an election to use fair market value in your | prop | erty factor? | | | | | Yes • | □ N | 0 |
| | s is your first tax year, are you making the election to | | | | | | | | | 0 • |
| | | | | | | | | | | |
| Avera | age value of property (see instructions) | | A. New York St | ate | | B. Ev | erywhe | re | | |
| 1 | Real estate owned | 1. | | | | | | | | |
| 2 | Real estate rented (attach list) | 2. | | | | | | | | |
| 3 | Inventories owned | 3. | | | | | | | | |
| 4 | Tangible personal property owned | 4. | | | | | | | | |
| 5 | Tangible personal property rented | 5. | | | | | | | | |
| 6 | Total (add lines 1 through 5) | 6. | | | • | | | | | |
| 7 | New York State property factor (divide line 6, column A | , by l | line 6, column B) | | | | • 7 | 7. | | % |
| Rece | ipts in the regular course of business (see instr.) | | | | | | | | | |
| 8 | Sales of New York State tangible personal property • | 8. | | | | | | | | |
| 9 | All sales of tangible personal property | 9. | | | | | | | | |
| 10 | Services performed | 10. | | | | | | | | |
| 11 | Rentals of property | 11. | | | | | | | | |
| 12 | Royalties | 12. | | | | | | | | |
| 13 | Other business receipts | 13. | | | | | | | | |
| 14 | Total (add lines 8 through 13) | 14. | | | • | | | | | |
| 15 | New York State business receipts factor (divide line 14 | 4, col | lumn A, by line 14, colun | nn B; see | instruct | ions) | • 15 | 5. | | % |
| Payre | (see instructions) | | | | | | | | | |
| 16 | Total wages and other compensation of employees | | | | | | | | | |
| | except general executive officers | 16. | | | | | | | | |
| | New York State payroll factor (divide line 16, column A, | | | | | | | | | % |
| 18 | Business allocation percentage (see instructions) | | | | | | ● 18 | 3. | | % |
| <u>Part</u> | 2 — Computation of business allocation per | cent | | | ions (s | | | | | |
| | | | A. New York St | ate | | B. Ev | erywhe | re | | |
| | Revenue aircraft arrivals and departures | | | | • | | | | | |
| | Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A) | 20. | | .60 | _ | | | | | |
| 21 | Adjusted NYS revenue aircraft arrivals and departures | | | | | | | | | |
| | (in column A, multiply line 19 by line 20) | | | | | | | | | |
| | New York percentage (divide line 21, column A, by line 1 | | | | | | • 22 | 2. | | % |
| | Revenue tons handled | 23. | | | • | | | | | |
| | 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1 | 24. | | .60 | _ | | | | | |
| 25 | Adjusted NYS revenue tons handled | | | | | | | | | |
| | (in column A, multiply line 23 by line 24) | | | | | | | | | |
| 26 | New York percentage (divide line 25, column A, by line 2 | 3, co | olumn B) | | | | • 26 | <u>.</u> | | % |
| | Originating revenue | | | | | | | | _ | |
| | Adjustment per Tax Law section 210.3(a)(7)(A) | 28. | | .60 | | | | | | |
| 29 | Adjusted NYS originating revenue | | | | | | | | | |
| | (in column A, multiply line 27 by line 28)● | | | | | | | | | |
| 30 | New York percentage (divide line 29, column A, by line 2 | 7, co | olumn B) | | | | • 30 |). | | % |
| | Total (add lines 22, 26, and 30) | | | | | | | | | % |
| 32 | Business allocation percentage (divide line 31 by three) | | | | | | • 32 | 2. | | % |

| Part | t 3 — Compu | tation of business allo | cation percentage for | trucking and railroad | corporation | s (see instructions) | _ |
|--------------|----------------------------|---------------------------------|---|--|-----------------------------|---|------------|
| | - | | | A. New York State | B. E | verywhere | |
| 33 | Revenue mile | s (see instructions) | • 33. | | • | | |
| | | | | column B) | • | 34. | % |
| Sch | edule B - C | computation of invest | ment allocation perc | entage (see instructions) | | | |
| Sec | tion 1 — Corp | orate and governmenta | al debt instruments (see | instructions) | | | |
| A — | Description of | investment (identify each ite | em; for each debt instrument, | complete columns B through | G on the corre | sponding lines below) | |
| Item | | | Debt instrument | description | | | |
| Α | | | | | | | |
| В | | | | | | | |
| С | | | | | | | |
| Α | В | С | D | E | F | G | |
| Item | Maturity date (mm-dd-yy) | Average value | Liabilities directly or indirectly attributable to investment capital | Net average value (column C - column D) | Issuer's allocation % | Value allocated to New York State (column E × column F) | |
| Α | | | | | | | |
| В | | | | | | | |
| С | | | | | | | |
| Amou | ints from attached list | | | | | | |
| Totals | s of Section 1 | | | | | | |
| Sec | tion 2 — Corp | orate stock, stock righ | ts, stock warrants, and | stock options (see instru | ıctions) | | |
| A — | Description of i | nvestment (identify each inve | estment here; for each investr | ment, complete columns B thro | ough G on the c | orresponding lines below | <i>'</i>) |
| Item | | | Investment des | cription | | | |
| Α | | | | | | | |
| В | | | | | | | |
| С | | | | T. | | | |
| Α | В | С | D | E | F | G | |
| Item | Number of shares | Average value | Liabilities directly or indirectly attributable to investment capital | Net average value (column C – column D) | Issuer's allocation % | Value allocated to New York State (column E × column F) | |
| Α | | | | | | | |
| В | | | | | | | |
| С | | | | | | | |
| Amou | ints from attached list | | | | | | |
| Totals | s of Section 2 | | | | | | |
| 35 T | otal (add to <u>tals c</u> | f Sections 1 and 2, columns | C, D, E, and G) | | | | |
| | • 35. | | • | • | | | |
| | | | cash (divide line 35, column | G, by line 35, column E) | • | 36. | % |
| | Sash (optional) 37. | | | | | | |
| 38 Ir | nvestment capit | al (add lines 35 and 37, columi | ns C, D, and E). | | | | |
| | A 20 | | <u>-</u> | - | | | |



CT-4

New York State Department of Taxation and Finance General Business Corporation Franchise Tax Return Short Form

Tax Law — Article 9-A

| | | Α | ll filers must enter tax p | period: |
|---|--|---|--|--|
| Final return Amended return see page 5 of the instructions) | | b | eginning | ending |
| Employer identification number | File number | Business telephone | number Trade name/DBA | If you claim an overpayment, mark an X in the box |
| Mailing name (if different from legal name above) | | | State or country of incorp | poration Date received (for Tax Department use or |
| o/o Number and street or PO box | | | Date of incorporation | |
| Sity | State | ZIP code | Foreign corporations: date business in NYS | began |
| VAICS business code number (from federal return) | If address/phone above is new, mark an X in the box | information for corp types, you can do s www.nystax.gov and | te your address or phone oration tax, or other tax or online. Visit our Web site and look for the change my addree Business information in | dress |
| ockland, Suffolk, and Westchester. Pay amount shown on line 43. Ma | | | | Yes ■ No Payment enclosed |
| Attach your payment here. Detac | h all check stubs. (S | ee instructions for d | etails.) | A. |
| Federal return filed (you must mark | an X in one): Atta | ch a complete co | py of your federal re | turn. |
| Form 1120 Consolidated basis | | | | eer:• [|
| If you included a qualified subchar Form CT-60-QSSS | | | | |
| Have you underreported your tax | due on past returns | ? To correct this v | vithout penalty, visit u | s at www.nystax.gov . |
| Did the entity have an interest in in the appropriate box) | | | | |
| Has there been a transfer or acquiring the appropriate box) | - | • | | |
| | | | | (continu |

| Computation of entire | re net income (EN |) base (see instruction | ons) | | | |
|---------------------------------------|------------------------------|----------------------------|-----------------------------------|-----------------------|---------------|---|
| 1 Federal taxable incom | ne (FTI) before net opera | ting loss (NOL) and spe | cial deductions | • 1. | | |
| | | | d on line 1 (see instructions) | | | |
| | - | | ed and outstanding stock | | | |
| | | _ | eral return (see instructions) | | | |
| | | | | | | |
| · | | | | | | |
| • | | | York State computations) | | | |
| · | - | | le (see instructions) | | | |
| | · · | | | | | |
| | | | | | | |
| | | | ere and on line 21) | | | |
| 12 ENI base tax (multiply l | | · · · · · · | | | | |
| | | | | • 12. | | |
| Computation of can | ital hase (enter who | la dallars for lines 13 t | hrough 18; see instructio | ne) | | |
| | ital base (enter who) | A | B | 113) | С | |
| | | Beginning of year | End of year | | Average value | |
| 13 Total assets from fede | eral return | | • | | <u> </u> | |
| 14 Real property and mar | | | • | \dashv \vdash | | |
| | | | | | | |
| 15 Subtract line 14 from I | | | 1 | | | |
| 16 Real property and mai | | | | \dashv \vdash | | |
| | | | | | | |
| 17 Adjusted total assets | | | | | | |
| 18 Total liabilities | | | | | | |
| | | e 17. column C) | | • 19. | | Τ |
| | | | | | | |
| · · · · · · · · · · · · · · · · · · · | | | | | | |
| Computation of mini | imum taxable inco | me (MTI) base | | | | |
| 21 ENI base from line 11 | | | | 21. | | |
| 22 Depreciation of tangib | ole property placed in se | rvice after 1986 (see inst | ructions) | • 22. | | |
| 23 New York NOLD from | line 7 | | | 23. | | |
| 24 Total (add lines 21 throu | gh 23) | | | 24. | | |
| 25 Alternative net operati | ing loss deduction (ANC | DLD) (see instructions) | | 25. | | |
| 26 MTI base (subtract line | 25 from line 24) | | | 26. | | |
| 27 Tax on MTI base (multi | iply line 26 by 1.5% (.015); | see instructions) | | • 27. | | |
| Computation of tax (| (continued on page 3) | | | | | |
| 28 Tax on ENI base from | , , , | | | 28. | | 1 |
| 29 Tax on capital base from | | | | 20. | | |
| New small business: | First year • | Second year | | 29. | | |
| 30 Fixed dollar minimum | , | - | | | | |
| | • | , , | | 30. | | |
| 31 New York receipts (see | | | | | | |
| | | | ions for exception) | 32. | | Т |
| First installment of estim | | | · · · - - - · · · · | - | | |
| | | | 2 | 33a. | | |
| | | | าร | - | | |
| | | | | | | |
| | | | | | | |
| | | | | _ | | |

| Computation of tax (continued from | n page 2) | | | | | | | |
|---|---|--------------------------------|--|------------|-------------------|------|-------|------|
| 37 Estimated tax penalty (see instructions; | mark an X in the box if Form | CT-222 is a | ttached) • | | • | 37. | | |
| 38 Interest on late payment (see instruction | | | | | | | | |
| 39 Late filing and late payment penalties | | | | | | | | |
| 40 Balance (add lines 36 through 39) | | | | | | 40. | | |
| Voluntary gifts/contributions (see instruct | | | | | | | | |
| 41a Amount for Return a Gift to Wildlife | | ■ 41a. | | | 00 | | | |
| 41b Amount for Breast Cancer Research ar | nd Education Fund | ∎ 41b. | | | 00 | | | |
| 41c Amount for Prostate Cancer Research, De | tection, and Education Fund | ■ 41c. | | | 00 | | | |
| 41d Amount for 9/11 Memorial | | | | | 00 | - | | |
| 41e Amount for Volunteer Firefighting & El | MS Recruitment Fund | ■ 41e. | | | 00 | | | |
| 42 Total (add lines 34, 37, 38, 39, and 41a thi | | | | | | 42. | | |
| 43 Balance due (If line 35 is less than line 42 | | | | | | | | |
| due; enter the payment amount on lin | | | | | | 43. | | |
| 44 Overpayment (If line 35 is more than line | | | | | | | | |
| here and see instructions) | | | | | | 44. | | |
| 45 Amount of overpayment to be credite | • | | | | _ | | | |
| 46 Balance of overpayment (subtract line | | | | | | | | |
| 47 Amount of overpayment to be credite | | | | | | | | |
| 48 Refund of overpayment (subtract line 4 | / from line 46) | | | | | 48. | | |
| Composition of prepayments on | line 35 (see instruction | ıs) | | I | Date _l | paid | Amoun | nt |
| 49 Mandatory first installment | | | | 49. | - | - | | |
| 50a Second installment from Form CT-400 | | | <u> </u> | _ | - | - | | |
| $\textbf{50b} \ \text{Third installment from Form CT-400}$ | | | <u> </u> | _ | - | - | | |
| 50c Fourth installment from Form CT-400 | | | _ | _ | - | - | | |
| 51 Payment with extension request from | | | <u></u> | 51. | - | - | | |
| 52 Overpayment credited from prior year | | | ╡ | | | 52. | | |
| 53 Overpayment credited from Form CT-3 | | | | | | 53. | | |
| 54 Total prepayments (add lines 49 through | 1 53; enter here and on line 35, |) | | | | 54. | | |
| Interest paid to shareholders | | | | | | | | |
| 55 Did this corporation make any payme shareholders owning directly or inc 50% of the corporation's issued ar If Yes, complete the following and Shareholder's name | directly, individually or in the nd outstanding capital stoc lines 56 through 59 <i>(attach a</i> | e aggrega k? <i>(mark a</i> | ate, more than In X in the appro | oriate | | 55. | Yes • | No • |
| 56 Interest paid to shareholder | | | | | • | 56. | | |
| 57 Total indebtedness to shareholder de | escribed above | | | | | 57. | | |
| 58 Total interest paid | | | | | • | 58. | | |
| 59 Is there written evidence of the indeb | otedness? (mark an X in the a | appropriate | box) | | | 59. | Yes ● | No • |
| Corporations organized outside | New York State only | , | | | | | | |
| Capital stock issued and outstanding: | <u> </u> | \$ | Value | | | | | |
| 60. Number of new charge | | Ψ | | | | | | |
| 60 Number of par shares | | \$ | Value | | | _ | | |
| 61 Number of no-par shares | | Ψ | 14.40 | | | | | |
| VI INDICIOLIO DAI SHAIGS | | | | | | _ | | |

| 60 | Total receipts entered on your fodoval vature | 60 | | — |
|---------|---|--------------|-----------------------|-----------|
| | Total receipts entered on your federal return | | | — |
| | Interest deducted in computing FTI (see instructions) | | | — |
| | Depreciable assets and land entered on your federal return. | 04. | | — |
| 00 | If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years: | | | |
| 66 | If you are a member of an affiliated federal group, enter primary corporation name and EIN: | | | |
| 00 | | EIN | | \neg |
| | Name | EIN | | |
| | | • | | _ |
| 67 | If you are more than 50% owned by another corporation, enter parent corporation name and EIN: | | | |
| 01 | Name | EIN | | \neg |
| | Name | • I I I - | | |
| | | • | | _ |
| 68 | Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business | | | |
| | taxpayer definition on page 8 of Form CT-3/4-I; mark an X in the appropriate box) | 68. Ye | s • No • | J |
| 69 | If you marked Yes on line 68, enter total capital contributions (see worksheet in instructions) | | 1100 | <u>=</u> |
| | Are you claiming qualified New York manufacturer status for lower capital base tax limitation? | 00. | | |
| | (see instructions; mark an X in the appropriate box) | 70. Ye | es • No | \supset |
| 71 | Are you claiming qualified New York manufacturer status for lower ENI tax rates? (see instructions; | 10. | | |
| | mark an X in the appropriate box) | 71. Ye | es • No | Ì |
| | , | | | _ |
| | ended return information | | | |
| If fili | ng an amended return, mark an X in the box for any items that apply and attach documentation. | | | _ |
| | | | | |
| Fina | I federal determination • If marked, enter date of determination: • | | | |
| | | | | |
| Net | operating loss (NOL) carryback ● Capital loss carryback | | | |
| | | | | |
| Fede | eral return filed Form 1139 • Form 1120X | | | |
| | | | | _ |
| Net | operating loss (NOL) information | | | |
| New | York State NOL carryover total available for use this tax year from all prior tax years | • | | |
| Fede | eral NOL carryover total available for use this tax year from all prior tax years | • | | |
| | York State NOL carryforward total for future tax years | | | |
| | eral NOL carryforward total for future tax years | | | _ |
| | · · · · · · · · · · · · · · · · · · · | | , | |
| | | | | _ |
| | rd – party Yes No Designee's name (print) | Designe (| e's phone number) | |
| | esignee Designee's e-mail address | | Í - | = |
| | instructions) | | PIN | |
| Cert | tification: I certify that this return and any attachments are to the best of my knowledge and belief | true, corre | ct, and complete. | \neg |
| Αι | Signature of authorized person Official title | | | |
| 1 | person E-mail address of authorized person | | Date | ٦ |
| | Final agency (constant) | D | vow's DTIN on CON | _ |
| | aid Firm's name (or yours if self-employed) | Prepai | rer's PTIN or SSN | |
| 1 - | parer Signature of individual preparing this return Address City | St | ate ZIP code | \exists |
| 1 | nly E-mail address of individual preparing this return Preparer's NYTI | ODINI | Data | \dashv |
| | instr.) | - DIIN | Date | |



New York State Department of Taxation and Finance Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both)

| | - Articles 9-A, 13, 32, | | e, or bourn | All filers must e | enter tax period: |
|--|--|--|--|--------------------------|-------------------------------|
| | | | beginning T | end | ling |
| Employer identification number | File number | Business telephone number | er | | |
| | | () | | | |
| Legal name of corporation | | | Trade name/DBA | | |
| Mailing name (if different from legal name) and a | ddress | | State or country of inco | prporation Date received | (for Tax Department use only) |
| c/o | | | | | |
| Number and street or PO box | | | Date of incorporation | | |
| Otto | Obstr | 7/D | Familian communities and | late has a se | |
| City | State | ZIP code | Foreign corporations: da business in NYS | Audit use | |
| If you need to update your address or phone i at www.nystax.gov and look for the change m | | | | eb site | |
| equest for extension of time to fill in both boxes in the appropriate ar ample, mark an X in both the CT-3 of the returns. | ticle if you are requesting box and the CT-3M/4M | g an extension for I box under Article (| both the franchise 9-A if you are requ | e tax and MTA si | urcharge returns. For |
| ote: Do not use this form if you are | <u>, </u> | _ | | | 1.1.00 |
| Article 9-A | Article 13 | Arti | cle 32 | | rticle 33 |
| CT-3 ■☐ CT-3M/4M ■☐ | CT-13 ■ | CT-32 ■ □ | CT-32-M ■ | CT-33 ■ | CT-33-M ■ |
| CT-4 I □ | | | | CT-33-C ■ | CT-33-NL ■ |
| A. Pay amount shown on line 11. In Attach your payment here. Deta | | | | _ | Payment enclosed |
| omputation of estimated fran | | instructions for detail | 5.) | A. | |
| Franchise tax from the workshee | | | | 1. | |
| First installment of estimated tax | for the next tax year (see | e instructions) | | 2. | |
| Total franchise tax and first instal | | | | | |
| Prepayments of franchise tax (fro | m line 16, column A) | | | 4. | |
| Balance due — franchise tax (sub | | | | | |
| omputation of estimated MTA | | | | | |
| MTA surcharge from the workshe | _ | | | 6. | |
| First installment of estimated MT | | | | | |
| Total MTA surcharge and first ins | | | | | |
| Prepayments of MTA surcharge (| | | | | |
| Balance due — MTA surcharge (s | | | | | |
| Total balance due (add lines 5 and | 10 and enter here; enter the | e payment amount or | line A above) | 11. | |
| omposition of prepayments - | | etermine the prepayn | nents of franchise t | ax on line 4 and th | ne prepayments of the |
| A surcharge on line 9. See instruction | IS. | Date paid | A. Franchis | se tax | B. MTA surcharge |
| 2 Mandatory first installment | Γ | 12. | Airranome | oo tax | Ji Will Couldings |
| a Second installment from Form (| _ | 13a. | | | |
| b Third installment from Form CT- | _ | 13b. | | | |
| c Fourth installment from Form C | - | 13c. | | | |
| 4 Overpayment credited from price | | | | | |
| Overpayment credited from Formatten | | 15 | | | |
| 6 Total prepayments (total all entrie | | | _ | | |
| Paid Firm's name (or yours if self-employe | ed) | | Firm's EIN | Prepa | arer's PTIN or SSN |
| reparer use Signature of individual preparing | this document Address | } | C | City St | tate ZIP code |
| only E-mail address of individual prep | aring this document | | Prepare | r's NYTPRIN | Date |
| an inntul | _ | | | | i . |

See instructions for where to file.

(see instr.)

Staple forms here



New York State Department of Taxation and Finance

Request for Additional Extension

| • | | | | (f | | aw — / | Artici | es 9, | 9-A, I | 3, 32, and | | ginning | | ending | _ | iod: |
|---|--|---|--|-------------------|--------|-----------------------------------|-------------------------|----------|--------------------|---------------------------------|---------------------------------|---|--|--|-----------------------------|----------|
| Employer id | dentification r | number | | | | П | File num | ber | Busines | ss telephone n | | Jiiiiiiig | | ending | | |
| . , | 1 1 | 1 1 | 1 | 1 | 1 1 | | 1 | ı | (|) | | | | | | |
| Legal name | e of corporati | on | | | | | | | | | Trac | de name/D | BA | | | |
| Mailing nar | me (if differen | t from legal i | name) | | | | | | | | Stat | e or count | ry of incorporation | Date received (for | Tax Department u | ise only |
| c/o | · | | , | | | | | | | | | | | , | , | , |
| Number an | nd street or Po | O box | | | | | | | | | Date | e of incorp | oration | | | |
| City | | | | | State | | | | ZIP co | ode | | eign corpor | rations: date bega | 1 | | |
| 1 | | | | | | | | | | | busi | IIIESS III INT | 3 | Audit use | | |
| uest fo | or an add | d look for th | ne chang | ge my a | of tin | ne to 1 | Otherw | ise, see | Business lowing | forms: N | in Form C1 // Ark an 2 | r-1. X in bo | | you are reque | | |
| quest for ension for axpayer | or an add for both a who files form for e | d look for the | extens ax retunan | sion urn ar | of tin | ne to 1 | Otherw file the | ise, see | lowing surcha | forms: Narge return | In Form CT Mark an 2 n of the | r-1. X in bo same t | oth boxes if | mple, CT-183 -186-E) must | and CT-180 file a separa | 3-M). |
| quest for ension for axpayer | or an add for both a who files form for e | ditional of state to | extens ax retunan | sion urn ar | of tin | ne to 1 | Otherw file the | ise, see | lowing surcha | forms: Narge return | In Form CT Mark an 2 n of the | r-1. X in bo same t | oth boxes if | mple, CT-183 | and CT-180 file a separa | 3-M). |
| quest for ension f axpayer ension f | or an add for both a who files form for e | d look for the | extens ax retunan on return | sion urn ar | of tin | ne to 1 | file the ciated turn (f | ise, see | lowing surcha | forms: Narge return | In Form CT Mark an 2 n of the | r-1. X in bo same t | oth boxes if | mple, CT-183 -186-E) must | and CT-183 file a separa | 3-M). |
| quest for ension f axpayer ension for T-183 | or an add for both a who files form for e | ditional of a state tase more the | extensex retunan on return | sion urn arne typ | of tin | ne to 1 assoc tax ret | file the ciated turn (f | ise, see | lowing surcha | forms: Narge return | Mark an An of the and CT-1 | r-1. X in bo same t | oth boxes if type (for exa CT-3 and C | imple, CT-183 -186-E) must Article 3 | and CT-180 file a separa | 3-M). |
| quest for ension for ension for the ension for T-183 | or an add for both a who files form for e | ditional of a state to some the each tax rticle 9 | extensex retunan on return | sion urn arne typ | of tin | ne to 1 associtax ret | file the ciated turn (f | ise, see | lowing surcha | forms: Narge return CT-183 a | Mark an An of the and CT-1 | r-1. X in bo same t | oth boxes if type (for exact-3 and Coordinate) | Article 3 | and CT-180 file a separa | 3-M). |
| quest for ension faxpayer ension for T-183 T-184 T-184-R | or an add for both a who files form for e | ditional of a state to some the each tax rticle 9 | extensex retunan on return | sion urn arne typ | of tin | ne to 1 assoc tax ret CT- or CT- | file the ciated turn (f | ise, see | lowing surcha | forms: Narge return CT-183 a | Mark an Zn of the and CT-1 | r-1. X in bo same t | oth boxes if type (for exact-3 and Coordinate) | Article 3 | and CT-183 file a separa | 3-M). |
| quest for ension for axpayer ension for T-183 T-184 T-184-R | or an add for both a who files form for e | ditional of a state to some the each tax rticle 9 | extensex retunan on return 33-M 34-M | sion urn arne typ | of tin | ne to 1 assoc tax ret CT- or CT- | file the ciated turn (f | ise, see | lowing surcha | forms: Narge return CT-183 a | Mark an Zn of the and CT-1 | r-1. X in bo same t | oth boxes if type (for exact-3 and Coordinate) | Article 3 CT-32 | and CT-183 file a separa | 3-M). |
| quest for ension for axpayer | or an addor both a who files form for a | ditional of a state take more the each tax rticle 9 CT-18 | extensex retunan on return 33-M 34-M | sion urn arne typ | of tin | ne to 1 assoc tax ret CT- or CT- | file the ciated turn (f | ise, see | lowing surcha | forms: Narge return CT-183 a | Mark an Zn of the and CT-1 | r-1. X in bo same t | oth boxes if cype (for exact-3 and CT-32 CT-32-A | Article 3 Article 3 Article 3 Article 3 | and CT-183 file a separa | 3-M). |

Explain in detail why you need additional time to file:

CT-33-NL ■ CT-33-M ■

Certification: I certify that this document and any attachments are to the best of my knowledge and belief true, correct, and complete. Official title Signature of authorized person **Authorized** Date person E-mail address of authorized person Preparer's PTIN or SSN Firm's name (or yours if self-employed) Firm's EIN Paid preparer Signature of individual preparing this document Address State ZIP code use only E-mail address of individual preparing this document Preparer's NYTPRIN Date (see instr.)

See instructions for where to file.

CT-186-P/M

CT-186-P

CT-13

Instructions

General information

If you have already applied for an extension of time to file your return(s) and you still need more time, use Form CT-5.1 to request an additional three-month extension. If you filed one extension form for both your tax return and MTA surcharge return, file only one Form CT-5.1 to request an additional three-month extension.

A corporation taxable under Article 9 with a valid three-month extension is limited to three additional three-month extensions.

A corporation taxable under Article 9-A, 13, 32, or 33 with a valid six-month extension is limited to two additional three-month extensions.

A separate Form CT-5.1 is required for each additional three-month extension. This form may be used by general business corporations and other kinds of corporations such as banks, insurance corporations, transportation corporations, and utilities.

New York S corporations may not use this form since they are not allowed an additional extension of time beyond six months.

When to file

File Form CT-5.1 on or before the expiration of your current extension.

Where to file

Mail this form to: NYS CORPORATION TAX PROCESSING UNIT

PO BOX 22102 ALBANY NY 12201-2102

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service unless you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, Designated Private Delivery Services. See Need help? for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use any private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: State Processing Center, 431C Broadway, Albany NY 12204-4836.

Approval of request for additional extension

Additional time to file your return will be allowed if you meet the following conditions:

- you have a valid reason for requesting additional time; and
- you have filed a valid request for a franchise/business tax or MTA surcharge return extension (Form CT-5, CT-5.3, CT-5.9, or CT-5.9-E) on or before the original due date of the tax return.

Having an additional extension of time to file your federal tax return does not extend the filing date of your New York State franchise tax return.

Combined groups

A combined group must use one form to file the request for an additional extension. Use the name and employer identification number of the taxpayer that is designated as the parent corporation (the corporation responsible for filing franchise tax return Form CT-3-A, CT-32-A, or CT-33-A) when completing this form.

Signature

The document must be certified by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other officer authorized by the taxpayer corporation.

The document of an association, publicly traded partnership, or business conducted by a trustee or trustees must be signed by a person authorized to act for the association, publicly traded partnership, or business.

If an outside individual or firm prepared the document, all applicable entries in the paid preparer section must be completed, including identification numbers. Failure to sign the document will delay the processing of any refunds and may result in penalties. (For more information on paid preparer identification numbers, see *Changes for 2010* in Form CT-1.)

Standardized

Need help? and Privacy notification

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



Employer identification number

Staple forms here New York State Department of Taxation and Finance

Request for Six-Month Extension to File

Business telephone number (

beginning |

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

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

File number

All filers must enter tax period:

ending

| 7 | Legal name of corporation | | Trade | name/DBA | | |
|-----|--|---|---|--|-------------|-----------------------------------|
| | | | | | | |
| | Mailing name (if different from legal name) and address | | State | or country of incorporation | Date receiv | ved (for Tax Department use only) |
| | c/o | | | | | |
| | Number and street or PO box | | Date | of incorporation | 1 | |
| | | | | | | |
| | City State | ZIP co | | gn corporations: date began ess in NYS | 1 | |
| | | | | | Audit use | |
| | If you need to update your address or phone information f at www.nystax.gov and look for the change my address of | | | | | |
| Į | | | | | | |
| box | quest for extension of time to file the follo es under the appropriate article if you are re | equesting an extension | for both the franc | hise tax and MTA s | surcharg | e returns. For example, |
| maı | k both the <i>CT-32-A</i> box and the <i>CT-32-M</i> b | oox under <i>Article 32</i> if y | ou are requesting | an extension of tim | ne to file | both returns. |
| Not | e: Do not file this form if you are a QSSS th | at has made the New ' | York State S corpo | ration election and | your as | sets, liabilities, income, |
| and | deductions are being treated as those of ye | our parent. | | | | |
| | Auticle O A | Aki | I- 00 | | A! | ala 00 |
| | Article 9-A | | le 32 | | Artı | cle 33 |
| | CT-3-A ■ CT-3-M/4M ■ | CT-32-A ■ | CT-32-M ■ | CT-33-A | A | CT-33-M ■ |
| | | | | | | |
| A. | Pay amount shown on line 14. Make pay | able to: New York St | ate Corporation | Тах | | Payment enclosed |
| 4 | Attach your payment here. Detach all ch | eck stubs. (See instruc | tions for details.) | | A. | |
| | moutation of actimated frame | hice toy and mi | nimum tov | | | |
| CC | mputation of estimated franc | nise tax and mi | nimum tax | | | |
| 1 | Combined franchise tax from the workship | eet (see instructions) | | | 1. | |
| 2 | Combined minimum tax on member corp | | | | | |
| | \$1,000 (from the worksheet; see instruction | ns) | | | 2. | |
| 3 | Combined minimum tax on member corp | | | | | |
| | less (from the worksheet; see instructions) . | | | | 3. | |
| 4 | Total combined franchise tax and minimu | | • | | | |
| _ | (add lines 1, 2, and 3) | | | _ | | |
| | First installment of estimated tax for the r | - · · · · · · · · · · · · · · · · · · · | | | 5. | |
| 6 | Total combined franchise tax, minimum to | | | | | |
| _ | first installment (add lines 4 and 5) | | | | 6. | |
| 1 | Prepayments of combined franchise tax a | | | | _ | |
| 0 | (enter amount from line 23, column A) | | | _ | 7. | |
| | Balance due (subtract line 7 from line 6) | | | | 0. | |
| Co | mputation of estimated MTA | surcharge | | | | |
| 9 | Combined MTA surcharge from the works | sheet (see instructions) . | | | 9. | |
| | First installment of estimated combined N | | | _ | | |
| 11 | Total combined MTA surcharge and first i | - | - · · · · · · · · · · · · · · · · · · · | _ | 11. | |
| 12 | Prepayments of combined MTA surcharg | | | | | |
| | Balance due - combined MTA surcharge | | | | 13. | |
| | Total balance due (add lines 8 and 13 and er | | | | 14. | |
| | | | | | | |



Combined filer information

Part 1 — CT-3-A filers only – member corporations with a fixed dollar minimum tax of more than \$1,000

| | A Member corporation name | B Employer | 1 | C ax year | D Subsidiary | E Prior year | F Total CT-400 | Amount paid | t L |
|---|----------------------------------|--------------------------|-----------------|---------------|--------------------------------|------------------------|-------------------|--|-----|
| | | identification number | from (mm-yy) | to (mm-yy) | fixed dollar minimum tax | payments | payments | with a separate filed CT-5 or CT-5.4 extensi | r |
| | | | | | | | | | |
| | | | | | | | | | |
| Ī | | | | | | | | | |
| Ī | | | | | | | | | |
| Ī | | | | | | | | | |
| | | | | | | | | | |
| Ī | | | | | | | | | |
| | 15 Add amounts in Part 1, co | olumn D | | 15. | | | | | |

| Member | A corporation name | B Employer | Short t | C ax year | D Subsidiary | P | E rior year | F Total CT | -400 | G Amount paid |
|--------------------------|---|--|---------------------------|------------------------------|--------------------------------|--------|--------------------------|----------------------|-----------|--|
| | · | identification number | from (mm-yy) | to (mm-yy) | fixed dollar minimum tax | | ayments | payme | nts | with a separated filed CT-5 or CT-5.4 extensio |
| | | | | , , , , , | | | | | | |
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| | | | | | | | | | | |
| 16 Add a | amounts in Part 2, co | olumn D | | 16. | | | | | | |
| Part 3 — | Parent or payor | corporation only | | | | | | E payments | Tota | F al CT-400 payments |
| 17 Paren | t or payor corporati | on's prepayments | | | | . 17. | | | | |
| Compos of franchise t | ition of prepayme ax on line 7 and the prepa | ents — Use the following yments of the MTA surcharge | worksheet to on line 12 (| o determine see instructi | the prepaymons). | ents C | A ombined frai | nchise tax | Combi | B ned MTA surcharg |
| Composit | tion of prepayment | s claimed on lines 7 | and 12 | | Date paid | | Amou | nt | | Amount |
| - | | nt of combined group | | 18. | · · | | | | | |
| 19a Seco | and installment of co | | | 100 | | | | | | |
| | rm C1-400 I installment of comb | | | 19a. | | | | | | |
| | | | | 19b. | | | | | | |
| | th installment of con | | | 100. | | | | | | |
| | | | | 19c. | | | | | | |
| | | om combined return o | | | | 20. | | | | |
| | | om Form CT | | | | 21. | | | | |
| | | member not previousl | | d in the | | | | | | |
| СО | mbined return | | , | | | 22. | | | | |
| 23 Total | prepayments (total a | all entries in column A an | d column E | 3) | | 23. | | | | |
| Paid | Firm's name (or yours if se | elf-employed) | | | | Firm's | EIN | P | reparer's | PTIN or SSN |
| preparer use | Signature of individual p | preparing this document | Address | i | | | City | , | State | ZIP code |
| only (see instr.) | E-mail address of individ | dual preparing this documen | t | | | | Preparer's | NYTPRIN | Da | ate |





New York State Department of Taxation and Finance

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

| 4 | | | | | F | ran | ıchi | ise | Tax | (R | Return | | | _ | | All fi | iers | _ | | tax pe | riod: | |
|--------------------|----------------|--|-----------|---------|--------|----------|--------|---------------|-------------|-------|--------------------------------------|--------------------|-------------|-----------|---------|---------|--------|---------------|------------|----------|---------------|-----------|
| Facilities 1 | identifi* | and the second s | | | | | | | | | | | beginnir | ng 🛮 | | | | er | nding | | | |
| Employer | identification | n number | r | | | | | File | numbe | er | Business tele | ephone numbe | r | | | | | | | | | |
| l amiliar | - | | | \Box | | | | | | | () | | Tuesday | (DD ^ | | | | | | | | |
| Legal nam | ne of corpoi | ation | | | | | | | | | | | Trade nam | ne/DBA | | | | | | | | |
| Mailing na | me (if diffe | rent from i | legal na | me) an | d add | ress | | | | | | | State or co | ountry of | incorpo | oration | Date | receive | d (for Ta) | Departm | ent use o | nly) |
| c/o | | | | | | | | | | | | | | | | | | | | | | |
| Number ar | nd street or | PO box | | | | | | | | | | | Date of inc | corporati | on | | | | | | | |
| City | | | | | | State | | | | | ZIP code | | Foreign co | | s: date | began | Audi | tuoo | | | | |
| | | | | | | | | | | | or other tax type e Business info | | | Visit ou | r Web | site | , laan | . 400 | | | | |
| | | | | | | | elec | t Fo | rm C | CT-3 | file one o | er Article 3 | 32 you | may s | | | | | | ırk an | X in 0 | nl |
| | | | | | | | | Artic | cle 9 | -A | | Ar | ticle 32 | | | | | | | | | |
| | | | | | | | (| CT-3 | -S ■ | | | CT-3 | 2-S 📗 | | | | | | | | | |
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| omputa | tion o | f estir | nate | d fr | anc | hise | e tax | (| | | | | | | | | | | | | | ٦ |
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| 2 First | installn | nent of | f estir | mate | d ta: | x for | the | next | tax v | /ear | r (see instruc | ctions) | | | | i | 2 | | | | | T |
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| omposi | tion of | prep | aym | ents | | If ad | ditio | nal s | pace | is ı | needed, en | iter see at | tached | in this | sect | ion a | ınd e | enter | all rele | evant p | orepay | ne |
| ormation | n on a s | eparat | e she | et. Ir | nclu | de a | ll am | oun | ts in t | the | total on lin | e 10. | | | | ite pa | | | | Amo | | |
| 6 Man | datory f | firet inc | stallm | ent | | | | | | | | | Γ | 6. | | | | | | 7 | | П |
| | , | | | | | | | | | | | | F | 7a. | | | | | | | | \forall |
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| 9 Over | | | | | | | | | | | | | | ••••• | | ••••• | ·· - | 9. | | | | 4 |
| I 0 Iotal | l prepay | /ments | (add | all en | tries | in A | mour | nt <i>col</i> | umn) | ••••• | | | | | | | [1 | 0. | | | | \perp |
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| Paid | Firm's na | ame (or y | ours if s | self-em | ployed | | | | | | | | Firm's E | ΞIN | | | | Pre | parer's | PTIN or | SSN | _ |
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| use | Signatur | e of indi | vidual | prepar | ring t | his do | cume | ent | A | Addre | ess | | | | Cit | ty | | | State | Z | IP code | |
| only ee instr.) | E-mail a | ddress o | of indiv | idual p | orepa | ıring tl | his do | cume | nt | | | | | Pre | parer' | s NYT | PRIN | | Dat | :e | | |
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New York State Department of Taxation and Finance Request for Three-Month Extension To File (for Article 9 tax return, MTA surcharge, or both)

| | | | iax Law — Artic | ie 9 | | | | | For Calenda | ır year ∠u | טוע |
|------|------------------|-----------------------------|--|--------------------|-------------------------|-----------------|--------------------------|---------------|-----------------------|---------------|-------------|
| | Employer i | dentification number | 1 | File number Bus | siness tel | ephone number | | | | | |
| | 1 | | | (|) | | | | | | |
| 7 | Legal nam | e of corporation | | | | Ti | ade name/DBA | | | | _ |
| | | | | | | | | | | | |
| Ī | Mailing na | me (if different from lega | l name) | | | S | tate or country of incor | poration Date | received (for Tax Dep | artment use o | nly) |
| I, | c/o | | | | | | | | | | |
| - 1- | | nd street or PO box | | | | D | ate of incorporation | | | | |
| | | | | | | | | | | | |
| - 1 | City | | State | 71 | P code | F | oreign corporations: dat | e began | | | |
| - I | Oity | | olulo | 2. | . 0000 | | usiness in NYS | | it use | | |
| Ļ | | die die ender | | | | | P | | . 400 | | |
| | | | ess or phone information for corp the change my address option. (| | | | | b site | | | |
| L | | | | | | | | | | | |
| Γhis | s reque | est for an extens | sion of time to file app | olies only to th | e forr | ns shown b | elow. | | | | |
| Mark | k an X ir | the box(es) in one | e area only. Use one Form | CT-5.9 and mar | k both | boxes in the a | appropriate area | if you are r | equesting an ext | ension for | |
| | | | nd the MTA surcharge retu | ırn. For example | , mark | both the CT-1 | 86 box and the | CT-186-M I | oox if you are re | questing ar | 1 |
| exte | nsion of | time to file both r | eturns. | | | | | | | | |
| CT- | -183 | | CT-184 ■□ | CT-184-R | | | T-186 ■□ | | CT-186-P | | |
| | | | | | | | | | | | |
| CT- | -183-M | | CT-184-M L | CT-185 | | C | T-186-M ■ | | CT-186-P/M | | |
| _ | Day | mount chaum a | a lina 11 Maka nayahla | to New York | Ctoto | Corneratio | n Tov | | Payment e | nclosed | \neg |
| 4 | Attacl | h vour navment | n line 11. Make payable here. Detach all check : | stubs (See inst | State ruction | s for details) | птах | ⊿ ∧ ⊦ | 1 dyment c | 11010304 | - |
| ~ | | | | stabs. (occ mst | luction | 3 for actails.) | | A. | | | |
| _ | • | tion of estima | | | | | | | | | |
| 1 | | • | see instructions) | | | | | _ | | | |
| 2 | First | installment of es | stimated tax for the nex | t tax year (see l | instruci | tions) | | 2. | | | \perp |
| 3 | Total | tax and first ins | tallment (add lines 1 and . | 2) | | | | 3. | | | |
| 4 | Prep | ayments of tax (| from line 16, column A) | | | | | 4. | | | |
| 5 | Balaı | nce due – tax a | nd first installment (sub | tract line 4 from | line 3) . | | | 5. | | | Т |
| 100 | mputa | tion of estima | ted MTA surcharge | | | | | | | | |
| 6 | • | | worksheet (see instruction | | | | | 6. | | | T |
| 7 | | • | stimated MTA surcharge | • | | | | | | | \top |
| 8 | | | and first installment (ad | | • | • | • | _ | | | + |
| 9 | | • | surcharge (from line 16, | | | | | | | | + |
| | | • | surcharge and first inst | , | | | | _ | | | + |
| | | | | | | | | | | | + |
| | | | ld lines 5 and 10 and enter | | | | line A above) | 11. | | | |
| | - | | ents — Use the followir | • | | | | | | | |
| | - | | 4 and line 9. If addition | • | | | A | | | В | |
| | | | d enter all relevant prep | • | | | Busine | ss tax | MIA SI | ırcharge | |
| sepa | arate si | heet. Iransfer th | e totals to the appropria | ate column on | line 16 | o. | | | | | |
| | | | | | | Date paid | Amo | unt | Am | ount | |
| 12 | Man | datory first instal | llment | | 12. | | | | | | |
| I3a | Seco | ond installment fi | rom Form CT-400 | | 13a. | | | | | | |
| I3b | Third | l installment fron | n Form CT-400 | | 13b. | | | | | | \top |
| 3c | | | om Form CT-400 | | 13c. | | | | | | \top |
| 14 | | | ed from prior years (see i | | | 14 | | | | | + |
| 15 | | | ed from Form CT | Period Period | | 15 | | | | | + |
| | | | | - L | | | | | | | + |
| 16 | iotal | prepayments (to | otal all entries in column A | anu colullili B) . | | 10 | • | | | | |
| _ | | Firm's name (or yours | s if self-employed | | | He | irm's EIN | | Preparer's PTIN | or SSN | |
| | Paid | i iiiii s iiaiile (or yours | эн зөн-өнгргоува) | | | ⊌′ | | | | | , [|
| | parer | Signature of individu | ual preparing this document | Address | | | C | ity | State | ZIP code | |
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| | e instr.) | E-mail address of in | dividual preparing this docum | ent | | | Preparer | 's NYTPRIN | Date | | |
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CT-5.9-E

New York State Department of Taxation and Finance Request for Three-Month Extension To File Form CT-186-E or Form CT-186-EZ (short form) (for telecommunications tax return and utility services tax return)

Tax Law - Article 9, Section 193

| | | | | | | | | | | | | | | | | | | For cale | ndar yea | ar 2010 |
|-----|--------------|------------------------|-----------|------------------|------------------|---------------------|--------------|----------|-----------|--------------------------|----------------|--------------------------|-----------------|-----------------------------|-------------|-------------|---------------|-------------------|---------------|-------------|
| E | mployer | identification | numbe | r | | | | File | number | Bı | usines | s telephone n | umber | | | | | | | |
| | | - | 1 | | | | 1 | | | (| |) | | | | | | | | |
| L | egal nam | e of corpora | ition | | | 1 | | | | | | | | Trade name | e/DBA | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| Ν | /lailing na | me (if differe | ent from | legal na | me) | | | | | | | | | State or cou | untry of in | corporation | Date re | ceived (for Ta | x Departmen | t use only) |
| | :/o | | | | | | | | | | | | | | | | | | | |
| | | nd street or I | PO box | | | | | | | | | | T | Date of inco | orporatio | n | 1 | | | |
| | | | | | | | | | | | | | | | | | | | | |
| C | City | | | | | State |) | | | Z | ZIP cod | de | ı | Foreign corp business in | orations: | date began | 1 | | | |
| | | | | | | | | | | | | | | Dusiness iii | INTO | | Audit u | se | | |
| lf | you nee | d to update | your a | ddress | or phon | e informat | ion for | corpor | ation tax | k, or oth | er tax | types, you o | an do | so online. \ | Visit our | Web site | 1 | | | |
| a | t www.n | ystax.gov ar | nd look | for the | change | my addre | ss opti | ion. Oth | erwise, | see Bus | iness | information i | in Form | n CT-1. | | | | | | |
| mn | ortant | • Fila this | e form | to re | auloci | t a thro | | nth o | vtonci | ion of | time | e to file Fo | orm (| T_186_I | E or E | orm CT- | 186-E | 7 Do no | † 1180 | |
| | | o reques | | | | | | | | | | | JIIII | J 1- 100-1 | LOII | 51111 6 1- | 100-L | Z. D O 110 | L use | |
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| 4 | Attac | tifiount S h vour n | avme | i on II nt he | ne 12. re. De | . iviake tach al | paya Lche | ck sti | ubs /9 | v tori See ins | k Sta truct | ate Corpo ions for de | orati etails | on Iax | | | Α. | i ayiii | | |
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| 6 | | MTA sur | _ | | | | 5) | | | | | | 6. | | | | | | | |
| | | Ilment c | | | | | | | | | | | | | | | | | | |
| 7a | If line | 1 is ove | r \$1,0 |)00, s | ee ins | structio | ns; o | therw | /ise en | nter 0 | | | | | | | | | | |
| | | | | | | | | | | | | F | 7b. | | | | | | | |
| 8 | Add I | ines 7a a | and 7 | b | | | | | | | | | 8. | | | | | | | |
| 9 | Total | (column / | 4, add | lines | 3 and 8 | 8; colum | ın B, a | add lir | nes 6 a | nd 8) . | | | 9. | | | | | | | |
| 10 | Total | prepayn | nents | (trans | fer am | ounts fro | om lin | ne 17, | columi | ns A ai | nd B) | · | 10. | | | | | | | |
| 11 | Balar | nce (subti | ract lin | e 10 f | rom lin | ne 9) | | | | | | | 11. | | | | | | | |
| 12 | Total | taxes an | nd sur | charg | jes ba | lance (a | add lii | ne 11, | colum | ns A a | and E | and enter | r here | ; enter th | e payn | nent | | | | |
| | amo | ount on lir | пе А а | bove) | | | | | | | | | | | | | 12. | | | |
| Con | nposi | ition of | prep | aym | ents | claime | ed o | n lin | e 10 (| see in | stru | ctions) | | | A. N | IYS tax | | B. M | TA surch | arge |
| | | | | | | | | | | | | Date pa | aid | | An | nount | | | Amount | |
| 13 | Mano | datory fir | st ins | tallme | ent | | | | | 13. | | | | | | | | | | |
| 14a | Seco | nd instal | Ilment | from | Form | CT-40 | 0 | | | 14a. | | | | | | | | | | |
| | | installm | | | | | | | | | | | | | | | | | | |
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| | | oayment | | | | | | | | | | | 1 | 5. | | | | | | |
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| | امنما | Firm's na | me (or v | ours if s | self-emnl | oved) | | | | | | | П | Firm's EIN | V | | Ti | Preparer's F | PTIN or SSN | N . |
| | aid parer | | | | | | | | | | | | | | | | | | | |
| - | parer ISE | Signature | of indi | vidual | preparir | ng this do | cume | nt | Add | Iress | | | | | | City | | State | ZIP c | ode |
| | nly | E-mail ad | ldress r | of indiv | idual pr | enarina t | his do | cumen | <u> </u> | | | | | | Prens | rer's NYTI | PRIN | Date | 2 | |
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| | | New York State Departme | Staple forms here | I . | | | | | |
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| | ∫ \ CT-13 | · · | | | 0000 | | | | |
| 5 | 2010 | Unrelated | | iess in | come | | | | |
| | | Tax Retur | n | All filers | enter tax period | d: | | | |
| | Amended return | Tax Law - Article 13 | 3 | beginnin | | | nding | | |
| E | Employer identification number | File number | Business telepho | ne number | | | | claim an ayment, mark | _ |
| | | | () | | | | | n the box | |
| L | _egal name of corporation | | | Trade na | me/DBA | | | | |
| | A War and the War I was been a larger to the way in the | | | State or o | ountry of incorporation | D-4 | | | t. A |
| | Mailing name (if different from legal name above) | | | State of C | ountry of incorporation | Date recei | ived (for Tax Depa | rtment use on | !y) |
| | C/O Number and street or PO box | | | Date of ir | ncorporation | 1 | | | |
| | | | | | | | | | |
| (| City | State | ZIP code | Foreign co | orporations: date began | 1 | | | |
| | | | | business i | IIINYS | | | | |
| 1 | NAICS business code number (from federal return) | If address/phone above is new, | | update your addr | | Audit (for | Tax Department u | se only) | |
| | | mark an X in the box | types, you ca | r corporation tax, n do so online. Vis | it our Web site | | | | |
| F | Principal unrelated business activity | | | k. <i>gov</i> and look for ption. Otherwise, s | | | | | |
| | | | <i>information</i> in | Form CT-1. | | | | | |
| | | | | | | | | П., г | |
| Have | you filed New York State Form CT-247, App | olication for Exemption from | Corporation Fr | anchise laxes by a | a Not-For-Profit Org | ganization | ? Yes _ | No [| |
| Mar | k an X in this box if you are an emp | Novee trust as defined | in Internal B | evenue Code | (IRC) section 40 | 11(a) | | | |
| | k an \boldsymbol{X} in this box if you ceased ope | = | | | | | | L | |
| | see section Who must file Form CT-13 in | • | | | • | | | | |
| | Pay amount shown on line 22. Ma | · · · · · · · · · · · · · · · · · · · | | | | | Payment er | closed | _ |
| 4 | A11 1 5 1 | | | | | | | | |
| • | Attach your payment here. Detach | n all check stubs. (See | instructions fo | r details.) | | A. | | | |
| Cor | | n all check stubs. (See | instructions fo | r details.) | | Α. | | | _ |
| | nputation of income and tax | · · · · · · · · · · · · · · · · · · · | instructions fo | r details.) | | | | | _ |
| 1 | mputation of income and tax Federal unrelated business taxable income | ne before net operating lo | instructions fo | r details.) nd after \$1,000 s | specific deduction | 1. | | | |
| 1 2 | mputation of income and tax Federal unrelated business taxable incomo New York State Article 13 and Artic | ne before net operating lo | ess deduction an federal retu | nd after \$1,000 s | pecific deduction | 1. | | | |
| 1 2 3 | mputation of income and tax Federal unrelated business taxable incon New York State Article 13 and Artic Additions required for shareholders | ne before net operating lo cle 23 tax deducted or s of federal S corporat | instructions fo | nd after \$1,000 s | pecific deduction | 1. 2. 3. | | | |
| 1 2 3 4 | reputation of income and tax Federal unrelated business taxable incomo New York State Article 13 and Article Additions required for shareholders Grossed-up taxes for shareholders | me before net operating lo cle 23 tax deducted or s of federal S corporat s of New York S corpo | ass deduction an federal retutions (see instirations (see instirat | nd after \$1,000 s | pecific deduction | 1. 2. 3. 4. | | | |
| 1 2 3 4 5 | reputation of income and tax Federal unrelated business taxable incomo New York State Article 13 and Article Additions required for shareholders Grossed-up taxes for shareholders Other additions (see instructions) | me before net operating locce 23 tax deducted or s of federal S corporate of New York S corpo | instructions for a see instructions (see instructions (see instructions) | nd after \$1,000 s rnuctions) | specific deduction | 1. 2. 3. | | | |
| 1 2 3 4 5 6 | reputation of income and tax Federal unrelated business taxable income. New York State Article 13 and Article. Additions required for shareholders. Grossed-up taxes for shareholders. Other additions (see instructions) Add lines 1 through 5 | me before net operating lo cle 23 tax deducted or s of federal S corporat s of New York S corpo IRC section 199 deduct | ss deduction and federal retuitions (see institutions). | nd after \$1,000 s rnuctions) | specific deduction | 1. 2. 3. 4. 5. | | | |
| 1 2 3 4 5 6 7 | reputation of income and tax Federal unrelated business taxable incomo New York State Article 13 and Article Additions required for shareholders Grossed-up taxes for shareholders Other additions (see instructions) | ne before net operating lo cle 23 tax deducted or s of federal S corporat s of New York S corpo IRC section 199 deduct | ss deduction and federal retutions (see instructions (see instructions). | nd after \$1,000 s rn uctions) | specific deduction | 1. 2. 3. 4. 5. | | | |
| 1 2 3 4 5 6 7 8 | rederal unrelated business taxable income. New York State Article 13 and Article. Additions required for shareholders. Grossed-up taxes for shareholders. Other additions (see instructions) | ne before net operating lo cle 23 tax deducted or s of federal S corporat s of New York S corpo IRC section 199 deduct | ss deduction a n federal retutions (see instractions (see instractions). | nd after \$1,000 s rn uctions) structions) | specific deduction | 1. 2. 3. 4. 5. | | | |
| 1 2 3 4 5 6 7 8 9 | rederal unrelated business taxable income. New York State Article 13 and Ārticle. Additions required for shareholders. Grossed-up taxes for shareholders. Other additions (see instructions). Add lines 1 through 5 | me before net operating locice 23 tax deducted or s of federal S corporate of New York S corpo IRC section 199 deduct | instructions fo | nd after \$1,000 s rn uctions) structions) 7. | epecific deduction | 1. 2. 3. 4. 5. | | | |
| 1 2 3 4 5 6 7 8 9 | Federal unrelated business taxable incom New York State Article 13 and Artic Additions required for shareholders Grossed-up taxes for shareholders Other additions (see instructions) Add lines 1 through 5 Other income (see instructions) Federal S corporation shareholder su Other subtractions (see instructions) | me before net operating locice 23 tax deducted or s of federal S corporates of New York S corpo IRC section 199 deduct | instructions fo | nd after \$1,000 s rn uctions) structions) 7. 8. | pecific deduction | 1. 2. 3. 4. 5. 6. | | | |
| 1 2 3 4 5 6 7 8 9 10 11 12 | Federal unrelated business taxable income New York State Article 13 and Article Additions required for shareholders Grossed-up taxes for shareholders Other additions (see instructions) Add lines 1 through 5 | me before net operating locie 23 tax deducted or sof federal S corporate of New York S corpo IRC section 199 deduct obtractions (see instruction d 9) | ss deduction and federal returnations (see instructions (see instructions) | nd after \$1,000 s rn structions) 7. 8. 9. om line 6) tions; see instructions | pecific deduction | 1. 2. 3. 4. 5. 6. | | | |
| 1 2 3 4 5 6 7 8 9 10 11 12 13 | Federal unrelated business taxable income New York State Article 13 and Article Additions required for shareholders Grossed-up taxes for shareholders Other additions (see instructions) Add lines 1 through 5 | me before net operating locie 23 tax deducted or sof federal S corporate of New York S corporate of Ne | instructions fo | nd after \$1,000 s rn structions) 7. 8. 9 om line 6) | pecific deduction | 1. 2. 3. 4. 5. 6. | | | |
| 1 2 3 4 5 6 7 8 9 10 11 12 13 | Federal unrelated business taxable income New York State Article 13 and Article Additions required for shareholders Grossed-up taxes for shareholders Other additions (see instructions) Add lines 1 through 5 | me before net operating locie 23 tax deducted or sof federal S corporate of New York S corporate of Ne | ss deduction and federal returnations (see instructions (see instructions) | nd after \$1,000 s rn structions) 7. 8. 9 om line 6) r enter amount | pecific deduction | 1. 2. 3. 4. 5. 6. 10. 11. 12. 13. | | | |
| 1 2 3 4 5 6 7 8 9 10 11 12 13 14 | Federal unrelated business taxable income. New York State Article 13 and Ārticle. Additions required for shareholders. Grossed-up taxes for shareholders. Other additions (see instructions). Add lines 1 through 5 | me before net operating locie 23 tax deducted or sof federal S corporate of New York S corporate of Ne | instructions fo | nd after \$1,000 s rn structions) 7. 8. 9 om line 6) tions; see instructions; see instructions; see instructions | pecific deduction | 1. 2. 3. 4. 5. 6. | | | |
| 1 2 3 4 5 6 7 8 9 10 11 12 13 14 | Federal unrelated business taxable income. New York State Article 13 and Ārtic. Additions required for shareholders. Grossed-up taxes for shareholders. Other additions (see instructions) • Add lines 1 through 5 | me before net operating locice 23 tax deducted or sof federal S corporates of New York S corpo IRC section 199 deduct obtractions (see instruction def) | instructions fo | nd after \$1,000 s rn structions) 7. 8. 9 tions; see instructions; | epecific deduction | 1. 2. 3. 4. 5. 6. 10. 11. 12. 13. 14. 15. | | 250 | |
| 1 2 3 4 5 6 7 8 9 10 11 12 13 14 | Federal unrelated business taxable income. New York State Article 13 and Ārtic. Additions required for shareholders. Grossed-up taxes for shareholders. Other additions (see instructions) • Add lines 1 through 5 | me before net operating locie 23 tax deducted or sof federal S corporates of New York S corpo IRC section 199 deduct obtractions (see instruction defended) | ss deduction and federal returnations (see instructions (see instructions) | nd after \$1,000 s rn structions) 7. 8. 9 om line 6) tions; see instructions; see instructions; see instructions; | pecific deduction | 1. 2. 3. 4. 5. 6. 10. 11. 12. 13. 14. 15. 16. | | 250 | 00 |
| 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 | Federal unrelated business taxable income. New York State Article 13 and Ārtic. Additions required for shareholders. Grossed-up taxes for shareholders. Other additions (see instructions). Add lines 1 through 5 | me before net operating locie 23 tax deducted or sof federal S corporates of New York S corpo IRC section 199 deduct obtractions (see instruction defended) | ss deduction and federal returnations (see instructions (see instructions) | nd after \$1,000 s rn structions) 7. 8. 9. om line 6) tions; see instructions; see instructions | pecific deduction | 1. 2. 3. 4. 5. 6. 10. 11. 12. 13. 14. 15. 16. 17. | | 250 | 000 |
| 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 | Federal unrelated business taxable income New York State Article 13 and Article Additions required for shareholders Grossed-up taxes for shareholders Other additions (see instructions) Add lines 1 through 5 | me before net operating locie 23 tax deducted or sof federal S corporates of New York S corpo IRC section 199 deduct obtractions (see instruction of 9) | instructions fo | nd after \$1,000 s rn structions) 7. 8. 9 om line 6) renter amount | pecific deduction | 1. 2. 3. 4. 5. 6. 10. 11. 12. 13. 14. 15. 16. 17. 18. | | 250 | OC |
| 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 | Federal unrelated business taxable income New York State Article 13 and Article Additions required for shareholders Grossed-up taxes for shareholders Other additions (see instructions) Add lines 1 through 5 | me before net operating locie 23 tax deducted or sof federal S corporates of New York S corpo IRC section 199 deduct obtractions (see instruction of 9) | instructions fo | nd after \$1,000 s rn structions) 7. 8. 9 om line 6) renter amount | pecific deduction | 1. 2. 3. 4. 5. 6. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. | | 250 | 000 |
| 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 | Federal unrelated business taxable income. New York State Article 13 and Ārtic. Additions required for shareholders. Grossed-up taxes for shareholders. Other additions (see instructions). Add lines 1 through 5 | me before net operating locie 23 tax deducted or sof federal S corporate of New York S corporate of Ne | instructions fo | nd after \$1,000 s rn structions) 7. 8. 9 om line 6) tions; see instructions; see instructions | pecific deduction | 1. 2. 3. 4. 5. 6. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. | | 250 | 000 |
| 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 | Federal unrelated business taxable income New York State Article 13 and Article Additions required for shareholders Grossed-up taxes for shareholders Other additions (see instructions) Add lines 1 through 5 | me before net operating locie 23 tax deducted or sof federal S corporates of New York S corpo IRC section 199 deduct or sof New York S corpo IRC section 199 deduct or section (see instruction defined as deduction (subsetion (attach federal and or line 11) | instructions fo | nd after \$1,000 s rn structions) 7. 8. 9 tions; see instructions; see instructions are enter amount | epecific deduction | 1. 2. 3. 4. 5. 6. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. | | 250 | OC |
| 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 | Federal unrelated business taxable income. New York State Article 13 and Ārtic. Additions required for shareholders. Grossed-up taxes for shareholders. Other additions (see instructions) • Add lines 1 through 5 | me before net operating locie 23 tax deducted or sof federal S corporates of New York S corpo IRC section 199 deduct of the section 199 deduct of the section 199 deduct of the section (see instruction of 9) | instructions fo | nd after \$1,000 s rn structions) 7. 8. 9 tions; see instructions; see instructions renter amount | pecific deduction | 1. 2. 3. 4. 5. 6. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. | | 250 | OC |

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

| Have | e you been audited by the Internal Revenue Service in the pas | st 5 | yea | rs? Yes | No | If | Yes, lis | t years | s: | | |
|----------|---|---------------|-------------|---------------------------------|------------------|---------|----------|---------|------------|-------------|----|
| Fede | eral return was filed on: 990T Other: | | | _ Att | ach a | comp | lete co | py of y | your fe | deral retur | n. |
| Sch | nedule A – Unrelated business allocation | | | | | | | | | | |
| lf vo | u did not maintain a regular place of business outside New Yo | ork | Stat | e. leave this s | chedu | le blar | nk. A re | gular p | olace of | | |
| | ness is any office, factory, warehouse, or other space regularl | | | | | | | | | | |
| clain | n this allocation, attach a list of each place of business, the lo | cat | ion, | nature of acti | vities, | and no | umber a | and du | ities of e | employees. | |
| | | | | Α | | | | E | 3 | | |
| Ave | rage value of: | | | New Yorl | k Stat | е | | Every | where | | |
| | Real estate owned (see instructions) | . 2 | 26. | | | | | | | | |
| | Gross rents (attach list; see instructions) | | | | | | | | | | |
| 28 | Inventories owned | 2 | 28. | | | | | | | | |
| 29 | Other tangible personal property owned (see instructions) | . 2 | 29. | | | | | | | | |
| 30 | Total (add lines 26 through 29) | 3 | 30. | | | | | | | | |
| 31 | Percentage in New York State (divide line 30, column A, by line 3 | 30, d | colur | mn B) | | | | | . 31. | | % |
| Rec | eipts in the regular course of business from: | | | | | | | | • | | |
| 32 | Sales of tangible personal property shipped to points within | | | | | | | | | | |
| | New York State | 3 | 32. | | | | | | | | |
| 33 | All sales of tangible personal property | 3 | 33. | | | | | | | | |
| 34 | Services performed | 3 | 34. | | | | | | | | |
| 35 | Rentals of property | 3 | 35. | | | | | | | | |
| 36 | Other business receipts | 3 | 36. | | | | | | | | |
| | Total (add lines 32 through 36) | | | | | | | | | | |
| 38 | Percentage in New York State (divide line 37, column A, by line 3 | 3 <i>7,</i> (| colur | nn B) | | | | | . 38. | | % |
| 39 | Wages, salaries, and other compensation of employees | | | | | | | | | | |
| | (except general executive officers; see instructions) | _ | | | | | | | | | |
| | Percentage in New York State (divide line 39, column A, by line 3 | | | | | | | | | | % |
| | Total of New York State percentages (add lines 31, 38, and 4 | | | | | | | | | | % |
| | Business allocation percentage (divide line 41 by three or by the | nu | mbei | r of percentages | <u>s)</u> | | | | | | % |
| | nposition of prepayments claimed on line 18* | | | | 10 | Dat | e paid | | A | mount | |
| | Payment with extension request, Form CT-5, line 5 | | | | 43. | | | | | | |
| | Second installment from Form CT-400 | | | | - | | | | | | |
| | Third installment from Form CT-400 | | | | - | | | | | | |
| | Fourth installment from Form CT-400 | | | | $\overline{}$ | | | 15 | | | |
| | Amount of overpayment credited from prior years | | | | | | _ | 15. | | | |
| 40 | Total prepayments (add lines 43 through 45; enter here and on line | | , | | | | _ | 16. | | | |
| | * Taxpayers subject to the unrelated business income tax of the subject to the unrequired payments, report them | are on | not line | required to m s 44a, 44b, ar | ake es id 44c | timate | ed tax p | aymer | nts. | | |
| Amo | ended return information | | | | | | | | | | |
| lf filir | ng an amended return, mark an X in the box for any items tha | at a | ylga | and attach do | cume | ntatio | า. | | | | |
| | | - 1 | . , | | | | | | | | |
| Fina | federal determination If marked, enter d | late | of o | determination: | • | _ | | | | | |
| Net (| pperating loss (NOL) carryback ● Capital loss carryl | bac | ck | | | | | • | | | |
| Eoda | aral raturn filed Form 1130 • Amondad Form 0 | דחם | г | | | | | • | | | |

| Third - pa | arty | Yes No Designee's name (print) | | | | | Designe | e's phon | e num | oer | | |
|-----------------|-------|---|---------|---------|------------|--------------------|---------|-----------|---------|------|-----|---|
| designe | | 163 140 | | | | | (| , | | | | _ |
| (see instruct | | Designee's e-mail address | | | | | | PIN | | П | | _ |
| (000 1110111101 | .00, | | | | | | | FIIN | | | | |
| Certificati | on: I | e, correc | ct, and | com | plete | €. | | | | | | |
| | | Signature of authorized person | | Officia | ıl title | | | | | | | |
| Authoriz | ed | | | | | | | | | | | |
| persoi | n | E-mail address of authorized person | | | | | | Date | | | | |
| | | | | | | | | | | | | |
| Paid | Firm' | s name (or yours if self-employed) | | | Firm's EIN | | Prepar | er's PTII | V or SS | SN | | |
| | | | | | | | | | | 1 1 | - 1 | |
| preparer | Siana | ature of individual preparing this return | Address | | | City | Sta | ate | ZIP | code | | _ |
| use | | 3 | | | | - , | | | | | | |
| only | E-ma | all address of individual preparing this return | 1 | | | Preparer's NYTPRIN | | Date | | | | _ |
| (see instr.) | | | | | | | 1 1 | | | | | |

New York State Department of Taxation and Finance Banking Corporation Franchise Tax Return Tax Law – Article 32

| | All filers must er | |
|--|--|--|
| Amended return | beginning I | ending |
| Employer identification number (EIN) File number If address/ | phone Business telepho | ne number If you claim an |
| below is ne | w, | overpayment, ma an X in the box |
| Legal name of corporation | Trade name/DBA | Date of incorpora |
| 20ga nano di dipolatori | nado namo, 55, t | 24.6 6.1 11.66. ps. 16 |
| Mailing name (if different from legal name above) | State or country of inco | prporation Date received (for Tax Department use |
| c/o | | |
| Number and street or PO box | County code | |
| | | |
| City State ZIP code | Foreign corporations: da | ate began |
| | business in NYS | |
| NAICS business code number (from federal return) If you need to update your address or phone in | | |
| can do so online. Visit our Web site at www.nys Otherwise, see Business information in Form C | | s option. |
| | ne of country (foreign headquarters) | |
| or | | |
| pe of bank | | New York assets |
| | commercial | |
| | | Total assets everywhere |
| ring the tax year, did you do business in the Metropolitan Commute | er Transportation District (N | MCTD)? |
| st yearsring the tax year, did you do business in the Metropolitan Commute f Yes, you must file Form CT-32-M. Pay amount shown on line 15. Make payable to: New York State | e Corporation Tax | ACTD)? (es No |
| ring the tax year, did you do business in the Metropolitan Commute f Yes, you must file Form CT-32-M. | e Corporation Tax | |
| ring the tax year, did you do business in the Metropolitan Commute f Yes, you must file Form CT-32-M. Pay amount shown on line 15. Make payable to: New York Stat . | e Corporation Tax as for details.) | Payment enclosed A. |
| ring the tax year, did you do business in the Metropolitan Commute f Yes, you must file Form CT-32-M. Pay amount shown on line 15. Make payable to: New York State Attach your payment here. Detach all check stubs. (See instruction.) Federal return filed: (mark an X in one box) Attach a complete com | e Corporation Tax as for details.) opy of your federal return | Payment enclosed A. |
| ring the tax year, did you do business in the Metropolitan Commute f Yes, you must file Form CT-32-M. Pay amount shown on line 15. Make payable to: New York Stat Attach your payment here. Detach all check stubs. (See instruction | e Corporation Tax as for details.) opy of your federal return | Payment enclosed A. |
| ring the tax year, did you do business in the Metropolitan Commute f Yes, you must file Form CT-32-M. Pay amount shown on line 15. Make payable to: New York State Attach your payment here. Detach all check stubs. (See instruction.) Federal return filed: (mark an X in one box) Attach a complete com | e Corporation Tax ns for details.) opy of your federal return ed basis • Ot turn, mark an X in the box a | Payment enclosed A. Payment enclosed The payment enclosed The payment enclosed The payment enclosed The payment enclosed |
| ring the tax year, did you do business in the Metropolitan Commute Yes, you must file Form CT-32-M. Pay amount shown on line 15. Make payable to: New York State Attach your payment here. Detach all check stubs. (See instruction Federal return filed: (mark an X in one box) Attach a complete commute Form 1120 Form 1120F Consolidate. If you included a qualified subchapter S subsidiary (QSSS) in this result. Are you a member of a federal consolidated group? | e Corporation Tax as for details.) opy of your federal return ed basis • Ot turn, mark an X in the box a | Payment enclosed A. Payment enclosed No |
| ring the tax year, did you do business in the Metropolitan Commute Yes, you must file Form CT-32-M. Pay amount shown on line 15. Make payable to: New York State Attach your payment here. Detach all check stubs. (See instruction. Federal return filed: (mark an X in one box) Attach a complete complete in the complete complete in the complete complete items at through complete group? Are you a member of a federal consolidated group? | e Corporation Tax ns for details.) opy of your federal return ed basis • Ot turn, mark an X in the box a | Payment enclosed A. Payment enclosed No Payment enclosed No |
| ring the tax year, did you do business in the Metropolitan Commute Yes, you must file Form CT-32-M. Pay amount shown on line 15. Make payable to: New York State Attach your payment here. Detach all check stubs. (See instruction Federal return filed: (mark an X in one box) Attach a complete commute Form 1120 Form 1120F Consolidate If you included a qualified subchapter S subsidiary (QSSS) in this result of Yes, complete items a through c below. a. Number of corporations included in the federal consolidated b. Total consolidated federal taxable income (FTI) before the results. | e Corporation Tax ns for details.) opy of your federal return ed basis • Ot turn, mark an X in the box a d group | Payment enclosed A. Payment enclosed No No duction Payment enclosed No |
| ring the tax year, did you do business in the Metropolitan Commute Yes, you must file Form CT-32-M. Pay amount shown on line 15. Make payable to: New York State Attach your payment here. Detach all check stubs. (See instruction Federal return filed: (mark an X in one box) Attach a complete commute Form 1120 Form 1120F Consolidate If you included a qualified subchapter S subsidiary (QSSS) in this result. Are you a member of a federal consolidated group? | e Corporation Tax as for details.) opy of your federal return ed basis • Ot turn, mark an X in the box a d group et operating loss (NOL) de ned or controlled, directly | Payment enclosed A. Payment enclosed No Yes • No duction • |
| ring the tax year, did you do business in the Metropolitan Commute Yes, you must file Form CT-32-M. Pay amount shown on line 15. Make payable to: New York State Attach your payment here. Detach all check stubs. (See instruction Federal return filed: (mark an X in one box) Attach a complete commute Form 1120 Form 1120F Consolidate If you included a qualified subchapter S subsidiary (QSSS) in this result of Yes, complete items a through c below. a. Number of corporations included in the federal consolidated b. Total consolidated federal taxable income (FTI) before the results. | e Corporation Tax as for details.) opy of your federal return ed basis • Ot turn, mark an X in the box a d group et operating loss (NOL) de ned or controlled, directly | Payment enclosed A. Payment enclosed No Yes • No duction • |
| ring the tax year, did you do business in the Metropolitan Commute Yes, you must file Form CT-32-M. Pay amount shown on line 15. Make payable to: New York State Attach your payment here. Detach all check stubs. (See instruction.) Federal return filed: (mark an X in one box) Attach a complete commute Form 1120 Form 1120F Consolidate. If you included a qualified subchapter S subsidiary (QSSS) in this result. Are you a member of a federal consolidated group? | e Corporation Tax as for details.) opy of your federal return ed basis • Ot turn, mark an X in the box a d group et operating loss (NOL) de ned or controlled, directly on tification number of that c | Payment enclosed A. Payment enclosed No Yes No duction or indirectly, orporation below. |
| ring the tax year, did you do business in the Metropolitan Commute Yes, you must file Form CT-32-M. Pay amount shown on line 15. Make payable to: New York State Attach your payment here. Detach all check stubs. (See instruction Federal return filed: (mark an X in one box) Attach a complete commute Form 1120 Form 1120F Consolidate If you included a qualified subchapter S subsidiary (QSSS) in this result. Are you a member of a federal consolidated group? | e Corporation Tax as for details.) opy of your federal return ed basis • Ot turn, mark an X in the box a d group et operating loss (NOL) de ned or controlled, directly on tification number of that c | Payment enclosed A. Payment enclosed No Yes • No duction • |

| Sche | dule A - Computation of tax and installment payments of estimated tax (see instruc | ctions, | Form CT-32-I) |
|-------------|---|---------|---------------|
| | Allocated taxable entire net income (ENI) (enter amount from | | , |
| | line 61, and multiply by the tax rate of .071) | 1. | |
| 2 | Allocated taxable alternative ENI from line 69 × .03 | 2. | |
| 3 | Allocated taxable assets (enter amount from line 73 | | |
| | and multiply by the appropriate tax rate; mark an X in the box) .00002 ●● | 3. | |
| 4 | Fixed minimum tax | 4. | 250 00 |
| 5 | Franchise tax (amount from line 1, 2, 3, or 4, whichever is largest) | 5. | |
| 6 | Tax credits (see instructions) | 6. | |
| 7 | Net franchise tax (subtract line 6 from line 5; see instructions) | 7. | |
| | First installment of estimated tax for next period: | | |
| 8a | If you filed an application for extension, enter amount from Form CT-5, line 2 | 8a. | |
| 8b | If you did not file Form CT-5 and line 7 is over \$1,000, see instructions | 8b. | |
| 9 | Total (add line 7 and line 8a or 8b) | 9. | |
| 10 | Total prepayments from line 167 | 10. | |
| 11 | Balance (if line 10 is less than line 9, subtract line 10 from line 9) | 11. | |
| 12 | Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) | 12. | |
| 13 | Interest on late payment (see instructions) | 13. | |
| 14 | Late filing and late payment penalties (see instructions) | 14. | |
| 15 | Balance due (add lines 11 through 14 and enter here; enter payment amount on line A on page 1) | 15. | |
| 16 | Overpayment (if line 9 is less than line 10, subtract line 9 from line 10) | 16. | |
| 17 | Amount of overpayment to be credited to the next period | 17. | |
| 18 | Balance of overpayment (subtract line 17 from line 16) | 18. | |
| 19 | Amount of overpayment to be credited to Form CT-32-M | 19. | |
| 20 a | Refund of overpayment (subtract line 19 from line 18) | 20a. | |
| 20 b | Refund of unused tax credits (see instructions) | 20b. | |
| | Tax credits to be credited as an overpayment to next year's tax return (see instructions) | | |
| | Issuer's allocation percentage (see instructions; show computation on page 9) | 21. | % |
| | dule B - Computation and allocation of ENI (see instructions) | | I |
| | FTI before NOL and special deductions | 22. | |
| Additi | | | |
| 23 | Dividends and interest effectively connected with the conduct of a trade or business | | |
| | not included on line 22 | 23. | |
| 24 | Income effectively connected with the conduct of a trade or business not included on line 22 • | 24. | |
| 25 | Dividends and interest not included on line 22 | 25. | |
| 26 | Income taxes paid to the United States, its possessions, or foreign countries, deducted on | | |
| | federal return | 26. | |
| | New York State franchise, MTA surcharges, and Article 23 MCTMT taxes deducted on federal return ● | 27. | |
| 28 | | 28. | |
| | New York State gains or losses on disposition of property from line 80 | 29. | |
| | Amount deducted on your federal return as a result of a safe harbor lease | 30. | |
| 31 | Amount that would have been required to be included on your federal return except for a safe harbor lease | 31. | |
| 32 | Amount of special additional mortgage recording tax deducted on your federal return and | 20 | |
| 22 | claimed as a tax credit Any other federal deduction previously allowable as a deduction under Article 9-B or 9-C | 32. | |
| 33 | | 22 | |
| 34 | (attach explanation) | 33. | |
| 35 | | | |
| 36 | Other additions (see instructions) • IRC section 199 deduction: • | 36. | |
| 37 | Total additions (add lines 23 through 36) | 37. | |
| ٥, | Total additions (add into 20 through obj. | J | (continued) |
| | | | |

| Sche | dule B - Computation and allocation of ENI (continued) | | |
|----------------|---|------|--|
| | actions | | |
| 38 | Interest and other expenses not deducted on federal return that are applicable to lines 23, 24, and 25 | 38. | |
| 39 | Enter total amount of allowable New York depreciation from Form CT-399 and, if applicable, from line 79 | 39. | |
| 40 | Federal gains or losses on disposition of property from lines 81 and 83 | 40. | |
| 41 | Federal income or gain from installment method transactions under Article 9-B or 9-C● | 41. | |
| 42 | IRC section 78 dividends included in the computation of lines 22 through 25 | 42. | |
| 43 | Amount included on your federal return as a result of a safe harbor lease | 43. | |
| 44 | Amount that would have been deducted on your federal return except for safe harbor lease • | 44. | |
| 45 | Amount of wages not deducted on the federal return due to IRC section 280C (see instructions) • | 45. | |
| 46 | Amount of money received from the FDIC, FSLIC, or RTC (see instructions) | 46. | |
| 47 | Interest income from subsidiary capital (attach list) \$ × 17% (.17) | 47. | |
| 48 | Dividend income from subsidiary capital (see instructions) \$ × 60% (.6) | 48. | |
| 49 | Net gains from subsidiary capital (see instructions) \$ × 60% (.6) | 49. | |
| 50 | Interest income on obligations of New York State, its political subdivisions, | | |
| | and the United States (attach list)\$ × 22½% (.225) | 50. | |
| 51 | Adjusted eligible net income of an international banking facility (IBF) from line 107 | 51. | |
| 53 54 55 | | | |
| | New York State NOL deduction (see instructions) | 56. | |
| | Other subtractions from FTI (attach list; include S-6 dividend income:●) ● | 57. | |
| 58 | Total subtractions (add lines 38 through 57) | 58. | |
| | ENI (add line 22 and line 37; subtract line 58) | | |
| | Allocated ENI (multiply line 59a by | 59b. | |
| | Optional depreciation adjustments (add lines 77 and 82) | 60. | |
| | Allocated taxable ENI (line 59b plus or minus line 60; enter on Schedule A, next to line 1) | 61. | |
| | dule C — Computation and allocation of alternative ENI | | |
| | ENI from line 59a | 62. | |
| | Interest income from subsidiary capital from line 47 | 63. | |
| | Dividend income and net gain from subsidiary capital from lines 48 and 49 | 64. | |
| 65 | Interest income on obligations of New York State, its political subdivisions, and the United States, from line 50 | 65. | |
| | Alternative ENI (add lines 62 through 65) | 66. | |
| 67 | Allocated alternative ENI: (multiply line 66 by | 67. | |
| 68 | Optional depreciation adjustments from line 60 | 68. | |
| 69 | Allocated taxable alternative ENI (line 67 plus or minus line 68; enter here and on | | |
| | Schedule A, next to line 2) | 69. | |

| Sche | dule D — Computation of taxab | le assets and tax rate (see instructions) | | |
|------|---|--|-------|---|
| 70 | Average value of total assets | | • 70. | |
| 71 | Money or other property received fro | m the FDIC, FSLIC, or RTC (see instructions) | • 71. | |
| 72 | Taxable assets (subtract line 71 from lin | e 70) | . 72. | |
| 73 | Allocated taxable assets: (multiply line | 72 by | | |
| | enter here and on Schedule A, next to | line 3) | • 73. | |
| 74 | Compute net worth ratio: | Net worth on last day of the tax year _ | | |
| | · | Total assets on last day of the tax year | 74. | % |
| 75 | Compute percentage of mortgages | Average quarterly balance of mortgages _ | | |
| | included in total assets: | Average quarterly balance of total assets | 75. | % |
| | | | | |

Tax rates

Use the chart below to determine your tax rate. This rate must be used to compute the alternative minimum tax measured by taxable assets. You must meet **both** the net worth ratio and percentage of mortgages included in the total assets requirements to qualify for the lower tax rates.

Mark an **X** in the appropriate box in the last column and use this rate on line 3.

| If the net worth ratio (from line 74) is: | And the % of mortgages included in total assets (from line 75) is: | The tax rate is: | Indicate the appropriate rate |
|---|--|------------------------|-------------------------------|
| Less than 4% | 33% or more | .00002 | |
| At least 4% but less than 5% | 33% or more | .00004 | |
| All others | All others | .0001 | |

Schedule E — Depreciation on certain property when method differs from federal

Part 1 — Depreciation on qualified New York property acquired between January 1, 1964, and December 31, 1967 (list each property and the date acquired here; for each property, complete columns C through H on the corresponding lines below; see instructions)

| Item | | De | A scription of property | | | | B Date acquired |
|--------|------------------|----------------------------------|---|---|-----------------------------------|---------|-------------------------------|
| Α | | | | | | | |
| В | | | | | | | |
| С | | | | | | | |
| D | | | | | | | |
| Е | | | | | | | |
| Item | C Cost | Federal depreciation prior years | E Federal depreciation this year | F New York depreciation prior years | G New York depred this year | ciation | H Undepreciated balance |
| Α | | | | | | | |
| В | | | | | | | |
| С | | | | | | | |
| D | | | | | | | |
| Е | | | | | | | |
| Totals | | | • | | • | | |

| | | | _ | |
|----|-----|--------|---------|-----|
| 76 | Add | column | F amour | ารา |

Combine this total with line 78, and enter on line 28.

77 Add column G amounts

Combine this total with line 82, and enter on line 60.

| Item | A Description of property | | | | | | | | | | B acquired | | |
|----------------------------|--|----------------------------------|---|---------------------------------------|---|------------------------------------|-------------------|-------|-----------------------------|----------|----------------------|-----------------|------------------------------------|
| A | | | | • | | | | | | | | | |
| В | | | | | | | | | | | | | |
| С | | | | | | | | | | | | | |
| D | | | | | | | | | | | | | |
| E | С | | D | T | E | | F | | G | i | | | н |
| Item | Cost | F | ederal depreciation prior years | | depreciation s year | | | on | | epreciat | tion | | depreciate balance |
| А | | | | | | | | | | | | | |
| В | | | | | | | | | | | | | |
| С | | _ | | + | | | | | | | | | |
| D E | | | | | | | | | | | | | |
| Totals | | + | | • | | | | | | | + | | |
| 79 Add | Part 2 column G | with amo | line 76, and enter ounts; enter on line | e 39 | | | | | | | | | . |
| | <u> </u> | | lew York gain or lo or to: 1/1/26 by cor | | | | | - | | | | | |
| rt I – Pr | operty acquired | prio | r to: 1/1/26 by cor | mmerciai | banks; 1/1/ | 44 by sav | ings bani | | | savings | s and | | associa |
| ļ | Α | | В | | C | | | - 1 |) | | | | |
| Descri | iption of property | | Cost or fair mark on valuation | | Selling | | New Yo (columi | ork (| gain or loss - column B) | | | Federa or le | al gain |
| Descri | iption of property | | Cost or fair mark | | | | New Yo (columi | ork (| gain or loss | | | Federa | al gain |
| Descri | ption of property | | Cost or fair mark | | | | New Yo (column | ork (| gain or loss | | | Federa | al gain |
| Descr | iption of property | | Cost or fair mark | | | | New Yo (column | ork (| gain or loss | | | Federa | al gain |
| Descr | ption of property | | Cost or fair mark | | | | New You | ork (| gain or loss | | | Federa | al gain |
| Descr | iption of property | | Cost or fair mark | | | | New Yo (columi | ork (| gain or loss | | | Federa | al gain |
| Descr | iption of property | | Cost or fair mark | | | | New Yo (column | ork (| gain or loss | | | Federa | al gain |
| | | | Cost or fair mark on valuation that the control of | date | Selling | price | New Yo | ork (| gain or loss | | | Federa | al gain |
| 80 Add | column D amou | nts; e | Cost or fair mark on valuation on valuation on valuation of talls (use minus (-) senter on line 29 | date | Selling sate negative | amount) • | (columi | ork (| gain or loss | | | Federa | al gain |
| 80 Add 81 Add | column D amou column E amour | nts; e nts; c | Cost or fair mark on valuation on valuation of tals (use minus (-) senter on line 29 | ign to indic | Selling ate negative 3, and enter | amount) • | (columi | ork (| gain or loss - column B) | • lew Yo | ork S | Federa or lo | al gain oss |
| 80 Add 81 Add art 2 — Pi | column D amou column E amour | nts; e nts; c :h op | Cost or fair mark on valuation on valuation on valuation of talls (use minus (-) senter on line 29 | ign to indic | Selling ate negative 3, and ente | amount) • | (columi | ork (| gain or loss - column B) | e lew Yo | pork S | Federa or lo | al gain oss |
| 80 Add 681 Add 6art 2 — Pi | column D amou column E amour | nts; e nts; c :h op | cost or fair mark on valuation that the control of | ign to indicate with line 8 on was cl | Selling ate negative 3, and enter aimed or c | amount) • | (columi | od | gain or loss - column B) | e lew Yo | ork S | Federa or lo | al gain oss |
| 80 Add 681 Add 6art 2 — Pi | column D amour column E amour roperty on whic rom federal dep | nts; e nts; c :h op | cost or fair mark on valuation that on valuation that the valuation of the valuation defined at the valuation deducted that the valuation deducted that the valuation deducted that the valuation deducted the valuation deducted that valuation deducted the valuation | ign to indicate with line 8 on was cl | Selling ate negative 3, and enter aimed or c | amount) • er on line 4 on which to | (columi | od | gain or loss - column B) | e lew Yo | pork S | Federa or lo | al gain oss differed E eral gain |
| 80 Add 681 Add 6art 2 — Pi | column D amour column E amour roperty on whic rom federal dep | nts; e nts; c :h op | cost or fair mark on valuation tals (use minus (-) senter on line 29 | ign to indicate with line 8 on was cl | Selling ate negative 3, and enter aimed or c | amount) • er on line 4 on which to | (columi | od | gain or loss - column B) | e lew Yo | prk S | Federa or lo | al gain oss differed E eral gain |
| 80 Add 681 Add 6art 2 — Pi | column D amour column E amour roperty on whic rom federal dep | nts; e nts; c :h op | cost or fair mark on valuation tals (use minus (-) senter on line 29 | ign to indicate with line 8 on was cl | Selling ate negative 3, and enter aimed or c | amount) • er on line 4 on which to | (columi | od | gain or loss - column B) | e lew Yo | ork S | Federa or lo | al gain oss differed E eral gain |
| 80 Add 681 Add 6art 2 — Pi | column D amour column E amour roperty on whic rom federal dep | nts; e nts; c :h op | cost or fair mark on valuation tals (use minus (-) senter on line 29 | ign to indicate with line 8 on was cl | Selling ate negative 3, and enter aimed or c | amount) • er on line 4 on which to | (columi | od | gain or loss - column B) | e lew Yo | prk S | Federa or lo | al gain oss differed E eral gain |
| 80 Add 681 Add 6art 2 — Pi | column D amour column E amour roperty on whic rom federal dep | nts; e nts; c :h op | cost or fair mark on valuation tals (use minus (-) senter on line 29 | ign to indicate with line 8 on was cl | Selling ate negative 3, and enter aimed or c | amount) • er on line 4 on which to | (columi | od | gain or loss - column B) | e lew Yo | prk S | Federa or lo | al gain oss differed E eral gain |
| 80 Add 681 Add 6art 2 — Pi | column D amour column E amour roperty on whic rom federal dep | nts; e nts; c :h op | cost or fair mark on valuation tals (use minus (-) senter on line 29 | ign to indicate with line 8 on was cl | Selling ate negative 3, and enter aimed or c | amount) • er on line 4 on which to | (columi | od | gain or loss - column B) | e lew Yo | ork S | Federa or lo | al gain oss differed E eral gain |

| Sche | dule G — Computation of IBF adjusted eligible net income or loss | | |
|------|---|------|---|
| | corporation has an IBF located in New York State, mark an X in the appropriate box below and sorporation computed ENI using the: IBF modification method \Box or IBF formula allocation method \Box | | |
| Com | outation of eligible gross income | | |
| 84 | Interest income from eligible loans | 84. | |
| 85 | Interest income from eligible deposits | 85. | |
| 86 | Income from foreign exchange trading and hedging transactions | 86. | |
| 87 | Fee income from eligible transactions | 87. | |
| 88 | Eligible gross income (add lines 84 through 87) | 88. | |
| Com | outation of applicable expenses | | |
| 89 | Direct expenses | 89. | |
| 90 | Indirect expenses | 90. | |
| 91 | Total applicable expenses (add lines 89 and 90) | 91. | |
| Com | outation of ineligible funding amount | | |
| | Eligible net income (subtract line 91 from line 88) | 92. | |
| | Average aggregate liabilities and other sources of funds of the IBF that are not owed to | | |
| | or received from foreign persons | 93. | |
| 94 | Average aggregate liabilities and other sources of funds of the IBF | 94. | |
| 95 | Divide line 93 by line 94 | 95. | % |
| 96 | Ineligible funding amount (multiply line 92 by line 95) | 96. | |
| 97 | Remaining amount (subtract line 96 from line 92; also enter on line 105) | 97. | |
| Com | outation of floor amount and adjusted eligible net income or loss | | |
| | Average aggregate amount of loans to and deposits with foreign persons in financial accounts | | |
| | within New York State for tax years 1975, 1976, and 1977 | 98. | |
| 99 | Statutory percentage for the current tax year | 99. | % |
| | Multiply line 98 by line 99 | | |
| 101 | Average aggregate amount of loans to and deposits with foreign persons in financial accounts | | |
| | within New York State (other than IBF) for the current tax year | 101. | |
| 102 | Balance (subtract line 101 from line 100) | 102. | |
| | Average aggregate amount of loans to and deposits with foreign persons in financial | | |
| | accounts of the IBF for the current tax year | 103. | |
| 104 | Enter 100 or the percentage obtained by dividing line 102 by line 103, whichever is less | | % |
| 105 | Remaining amount (enter amount from line 97) | 105. | |
| | Floor amount (multiply line 104 by line 105) | | |
| 107 | Adjusted eligible net income or loss (subtract line 106 from line 105; also enter on line 51) | 107. | |

| Sche | dule H — Allocation percentages | | | | = |
|--------|---|----------|-------------------------------|--------------|-------|
| Are yo | ou a banking corporation described in Tax Law, Article 32, section 145 | 52(a)(9) | ? | Yes | No • |
| • | ou substantially engaged in providing management, administrative, or | | | | |
| | estment company as such terms are defined in Tax Law, Article 32, se | | | | No • |
| lf you | answered Yes to both questions, then you must allocate using the re | ceipts | factor (see page 9 of the ins | structions). | |
| | Computation of ENI allocation | | | | |
| | corporation has an IBF located in New York State, mark an X in the a | | | | |
| The c | orporation computed ENI using the: IBF modification method • | or IBI | formula allocation meth | od •⊔ | |
| f you | are claiming an allocation outside New York, attach an explanation of | f the | Α | E | 3 |
| busine | ess carried on outside New York that gives you the right to allocate. | | New York State | Every | where |
| 108 | Wages, salaries, and other compensation of employees (except | | | • | |
| | general executive officers) | 108. | | | |
| 109 | Multiply line 108, column A, by 80% (.8) | 109. | | | |
| 110 | Percentage in New York (divide line 109, column A, by line 108, column B) | 110. | | • | % |
| Recei | pts during the tax period from: | | | | |
| 111 | Interest income from loans and financing leases | 111. | | | |
| 112 | Other income from loans and financing leases | 112. | | • | |
| 113 | Lease transactions and rents | 113. | | • | |
| 114 | Interest from bank, credit, travel, entertainment, and other credit | | | | |
| | card receivables | 114. | | | |
| 115 | Service charges and fees from bank, credit, travel, entertainment, | | | | |
| | and other credit cards | | | | |
| | Receipts from merchant discounts | | | | |
| | Income from trading activities and investment activities | 117. | | | |
| 118 | Fees or charges from letters of credit, traveler's checks, and | | | | |
| | money orders | | | | |
| | Performance of services | | | | |
| | Royalties | | | | |
| | All other business receipts | | | | |
| | Total (add lines 111 through 121) | | | | 0/ |
| | Percentage in New York (see instructions) | | | | % |
| | Additional receipts factor (enter percentage from line 123) | 124. | | | % |
| - | sits maintained in branches | 105 | | | |
| | Deposits of \$100,000 or more Deposits of less than \$100,000 | | | | |
| | Add lines 125 and 126 | | | | |
| | Percentage in New York (divide line 127, column A, by line 127, column B) | 128. | | • | % |
| | Additional deposits factor (enter percentage from line 128) | 129. | | | % |
| | Total of New York percentages (add lines 110, 123, 124, 128, and 129) | 130. | | | % |
| 131 | ENI allocation percentage (see instructions) | 131. | | • | % |
| | 2 — Computation of alternative ENI allocation | 1011 | | | 70 |
| | Wages, salaries, and other compensation of employees (except | | | • | |
| | general executive officers) | 132. | | | |
| 133 | Percentage in New York State (divide line 132, column A, by line 132, column B) | | | • | % |
| | Receipts factor (enter percentage from line 123) | | | | % |
| | Deposits factor (enter percentage from line 128) | | | | % |
| | Add lines 133, 134, and 135 | | | | % |
| | Alternative FNI allocation percentage (see instructions) | 137 | | • | % |

| Part 3 | B — Computation of taxable assets allocation (see instructions) | | | | | | |
|--------|---|------|-------|------------|----------|------------|---------|
| Includ | e all activities of an IBF in both the numerator (column A) and | | | Α | | В | |
| denor | ninator (column B) when computing the taxable asset allocation | | New \ | ∕ork State | | Everywhere | |
| 138 | Wages, salaries, and other compensation of employees (except | | | | | | \top |
| | general executive officers) | 138. | | | | | |
| 139 | Multiply line 138, column A, by 80% (.8) | | | | | | |
| | | 140. | | | • | | % |
| | pts during the tax period from: | | | | • | | \top |
| | Interest income from loans and financing leases | 141. | | | | | |
| | Other income from loans and financing leases | | | | • | | \top |
| | Lease transactions and rents | | | | • | | |
| 144 | Interest from bank, credit, travel, entertainment, and other credit | | | | • | | |
| | card receivables | 144. | | | | | |
| 145 | Service charges and fees from bank, credit, travel, entertainment, | | | | • | | |
| | and other credit cards | 145. | | | | | |
| 146 | Receipts from merchant discounts | 146. | | | • | | |
| 147 | Income from trading activities and investment activities | 147. | | | • | | |
| 148 | Fees or charges from letters of credit, traveler's checks, and money orders • | 148. | | | • | | |
| 149 | Performance of services | 149. | | | • | | |
| 150 | Royalties | 150. | | | | | |
| 151 | All other business receipts | 151. | | | | | |
| 152 | Total (add lines 141 through 151) | 152. | | | • | | \top |
| 153 | Percentage in New York (see instructions) | 153. | | | | | % |
| 154 | Additional receipts factor (enter percentage from line 153) | 154. | | | | | % |
| Depo | sits maintained in branches | | | | • | | |
| 155 | Deposits of \$100,000 or more | 155. | | | | | |
| 156 | Deposits of less than \$100,000 | 156. | | | | | |
| 157 | Add lines 155 and 156 | 157. | | | • | | \Box |
| 158 | Percentage in New York (divide line 157, column A, by line 157, column B) | 158. | | | • | | % |
| 159 | Additional deposits factor (enter percentage from line 158) | 159. | | | | | % |
| 160 | Total of New York percentages (add lines 140, 153, 154, 158, and 159) | 160. | | | | | % |
| 161 | Taxable assets allocation percentage (see instructions) | 161. | | | | | % |
| Com | position of prepayments on Schedule A, line 10 (see instruction | ons) | | | | | |
| | | | | Date paid | | Amount | |
| 162 | Mandatory first installment | | 162. | | | | |
| | Second installment from Form CT-400 | | | | | | |
| | Third installment from Form CT-400 | | | | | | \perp |
| | Fourth installment from Form CT-400 | | | | | | \perp |
| | Payment with extension request from Form CT-5, line 5 | | | T | | | \perp |
| | Overpayment credited from prior years (see instructions) | | | | <u>ن</u> | | |
| | Overpayment credited from Form CT-32-M | | | | _ | | |
| 167 | Total prepayments (add lines 162 through 166; enter here and on line 10) | | | 167 | 7. | | |

| Compi | utation of | the issuer's allocation | percentage - Comple | ete Method 1, 2, or 3 (s | see instructions | :) |
|--------------|------------------------------------|--|--|--|----------------------------------|---|
| Method | 1 1 — Ente | r the alternative ENI allocat | ion percentage from | | | |
| | | 137 (enter here and on line 2 | | | •∟ | % |
| Method | 12 — A Ne | w York State gross income | | \$ | | |
| | B Wo | orldwide gross income | | \$ | | |
| Divide li | ine A by lin | e B (enter here and on line 21) |) | | • | % |
| | | putation of subsidiary ca | pital allocated to New Yo | rk State - Attach sepa | rate sheets disp | olaying this information |
| | | w, if necessary. | | | | |
| | | f subsidiary capital (list the nading lines below) | ame of each corporation and t | he EIN here; for each corpo | ration, complete | columns B through G on |
| Item | | | Name | | | EIN |
| Α | | | | | | |
| В | | | | | | |
| С | | | | | | |
| D | | | | | | |
| Е | | | | | | |
| F | | | | | | |
| G | | | | | | |
| | | | | | | |
| A Item | B Voting stock owned % | C Average value of subsidiary capital | D Current liabilities attributable to subsidiary capital | E Net average value (col. C – col. D) | F Issuer's allocation % | G Value allocated to New York State (col. E × col. F) |
| Α | | | | | | |
| В | | | | | | |
| С | | | | | | |
| D | | | | | | |
| Е | | | | | | |
| F | | | | | | |
| G | | | | | | |
| Amounts fro | om attached list | | | | | |
| 168 To | otals | | 168. | | | |
| | | putation of business cap | | | | |
| | _ | ue of total assets from line | | I | 169. | |
| | | ilities | | 170. | | |
| 171 T | otal net ave | erage value of subsidiary cap | ital from line 168, column E | 171. | | |
| | | ss assets (subtract lines 170 a | | | | |
| | | ternative ENI allocation per | - | | | % |
| | | ssets allocated to New York | | ne 173) | 174. | |
| | | putation of issuer's alloc | | | | |
| | - | apital and business capital all | | | | |
| | | vide capital (see instructions) cation percentage (divide lir | | | | % |
| 177 18 | ssuer's allo | cauon percentage <i>(divide lir</i> | ne 1/5 by line 1/6; enter here | ana on iine 21) | • 177. | % |

| Summary o | f tax credits claimed on line | 6 against current year's fr | anchise tax (attach applicable fo | rms; see instructions for line 6) |
|------------------------------|---|----------------------------------|-----------------------------------|-----------------------------------|
| Form CT-41. | • | Form CT-601.1 • | Form CT-613 | • |
| Form CT-43. | • | Form CT-602 • | Form CT-631 | • |
| Form CT-44. | • | Form CT-604 ● | Form DTF-624 | • |
| Form CT-249 | • | Form CT-606 • | Form DTF-630 | • |
| Form CT-250 | • | Form CT-611 • | Credit for servicing | |
| Form CT-259 | • | Form CT-611.1 • | mortgages (attach statement | • |
| Form CT-601 | • | Form CT-612 • | Other credits | • |
| attac | | or each credit claimed) | ve total with a minus (-) sign; | |
| Amended r | eturn information | | | |
| If filing an an | nended return, mark an X in the | e box for any items that apply | and attach documentation. | |
| | determination | If marked, enter date of de | | |
| rinai ieuerai | determination | ii markeu, emer date or de | termination. • | |
| Capital loss | carryback | Federal return filed | .Form 1139 • ☐ Form 1120) | < ● |
| Net operat | ing loss (NOL) information | 1 | | |
| New York Sta | ate NOL carryover total availab | le for use this tax year from al | I prior tax years | . • |
| | = | - | x years | |
| | = | = | | |
| Federal NOL | carryforward total for future ta | x years | | . • |
| | | | | |
| Third - par | ty Yes No Designee's | s name (print) | | Designee's phone number |
| designee (see instruction | Designee's e-mail address | | | DIN |
| , | <u> </u> | nv attachments are to the bes | t of my knowledge and belief tru | PIN |
| | Signature of authorized person | , | Official title | , |
| Authorized person | E-mail address of authorized person | n | | Date |
| D C: | rm's name (or yours if self-employed) | | Firm's EIN | Preparer's PTIN or SSN |
| proporor | | | | |
| use | gnature of individual preparing this retu | rn Address | City | State ZIP code |
| only (see instr.) | mail address of individual preparing this | s return | Preparer's NYTPRI | N Date |

Staple forms here

CT-32-A

New York State Department of Taxation and Finance

Banking Corporation Combined

Franchise Tax Return

Tax Law — Article 32

All filers must enter to

| Amended return Employer identification number | | | | | tax period: | |
|--|--|---|--|--|---|--|
| | | | 1 | beginning | en | iding |
| 1 | - , | File number | Business telephone number | · · · | | If you claim an |
| | | Ы , , | () | | | overpayment, mark an X in the box |
| Legal name of corporation | | | , | Trade name/DBA | | |
| Mailing name (if different from legal nan | ma abaya) | | | State or country of incorpo | ration Date receive | ed (for Tax Department use only) |
| - | ne above) | | | | Date receive | ed (for tax bepartment use offly) |
| C/O Number and street or PO box | | | | Date of incorporation | | |
| | | | | | | |
| City | | State ZI | IP code | Foreign corporations: date business in NYS | egan | |
| | | | | Buomess militie | | |
| NAICS business code number (from fed | deral return) If address/j | | If you need to update information for corpora | | Audit (for Ta | ax Department use only) |
| | mark an X | | types, you can do so o | online. Visit our Web site | | |
| Principal business activity | | | at www.nystax.gov and my address option. Ot | | | |
| | | | information in Form C | | | |
| ZIP code (U.S. headquarters) | Name of country (foreign h | neadquarters) | County code | | New York | < assets |
| of bank | <u> </u> | | | . 」 | ● Total ass | ets everywhere |
| Clearinghouse | Savings | | Other commercia | al: | | |
| eral return filed: 1120 • | 1120F ● 🔛 | Consolidated | d • U Other: | • | | |
| Pay amount shown on lin Attach your payment her | ne 17. Make payab re. Detach all chec | ole to: New Yo k stubs. <i>(</i> See in | rk State Corporat | ion Tax | | Payment enclosed |
| nedule A — Computati | | | | .) | ■ A. | Fayment enclosed |
| Allocated taxable entire | net income (ENI) f | i tax ailu pay | | .) | A. uctions) | rayment enclosed |
| Allocated combined alte | | | ment of estima | .) | | rayment enclosed |
| . 7 modatca combinea ant | ernative ENI from li | rom line 59 | yment of estima | .) ted tax (see instro | ıctions) | rayment enclosed |
| Allocated combined tax | | rom line 59 ne 68, column | /ment of estima | .) ted tax (see instre x .071 | • 1. • 2. | rayment enclosed |
| | able assets from li | rom line 59 ne 68, column ne 72, column | yment of estima E • E • | x .071 × .03 × .000 | • 1. • 2. • 3. | 250 (|
| Allocated combined tax | cable assets from li parent corporation | rom line 59 ne 68, column ne 72, column only | yment of estima E• | x .071 × .03 × .000 | o 1. | |
| Allocated combined tax Fixed minimum tax for p | kable assets from li parent corporation K (amount from line 1, | rom line 59 ne 68, column ne 72, column only 2, 3, or 4, which | yment of estima | x .071 x .03 x .000 | octions) 1. 2. 3. 4. 5. | |
| Allocated combined tax Fixed minimum tax for p Combined franchise tax Tax credits (see instruction | cable assets from liparent corporation (amount from line 1, ons) | rom line 59 ne 68, column ne 72, column only 2, 3, or 4, which | yment of estima | x .071 x .03 x .000 | 1. 2. 3. 4. 5. 6. | |
| Allocated combined tax Fixed minimum tax for p Combined franchise tax Tax credits (see instructio Net franchise tax (subtra | cable assets from liparent corporation (amount from line 1, ons) | rom line 59 ne 68, column ne 72, column only 2, 3, or 4, which | ment of estima E hever is greatest) | x .071 x .03 x .000 | 1. 2. 3. 4. 5. 6. | |
| Allocated combined tax Fixed minimum tax for p Combined franchise tax Tax credits (see instructio Net franchise tax (subtra | kable assets from li parent corporation k (amount from line 1, ons) act line 6 from line 5). um tax for member | rom line 59 ne 68, column ne 72, column only | ment of estima E hever is greatest) | x .071 x .03 x .000 | 1. 2. 3. 4 5. 6. 7. | |
| Allocated combined tax Fixed minimum tax for p Combined franchise tax Tax credits (see instructio Net franchise tax (subtra Combined fixed minimu corporations | kable assets from liparent corporation k (amount from line 1, ons) | rom line 59 ne 68, column ne 72, column only | ment of estima E hever is greatest) fnumber of taxable me | x .071 x .03 x .000 | 1. 2. 3. 4. 5 6. 7. 8. | |
| Allocated combined tax Fixed minimum tax for p Combined franchise tax Tax credits (see instructio Net franchise tax (subtra Combined fixed minimu corporations | kable assets from liparent corporation k (amount from line 1, ons) | rom line 59 ne 68, column ne 72, column only | ment of estima E hever is greatest) | x .071 x .03 x .000 | 1. 2. 3. 4. 5 6. 7. 8. | |
| Allocated combined tax Fixed minimum tax for p Combined franchise tax Tax credits (see instructio Net franchise tax (subtra Combined fixed minimu corporations Total combined franchis First installment of est | kable assets from liparent corporation k (amount from line 1, ons) | rom line 59 ne 68, column ne 72, column only | ment of estima E hever is greatest) fnumber of taxable me | x .071 x .03 x .000 | 1. 2. 3 4 5 6 7 8 9. | |
| Allocated combined tax Fixed minimum tax for p Combined franchise tax Tax credits (see instruction Net franchise tax (subtrate) Combined fixed minimum corporations Total combined franchise First installment of est If you filed a request for | kable assets from liparent corporation (amount from line 1, ons) | rom line 59 ne 68, column ne 72, column only | ment of estima E hever is greatest) frumber of taxable means | x .071 x .03 x .000 | 1. 2. 3 | |
| Allocated combined tax Fixed minimum tax for p Combined franchise tax Tax credits (see instruction Net franchise tax (subtrate Combined fixed minimus corporations Total combined franchise First installment of est If you filed a request for If you did not file Form (| kable assets from lipparent corporation ((amount from line 1, ons) | rom line 59 ne 68, column ne 72, column only | ment of estima E hever is greatest) frumber of taxable management of taxabl | x .071 x .03 x .000 | 1. 2. 3. 4 5. 6. 7. 8. 9. 10a 10b. | |
| Allocated combined tax Fixed minimum tax for p Combined franchise tax Tax credits (see instruction Net franchise tax (subtrate) Combined fixed minimum corporations Total combined franchise First installment of est If you filed a request for If you did not file Form (Total (add line 9 and line 1) | cable assets from lipparent corporation (amount from line 1, ons) act line 6 from line 5) am tax for member × \$250; se se tax (add lines 7 and timated tax for the r extension, enter a CT-5.3 and line 7 is | rom line 59 ne 68, column ne 72, column only | ment of estima E hever is greatest) fnumber of taxable management of taxabl | ted tax (see instrux .071 x .03 x .000) | 1. 2. 3. 4 5. 6. 7. 8. 9 10a 10b 11. | |
| Allocated combined tax Fixed minimum tax for p Combined franchise tax Tax credits (see instruction Net franchise tax (subtration Combined fixed minimum corporations Total combined franchise If you filed a request for point of the form | kable assets from liparent corporation (amount from line 1, ons) | rom line 59 ne 68, column ne 72, column only | ment of estima E hever is greatest) frumber of taxable management of taxabl | ted tax (see instruction of the content of the cont | 1. 2. 3. 4. | |
| Allocated combined tax Fixed minimum tax for p Combined franchise tax Tax credits (see instruction Net franchise tax (subtra) Combined fixed minimum corporations Total combined franchise First installment of est If you filed a request for If you did not file Form (Total (add line 9 and line 1) Total prepayments from Balance (if line 12 is less the | kable assets from liparent corporation (amount from line 1, ons) | rom line 59 ne 68, column ne 72, column only 2, 3, or 4, which corporations (the instructions) the next period: amount from Forest over \$1,000, so | ment of estima E hever is greatest) frumber of taxable management of taxabl | x .071 x .03 x .000 | 1. 2. 3. 4. 5. 6. 7. 8. 9. 10b. 11. 12. 13. | |
| Allocated combined tax Fixed minimum tax for p Combined franchise tax Tax credits (see instruction Net franchise tax (subtration Combined fixed minimus corporations Total combined franchise First installment of est If you filed a request for If you did not file Form (Total (add line 9 and line 1) Total prepayments from Balance (if line 12 is less the sestimated tax penalty (see | kable assets from liparent corporation (amount from line 1, ons) | rom line 59 ne 68, column ne 72, column only 2, 3, or 4, which corporations (e instructions) e next period: amount from Fores over \$1,000, so o | ment of estima E hever is greatest) frumber of taxable means orm CT-5.3, line 5 see instructions e 11) if Form CT-222 is att | ember (see instruction) | 1. 2. 3. 4. 5. 6. 7. 8. 9. 10a. 11. 12. 13 14. | |
| Allocated combined tax Fixed minimum tax for p Combined franchise tax Tax credits (see instructio Net franchise tax (subtra Combined fixed minimu corporations Total combined franchis First installment of est If you filed a request for If you did not file Form (Total (add line 9 and line 1 Total prepayments from Balance (if line 12 is less t Estimated tax penalty (s | kable assets from liparent corporation (amount from line 1, ons) | rom line 59 ne 68, column ne 72, column only 2, 3, or 4, which corporations (ee instructions) e next period: amount from Fo s over \$1,000, line 12 from line an X in the box | ment of estima E hever is greatest) frumber of taxable means orm CT-5.3, line 5 . see instructions e 11) | ember (see instruction) | 1. 2. 3. 4. 5. 6. 7. 10a. 11. 12. 13. 14. 15. 15. | |

(continued)

| Legal | name of corporation | Employer ic | lentification | number | | |
|-----------|--|---------------------|---------------|---------------|-----|------|
| | | | - | 1 1 1 | 1 1 | |
| 18 | Overpayment (if line 11 is less than line 12, subtract line 11 from line 12) | | 18. | | | |
| | Amount of overpayment to be credited to the next period | | | | | |
| | Balance of overpayment (subtract line 19 from line 18) | | | | | |
| | Amount of overpayment to be credited to Form CT-32-M | | | | | |
| | Refund of overpayment (subtract line 21 from line 20) | | | | | |
| | Refund of unused tax credits (see instructions) | | | | | |
| 22c | Tax credits to be credited as an overpayment to next year's return (see instructions) | | 22c. | | | |
| | Issuer's allocation percentage (see Schedule I instructions; show computation on page 8) | | | | | % |
| Sche | edule B — Computation and allocation of ENI (see instructions) | | | | | |
| 24 | FTI before net operating loss (NOL) and special deductions (include disallowed dividends | paid deduct | ion: | | | 7) |
| Addi | | • | - | | I | ٦, |
| 25 | Dividends and interest effectively connected with the conduct of a trade or business | not includ | ed on line | 24 | | |
| 26 | Income effectively connected with the conduct of a trade or business not included o | n line 24 | | | | |
| 27 | Dividends and interest not included on line 24 | | | | | |
| 28 | Income taxes paid to the United States, its possessions, or to foreign countries, as of | leducted o | n federal r | eturn | | |
| 29 | New York State franchise taxes, MTA surcharge, and Article 23 taxes deducted on fe | deral retur | n | | | |
| 30 | Total amount of federal depreciation from Form CT-399 and, if applicable, lines 186 a | and 188 <i>(</i> se | e instructio | ns) | | |
| 31 | New York State gains or losses on disposition of property from line 190 | | | | | |
| 32 | Amount of special additional mortgage recording tax deducted on your federal return | n and clain | ned as a ta | x credit | | |
| 33 | Any other federal deduction previously allowable as a deduction under Article 9-B or | · 9-C (attacl | n explanatio | n) | | |
| 34 | | | | | | |
| 35 | | | | | | |
| | Other additions (attach list; see instructions) • IRC section 199 deduction: | | | | | |
| 37 | Total additions (add lines 25 through 36) | | | | | |
| Subt | ractions | | | | | |
| 38 | Interest and other expenses not deducted on federal return which are applicable to l | ines 25, 26 | s, and 27 | | | |
| 39 | Enter total amount of allowable New York depreciation from Form CT-399 and, if app | licable, lin | e 189 (see | instructions) | | |
| | Federal gains or losses on disposition of property from lines 191 and 193 | | | | | |
| | Federal income or gain from installment method transactions under Article 9-B or 9-0 | | | | | |
| | IRC section 78 dividends included in the computation of lines 24 through 27 | | | | | |
| | Amount of wages not deducted on the federal return due to IRC section 280C | | | | | |
| | Amount of money received from the FDIC, FSLIC, or RTC (see instructions) | | | | | |
| | Interest income from subsidiary capital × 17% (.17) (see instructions) (attach list) | | | | | |
| | Dividend income from subsidiary capital × 60% (.6) (see instructions) | | | | | |
| | Net gains from subsidiary capital × 60% (.6) (see instructions) | | | | | |
| 48 | Interest income on obligations of New York State, its political subdivisions, and the United S | | | | | |
| 49 | Adjusted eligible net income of an international banking facility (IBF) from line 185 | | | | | •••• |
| 50 | | | | | | |
| 51 | | | | | | |
| 52 | | | | | | |
| 53 | N. V.I.NOLILI, C. C. C. C. C. | | | | | |
| 54 | New York NOL deduction (see instructions) | | | | | |
| 55 | Other subtractions from FTI (attach list; includes S-7 dividend income: ● | | | | | |
| 56 57a | Total subtractions (add lines 38 through 55) ENI (add line 24 and line 37; subtract line 56) | | | | | |
| | Allogated CNI (multiply line 57, Subtract lille 50) | | | | | |
| | Allocated ENI (multiply line 57a by % from line 103, column E or line 114) | | | | | •••• |
| | Optional depreciation adjustments (add line 187 and line 192) | | | | | |
| 59 | Allocated taxable ENI (line 57b plus or minus line 58, column E; enter next to line 1) | | | | | |

| | A Parent corporation | B Total from member corporations | C Subtotal (column A + column B) | D Intercorporate eliminations | E Combined totals (column C - column D) |
|------------|-----------------------------------|--|---|--|--|
| 18. | | | | | |
| 19. | | | | | |
| 20. | | | | | |
| 21. | | | | | |
| 22a. | | | | | |
| 22b. | | | | | |
| 22c. | | | | | |
| 23. | | | | | |
| Sch | edule B - Computa | tion and allocation o | f ENI | | |
| 24. | - | | | | 24. |
| | tions | | | | |
| 25. | | | | | 25. ● |
| 26. | | | | | 26. |
| 27. | | | | | 27. • |
| 28. | | | | | 28. |
| 29. | | | | | 29. |
| 30. | | | | | 30. • |
| 31. | | | | | 31. |
| 32. | | | | | 32. |
| 33. | | | | | 33. • |
| 34. | | | | | 00. |
| 35. | | | | | |
| 36. | | | | | 36. |
| 37. | | | | | 37. |
| | ractions | | | | 37. |
| 38. | iactions | | | | 38. |
| 39. | | | | | 39. |
| 40. | | | | | 40. |
| 41. | | | | | 41. |
| 42. | | | | | 42. |
| 43. | | | | | 43. • |
| 44. | | | | | 44. |
| 45. | | | | | 45. |
| 46. | | | | | 46. |
| 47. | | | | | 47. |
| 47. | | | | | 48. |
| 49. | | | | | 49. |
| 50. | | | | | 49. |
| 51. | | | | | |
| 52. | | | | | |
| 53. | | | | | |
| | | T T | | | E4 • |
| 54. 55. | | | | | 54. • 55. • |
| 55. | | | | | 55. ● |
| 56. | | | | | |
| 57a. | | | | | 57a. ● |
| 57b. | | | | | 57b. |
| 58. | | | | | 58. |
| 59. | | | | | 59. |
| | | | | | |

| Lega | name of corporation | | | Employe | er identificati | ion numb | er | | |
|------|---|------------------------------|------------------------|-------------|-----------------|----------|--------|----|---|
| | | | | | - | | | | |
| Sch | edule C — Computation and allocation | on of alternative ENI | | | | | | | |
| 60 | ENI from line 57a (see instructions) | | | | | | | | |
| 61 | Interest income from subsidiary capital from | om line 45 | | | | | | | |
| 62 | Dividend income from subsidiary capital fi | rom line 46 | | | | | | | |
| | Net gain from subsidiary capital from line | | | | | | | | |
| 64 | Interest income on obligations of New Yor | rk State, its political subo | divisions, and the | United S | tates, from | line 48. | | | |
| 65 | Alternative ENI (add lines 60 through 64) | | | | | | | | |
| 66 | Allocated alternative ENI (multiply line 65 by | / | e 103, column E or lir | ne 121, co | olumn E) | | | | |
| | Optional depreciation adjustments from lin | | | | | | | | |
| | Allocated taxable alternative ENI (line 66 pl | | | | | | | | |
| Sch | edule D — Computation of taxable a | ssets (see instructions) | | | | | | | |
| 69 | Average value of total assets | | | | | | | | |
| 70 | Money or other property received from the | e FDIC, FSLIC, or RTC (s | see instructions) | | | | | | |
| 71 | Taxable assets (subtract line 70 from line 69) | | | | | | | | |
| 72 | Taxable assets (subtract line 70 from line 69). Allocated taxable assets (multiply line 71 by | from line | 150 or line 161; also | enter ne | xt to line 3) . | | | | |
| 73 | Compute net worth ratio: | Net worth on last day | of the tax year | = | | | | | |
| | | Total assets on last d | lay of the tax year | | | | | | |
| 74 | Compute percentage of mortgages | Average quarterly ba | lance of mortgage | es _ | | | | | |
| | included in total assets: | Average quarterly ba | lance of total asse | ets | | | | | |
| Add | tional information required | _ | | | | | | | |
| | ou a member of a federal consolidated gro answered Yes, complete items A through | | | | | Yes ● | | No | • |
| A. | Number of corporations included in the fed | eral consolidated group | | | | | | | |
| В. | Total consolidated FTI before the net opera | ting loss deduction (NOI | _D) | | • | | | | |
| | Total consolidated FTI before the NOLD of or return but that are not included in a comb | corporations that are inc | luded in the feder | al conso | lidated | | | | |
| D. | Total consolidated FTI before the NOLD of consolidated return but that are included | corporations that are not | t included in the fe | ederal | | | | | |
| E. | If 65% or more of the voting stock of the de indirectly, by another corporation, enter the | eemed parent corporatio | n is owned or con | ntrolled, c | directly or | ion belo | w. | | |
| | Legal name of corporation | | Employer identifica | | | 1 1 | | | |
| F. | Mark an X in the box and attach Form CT-6 | 30-QSSS if any member | of the combined o | roup is t | he parent | of a QSS | SS | 「 | 7 |

| | A Parent corporation | B Total from member corporations | C Subtotal (column A + column B) | D Intercorporate eliminations | E Combined totals (column C - column D) |
|-------|----------------------------|--|--|--------------------------------------|---|
| Sched | dule C — Computa | tion and allocation o | of alternative ENI | | |
| 60. | | | | | 60. |
| 61. | | | | | 61. ● |
| 62. | | | | | 62. ● |
| 63. | | | | | 63. ● |
| 64. | | | | | 64. • |
| 65. | | | | | 65. |
| 66. | | | | | 66. |
| 67. | | | | | 67. |
| 68. | | | | | 68. |
| Sched | dule D — Computa | tion of taxable asset | :s | | 69. |
| 70. | | | | | 70. • |
| 71. | | | | | 71. |
| 72. | | | | | 72. |
| 73. | % | | | | |
| 74. | % | | | | |

Note: A banking corporation whose largest tax, computed on a separate basis, is on taxable assets and whose net worth ratio, computed on a separate basis, is less than 5% and whose total assets, computed on a separate basis, are made up of 33% or more of mortgages, cannot be included on the combined return.

| Legal | name of corporation | Employer identification number |
|-------|--|----------------------------------|
| | | |
| Sche | edule E — Allocation percentages (see instructions) | |
| Are y | ou a banking corporation described in Tax Law section 1452(a)(9)? | Yes ● No ● |
| Are y | ou substantially engaged in providing management, administrative, or distribution ser | vices to an |
| | estment company as such terms are defined in Tax Law section 1454(a)(2)(G)? | |
| | answered Yes to both questions, then you must allocate using the receipts factor (see | ee page 13 of the instructions). |
| | 1 — Computation of ENI allocation percentage | |
| | are claiming an allocation outside New York State, attach an explanation of the business carried on or | |
| | corporation has an IBF located in New York State, mark an X in the appropriate box. | |
| | orporation computed ENI using the: IBI modification method or IBF | |
| | Wages, salaries, and other compensation of employees (except general executive of | |
| | Multiply line 75 by 80% (.8) | |
| | Wages, salaries, and other compensation of employees (except general executive of | |
| | Percentage in New York State (divide line 76 by line 77 in column E) | |
| | ipts during the tax period from within New York State: | |
| | Interest income from loans and financing leases | |
| | Other income from loans and financing leases | |
| | Lease transactions and rents. | |
| | Interest from bank, credit, travel, entertainment, and other credit card receivables Service charges and fees from bank, credit, travel, entertainment, and other credit card | |
| | Receipts from merchant discounts | |
| | Income from trading activities and investment activities | |
| | Fees or charges from letters of credit, traveler's checks, and money orders | |
| | Performance of services | |
| | Royalties | |
| | All other business receipts | |
| | Total receipts from within New York State (add lines 79 through 89) | |
| | ipts during the tax period from within and outside New York State: | |
| | Interest income from loans and financing leases | |
| | Other income from loans and financing leases | |
| | Lease transactions and rents | |
| | Interest from bank, credit, travel, entertainment, and other credit card receivables | |
| | Service charges and fees from bank, credit, travel, entertainment, and other credit ca | |
| | Receipts from merchant discounts | |
| 97 | Income from trading activities and investment activities | |
| 98 | Fees or charges from letters of credit, traveler's checks, and money orders | |
| | Performance of services | |
| | Royalties | |
| | All other business receipts | |
| | Total receipts from within and outside New York State (add lines 91 through 101) | |
| | Percentage in New York State (divide line 90 by line 102, in each of columns A and E; see in | |
| 104 | Additional receipts percentage (enter percentage from line 103, column E) | |
| | sits maintained in branches within New York State: | |
| 105 | Deposits of \$100,000 or more | |
| 106 | Deposits of less than \$100,000 | |
| 107 | Deposits within New York State (add lines 105 and 106) | |
| | | (continued) |

| | Α | В | С | D | E |
|---|--------------------|--------------------------------|-----------------------------------|-----------------------------|-----------------|
| | Parent corporation | Total from member corporations | Subtotal (column A + column B) | Intercorporate eliminations | Combined totals |
| _ | | | , | | (*** |

Schedule E — Allocation percentages

Part 1

| | | | | | | | | |
|------|---------------------|-----|---|--------|-----|------|---|----------|
| 75. | | | | | | 75. | | |
| 76. | | | | | | 76. | | |
| 77. | | | | | | 77. | | |
| 78. | | | | | · | 78. | | % |
| | | | | | | | • | |
| 79. | | | | | | 79. | | \Box |
| 80. | | | | | | 80. | | T |
| 81. | | | | | | 81. | | T |
| 82. | | | | | | 82. | | \vdash |
| 83. | | | | | | 83. | | \vdash |
| 84. | | | | | | 84. | | \vdash |
| 85. | | | | | | 85. | | \vdash |
| 86. | | | | T | | 86. | | Т |
| 87. | | | | T | | 87. | | Т |
| 88. | | | | T | | 88. | | Т |
| 89. | | | | | | 89. | | \vdash |
| 90. | | | | | | 90. | | 一 |
| | | | | | 1 1 | | 1 | |
| 91. | | | | | | 91. | | |
| 92. | | | | 1 | | 92. | | Т |
| 93. | | | | 1 | | 93. | | Т |
| 94. | | | | 1 | | 94. | | Т |
| 95. | | | | 1 | | 95. | | Т |
| 96. | | | | 1 | | 96. | | Т |
| 97. | | | | 1 | | 97. | | Т |
| 98. | | | | 1 | | 98. | | Т |
| 99. | | | | 1 | | | | Т |
| 100. | | | | 1 | | 100. | | Т |
| 101. | placement corrected | | | 1 | | 101. | | Т |
| 102. | <u></u> | | | \top | | 102. | | \vdash |
| 103. | | % | | | | 103. | | % |
| 104. | | ,,, | J | | | 104. | 1 | % % |
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| 105. | | | | Т | | 105. | • | \Box |
| 106. | | | | + | | 106. | | \vdash |
| 107. | | | | + | | 107. | | \vdash |
| 107. | | | | | | .01. | | |

Legal name of corporation Employer identification number

Schedule E — Allocation percentages (continued) Deposits maintained in branches within and outside New York State: **108** Deposits of \$100,000 or more..... **109** Deposits of less than \$100,000 110 Deposits within and outside New York State (add lines 108 and 109) 111 Percentage in New York State (divide line 107 by line 110, in each of columns A and E) 112 Additional deposits percentage (enter percentage from line 111, column E) 113 Total of New York State percentages (add lines 78, 103, 104, 111, and 112 in column E) 114 ENI allocation percentage (see instructions)..... Part 2 — Computation of alternative ENI allocation percentage 115 Wages, salaries, and other compensation of employees (except general executive officers) within New York State 116 Wages, salaries, and other compensation of employees (except general executive officers) within and outside New York State 117 Percentage in New York State (divide line 115 by line 116, in each of columns A and E) 118 Receipts percentage (enter percentage from line 103) 119 Deposits percentage (enter percentage from line 111) **120** Add lines 117, 118, and 119 in columns A and E...... 121 Alternative ENI allocation percentage (see instructions) Part 3 — Computation of taxable assets allocation percentage (If the corporation has an IBF located in New York State, activities of the IBF must be included in both the numerator and denominator when computing the taxable assets allocation.) 122 Wages, salaries, and other compensation of employees (except general executive officers) within New York State **123** Multiply line 122 by 80% (.8) 124 Wages, salaries, and other compensation of employees (except general executive officers) within and outside New York State 125 Percentage in New York State (divide line 123 by line 124 in column E)..... Receipts during the tax period from within New York State: 126 Interest income from loans and financing leases 127 Other income from loans and financing leases 128 Lease transactions and rents..... 129 Interest from bank, credit, travel, entertainment, and other credit card receivables...... 130 Service charges and fees from bank, credit, travel, entertainment, and other credit cards...... 131 Receipts from merchant discounts..... 132 Income from trading activities and investment activities..... 133 Fees or charges from letters of credit, traveler's checks, and money orders..... 134 Performance of services..... 135 Royalties 136 All other business receipts..... 137 Total receipts from within New York State (add lines 126 through 136)...... Receipts during the tax period from within and outside New York State: 138 Interest income from loans and financing leases 139 Other income from loans and financing leases 140 Lease transactions and rents. 141 Interest from bank, credit, travel, entertainment, and other credit card receivables...... 142 Service charges and fees from bank, credit, travel, entertainment, and other credit cards...... 143 Receipts from merchant discounts..... 144 Income from trading activities and investment activities..... 145 Fees or charges from letters of credit, traveler's checks, and money orders...... 146 Performance of services..... Royalties 148 All other business receipts..... 149 Total receipts from within and outside New York State (add lines 138 through 148)...... 150 Percentage in New York State (divide line 137 by line 149 in column E; see instructions)

151 Additional receipts percentage (enter percentage from line 150, column E)

(continued)

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| | A Parent corporation | B Total from member corporations | C Subtotal (column A + column B) | D Intercorporate eliminations | E Combined totals (column C - column D) | ı |
|--------------|----------------------------|---|---|--|---|---|
| Schedu | ule E — Allocation | percentages (continu | ued) | | | |
| 108. | | | | | 108. | |
| 109. | | | | | 109. | |
| 110. | | | | | 110. | |
| 111. | % | | | | 111. | % |
| 112. | | | | | 112. | % |
| 113. | | | | | 113. | % |
| 114. | | | | | 114. | % |
| Part 2 | | | | | | |
| 115. | | | | | 115. | |
| 116. | | | | | 116. | |
| 117. | % | | | | 117. • | % |
| 118. | % | | | | 118. | % |
| 119. | % | | | | 119. | % |
| 120. | % | | | | 120. | % |
| 121. | % | | | | 121. | % |
| Part 3 | | | | | | |
| 122. | | | | | 122. | |
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| 400 | | | | | 400 | |
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| 149. | | | | | 149. • | |
| 150. | | | | | 150. | % |
| 151. | | | | | 151. | % |

| Legal | name of corporation | Employ | er identificat | ion num | ber | |
|--------|--|---------|----------------|---------|-----|------|
| | | 1 | 1-1-1 | 1 | 1 | 1 1 |
| Sche | edule E - Allocation percentages (continued) | | | | | |
| | sits maintained in branches within New York State: | | | | | |
| - | Deposits of \$100,000 or more | | | | | |
| | Deposits of less than \$100,000 | | | | | |
| | Deposits within New York State (add lines 152 and 153) | | | | | |
| | sits maintained in branches within and outside New York State: | | | | | |
| - | Deposits of \$100,000 or more | | | | | |
| | Deposits of less than \$100,000 | | | | | |
| 157 | _ • | | | | | |
| | Percentage in New York State (divide line 154 by line 157 in column E) | | | | | |
| | Additional deposits percentage (enter percentage from line 158) | | | | | |
| 160 | Total New York State percentages (add lines 125, 150, 151, 158, and 159 in column E) | | | | | |
| 161 | Taxable assets allocation percentage (see instructions) | | | | | |
| | | | | | | |
| | edule F — Computation of IBF adjusted eligible net income or loss | | | | | |
| | corporation has an IBF located in New York State, mark an $m{x}$ in the appropriate box below and s | | | | | |
| The co | prporation computed ENI using the: IBF modification method or IBF formula | allocat | ion method | Ш | | |
| | outation of eligible gross income | | | | | |
| 162 | Interest income from eligible loans | | • 162. | | | |
| | Interest income from eligible deposits | | | | | |
| 164 | Income from foreign exchange trading and hedging transactions | | • 164. | | | |
| 165 | Fee income from eligible transactions | | • 165. | | | |
| 166 | Eligible gross income (add lines 162 through 165) | | • 166. | | | |
| | outation of applicable expenses | | | | | |
| | Direct expenses | | | | | |
| 168 | Indirect expenses | | • 168. | | | |
| 169 | Total applicable expenses (add lines 167 and 168) | | 169. | | | |
| | outation of ineligible funding amount | | | | | |
| | Eligible net income (subtract line 169 from line 166) | | 170. | | | |
| 171 | Average aggregate liabilities and other sources of funds of the IBF which are not owe | | | | | |
| | to or received from foreign persons | | | | | |
| | Average aggregate liabilities and other sources of funds of the IBF | | | | | |
| | Divide line 171 by line 172 | | | | | % |
| | Ineligible funding amount (multiply line 170 by line 173) | | | | | |
| | Remaining amount (subtract line 174 from line 170; also enter on line 183) | | 175. | | | |
| | outation of floor amount and adjusted eligible net income or loss | | | | | Т |
| 176 | Average aggregate amount of loans to and deposits with foreign persons in financial | | | | | |
| | within New York State for tax years 1975, 1976, and 1977 | | | | | |
| | Statutory percentage for the current tax year | | | | | % |
| | Multiply line 176 by line 177 | | | | | |
| 179 | Average aggregate amount of loans to and deposits with foreign persons in financial | | | | | |
| | within New York State (other than IBF) for the current tax year | | | | | |
| | Balance (subtract line 179 from line 178) | | 180. | | | |
| 181 | Average aggregate amount of loans to and deposits with foreign persons in financial | | | | | |
| | accounts of the IBF for the current tax year | | | | | |
| | Enter 100 or the percentage obtained by dividing line 180 by line 181, whichever is le | | | | | % |
| | Remaining amount (enter amount from line 175) | | - | | | |
| | Floor amount (multiply line 182 by line 183) | | | | | |
| 185 | $ Adjusted \ eligible \ net \ income \ or \ loss \ (\textit{subtract line 184 from line 183; also enter on line 49)} \ . $ | | 185. | | | |

| | A Parent corporation | B Total from member corporations | C Subtotal (column A + column B) | D Intercorporate eliminations | E Combined total (column C - column l | |
|------|-----------------------------------|--|---|--------------------------------------|---|---|
| Sch | edule E — Allocation | n percentages (continu | ıed) | | | |
| 152. | | | | | 152. | |
| 153. | | | | | 153. | |
| 154. | | | | | 154. • | |
| | | | | | | |
| 155. | | | | | 155. [•] | |
| 156. | | | | | 156. [•] | |
| 157. | | | | | 157. • | |
| 158. | | | | | 158. | % |
| 159. | | | | | 159. | % |
| 160. | | | | | 160. | % |
| 161. | | | | | 161. | % |

Schedule G — Computation of New York depreciation on certain property when method differs from federal (see instructions)

Part 1 — Depreciation on qualified New York property acquired between January 1, 1964, and December 31, 1967 (Enter the description of each property and date acquired; then complete columns C through H on the corresponding lines below)

| Item | |] | A Description of property | | | B Date acquired |
|--------|------------------|----------------------------------|--|---|-------------------------------|---------------------------|
| Α | | | | | | |
| В | | | | | | |
| С | | | | | | |
| D | | | | | | |
| Е | | | | | | |
| Item | C Cost | Pederal depreciation prior years | E Federal depreciation this year | G New York depreciation this year | H Undepreciated balance | |
| Α | | | | | | |
| В | | | | | | |
| С | | | | | | |
| D | | | | | | |
| Е | | | | | | |
| Totals | | | • | | • | |

186 Add Part 1 column E amounts ----

Combine this total with line 188, and enter on line 30.

187 Add Part 1 column G amounts -

Combine this total with line 192, and enter on line 58.

Schedule G — Computation of New York depreciation on certain property when method differs from federal (continued)

| method | dillers from leder | ai (continuea) | | | | | | | | | | | |
|-------------------|--|--|--|-----------------|------------------------------------|------------|------|-------------------------------------|-----------------------------|------|------------|---|------|
| Part 2 – property | Other property on wand the date acquire | hich New York depre d; then complete colu | ciation our control of the control o | di <i>th</i> | ffers from fe arough H or | ederal (| (en: | ter the desc esponding li | ription of e nes below) | ach | 1 | | |
| Item | | A [| Description | on | of property | | | | | | В | Date acquire | d |
| Α | | | | | | | | | | | | | |
| В | | | | | | | | | | | | | |
| С | | | | | | | | | | | | | |
| D | | | | | | | | | | | | | |
| Е | | | | | | | | | | | | | |
| Item | C Cost | D Federal depreciation prior years | | | E depreciation s year | | | F depreciation r years | | | | H Undepreciati balance | ed |
| Α | | | | | | | | | | | | | |
| В | | | | | | | | | | | | | |
| С | | | | | | | | | | | | | |
| D | | | | | | | | | | | | | |
| E | | | | | | | | | | | | | |
| Totals | | | • | | | | | | • | | | | |
| | dd Part 2, column E a Combine this total w dd Part 2, column G a | ith line 186 and enter | | 30 |] 0. | | | | | | | | |
| | ile H — Computati y 1, 1973 (see instructio | | ain or I | lo | ss on disp | ositio | on | of certain | property | ac | quired | prior to | |
| | Property acquired gs and loan associa | tions | 1926 by | y (| | ıl bank | (S; | January 1, | | avin | gs bank | | 1953 |
| Des | A scription of property | B Cost or fair market on valuation dat | | | C Selling | price | | | gain or loss - column B) | | Fe | E deral gain or loss | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | • | Totals (show any negat | ive amou | ınt | ts with a minu | ıs (-) sig | gn) | • | | | • | | |
| 190 Ad | d column D amounts | | | | | ., . | | | Ì | | | ↑ | |
| 191 Ad | d column E amounts | ; combine this total w | ith line | 19 | 3 and ente | r on lin | e 4 | 0 | - | | | | |
| | | | | | | | | | | | | | |
| Part 2 – | Property on which of from federal depre | optional depreciation eciation deducted | n was cl | laı | imed or on | which | the | e method us | sed for Ne | w Y | ork Stat | e differed | |
| | Α | В | | | С | | | | D | | | E | |
| Des | scription of property | Depreciation basis New York State | | | Selling | price | | | gain or loss - column B) | | | deral gain or loss acement corrected | |
| | | | | _ | | | | | | | | | |
| | | | | _ | | | | | | | | | |
| | | | | _ | | | | | | | | | |
| | | | | _ | | | | | | | | | |
| | | | | | | | | | | | | | |
| | ٦ | Totals (show any negat | ive amou | ınt | ts with a minu | ıs (-) sig | gn) | • | _ | | • | | |
| | ld column D amounts ld column E amounts: | | | | | | | | <u> </u> | | | | |
| Schedul | e I — Computation of | of the issuer's alloca | ation pe | erc | centage - | | | | 2, or 3 (see | ins | tructions) | | |
| Method | 1 - Enter the alterna | ative ENI allocation pe | ercentag | ge | from | | | <u> </u> | <u> </u> | | | | |
| | line 121, colur | nn A (enter here and or | n line 23) | | | | | <u></u> | <u></u> | | • | | % |
| Method | 2 - A New York Stat | te gross income | | | | | | | | | | | |
| | B Worldwide gro | oss income | | | | | | | | | J | | |
| Divide lin | ne A by line B <i>(enter he</i> | | | | | | | | | | _ | | % |

Method 3 — Computation of subsidiary capital allocated to New York State — Attach separate sheets displaying this information formatted as below, if necessary.

| Desc | ription of s | subsidiary capital | | | | | | | | | | |
|------------------|---------------------------|--|------------|--|---------------|-------------|--|--|---------------|---------------|--|----------|
| | | of subsidiary capital (list anding lines below) | t the na | ame of each corporation a | and th | e EIN here | ; for each | corporati | ion, c | omplet | e columns B through (| G on |
| Iter | n 🔼 | | | Name | | | | | | | EIN | |
| Α | | | | | | | | | | | | |
| В | | | | | | | | | | | | |
| С | | | | | | | | | | | | |
| D | | | | | | | | | | | | |
| Е | | | | | | | | | | | | |
| A Iten | B % of voting stock owned | C Average value of subsidiary capital | | Current liabilities attributable to subsidiary capital | | | E et average value c C – colun | nn D) | Issu alloc | er's ation | G Value allocated to New York Stat (column E × column | |
| Α | | | | | | | | | | | | |
| В | | | | | | | | | | | | |
| С | | | | | | | | | | | | |
| D | | | | | | | | | | | | |
| Е | | | | | $\perp \perp$ | | | | | | | |
| | s from attached I | | | | | | | | | | | |
| 194 | Totals | | | | 194. | | | | | | | |
| | | | | ital allocated to New ` | | | | | | | | |
| | _ | | | 69, column A | | | | | | 195. | | |
| | | | | | | | | | | | | |
| | | _ | - | ital from line 194, colum | _ | | | | | | | <u> </u> |
| | | | | nd 197 from line 195) | | | | | | | | 0, |
| | | | | centage from line 121, o | | | | | | | | % |
| | | issets allocated to New mputation of issuer's | | State (multiply line 198 b | y line | 199) | | | | 200. | | |
| | | - | | | Ctot | o / - 1 | 04 | 0 | 0001 | 001 | | |
| | | | | allocated to New York | | | | | | | | |
| | | · · | , | 201 by line 202). Enter h | | | | | | | | % |
| 200 | issuei s aii | ocation percentage (and | iue iii ie | 201 by line 202). Linter i | 1010 6 | and on min | 5 20 | | | 200. | | /0 |
| franch | ise tax on lir | e 12. If you need more sp | oace, w | g worksheet to determine rite see attached here ar | | | | | | | ed franchise tax | |
| | | ation on a separate sheet | | | | | | | te pa | id | Amount | |
| | - | | | d group | | | | † | | | | _ |
| | | • . | | om Form CT-400 | | | - | | | | | + |
| | | | | Form CT-400 | | | 205b. | | | | | + |
| | | | | n Form CT-400 | | | 1 | | | | | + |
| | - | • | | Form CT-5.3 | | | | • | | 007 | | + |
| | | | | combined returns (see | | | | | | | | + |
| | | ent credited from Form | | | | dad in the | | | | 208. | | + |
| | (from For | ms CT-32-A/C) | | rations not previously i | | | | | | | | |
| 210 | Total prepa | ayments (add lines 204 th | hrough | 209; enter on line 12) | | | | | | 210. | | |

| Summary | of t | ax credits claimed on lir | ne 6 agair | nst current year's | franchise tax | | | | |
|--------------------------|-------|---|----------------|------------------------|------------------|-----------------------------------|----------|-----------------------|---------|
| Form CT-4 | 1• | | Form CT- | 601.1 • | | Form DTF-613● | | | |
| Form CT-4 | 3• | | Form CT- | 602 • | | Form DTF-624● | | | |
| Form CT-4 | 4● | | Form CT- | 604 • | | Form DTF-630● | | | |
| Form CT-2 | 49 • | | Form CT- | 606 • | | CT-631 | | | |
| Form CT-2 | 50 • | | Form CT- | 611 • | | Credit for servicing | | | |
| Form CT-2 | 59 • | | Form CT- | 611.1 • | | mortgages (attach statement) • | | | |
| Form CT-6 | 01 • | | Form CT- | 612 • | | Other credits• | | | |
| atta | ach a | redits listed above (enter here ppropriate form or statement fo credits claimed on line 211 t | r each credi | it claimed) | | | | | |
| Amended | d ret | urn information | | | | | | | |
| If any mem | ber o | of the combined group is filing | g an amend | ded return, mark an X | in the box for a | ny items that apply | and a | attach document | tation. |
| Final feder | al de | termination | If mark | ed, enter date of dete | ermination: • | | | _ | |
| | | ryback• | | l return filed | | , | • |] | |
| Net opera | atin | g loss (NOL) information | 1 | | | | | | |
| New York | State | combined group NOL carry | over total | available for use this | tax year from a | Il prior tax years • | | | |
| | | arryover total available for us | | | - | | <u> </u> | | |
| | | combined group NOL carry | | | | | | | - |
| rederal NC | JL Ca | arryforward total for future ta | | | | | | | |
| Third – pa | | Yes No No | s name (print) | | | (| esigne | e's phone number) | |
| designe (see instruct | | Designee's e-mail address | | | | | | PIN I | |
| Certificati | on: l | certify that this return and a | ny attachn | nents are to the best | of my knowledg | ge and belief true, | correc | ct, and complete | e. |
| Authoriz | 'ed | Signature of authorized person | | | Official title | | | | |
| persoi | | E-mail address of authorized perso | n | | | | | Date | |
| Paid | Firm' | s name (or yours if self-employed) | | | Firm's EIN | | Prepar | er's PTIN or SSN | |
| preparer | Signa | ature of individual preparing this retu | rn | Address | | City | Sta | ate ZIP code | |
| only (see instr.) | E-ma | il address of individual preparing thi | s return | | | Preparer's NYTPRIN | | Date | |



CT-32-A/C New York State Department of Taxation and Finance Report by a Banking Corporation Included in a Combined Franchise Tax Return

Tax Law — Article 32

| | | | | | | | | | | | | | All file | rs m <u>u</u> | st ent | er tax | perio | | _ | | | |
|---------------------|------------------|-------------|---------------|--------------------|--------------|------------------------------|--------|--------|--------------------|-----------|----------|-----------------------|-----------------------|---------------|-----------|----------|-----------|-------------|---------|----------------------|---------|----------|
| | | | | | | | | | | Τ_ | | | beginni | ing 🛮 | | | | ending | | | | |
| Combin | ed member e | mployer id | entifica | tion nur | mber (EIN) | | File | numbei | r | Business | teleph | none numbe | r | | | | | | | | | |
| | | | | | | | | | | (|) | | | | | | | | | | | |
| Legal na | ame of corpor | ation | | | | | | | | | | | Trade nam | e/DBA | | | | | | | | |
| | | | | | , | | | | | | | | State or o | country (| of incorr | oration | Data va | animad for | Tay Day | | /- | |
| | name (if differ | ent from le | egal nan | ne abov | /e) | | | | | | | l. | J State of C | Journal y C | лпсогр | oration | Date red | ceivea (tor | тах рер | artment us | e oniy) | |
| C/O | r and street or | PO box | | | | | | | | | | | Date of in | ncorpor | ation | | | | | | | |
| Number | and street or | FO DOX | | | | | | | | | | l. | Jane or ii | | 41.011 | | | | | | | |
| City | | | | | | | Stat | te | | ZIP code | | | Foreign co | | ns: date | began | | | | | | |
| J.I. | | | | | | | Ota | | | 0000 | | l. | business i | in NYS | | | | | | | | |
| NAICS I | business code | number (f | from fed | leral retu | ırn) İf a | address/ | phone | ; | | If vou r | need t | to update | our addr | ess or | phone | | Audit (fo | or Tax Dep | partmen | t use only) | | |
| | 1 1 | 1 | 1 | 1 | ab | ove is ne ark an X | | hox | | informa | ation : | for corpora | ation tax, | or othe | r tax | | , | , | | , | | |
| Principa | I lusiness ac | l tivity | | | | an can a | | DOX _ | | at www | v.nyst | ax.gov and | d look for | the ch | ange | e | | | | | | |
| | | | | | | | | | | | | option. Ot in Form C1 | | see Bu | siness | | | | | | | |
| Legal name | of parent corp | oration | | | | | | | | | | | | Pare | ent EIN | | | | | | | _ |
| | | | | | | | | | | | | | | | 1 | _ | 1 | 1 | 1 | | ı | |
| Metropo | litan trar | sporta | ation | busi | ness ta | x (MT | ΓA sı | urcha | arge |) | | | | | | | | | | | | _ |
| - | the tax y | - | | | | • | | | _ | - | ase | property | , or ma | intair | an c | office i | n the | | | | _ | _ |
| _ | oolitan Co | | • | | | | • | • | | | | | | | | | | (| | N | lo 🏻 | _ |
| | a real es | | | - | | | | | | | | | | | | | | | | | | |
| company | / (RIC), m | ark an . | X in t | the b | ox (for d | -11), ຜ efinitio | ns. s | see Fo | rm C | T-32-A- | /) | y, or a re | guiatee | | | | | | | | | |
| | an over | | | | | | | | | | - | | | | | | | | | | | |
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| | rporation | | | | | | | | | | | | | | | | | | | | | |
| Comput | tation o | f the is | ssue | r's a | llocati | on pe | erce | entag | ge (| Comple | te M | lethod 1 | , 2, or 3 | 3; see | instr | uction | s, Fo | rm CT- | ·32-A | /C-I) | | |
| Method ¹ | 1 — Ente | r the al | terna | itive e | entire ne | et inco | ome | (ENI) | allo | cation p | oerc | entage f | rom the | appı | opria | ate | _ | | | | | |
| | CC | lumn o | n Fo | rm C | T-32-A/I | B, line | 121 | 1 | | | | | | | | | | | | | | % |
| Method 2 | 2 – A N | | | | | | | | | | | | | | | | | | | | | |
| | B W | orldwid | de gr | oss ir | ncome | | | | | | | \$ | | | | | | | | | | |
| | Divid | de line A | A by I | line E | 3 | | | | | | | | | | | | | | | | | % |
| | 3 — Con | | | | | | | | | | | | | | | | | | | | | |
| Attach ac | dditional | sheets | displ | aying | this inf | ormat | tion | forma | attec | as bel | ow, | if necess | sary. | | | | | | | | | |
| | cription o | | | | al (list the | e name | e of e | each c | orpo | ration ar | nd th | e EIN her | e; for ea | ch co | rporat | tion, co | mplet | te colun | nns B | through | G oi | n |
| the c | orrespond | ling lines | s belo |)W) | | | | | | | | | | | | | | | | | | |
| Item | = | | | | | | | N | ame | | | | | | | | | | Е | IN | | |
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| | voting | | V | /alue | | | | attrib | utabl | le to | | | value | _ | - | alloca | ation | to | New | York Sta | ate | |
| | stock owned | | | ıbsidia apital | ary | | SI | ubsidi | ary c | apital | | (colun | nn C – co | olumn | D) | 9/ | | (coli | umn E | × colun | nn F) | i |
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| | n attached list | | | | | | | | | | 4 | | | | | | | | | | | \vdash |
| 1 Total | ls | | | | | | | | | | 1. | | | | | | | | | | | ĺ |

| Meth | nod 3 – | Comput | ation of k | ousiness ca | apital | allocat | ed to | New | Yo | rk Stat | e | | | | | | |
|-------|--------------------|----------------|---------------------|---------------------------------------|------------|----------|----------|-------|------|----------------|---------|--------------|----------------|------------|--------------|----------|----|
| | | | | from Form C | | | | | | | | | | 2. | | | |
| | • | | | ons) | | , | | Г | 3. | | | | | | | | |
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| | | • | | lines 3 and 4 f | | , | | _ | | | | | | 5. | | | |
| | | | • | centage fron | | , | | | | | | | _ | 6. | | | % |
| | | | | New York St | | | | | | | | | _ | 7. | | | |
| | | | | he issuer's | | | | | | | | | | | | | |
| 8 8 | Subsidia | ary capital | and busine | ss capital al | located | to New | v York S | State | (add | line 1, co | lumn G | and lin | ne 7) | 8. | | | |
| | | | | structions) | | | | | • | | | | | 9. | | | |
| 10 l | ssuer's | allocation | percentage | e (divide line 8 | by line | 9) | | | | | | | 1 | 0. | | | % |
| Com | npositi | on of pre | payments | s (see instruc | ctions) | | | | | | | | _ | | | | |
| | | | | dited and inconstruction or ation MTA | | | turn. | | | | oratio | n Con | nbined F | | | | |
| | | | | | | | Fran | nchis | e ta | IX | | | | MIA | surcha | rge | |
| | | | | | | Date pa | aid | | Ar | nount | | | Date p | aid | F | Amount | |
| 11 | Manda | tory first i | nstallment. | | 11. | | | | | | | 11. | | | | | |
| 12a | Secon | d installme | nt from For | m CT-400 | 12a. | | | | | | | 12a. | | | | | |
| 12b | Third in | nstallment | from Form | CT-400 | 12b. | | | | | | | 12b. | | | | | |
| 12c | Fourth | installmer | nt from Forr | m CT-400 | 12c. | | | | | | | 12c. | | | | | |
| 13 | Payme | ent with ex | tension req | uest | 13. | | | | | | | 13. | | | | | |
| 14 | Overpa | ayment cre | edited from | prior years (| see instru | ıctions) | 14. | | | | | | | . 14. | | | |
| 15 | Add A | mount col | umns (enter | here and inclu | ıde | | | | | | | (enter here | and include or | , | | | |
| | on lin | e 209 of Fo | rm CT-32-A) | | | | 15. | | | | | line 9 of Fo | rm CT-32-M) | . 15. | | | |
| | | | | | | | | | | | | | | | | | |
| de | d – par esignee | Designee | No e's e-mail addre | Designee's na | me (print) | 1 | | | | | | | | Desig (| nee's phon | e number | |
| Law a | and is a | lso liable f | | of perjury, I o tax liability, | | | | | | | | | | | | | |
| ۸ | thorize | | e of authorized | person | | | | | C | Official title | | | | | <u></u> | | |
| | erson | | ddress of author | orized person | | | | | | | | | | | Date | | |
| Pa | aid Fi | rm's name (o | r yours if self-em | oloyed) | | | | | | Firn | n's EIN | | | Pre | parer's PTII | N or SSN | |
| | oarer S | ignature of in | dividual prepa | ring this report | | Address | S | | | | | | City | | State | ZIP cod | le |
| | | -mail address | of individual p | oreparing this re | port | | | | | | | Prepare | er's NYTPR | IN | Date | | |

Attach this report to the parent corporation's Form CT-32-A.



CT-32-M New York State Department of Taxation and Finance Banking Corporation MTA Surcharge Return Tax Law - Article 32, Section 1455-B

OPTS only

| | | All filers | must enter t | ax peri | iod: | |
|----------------|--|--------------------------------------|---|----------------|------------------------|----------------|
| | Amended return | beginning | | | ending | |
| | Employer identification number File number Business telephone number | | If you claim an overpayment, m an X in the box | ark | | |
| | Legal name of corporation | Trade name/DB | A | | | |
| | Mailing name (if different from legal name above) c/o | State or country | of incorporation | Date rec | eived (for Tax Departm | nent use only) |
| | Number and street or PO box | Date of incorpo | ration | | | |
| | City State ZIP code | Foreign corporati business in NYS | ons: date began | | | |
| | NAICS business code number (from federal return) Principal business activity If you need to update your address or phone information for corporation tax, or other tax types, you web site at www.nystax.gov and look for the change my address option. Otherwise, see Business in | | | Audit (fo | r Tax Department use | only) |
| A. | Pay amount shown on line 14. Make payable to: New York State Corporate Attach your payment here. Detach all check stubs. (See instructions for details.) | ion Tax | | Α. | Payment enclo | osed |
| 0 1 2 | | | | 1. | (see instruction | ns) |
| | MCTD gross income allocation percentage (divide line 1 by line 2) mputation of MTA surcharge | | | 3. | | % |
| 4 5 6 | Net New York State franchise tax (see instructions) | | | 4. 5. 6. | | |
| 7a 7b 8 | If you did not file Form CT-5 or Form CT-5.3, see instructions | | | 7a. 7b. | | |
| 9 10 11 | Total prepayments (from line 25) | | | 9. 10. | | |
| 12 13 | Interest on late payment (see instructions) | | | 12. 13. | | |
| 14 15 16 | Overpayment (if line 8 is less than line 9, subtract line 8 from line 9; see instructions | s) | | 15. | | |
| 17 18 | Amount of overpayment to be credited to MTA surcharge for next period Amount of overpayment to be refunded | | _ | 17. 18. | | |

| Com | nputa | ation of prepayments on line 9 (see instructions) | | Date paid | | Amount | |
|---------------|-----------------|--|-----------|-------------------|-------------|--------------------------------|----|
| 19 | Mano | datory first installment | 19. | | | | |
| 20a | Seco | nd installment from Form CT-400 | 20a. | | | | |
| 20b | Third | installment from Form CT-400 | 20b. | | | | |
| 20 c | Fourt | th installment from Form CT-400 | 20c. | | | | |
| 21 | Paym | nent with extension request, Form CT-5, line 10, or Form CT-5.3, line 13 | 21. | | | | |
| 22 | Over | payment credited from prior years | | | 22. | | |
| 23 | Add I | lines 19 through 22 | | | 23. | | |
| 24 | Over | payment credited from Form CT-32 or CT-32-A Period | | | 24. | | |
| 25 | Total | prepayments (add lines 23 and 24; enter here and on line 9) | | | 25. | | |
| | | | | | | | |
| de | d – pa signe | Designee's e-mail address | | | Design (| nee's phone number) PIN | |
| Certif | ficatio | on: I certify that this return and any attachments are to the best of my | knowle | dge and belief to | rue, corr | rect, and complete | Э. |
| Aut | horiz | Signature of authorized person Official | title | | | | |
| p | erson | E-mail address of authorized person | | | | Date | |
| Pa | id | Firm's name (or yours if self-employed) | Firm's El | N | Prep | parer's PTIN or SSN | |
| prep | | Signature of individual preparing this return Address | | City | | State ZIP code | |
| on (see ii | ıly | E-mail address of individual preparing this return | | Preparer's NYTPI | RIN | Date | |

See instructions for where to file.



CT-32-S

New York State Department of Taxation and Finance

New York Bank S Corporation Franchise Tax Return

Tax Law - Articles 32 and 22

| | | | | | _ | | | | | All filers fil | ust enter tax | period: | | |
|----|-------------|------------------|-------------|-------------------|------------------------|-------------------------|----------------------------|-------------------|---|---|--------------------------------------|----------------|--|----|
| | | Amended return | | | | | beginning | | ending • | | | | | |
| Е | mployer | identifica | | | | | Fi | le number | Business telephone | | If you have any s | subsidiaries | If you claim an | _ |
| | 1 | 1 – 1 | 1 | 1 | 1 1 | 1 1 | | 1 1 | () | | incorporated out mark an X in the | | overpayment, mark an X in the box | _ |
| L | egal nan | ne of corp | oration | | | | | | , | Trade name/D | l | | | _ |
| | | | | | | | | | | | | | | |
| Ν | /lailing na | ame (if dif | ferent froi | n legal na | ame above) | | | | | State or country | of incorporation | Date received | (for Tax Department use only | y) |
| | :/o | , | | Ü | , | | | | | | | | | |
| | | nd street | or PO bo | X | | | | | | Date of incorpo | oration | | | |
| | | | | | | | | | | | | | | |
| c | City | | | | | | St | tate | ZIP code | | tions: date began | 1 | | |
| ı | , | | | | | | | | | business in NYS | | | | |
| N | IAICS bu | siness co | de numb | er (from fe | ederal return) | If addre | ess/phor | ne | If you need to u | pdate your address o | or phone | Audit (for Tax | Department use only) | _ |
| | 1 | ı | 1 | 1 | 1 | above i | s new, n X in th | e box | information for o | corporation tax, or ot | her tax | | | |
| Р | rincipal l | ousiness | activity | | | marka | 124 111 (11 | C DOX | | do so online. Visit our gov and look for the c | | | | |
| | · | | | | | | | | my address opt | on. Otherwise, see E | | | | |
| • | Number | of shareh | olders | New Yo | ork assets | | ● T | ntal assets | information in F s everywhere | | uarters) or Na | me of countr | y (foreign headquarters) | _ |
| il | ramboi | or oriaron | Oldolo | 14011 10 | on doodto | | | otal accord | o overy where | 211 0000 (0.0. 110000 | juditoroj or | ario or occiri | y (loroigh hoddqdd toro) | |
| Ц | imo | | | | | | | | | | | _ County | code | _ |
| 0 | ype (| Clearin | a hou | se 🛮 | | Savings | | | Other commercia | al: | | | code | |
| _ | ank | | | | lina OO | | | | | | | | Payment enclosed | _ |
| | Attac | amoun :h voui | r snow | /n on i ent he | iine 20. i ere Deta | viake pay ach all ch | yable leck s | to: New | York State Cor ee instructions for o | poration lax details) | | Α. | r dyment enologed | _ |
| _ | | | | | | | | | | | | | | _ |
| _ | | | | | | | | | estimated tax | | | r | | |
| | | | | ٠, | | | | | 3, line 59a (see ins | , | | 1. | | |
| | ENI a | illocati | on per | centa | ge (see ii | nstruction | s) | | | | • | 2. | , | % |
| 3 | | | | | | | _ | | | | | | | |
| 4 | Optio | onal de | precia | tion a | djustme | nts from | Form | C1-32, | Schedule E, line | 77, and Schedule | e F, line 82 ● | 4. | | _ |
| 5 | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | 9. | 250 | 00 |
| | | | | | | | | | | | | | | |
| | • | | | | | • | | | Form CT-43 | | | | | _ |
| 2 | | | | | | | | | ctions) | | | 12. | | |
| | First | instal | lment | of est | timated | tax for I | next p | eriod: | | | | | | |
| a | If you | ı filed a | an app | licatio | n for ext | ension, e | enter a | amount 1 | from Form CT-5.4 | , line 2 | • | 13a. | | |
| b | If you | ı did n | ot file | Form | CT-5.4, | and line | 12 is 0 | over \$1, | 000, see instruct | ons | | 13b. | | |
| 4 | Total | (add lir | ne 12 a | nd line | 13a or 13 | 3b) | | | | | | 14. | | |
| 5 | Total | prepa | yment | s from | line 29. | | | | | | | 15. | | |
| 6 | Balar | nce (if l | ine 15 i | s less i | than line | 14, subtra | ct line | 15 from | line 14) | | | 16. | | |
| 7 | Estim | nated t | ax per | nalty (s | see instru | ctions; ma | ark an . | X in the b | oox if Form CT-222 | is attached) ● | • | 17. | | |
| | | | | | | | | | | | | 18. | | |
| | | | - | - | | | | | | | | 19. | | |
| | | _ | | | - | | | | r payment amount | | | 20. | | |
| | | | | | _ | | | | from line 15) | | _ | 21. | | |
| | | | | | | | | | l | | | 22. | | |
| | | | - | - | | | | | | | _ | | | _ |
| | | | | | | | | | CT 22 Form CT 2 | | | 24 | | _ |

Attach a complete copy of your federal returns.

| Additional information | | | |
|--|----------|---|------------------------------|
| Mark an X in the box and attach Form CT-60-QSSS to notify the Tax Department that a Mark an X in the boxes below to indicate the forms filed for any tax credits claimed by See Schedule A, Part 2, of Form CT-34-SH, New York S Corporation Shareholders' Info | the N | ew York S corpo | |
| CT-41 • CT-43 • CT-44 • CT-249 • CT-602 • CT-602 • CT-604 • CT-606 • CT-611 • CT-613 • CT-631 • DTF-624 • DTF-630 • CT-631 • CT-6 |] | CT-250 ● CT-611.1 ● CT-611.1 ● CT-611.1 ● CT-611.1 ● CT-611.1 ● CT-611.1 ■ C | ☐ CT-612 • ☐ |
| If the Internal Revenue Service has completed an audit of any of your returns within the | e last f | ive years, list ye | ars: |
| If the corporation is a member of an affiliated federal group, give the name and EIN of the primary corporation: | | EIN | |
| Has the corporation revoked its election to be treated as a New York S corporation? If Yes, give effective date: | | | Yes ● |
| If this return is for a termination year, mark an X in the appropriate box to indicate the short year (see instructions): Normal accounting rules | | d of accounting or or rata allocation | |
| Composition of prepayments on line 15 (see instructions) | | | _ |
| 25 Mandatory first installment | 25. | Date paid | Amount |
| 26a Second installment from Form CT-400 | 26a. | | |
| 26b Third installment from Form CT-400 | 26b. | | |
| 26c Fourth installment from Form CT-400 | | | |
| 27 Payment with extension request from Form CT-5.4, line 528 Overpayment credited from prior years | | 28. | |
| 29 Add lines 25 through 28 (enter here and on line 15) | | | |
| Amended return information | | | |
| If filing an amended return, mark an X in the box for any items that apply and attach do | ocume | ntation. | |
| Final federal determination If marked, enter date of determination: | | | |
| Capital loss carryback | | | |
| Third – party designee (see instructions) Yes No Designee's name (print) Designee's e-mail address | | De (| esignee's phone number) PIN |
| Certification: I certify that this return and any attachments are to the best of my know | ledge | and belief true, o | correct, and complete. |
| Authorized Signature of authorized person Official title | | | |
| person E-mail address of authorized person | | | Date |
| Paid Firm's name (or yours if self-employed) | EIN | | Preparer's PTIN |
| preparer use Signature of individual preparing this return Address | | City | State ZIP code |
| only (see instr.) E-mail address of individual preparing this return | Pr | eparer's NYTPRIN | Date |

See instructions for where to file.

You must complete Form CT-34-SH and attach it to this form, along with any applicable schedules from Form CT-32 (see instructions).

Staple forms here



New York State Department of Taxation and Finance Life Insurance Corporation Franchise Tax Return

Tax Law - Article 33

| | | | Al | l filers mu | st enter tax pei | riod: |
|---|--|--|--|----------------------------|-----------------------|-----------------------------------|
| Amended return | | | beginning | | ending | |
| Employer identification number (EIN) | File number | Business telephone number | r | | | If you claim an overpayment, mark |
| Legal name of corporation | |]() | Trade name/DBA | | | an X in the box |
| Mailing name (if different from legal name above) | | | State or country of | incorporation | Date received (for Ta | ax Department use only) |
| c/o | | | | | | |
| Number and street or PO box | | | Date of incorporati | ion | | |
| City | State | ZIP code | Foreign corporations business in NYS | s: date began | | |
| at | address/phone bove is new, nark an X in the box | If you need to update you information for corporatio types, you can do so onli www.nystax.gov and look option. Otherwise, see Bu | on tax, or other ta ne. Visit our Web a for the change n | x site at ny address | Audit (for Tax Depar | tment use only) |
| uring the tax year did you do business, eletropolitan Commuter Transportation Di | | | | | | No No |
| uring the tax year did you do business, e | strict? If Yes, you n | n or lease property, on must file Form CT-33 | -M (see instruc | tions) | Yes | No No nent enclosed |
| uring the tax year did you do business, eletropolitan Commuter Transportation Dis | payable to: New Y Il check stubs. (See | n or lease property, on must file Form CT-33 Fork State Corporate instructions for details | -M (see instruc tion Tax .) | tions) | Paym | |
| uring the tax year did you do business, eletropolitan Commuter Transportation Dispersion Pay amount shown on line 21. Make Attach your payment here. Detach all | strict? If Yes, you not payable to: New You not payabl | n or lease property, on must file Form CT-33 Fork State Corporate instructions for details Implete copy of your Consolidated basis | -M (see instruction Tax .) Ir federal retu | #FN. Other: | Paym | nent enclosed |
| uring the tax year did you do business, eletropolitan Commuter Transportation Dispersion Pay amount shown on line 21. Make Attach your payment here. Detach all B. Federal return filed: (mark an X in one keep form 1120-L Form 1120 | strict? If Yes, you not payable to: New You not payabl | n or lease property, on must file Form CT-33 Fork State Corporate instructions for details Implete copy of your Consolidated basis | -M (see instruction Tax .) Ir federal retu | #FN. Other: | Paym | nent enclosed |
| uring the tax year did you do business, eletropolitan Commuter Transportation Display amount shown on line 21. Make Attach your payment here. Detach all B. Federal return filed: (mark an X in one beform 1120-L • Form 1120-L • | strict? If Yes, you not payable to: New You not payabl | n or lease property, on must file Form CT-33 Fork State Corporate instructions for details Implete copy of your Consolidated basis | -M (see instruction Tax .) Ir federal retu | urn. Other: | Paym | nent enclosed |

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

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

| Com | putation of tax and installment pay | ments of estimated tax (see | instructions) | | | | |
|-------|--|---------------------------------------|--------------------------|----|-------------|---|----------|
| 1 | Allocated entire net income (ENI) from lin | e 82 | × .071 | • | 1. | | Τ |
| | Allocated business and investment capita | | × .0016 | • | 2. | | |
| 3 | Alternative tax (see instructions; attach comp | outation) | × .09 | • | 3. | | |
| 4 | Minimum tax | | | | 4. | 250 | 00 |
| 5 | Allocated subsidiary capital from line 47. | | 8000. × | • | 5. | | |
| 6 | Life insurance company premiums | | × .007 | • | 6. | | |
| | Total tax (amount from line 1, 2, 3, or 4, which | | | • | 7. | | |
| 8 | Section 1505(b) floor limitation on tax. | | × .015 | • | 8. | | |
| 9a | Tax before EZ and ZEA tax credits | | | | | | |
| 9b | EZ and ZEA tax credits claimed (enter ame | • | | | | | L |
| | Tax after EZ and ZEA tax credits (subtract | | | | 9c. | | \perp |
| 10 | Section 1505(a)(2) limitation on tax | | | | | | <u> </u> |
| 11 | Tax | | | | | | <u> </u> |
| | Tax credits (enter amount from line 101) | | | | | | <u> </u> |
| | , | | | | 13. | | |
| | installment of estimated tax for next pe | | | | | | |
| | If you filed a request for extension, enter | | | | | | <u> </u> |
| | If you did not file Form CT-5 and line 13 i | | | _ | | | ╄- |
| | Total (add line 13 and line 14a or 14b) | | | | | | - |
| 16 | Total prepayments from line 99 | | | | | | ╄ |
| 17 | Balance (if line 16 is less than line 15, subtract | | | | 17. | | \vdash |
| | Estimated tax penalty (see instructions; ma | | | | | | ₩ |
| | Interest on late payment (see instructions). | | | | | | \vdash |
| | Late filing and late payment penalties (see | | | | | | ₩ |
| 21 | Balance due (add lines 17 through 20 and e | | | _ | | | \vdash |
| 22 | Overpayment (if line 15 is less than line 16, | | | | | | \vdash |
| | Amount of overpayment to be credited to | | | | | | ┾ |
| 24 | Balance of overpayment (subtract line 23 fr | | | | | | ╆ |
| | Amount of overpayment to be credited to | | | | | | ┾ |
| | Refund of overpayment (subtract line 25 fro | | | _ | 1 | | \vdash |
| | Refund of tax credits (see instructions) | | | _ | | | \vdash |
| | Tax credits to be credited as an overpaym Issuer's allocation percentage from line 9 | | | | | | 0/ |
| | Reinsurance allocation percentage from | | | | | | % % |
| | edule A — Allocation of reinsurance | | | | | | 70 |
| SCITE | (see instructions; attach separ | · · | or risks carried be | ue | termined | | |
| | A Name of ceding company | B Reinsurance premiums received | Reinsurance allocation % | | allocate | D surance premiums d to New York State umn B × column C) |) |
| | | | | | | | Τ΄ |
| | | | | | | | T |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Total | s from attached sheet | | | | | | |
| 30 | Total (add column D amounts: enter here and | include on line 34) | | 30 | | | |

| Sche | dule B - C | computation of allocation | atic | n percentage (if you do | n | ot claim an allocation, e | nter 100 on | line 45 | ; see instruction | s) |
|------------------|---------------------------|-----------------------------|--------|---|-----|--|---------------------------------|------------|--|----|
| 31 | New York tax | able premiums | | | | • 31. | | | | |
| | | | | | | | | | | |
| 33 | New York pre | emiums for annuity contr | acts | and insurance for the elde | erl | y • 33. | | | | |
| 34 | New York pre | emiums on reinsurance a | เรรเ | umed (see instructions) | | • 34. | | | | |
| 35 | Total New Yo | ork gross premiums (add | lines | 31 through 34) | | • 35. | | | | |
| 36 | New York pre | emiums ceded that are i | าငใน | ded on line 35 | | • 36. | | | | |
| 37 | Total New Yo | ork premiums (subtract line | e 36 | from line 35) | | • 37. | | | | |
| 38 | Total premiur | ns | | | | • 38. | | | | |
| 39 | New York pre | emium percentage (divide | e line | e 37 by line 38; enter here and | d o | on line 29) | • 39 | 9. | (| % |
| 40 | Weighted Ne | w York premium percen | tage | e (multiply line 39 by nine) | | | • 40 |). | | % |
| 41 | New York wa | iges, salaries, personal s | serv | ice compensation, | | | | | | |
| | and comm | issions | | | | • 41. | | | | |
| 42 | Total wages, | salaries, personal service | ес | ompensation, | | | | | | |
| | | | | | | | | | | |
| | | | | 1 by line 42) | | | | | | % |
| | | | | and 43) | | | | | | % |
| | | | | ; if line 39 or 43 is zero, see i | | | | | | % |
| A — [| fc | ormatted as below if nec | ess | tion of subsidiary capi ary) f each corporation and the EIN he | | · · | | | | g |
| Iten | n 📋 | | | Name | | | | | EIN | _ |
| Α | | | | | | | | | | |
| В | | | | | | | | | | |
| С | | | | | | | | | | |
| D | | | | | | | | | | |
| Е | | | | | | | | | | |
| F | | | | | | | | | | |
| G | | | | | | | | | | |
| Н | | | | | | | | | | |
| A Item | B % of voting stock owned | Average fair market valu | ie | Average value of current liabilities attributable to subsidiary capital | | E Net average fair market value (column C - column D) | F Issuer's allocatio % | n to | G Value allocated o New York State blumn E x column F) | |
| Α | | | | | | | | | | |
| В | | | | | | | | | | |
| С | | | | | | | | | | |
| D | | | | | | | | | | |
| Е | | | | | | | | | | |
| F | | | | | | | | | | |
| G | | | | | | | | | | |
| Н | | | | | | | | | | |
| Totals | s from | | | | T | | | | | |
| attac | hed sheet | | | | | | | | | |
| 46 | Totals (add amounts | 3 | | • | • | · | | | | |
| | in columns C, <u>D,</u> | | | | | | | | | |
| | and E) • 46 . | | | | | | | | | |
| 47 | Allocated sul | osidiary capital (add colu | nn (| G amounts; enter here and in | the | e first box on line 5) | • 47 | ' . | | |

| | | | A Beginning of year | | B End of ye | ear | | | Avera | C age fair ralue bas | narket iis |
|--|--------------------------------|-------|---|---------|--|---------|-----|----------------------------------|-------|--------------------------------|-------------------------------------|
| 18 Total assets from annu (balance sheet) | | | | • | | | | 48. | | | |
| 9 Fair market value adju computation; if negative | ve amount, use | | | | | | | 40 | | | |
| a minus (-) sign) | | | | | | | | 49. | | | |
| Nonadmitted assets from a | _ | | | | | | + | 50. | | | |
| 1 Total assets (add lines 4 | | | | | | | - | 51. | | | |
| 2 Current liabilities | | | | | | | | 52. | | | |
| 3 Total capital (subtract l | , | | | | | | | 53. | | | |
| 4 Subsidiary capital from5 Business and investm | | | | | | | | 54. | | | |
| 6 Assets, excluding subsider | | | Beginning of year | | End of ye | | | 55. | | | |
| under New York State sections 1303, 1304, a (use same method to value asse 7 Adjusted business an | and 1305 ets as on line 51) | nital | (subtract line 56 from | line 5: | 5) | | | 56. <u> </u> | | | |
| 8 Allocated business an from line 45; enter her | nd investment ca | pital | (multiply line 57 by the | e allo | ation percentag | е | | | | | |
| hedule E — Computati | | | or gains or losses | | | | | | | | nuary 1, 1 |
| A Description of property tach separate sheet if necessary) | B Cost | 101 | C Fair market price or value on January 1, 1974 | iler y | D Value realized on disposition | | N | E ew York in or los | | | F Federal gain or loss |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| tals from attached sheet | | | | | | | | | | | |
| 9 Totals (add amounts in a | | | | | | | | | | - | |
| New York adjustment | (subtract line 59, c | olun | nn F, from line 59, colu | mn E; | enter here and | on line | 66; | | | | |

| | | | control any compensation, |
|--|-----------------|----------------|--|
| A | В | С | D |
| Name and address | Social security | Official title | Salary and all other |
| (give actual residence; attach separate sheet if necessary) | number | | compensation received from corporation |
| attaon soparate sheet in necessary) | | | nom corporation |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Totals from attached sheet | | | |
| 61 Totals (add column D amounts) | | • 61. | |

| Sche | dule G — Computation and allocation of ENI (see instructions) | | | | | |
|--------|---|----------|--------------------------|-------|------|---|
| 62 | Federal taxable income before operations loss or net operating loss (NO | OL) (se | e instructions) | . • | 62. | |
| Addit | ions | | | | | |
| 63 | Dividends-received deduction (used to compute line 62) | | | . • | 63. | |
| 64 | Dividend or interest income not included in line 62 (attach list) | | | . • | 64. | |
| 65 | Interest to stockholders: less 10% or \$1,000, whichever | ver is (| greater | . • | 65. | |
| 66 | Adjustment for gains or losses on disposition of property acquired befo | re Jar | uary 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) | | | . • | 68. | |
| 69a | Amount deducted on your federal return as a result of a safe harbor lea | se | | . • | 69a. | |
| 69b | Amount that would have been required to be included on your federal r | eturn | except for a | | | |
| | safe harbor lease | | | . • | 69b. | |
| | Total amount of federal depreciation from Form CT-399 (see instructions) | | <u></u> | . • | 70. | |
| 71 | Other additions (see instructions) • IRC section 199 deduction: | | | . • | 71. | |
| 72 | Total (add lines 62 through 71) | | | . • | 72. | |
| Subti | actions | | | _ | | |
| 73 | Interest, dividends, and capital gains from subsidiary capital (attach list; | see ins | tructions) | . • | 73. | |
| 74 | Fifty percent of dividends from nonsubsidiary corporations (attach list; se | e instr | uctions) | . • | 74. | |
| 75 | Gain on installment sales made before January 1, 1974 (attach list) | | | . • | 75. | |
| 76 | New York operations loss or NOL (attach statement showing computation) | | | . • | 76. | |
| 77a | Amount included on your federal return as a result of a safe harbor leas | se | | . • | 77a. | |
| 77b | Amount that could have been deducted on your federal return except for | or a sa | afe harbor lease. | . • | 77b. | |
| 78 | Total amount of New York depreciation allowed under Article 33 section | า 1503 | (b) from | | | |
| | Form CT-399 (see instructions) | | | . • | 78. | |
| 79 | Other subtractions (attach explanation on separate sheet; see instructions) | | | . • | 79. | |
| 80 | Total subtractions (add lines 73 through 79) | | | . • │ | 80. | |
| | ENI (subtract line 80 from line 72) | | | | 81. | |
| 82 | Allocated ENI (multiply line 81 by line 45; enter here and in the first box on line | 1) | | | 82. | |
| Sche | dule H — Computation of premiums (see instructions) | | | | | |
| | | | A | | | В |
| | | | Premiums taxable unde | _ | | Premiums included in tax limitation/floor |
| Life i | nsurance companies | | section 1510 | | | computation — section 150 |
| | | 83. | | | | |
| 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. | | | | |
| | | | | | | |
| 87 | Insurance corporations who receive more than 95% of their premiums | from a | nnuity contracts | , | | |
| | ocean marine insurance, and group insurance on the elderly (see instra | | | | | |
| 88 | Total (add lines 86 and 87, column B; enter total here and in the first box on line | 10) | | (| 88. | |
| Sche | dule I — Computation of issuer's allocation percentage | | | | | |
| 89 | New York gross direct premiums | | | • | 89. | |
| | Total gross direct premiums | | | | | |
| | Issuer's allocation percentage (divide line 89 by line 90; enter here and on lin | | | | | % |
| | , | , | | _ | , | , |

| Sche | edule J — Composition of prepayments (see instructions) | | | | | |
|----------|--|---------|-------------|--------|---------------------|---|
| | the state of the s | | Date pa | aid | Amount | |
| 92 | Mandatory first installment | 92. | | | | T |
| | Second installment from Form CT-400 | 93. | | | | |
| | Third installment from Form CT-400 | | | | | |
| | Fourth installment from Form CT-400 | | | | | |
| | Payment with extension request from Form CT-5, line 5 | | | | | |
| | Overpayment credited from prior years | | | 97 | | |
| | Overpayment credited from Form CT-33-M Period | | | | | |
| | Total prepayments (add lines 92 through 98; enter here and on line 16) | | | | | + |
| | mary of tax credits claimed against current year's franchise tax (see instru | | | | 12 100 and 101) | |
| | nd ZEA tax credits (attach appropriate form for each credit claimed) | 400101 | 10 101 1111 | 00 00, | , 12, 100, and 101) | |
| LZ ai | attacin appropriate form for each credit claimed | | | | | |
| | CT-601 • Form CT-601.1 • | | OT 000 | ٦ | | |
| Form | CI-001 ▼ | Form | C 1-602 | •∟ | | |
| 100 | Total EZ and ZEA tax credits claimed above; amount cannot reduce the tax to less th | an | | | | |
| 100 | the minimum tax (enter here and on line 9b) | | Г. | 100 | | |
| | | | ●_ | 100. | | |
| Tax c | redits (attach appropriate form or statement for each credit claimed) | | | | | |
| Fire ir | nsurance | | | | | |
| | iums tax | _ | OT 040 | Г | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | orm | DTF-630 | • | | |
| | | Other | credits. | ● | | |
| Form | CT-44 Form CT-611.1 Form CT-611.1 Form CT-611.1 Form CT-611.1 Form CT-611.1 Form CT-611.1 Form CT-611.1 Form CT-611.1 | | | | | |
| Form | CT-249 Form CT-612 | | | | | |
| 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. | | |
| 102 | Total tax credits claimed above that are refund eligible (see instructions) | | • · | 102. | | |
| | corporation is an unauthorized non-life insurance corporation, mark an $m{X}$ in the box | | | | | |
| | | | | | | |
| Ame | nded return information | | | | | |
| If filin | g an amended return, mark an X in the box for any items that apply and attach docur | menta | ation | | | |
| | g an amonada rotam, main an zi m me bek ter any nome mat appry and attach accur | 110111 | 2011 | | | |
| Final | federal determination | - | | | | |
| | | | | | | |
| NOI (| or operations loss carryback • Capital loss carryback | | | | | |
| | or operations loss surrysus time and surrysus time in the surrysus time in the surrysus time. | | | | • | |
| Fadaı | ral return filed: Form 1139 Amended Form 1120-L Amended Form 1120-L Amended Form 1120-L ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ | lad F | orm 112 | n_PC | | |
| i euei | Amended Form 1139 • Amended Form 1120-L • Amend | ieu i | 01111 1 12 | 0-1 0. | • | |
| Net o | operating loss (NOL) or operations loss information | | | | | |
| | | ior to | V 1/06** | | | |
| | York State NOL or operations loss carryover total available for use this tax year from all pr | | - | | | + |
| | ral NOL or operations loss carryover total available for use this tax year from all prior | • | | | | - |
| | York State NOL or operations loss carryforward total for future tax years | | | | | - |
| Feder | ral NOL or operations loss carryforward total for future tax years | | | ● | | |

| Third – pa designe (see instruct | е | Yes No Designee's name (print) Designee's e-mail address | | | | | | | | Des | signe | e's phor) PIN | ne num | ber | | _ |
|--|-------|--|----------------------|---------|----------|--------|--------|----------|------------|-------|-------|----------------------|--------|-------|----|---|
| Certificati | on: l | certify that this return and any attachm | ents are to the best | of my | knov | vledç | je and | d beli | ef tru | e, c | orrec | t, and | d com | plete | э. | |
| Authoriz | ed | Signature of authorized person | | Officia | ıl title | | | | | | | | | | | |
| perso | n | E-mail address of authorized person | | | | | | | | | | Date | | | | |
| Paid | Firm' | s name (or yours if self-employed) | | | Firm | 's EIN | | | | Р | repar | er's PTI | N or S | SN | | _ |
| preparer use | Signa | ature of individual preparing this return | Address | | | | | City | | | Sta | te | ZIP | code | | |
| only (see instr.) | E-ma | il address of individual preparing this return | | | | | Prepa | rer's N` | YTPRII | N | | Date | | | | |

See instructions for where to file.

CT-33.1

Staple forms here New York State Department of Taxation and Finance

Claim for CAPCO Credit

Tax Law — Article 1 and Article 33

All filers must enter tax period:

| | | 1 | beginning | | ending | |
|--|---|--|---|-------------|---------------|---|
| egal name of corporation | | | · | Employer id | dentification | number (EIN) |
| | | | | - | _ | |
| e this form with Form CT-33, Life Ins | | | | | nsurance | Corporation |
| nchise Tax Return, or Form CT-33-A | , Life Insurance Corporation | n Combined Fran | nchise Tax Retur | n. | | |
| rt 1 - Computation of certifie | d capital company (CAI | PCO) credit (se | e instructions) | | | |
| Allocated CAPCO credit available otherwise enter 0) | | | | 1. | | |
| Allocated CAPCO credit transferre | | | | | | |
| line 27 if applicable; otherwise enter (| | | | 2. | | |
| Subtract line 2 from line 1 | | | | | | |
| Allocated CAPCO credit transferre | | | | | | |
| line 28 if applicable; otherwise enter (| | • (| | • 4. | | |
| Total CAPCO credit from the curre | | | | | | |
| Unused CAPCO credit carryforwar | | | | | | |
| Amount of unused CAPCO credit of | | | | | | |
| line 29 if applicable; otherwise enter | = | | | • 7. | | |
| Total CAPCO credit carryforward a | vailable from the previous | tax years (add line | es 6 and 7) | • 8. | | |
| Total CAPCO credit available before | re recapture (add lines 5 and | 8) | | • 9. | | |
| Recapture of CAPCO credit (enter a | | | | | | |
| Net CAPCO credit available for the | e current tax year (subtract lii | ne 10 from line 9) | | • 11. | | |
| rt 2 — Computation of CAPCO | credit used and carrie | d forward (see | instructions) | | | |
| Tax (see instructions) | | 12. | | | | |
| Tax credits claimed before the CAI | PCO credit (see instructions) | • 13. | | | | |
| Tax after application of all other cre | | | | | | |
| Minimum tax (see instructions) | | | | | | |
| Limitation on CAPCO credit to be from line 14) | • • | | | | | |
| CAPCO credit to be used in the cu | ırrent tax year (see instruction | ns) | | • 17. | | |
| Total unused CAPCO credit carryfo | orward available (subtract line | e 17 from line 11) . | | • 18. | | |
| Amount of unused CAPCO credit of | | | | | | |
| if applicable; otherwise enter 0) | - | • | | | | |
| Unused CAPCO credit to be carried | ed forward to the next tax ye | ear (subtract line 1 | 9 from line 18) | • 20. | | |
| rt 3 — Allocated CAPCO credi | t available for the curre | nt tax year (see | e instructions) | | | |
| A A | В | C | D | | | Ε |
| Description of CAPCO (Attach additional sheets if necessary) | Total credit allocated by the Superintendent of Insurance | % of credit available for the current tax year | Accumulated available prior tax y | in . | for the | ed credit availa e current tax ye mn B x column C |
| | | 0.1 | | | | |
| | | 0.1 | | | | |
| | | 0.1 | | | | |
| | | | | | | |

| Doub 4 Commutation of CAD | CO avadit vacan | tuus. | | | | |
|--|---|--|--|---|--|--|
| Part 4 — Computation of CAPC 22 100% recapture of CAPCO credit 23 85% recapture of CAPCO credit 24 70% recapture of CAPCO credit 25 100% recapture of CAPCO credit 26 Total recapture of CAPCO credit | for failure to meet re t for failure to meet t for failure to meet dit if CAPCO certif | quirement of Tax I requirements of requirements of icate is revoked | Tax Law section Tax Law section (see instructions) | 11(c)(1)(B) 11(c)(1)(C) | • 23. • 24. • 25. | |
| Part 5 — Allocated CAPCO cree A Description of CAPCO (Attach additional sheets if necessary) | B Transferee corporation name | to affiliates fo C EIN | Unused cred by the Supe | lit allocated | E % of credit | F |
| (Attach additional sheets if Necessary) | Corporation name | | of Insu transfer affilia | rance red to | for the current tax year | affiliates for the current tax year (column D x column E) |
| | | | | | | |
| | | | | | | |
| 27 Total allocated CAPCO credit tr enter here and on line 2) | | | • • | | | |
| Part 6 — Allocated CAPCO cre | | | | | , | uctions) |
| A | B | C | | | E E | F |
| Description of CAPCO (Attach additional sheets if necessary) | Transferor corporation name | EIN | Unused cred by the Supe of Insu transferre affilia | lit allocated erintendent rance ed from | % of credit available for the current tax year | _ |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 28 Total allocated CAPCO credit tr amounts; enter here and on line 4). | | | • | | • 28. | |
| Part 7 — CAPCO credit carryfo | orward transfer | red from affilia | ates for the cu | ırrent tax | year (see | instructions) |
| Description of CAPCO (Attach additional sheets if necessary) | | B nsferor ation name | C EIN | | D ate of er or sale | E Credit carryforward transferred from affiliates |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 29 Total CAPCO credit carryforwai amounts; enter here and on line 7) | | | | | | |
| Part 8 — CAPCO credit carryfo | orward transfer | red to affiliate | s for the curre | ent tax ye | ar (see inst | ructions) |
| A Description of CAPCO (Attach additional sheets if necessary) | | B nsferee ation name | C EIN | | D ate of er or sale | E Credit carryforward transferred to affiliates |
| | | | | | | |
| | | | | | | |
| | | | | | 1 | |
| 30 Total CAPCO credit carryforwar amounts; enter here and on line 19 | | | • . | | • 30. | |

CT-33-A New York State Department of Taxation and Finance Life Insurance Corporation Combined Franchise Tax Return

| | Franchise Tax Return | All filers m | ust ente | er tax | perio | d: | | |
|----|---|-------------------------------|-----------------------|-----------|-----------|-------------|---------------------------------|-----------|
| | Amended Tax Law — Article 33 | beginning | | | | ending | | |
| E | Employer identification number File number Business telephone number | | If addres below is | | | | If you claim an overpayment, ma | ark 🗆 |
| | | T | an X in th | | | | an X in the box | |
| I | Legal name of corporation | If you need to | o update | | Date red | ceived (for | Tax Department use | only) |
| | | your address information for | | | | | | |
| ı | Mailing name (if different from legal name above) | tax, or other | tax types | | | | | |
| | 0/0 | you can do s Visit our Web | | | | | | |
| ľ | Number and street or PO box | www.nystax.g | | | | | | |
| L | | option. Other | wise, se | Э | A 111 /6 | | | |
| ľ | City State ZIP code | Business info Form CT-1. | rmation | in | Audit (fo | or Iax Depa | artment use only) | |
| Ļ | | | tala an a | · (C) | | | | |
| | Did any corporation in the combined group do business, employ capital, own or lease prop in the MCTD? <i>(mark an X in the appropriate box)</i> Yes No lif Yes, you must file F | • | | лисе | | | | |
| _ | Pay amount shown on line 26. Make payable to: New York State Corporat | | /1. | | Ц | Pavi | ment enclosed | |
| 4 | Attach your payment here. Detach all check stubs. (See instructions for details. |)) | | | Α. | | | T |
| or | nputation of tax and installment payments of estimated tax | , | | | | | | |
| | Combined allocated entire net income (ENI) from line 86 • | × 0.07 | 1 • | 1. | | | | |
| | 2 Combined allocated business and investment capital from line 63 • | × 0.00 | 16 | 2. | | | | |
| 3 | Combined allocated alternative base from line 92 • | × 0.09 | | 3. | | | | |
| 4 | Minimum tax for parent corporation only | | <u></u> [| 4. | | | 25 | 50 00 |
| 5 | o Combined allocated subsidiary capital from line 52 ■ | × 0.000 | 08 | 5. | | | | |
| 6 | Combined franchise tax (largest of line 1, 2, 3, or 4, plus line 5) | | <u></u> • _ | 6. | | | | |
| | Combined life insurance company premiums from line 96 ● | × 0.007 | | 7. | | | | |
| | Total combined tax before limitations on tax (add lines 6 and 7) | | | 8. | | | | |
| | Combined life insurance company premiums from line 100 • | × 0.015 | | 9. | | | | |
| | Combined tax before EZ and ZEA tax credits (enter the amount from line 8 or line 9, w | | - · - | 10. | | | | _ |
| | EZ and ZEA tax credits claimed (enter amount from line 115) | | _ | | | | | _ |
| | Combined tax after EZ and ZEA tax credits (subtract line 11a from line 10; see in Combined minimum tax for subsidiaries — number of subsidiaries (see instructions) | × \$25 | | 12. | | | | + |
| | 3 Total combined tax after EZ and ZEA tax credits (add lines 11b and 12) | | | 13. | | | | + |
| | | | | 14. | | | | + |
| | 5 Combined tax from line 13 or 14, whichever is less | | | 15. | | | | _ |
| | Tax credits (enter amount from line 116; see instructions) | | - | 16. | | | | + |
| | Combined tax due (subtract line 16 from line 15; if less than zero, enter 0) | | | 17. | | | | + |
| | First installment of estimated tax for next period: | | | | | | | |
| 18 | If you filed a request for extension, enter amount from Form CT-5.3, line 5 | | • | 18. | | | | |
| | If you did not file Form CT-5.3 and line 17 is over \$1,000, enter 40% of line 17; of | | _ | 19. | | | | |
| 20 | Total (add line 17 and line 18 or 19) | | | 20. | | | | |
| 21 | Total prepayments from line 114 | | • | 21. | | | | |
| 22 | , | | | 22. | | | | |
| 23 | | | | 23. | | | | |
| | Interest on late payment (see instructions) | | | 24. | | | | |
| 25 | | | | 25. | | | | + |
| 26 | | | | | | | | _ |
| 27 | • | | | 27. | | | | + |
| | Amount of overpayment to be credited to next period | | | | | | | + |
| 29 | | | | 29. 20 | | | | + |
| | Amount of overpayment to be credited to Form CT-33-M | | | 30. | | | | + |
| | Refund of overpayment (subtract line 30 from line 29) Refund of tax credits (see instructions) | | | | | | | + |
| | Tax credit to be credited as an overpayment to next year's return (see instruc- | | | | | | | + |
| | Combined issuer's allocation percentage from line 105 | | _ | | | | | <u></u> % |
| | | | | | | | | |

| Sche | edule A — Computation of combined allocation percentage (If you do not claim an allocation, enter 100 on line 48; see instructions) |
|------|--|
| | New York taxable premiums |
| 35 | New York ocean marine premiums |
| 36 | New York premiums for annuity contracts and for insurance for the elderly |
| 37 | New York premiums on reinsurance assumed |
| 38 | Total New York gross premiums (add lines 34 through 37) |
| | New York premiums ceded that are included on line 38 |
| 40 | Total New York premiums (subtract line 39 from line 38) |
| | Total everywhere premiums |
| | Combined New York premium percentage (divide column E line 40 by line 41) |
| | Combined weighted New York premium percentage (multiply line 42 by nine) |
| | New York wages, salaries, personal service compensation, and commissions |
| | Total everywhere wages, salaries, personal service compensation, and commissions |
| | Combined New York payroll percentage (divide column E line 44 by line 45) |
| | Total combined New York percentages (add lines 43 and 46) |
| | Combined allocation percentage (divide line 47 by ten; if line 42 or 46 is 0, see instructions) |
| | edule B — Computation and allocation of combined subsidiary capital (see instructions) |
| | Average fair market value of subsidiary capital |
| | Average value of current liabilities attributable to subsidiary capital |
| | Net average fair market value of subsidiary capital |
| | Net average value of subsidiary capital allocated to New York State (enter column E amount in the first box on line 5) |
| | edule C — Computation and allocation of combined business and investment capital (see instructions) |
| | Average value of total assets (see instructions) |
| | Average fair market value adjustment (show a negative amount with a minus (-) sign) |
| | Average value of nonadmitted assets from annual statement |
| | Total combined assets (add column E lines 53, 54, and 55) |
| | Average value of current liabilities |
| | Total combined capital (subtract column E line 57 from line 56) |
| | Combined subsidiary capital from column E line 51 |
| | Combined business and investment capital (subtract line 59 from line 58) |
| 61 | Average value of assets, excluding subsidiary assets included on line 51, held as reserves under New York State Insurance Law |
| -00 | sections 1303, 1304, and 1305 (use same method to value assets as on line 56) |
| | Adjusted combined business and investment capital (subtract column E line 61 from line 60) |
| | Combined allocated business and investment capital (multiply line 62 by the combined allocation percentage on line 48; enter here and in the first box on line 2 |
| | edule D — Computation and allocation of combined ENI (see instructions) |
| | FTI before operations or net operating loss (include disallowed dividends paid deduction: ●) |
| Addi | |
| | Dividends-received deduction (used to compute line 64) |
| | Dividend or interest income not included in line 64 (attach list) |
| | |
| | Adjustment for gains or losses on disposition of property acquired before January 1, 1974 |
| 69 | · · · · · · · · · · · · · · · · · · · |
| | New York State franchise tax deducted on federal return (attach list) |
| | , |
| | Amount that would have been required to be included on your federal return except for a safe harbor lease |
| | Total amount of federal depreciation from Form CT-399 (see instructions) |
| | Other additions (see instructions) • IRC section 199 deduction: Total (add column E lines 64 through 74) |
| 13 | 10tat jauu coluntin e iines 04 thiough 74) |

| A Parent | B Total subsidiaries | C Subtotal (column A + column B) | D Intercorporate eliminations | E Combined total (column C – column D) | |
|--------------------|-----------------------------|---|--------------------------------------|--|---------|
| Schedule A - Comp | utation of combined alloca | ation percentage | | | |
| 34. • | | | | 34. | |
| 35. ° | | | | 35. ● | |
| 36. ° | | | | 36. | \perp |
| 37. ° | | | | 37. | |
| 38. | | | | 38. ● | |
| 39. | | | | 39. | |
| 40. • | | | | 40. | |
| 41. • | | | | 41. | \perp |
| 42. | | | | 42. | % |
| 43. | | | | 43. | % |
| 44. | | | | 44. | \perp |
| 45. ° | | | | 45. | |
| 46. | | | | 46. | % |
| 47. | | | | 47. | % |
| 48. | | | | 48. | % |
| | utation and allocation of c | ombined subsidiary ca | pital (see instructions) | | |
| 49. | | | | 49. | \perp |
| 50. ° | | | | 50. | |
| 51. ° | | | | 51. • | |
| 52. ° | | | | 52. [•] | |
| | utation and allocation of c | ombined business and | investment capital | | |
| 53. • | | | | 53. • | \perp |
| 54. ° | | | | 54. | |
| 55. ° | | | | 55. | |
| 56. | | | | 56. | \perp |
| 57. ● | | | | 57. ° | |
| 58. | | | | 58. | \perp |
| 59. | | | | 59. | |
| 60. | | | | 60. | \perp |
| | | | | | |
| 61. | | | | 61. | |
| 62. | | | | 62. | |
| 63. | | | | 63. | |
| | utation and allocation of c | ombined ENI (see instruc | ctions) | | |
| 64. • | | | | 64. • | \perp |
| Additions | | | | | |
| 65. | | | | 65. | \perp |
| 66. | | | | 66. | \perp |
| 67. • | | | | 67. • | \perp |
| 68. | | | | 68. • | \perp |
| 69. | | | | 69. | \perp |
| 70. | | | | 70. | \perp |
| 71. | | | | 71. • | \perp |
| 72. | | | | 72. • | \perp |
| 73. • | | | | 73. • | \perp |
| 74. • | | | | 74. | |
| 75. | | | | 75. • | |

| Sche | edule D — Computation and allocation of combined ENI (continued; see instructions) |
|------|--|
| Subt | ractions |
| 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) |
| 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 |
| 81 | Amount that could have been deducted on your federal return except for a safe harbor lease |
| 82 | Total amount of New York depreciation allowed under Article 33, section 1503(b) from Form CT-399 (see instructions) |
| 83 | Other subtractions (attach explanation on separate sheet; 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) |
| | edule E — Computation and allocation of combined alternative base |
| 87 | Officer salaries and other compensation (see instructions) |
| | Combined alternative base (add column E line 85 and line 87) |
| 89 | Statutory deduction (see instructions) |
| | Combined alternative base minus deduction (subtract line 89 from line 88) |
| | Combined alternative base multiplied by 30% (multiply line 90 by 0.3) |
| | Combined allocated alternative base (multiply line 91 by combined allocation percentage on line 48; enter here and in the first box on line 3) |
| | edule F — Computation of combined premiums (see instructions) |
| | bined life insurance company premiums taxable under Article 33 section 1510 |
| | Life insurance premiums |
| | Accident and health insurance premiums |
| | Other insurance premiums (attach list) |
| | Total combined life insurance company premiums (add column E lines 93 through 95; enter here and in the first box on line 7) |
| | bined life insurance company premiums included in the tax limitations computed under Article 33 section 1505 |
| | Life insurance premiums |
| | Accident and health insurance premiums |
| | Other insurance premiums |
| 100 | Total combined life insurance company premiums subject to the floor limitation on tax under section 1505(b) |
| | (add column E lines 97 through 99; enter here and in the first box on line 9) |
| | ance corporations who receive more than 95% of their premiums from: |
| | Annuity contracts, ocean marine insurance, and group insurance on the elderly (see instructions) |
| 102 | Total combined life insurance company premiums subject to the limitation on tax under section 1505(a)(2) (add lines 100 and 101, |
| | column E; enter here and in the first box on line 14) |
| | edule G — Computation of combined issuer's allocation percentage (see instructions) |
| | New York gross direct premiums |
| | Total gross direct premiums |
| 105 | Combined issuer's allocation percentage (divide column E line 103 by line 104; enter here and on line 33) |

| | A Pare | nt | | B Total subsidiaries | C Subtotal (column A + colu | ımn B) | | D Intercorpora elimination | te s | | E Combined total <i>lumn C – column D</i>) | |
|-------|------------------|---------------------------|-------|--------------------------------|-----------------------------------|-------------|--------|---|----------|------|--|----|
| Sche | dule D - | Compu | ıtati | on and allocation of | combined ENI | continue) | d; see | instructions) | | | | |
| | actions | | | | | | | | | | | |
| 76. ° | | | | | | | | | | 76. | • | |
| 77. | | | | | | | | | | 77. | • | |
| 78. ° | | | | | | | | | | 78. | • | |
| 79. | | | | | | • | | | | 79. | • | |
| 80. | | | | | | | | | | 80. | • | |
| 81. | | | | | | | | | | 81. | • | |
| 82. | | | | | | | | | | 82. | • | |
| 83. | | | | | | | | | | 83. | • | |
| 84. | | | | | | | | | <u>'</u> | 84. | • | |
| 85. | | | | | | | | | | 85. | • | |
| 86. | | | | | | | | | | 86. | | |
| | dule E - | Compu | tati | on and allocation of | combined alter | native b | ase | | | | | |
| 87. | | • | | | | | | | | 87. | | |
| 88. | | | | | | | | | | 88. | | |
| 89. | | | | | | | | | | 89. | | |
| 90. | | | | | | | | | | 90. | | |
| 91. | | | | | | | | | | 91. | | |
| 92. | | | | | | | | | | 92. | | |
| | dule F – | Compu | tatio | on of combined prer | niums | | | | | 02. | | |
| | | | | ompany premiums tax | | le 33 se | ction | 1510 | | | | |
| 93. | | | T | | | | | | | 93. | • | |
| 94. | | | | | | | | | | 94. | • | |
| 95. | | | | | | | | | | 95. | • | |
| 96. | | | | | | | | | | 96. | | |
| | nined life | inguranc | | ompany premiums inc | cluded in the tax | limitatio | ne co | mouted und | ler Art | | | |
| 97. | Jillou IIIo | mourano | T . | promising in | | IIIIII | 1 | mpatoa ant | 101 711 | 97. | | |
| 98. | | | | | | | | | | 98. | • | |
| 99. | | | | | | | | | | 99. | • | |
| 99. | | | _ | | | | | | | 99. | • | |
| 100 | | | | | | | | | | 400 | | |
| 100. | nnoo oori | orations | · wh | o receive more than | 05% of their pror | niume fi | romi | | | 100. | | |
| | arice cor | Jorations | VVII | o receive more man | | IIIUIIIS II | ioiii. | | | 404 | | |
| 101. | | | | | | | | | | 101. | | |
| 400 | | | | | | | | | | 400 | | |
| 102. | dula C | Communi | .1.1: | on of combined inc. | owle allegation w | | | | | 102. | | |
| | aule G - | - Compu | Itati | on of combined issu | ier's allocation p | percent | age | | | 400 | | |
| 103. | | | - | | | | | | | 103. | | |
| 104. | | | | | | | | | | 104. | | 21 |
| 105. | | -£ | | | | | | | . 1 | 105. | | % |
| _ | | | - | ents (see instructions) | _ | | 400 | Date paid | d | | Amount | |
| | | | | nent of combined grou | | | | | | | | |
| | | | | up installment from For | | | | | | | | |
| | | _ | | installment from Form | | | | | | | | |
| | | | | o installment from Forn | | | | | | | | |
| | | | | n request from Form C | | | | | | | | |
| | | | | from prior year's comb | | | | | | | | |
| | | | | from Form CT-33-M | | _ | | | | | | |
| | | - | | n subsidiaries not prev | = | | | | | | | |
| 114 | Total prep | ayments | (ada | l lines 106 through 113; e | nter here and on line | e 21) | | | 114. | | | |

| Summary | y of tax cr | edits claimed agai | nst current | year's fran | nchise tax: | | | | | | |
|------------------|--------------------------|--|--------------------------|----------------|----------------|---------------------|---------------------|--------------|--------------|----------|---------------|
| EZ and ZI | EA tax cred | dits (attach appropri | ate form for e | each credit o | claimed) | | | | | | |
| | | | ٦ | | | | | | | | |
| Form CT-60 | 01 • | | Form CT-6 | 01.1 • | | | Form CT-602 | •∟ | | | |
| 115 Total | I EZ and ZE e minimum | EA tax credits claime tax <i>(enter here and on</i> | d above; am line 11a) | ount canno | t reduce the | tax to less | than 115. | | | | |
| | | ppropriate form or st | | | | | | | | | |
| Fire insura | | | | odom ordani | orantroay | | | | | | |
| premiums | tax | | \neg | | | | | | | | |
| credit | | | Form CT- | 250 • | | | Form CT-612. | | | | \rightarrow |
| Form CT-33 | | | Form CT- | | | | Form CT-613. | • | | | |
| Form CT-3 | 3.1 | | Form CT- | | | | Form CT-631. | • | | | \perp |
| Form CT-4 | | | Form CT- | 306 ● | | | Form DTF-624 | • | | | \perp |
| Form CT-4 | l3 • | | Form CT- | | | | Form DTF-630 | • | | | |
| Form CT-4 | l4 • | | Form CT-6 | 11.1 | | | Other credits. | • | | | |
| Form CT-2 | 249 • | | | | | | | | | | |
| 116 Total | l tax credits | s claimed above; do | not include | =7 and 7FΔ | tax credits | claimed on | | | | | |
| | | r here and on line 16) | | | | | 116 | | | | |
| | | s claimed above that | | | | | | | | | _ |
| | | | | | | | | , | | | - |
| 118 If an | y member | in the combined grou | ıp is a captiv | e REII or c | aptive RIC n | nark an X in | the box (see in: | structions i | or definit | ions) | ● |
| Primary corp | poration name | (if a member of an affiliated gr | oup) | | | | EIN | | | | |
| | | | | | | | - | _ | | | |
| Parent corpo | oration name | (if more than 50% owned by an | other corporation) | | | | EIN | | | | |
| | | | | | | | - - | _ | | | |
| Amende | d return i | nformation | | | | | | | | | |
| If filing an | amended r | eturn, mark an X in t | he box for a | ny items tha | t apply and | attach docu | mentation. | | | | |
| Final feder | ral determir | nation | lf mar | ked, enter d | late of deter | mination: ●_ | | | | | |
| NOL or op | erations lo | ss carryback ● | Capita | al loss carry | back | •[| | | | | |
| | | _ | , | • | | | | | _ | | |
| Federal re | turn filed: | Form 1139 • | Amended | l consolidate | ed Form 112 | 20-L ● 🔙 | Amended cor | solidated | Form 1 | 120-PC | • <u> </u> |
| Net oper | rating loss | s (NOL) or operati | ons loss ir | formation | 1 | | | | | | |
| New York S | State NOL o | or operations loss car | ryover total a | vailable for u | use this tax y | ear from all | orior tax years | • | | | |
| Federal No | OL or opera | ations loss carryover | total availab | le for use th | nis tax year f | rom all prior | tax years | • | | | |
| | | or operations loss ca | | | _ | | - | | | | |
| | | ations loss carryforw | | | | | | | | | |
| | | | e's name (print) | , | | | | | e's phone | number | |
| Third - p | | No Designe | es name (print) | | | | | (|)) | Hullibei | |
| design | i Desiuii | ee's e-mail address | | | | | | | PIN | | |
| Certificati | | v that this raturn and | any attacha | anto ara ta | the best of | my knowlod | as and balist t | rio corro | | omple: | <u> </u> |
| Jei illicati | | y that this return and ure of authorized person | any anachin | וכוונס מופ נט | | ficial title | ge and belief the | ue, corre | or, and (| Joinpie | ie. |
| Authoriz | | ure or authorized person | | | | ncial title | | | | | |
| perso | n E-mail | address of authorized per | son | | • | | | | Date | | |
| Paid | Firm's name | (or yours if self-employed) | | | | Firm's EIN | | Prepa | rer's PTIN | or SSN | |
| preparer | | individual preparing this re | aturn | Address | | | City | | l l L ate | ZIP code | \sqcup |
| use | | | | Addiess | | | | | | ZIF CUUI | C |
| (see instr.) | E-mail addre | ess of individual preparing | this return | | | | Preparer's NYTP | RIN | Date | | |

See instructions for where to file.



CT-33-A/ATT New York State Department of Taxation and Finance Schedules A, B, C, D, and E — Attachment to Form CT-33-A Life Insurance Corporation Combined Franchise Tax Return

| Employer identification number (EIN) | Fi | La casconada a o | | | | | | |
|--|---|--|--------------------------|--|-----------------------|---------------------|------------------------|------------------------|
| Legal name of corporation | | le number | Bu | siness telephone number | | | | |
| Legal name of corporation | | 1 1 | (|) | | | | |
| , | | | | | Trade name/D |)BA | | |
| | | | | | | | | |
| Mailing name (if different from legal name above) | | | | | State or count | ry of incorporation | Date received (for Ta. | x Department use only, |
| c/o | | | | | | | | |
| Number and street or PO box | | | | | Date of incorp | ooration | | |
| | | | | | | | | |
| City | | State | 9 | ZIP code | Foreign corpor | ations: date began | | |
| | | | | | business in NY | | | |
| NAICS business code number (from federal return) | If a dalua a a falla a | | If vo | u nood to undata vou | r addraga ar n | hono | Audit (for Tax Depart | mont uso only) |
| 1 | If address/phorabove is new, | ne | | ou need to update you rmation for corporation | | | Addit (for fax Depart | rient use only) |
| | mark an X in th | e box | | es, you can do so onlir w.nystax.gov and look | | | | |
| Principal business activity | | | | on. Otherwise, see <i>Bu</i> | | | | |
| | | | Forr | n CT-1. | | | | |
| | | | | | | | | |
| r all combined returns and attachments | | | | | Form CT-33 | 8-A is desigr | nated the <i>parer</i> | t. The other |
| rporations included in the combined re | eturn are d | iesignate | ea su | osidiaries. | | | | |
| ombined parent corporation legal name | | | | | Parent emplo | yer identification | on number | |
| mbined parent corporation legal name | | | | _ | | l — | | 1 1 1 |
| | | | | | | | | |
| etropolitan transportation business t | | | | | | | | |
| ise property or maintain an office in the | | | | • | • | , , | | |
| | | | | | . D I - I | I O et - II | ad Maatabaata | - \ |
| w York, Bronx, Kings, Queens, Richmo | | | | | | | | |
| w York, Bronx, Kings, Queens, Richmo Mark an X in the appropriate box.) | | | | | | | | |
| Mark an X in the appropriate box.)is form must be completed for each | corporat | ion in th | ne co | mbined group. | | | | |
| Mark an X in the appropriate box.) | corporat | ion in th | ne co | mbined group. | | | | |
| Mark an X in the appropriate box.)is form must be completed for each | corporat | ion in th | ne co | mbined group. | | | | |
| Mark an X in the appropriate box.)is form must be completed for each tach this form to Form CT-33-A, Life Ins | corporates | i on in th Corporati | ne co ion Co | mbined group. | se Tax Retu | ırn. | Yes | No [|
| Mark an X in the appropriate box.)is form must be completed for each tach this form to Form CT-33-A, Life Institute A — Allocation of reinsura | corporates consumance Consumance Consumance pre | ion in the | ne co ion Co | mbined group. ombined Franchis | se Tax Retu | orn. | Yes | No [|
| Mark an X in the appropriate box.)is form must be completed for each tach this form to Form CT-33-A, Life Institute A — Allocation of reinsura | corporates consumance Consumance Consumance pre | ion in the | ne co ion Co | mbined group. ombined Franchis | se Tax Retu | orn. | Yes | No No Form CT-33-A-I |
| Mark an X in the appropriate box.)is form must be completed for each each this form to Form CT-33-A, Life Institute A — Allocation of reinsura | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if neces | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. ombined Franchis en location of r tach separate she | isks canr | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if neces | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if neces | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if neces | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if neces | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if neces | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if neces | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if neces | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if necess | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if necess | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if necess | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if necess | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if necess | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if necess | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if necess | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if necess | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | corporates consumance Consumance Consumance pre | cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if necess | not be dete | ermined (see I | Form CT-33-A-I |
| Mark an X in the appropriate box.) | rance pre/ATT, and (| cion in the corporation in the c | ne co ion Co s whe | mbined group. combined Franchis en location of r tach separate she be premiums | isks canret if necess | not be dete | ermined (see I | Form CT-33-A-I |



| Legal na | me of corpo | ration | | | Employer iden | tification nur | mber |
|---------------|----------------------------------|--|--|------------------------|--|----------------------------------|--|
| | | | | | | - | |
| Schedu | ıle B — C | omputation and alloca | ation of subsidiary cap | ital (see instr | uctions; attach | separate she | eet if necessary) |
| | scription of s esponding lin | subsidiary capital (list the nam nes below) | e of each corporation and the | EIN here; for | each corporatio | on complete | columns B through G on the |
| Item | | | Name | | | | EIN |
| Α | | | | | | | |
| В | | | | | | | |
| С | | | | | | | |
| D | | | | | | | |
| E | | | | | | | |
| A Item | B % of voting stock owned | C Average fair market value | D Current liabilities attributable to subsidiary capital | mark | E rerage fair set value C – column D) | F Issuer's allocation % | G Value allocated to New York State (column E × column F) |
| Α | | | | | | | |
| В | | | | | | | |
| С | | | | | | | |
| D | | | | | | | |
| E | | | | | | | |
| Totals from a | attached sheet | | | | | | |
| 2 Tota | ıls <i>(add am</i> o | ounts in columns C, D, and E) | | | | _ | |
| | 2 . | | • | • | | | |
| 3 Allo | cated subs | sidiary capital (add column G | amounts; enter here and on | line 52 of Forr | n CT-33-A or | | |

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

| | | | A Beginning of year | End of year | Average fair market value basis | |
|-------------|--|----|------------------------|-------------|---------------------------------|---|
| 4 To | otal assets (see instructions) | 4. | | | | |
| 5 Fa | air market value adjustment (attach computation; | | | | | |
| 5 | show any negative amounts with a minus (-) sign) | 5. | | | | |
| 6 N | onadmitted assets from annual statement | 6. | | | | |
| 7 C | urrent liabilities | 7. | | | | |
| 8 As | ssets, 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. | | | | |

| _ | Α | В | nger report gain or | | D | E | | F |
|--|--|---|--|-------------------|--|-------------------------|----------------------|--|
| | ription of property parate sheet if necessary) | Cost | Fair marke price or valu on Jan. 1, 19 | ie on o | ue realized disposition | New York gain or los | | Federal gain or loss |
| | | | | | | | | |
| | | | | | | | - | |
| | | | | | | | | |
| | | | | | | | | |
| | | | _ | | | | | |
| | | | | | | | - | |
| | | | | | | | \dashv | |
| tals fro | m attached sheet | | | | | | | |
| 9 Tota | als (add amounts in col | umns E and F) | | | 9. | | | |
| | v York adjustment (รเ | | | | | | | |
| F | orm CT-33-A or Form C | T-33-A/B; use a minus | s sign for negative | amounts) | | | . 10. | |
| shodu | le E – Officers (a | projected or also | tod) and corta | in stockhol | dors (include | all afficare whath | | at receiving one |
| ,,,, | | , and all stockholders o | | | | | | |
| | | | | | | | | |
| | | A | | В | | С | | D |
| | (give ac | A and address stual residence; te sheet if necessary) | | Social se numb | | C Official title | | |
| | (give ac | ctual residence; | | Social se numb | | - | | Salary and all or compensation rec |
| | (give ac | ctual residence; | | Social se numb | per | - | | Salary and all or compensation rec |
| | (give ac | ctual residence; | | Social se numb | per | - | | Salary and all or compensation rec |
| | (give ac | ctual residence; | | Social se numb | per | - | | Salary and all or compensation rec |
| | (give ac | ctual residence; | | Social se numb | per | - | | Salary and all or compensation rec |
| | (give ac | ctual residence; | | Social se numb | per | - | | Salary and all or compensation rec |
| | (give ac | ctual residence; | | Social se numb | per | - | | Salary and all or compensation rec |
| otals fro | (give ac attach separa | tual residence; te sheet if necessary) | | Social se numb | per | - | | Salary and all or compensation rec |
| | (give ac attach separa | tual residence; te sheet if necessary) | n line 87 of Form (| Social se numb | | Official title | | Salary and all or compensation rec |
| | (give ac attach separa | tual residence; te sheet if necessary) | n line 87 of Form C | Social se numb | | Official title | | Salary and all or compensation rec |
| 11 Tota | give ac attach separa om attached sheet als (add column D amo | tunts; enter here and of | clare that this co | Social se numb | er — — — — — — — — — — — — — — — — — — — | Official title | • 11. | Salary and all o compensation rec from corporati |
| 11 Tota ertificat ate Law | om attached sheet als (add column D amo | testical residence; the sheet if necessary) unts; enter here and of Ities of perjury, I dec | clare that this co | Social se numb | er — — — — — — — — — — — — — — — — — — — | Official title | • 11. | Salary and all o compensation rec from corporati |
| 11 Tota ertificat ate Law d belief | om attached sheet als (add column D amo tion: Under the pena y and is also liable fo f true, correct, and co | unts; enter here and or the group tax liabil omplete. | clare that this co | Social se numb | er — — — — — — — — — — — — — — — — — — — | Official title | • 11. | Salary and all o compensation rec from corporati |
| 11 Total ertificate taw d belief | om attached sheet als (add column D amo tion: Under the pena y and is also liable fo f true, correct, and co | unts; enter here and or lities of perjury, I dec r the group tax liabil omplete. | clare that this co | Social se numb | oer ———————————————————————————————————— | Official title | • 11. | Salary and all o compensation rec from corporati |
| 11 Tota ertificat ate Law d belief | om attached sheet als (add column D amo tion: Under the pena y and is also liable fo f true, correct, and co | unts; enter here and or the group tax liabil omplete. | clare that this co | Social se numb | oer ———————————————————————————————————— | Official title | • 11. | Salary and all o compensation rec from corporati |
| ertificat ate Law d belief Authori perso | om attached sheet als (add column D amo tion: Under the pena y and is also liable fo f true, correct, and co | unts; enter here and or lities of perjury, I dec r the group tax liabil omplete. | clare that this co | Social se numb | oer ———————————————————————————————————— | Official title | • 11. basis to the b | Salary and all o compensation rec from corporati |
| ertificat ate Law d belief Authori perso | om attached sheet als (add column D amo tion: Under the pena y and is also liable fo f true, correct, and co | unts; enter here and or the group tax liabil omplete. rized person authorized person | clare that this co | Social se numb | oper | Official title | • 11. basis to the b | Salary and all o compensation rec from corporati |

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New York State Department of Taxation and Finance

Subsidiary Detail Spreadsheet

Attachment to Form CT-33-A

Life Insurance Corporation Combined Franchise Tax Return

| Combined parent corporation legal name | Parent employer identification number | | | | | | | | | |
|--|---------------------------------------|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | |

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 | ● EIN |
| | • | | |
| | | Legal name of corporation | Legal name of corporation |
| | | | |
| Sche | edule A — Computation of allocation percentage (see instructions) | | |
| 34 | New York taxable premiums | | • |
| 35 | New York ocean marine premiums | | • |
| | New York premiums for annuity contracts and for insurance for the elderly • | | • |
| | New York premiums on reinsurance assumed | | • |
| 38 | Total New York gross premiums (add lines 34 through 37) | | • |
| 39 | New York premiums ceded that are included on line 38 | | |
| 40 | Total New York premiums (subtract line 39 from line 38) | | • |
| 41 | Total everywhere premiums | | • |
| 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 | | |
| 45 | Total everywhere wages, salaries, personal service compensation, and | | |
| | commissions | | |
| 46 | New York payroll percentage (divide line 44 by line 45) | % | 1.1 |
| 47 | Total New York percentages (add lines 43 and 46) | % | |
| | Allocation percentage (Divide line 47 by ten; if line 42 or 46 is zero, see instructions.) | % | % |
| | edule B — Computation of subsidiary capital (see instructions) | | |
| | Average fair market value of subsidiary capital | | |
| | Average value of current liabilities attributable to subsidiary capital \bullet | | |
| | Net average fair market value of subsidiary capital | | |
| | Net average value of subsidiary capital allocated to New York State | | |
| | edule C — Computation of business and investment capital (see instru | | |
| | Average value of total assets (see instructions) | | • |
| | Average fair market value adjustment | | |
| 55 | Average value of nonadmitted assets from annual statement | | |
| 56 | Total assets (add lines 53, 54, and 55 in Total column) | | |
| 57 | Average value of current liabilities | | |
| 58 | Total capital (subtract line 57 from line 56 in Total column) | | |
| | Subsidiary capital from line 51, <i>Total</i> column | | |
| | Business and investment capital (subtract line 59 from line 58 in Total column) | | |
| 61 | Average value of assets, excluding subsidiary assets included on line 51, | | |
| | held as reserves under New York State Insurance Law sections 1303, | | |
| | 1304, and 1305 | | |
| 62 | Adjusted business and investment capital (subtract line 61 from line 60 in Total column) | | |

Who must file this form

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

Instructions

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

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

| EIN | | Subsidiary | Subsidiary | - 1 | Subsidiary | - 1 | Total | | | |
|------------|--------------------|---------------------------|---------------------------|-----|--------------------------|-----|---------|--|--|--|
| EIIN | | ●EIN | • EIN | • | EIN | | - Total | | | |
| • | | | | | | | | | | |
| Legal na | ame of corporation | Legal name of corporation | Legal name of corporation | L | egal name of corporation | | | | | |
| | | | | | | | | | | |
| Schedule / | A – Computati | on of allocation perce | entage | | | | | | | |
| 34. | | | • | • | | | 34. | | | |
| 35. • | | • | • | • | | | 35. | | | |
| 36. ° | | • | • | • | | | 36. | | | |
| 37. | | • | • | • | | | 37. | | | |
| 38. | | | • | • | | | 38. | | | |
| 39. | | • | • | • | | | 39. | | | |
| 40. | | | • | • | | | 40. | | | |
| 41. | | • | • | • | | | 41. | | | |
| 42. | % | % | 9/ | % | % | 6 | 42. | | | |
| 43. | % | % | 9/ | % | % | 6 | 43. | | | |
| • | | • | • | • | | | | | | |
| 44. | | | | | | | 44. | | | |
| • | | • | • | • | | | | | | |
| 45. | | | | | | | 45. | | | |
| 46. | % | % | 9/ | % | % | 6 | 46. | | | |
| 47. | % | % | 9/ | % | 9/ | | 47. | | | |
| 48. | % | % | 9/ | % | 9/ | 6 | 48. | | | |
| Schedule | B – Computati | on of subsidiary capit | al | | | | | | | |
| 49. | | • | • | • | | | 49. | | | |
| 50. ° | | | • | • | | | 50. | | | |
| 51. ° | | • | • | • | | | 51. | | | |
| 52. • | | • | • | • | | | 52. | | | |
| Schedule | C – Computati | ion of business and in | vestment capital | | | | | | | |
| 53. ° | | • | • | • | | | 53. | | | |
| 54. • | | | • | • | | | 54. | | | |
| 55. ° | | • | • | • | | | 55. | | | |
| 56. | | | | | | | 56. | | | |
| 57. ° | | | | • | | | 57. | | | |
| 58. | | | | | | | 58. | | | |
| 59. | | | | | | | 59. | | | |
| 60. | | | | | | | 60. | | | |
| • | | | • | • | | | | | | |
| | | | | | | | | | | |
| 61. | | | | _ | | | 61. | | | |
| 62. | | | | | | | 62. | | | |

| Lega | I name of corporation | Employer identification | number |
|------|--|---------------------------|---------------------------|
| | | Subsidiary | Subsidiary |
| | | EIN | EIN |
| | | Legal name of corporation | Legal name of corporation |
| Sch | edule D — Computation of entire net income (see instructions) | | |
| 64 | FTI before operations or net operating loss (include disallowed dividends paid deduction) | | |
| Addi | tions | | |
| 65 | Dividends-received deduction (used to compute line 64) | | |
| 66 | Dividend or interest income not included in line 64 (attach list) | | |
| 67 | Interest to stockholders: minus 10% or \$1,000, whichever is larger | | |
| 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) | | |
| 69 | Deductions attributable to subsidiary capital (attach list; see instructions) | | |
| 70 | New York State franchise tax deducted on federal return (attach list) | | |
| 71 | Amount deducted on your federal return as a result of a safe harbor lease • | | • |
| | Amount that would have been required to be included on your federal | | • |
| | return except for a safe harbor lease | | |
| 73 | Total amount of federal depreciation from Form CT-399 | | • |
| | (see instructions) | | |
| 74 | Other additions (attach explanation on separate sheet; see instructions) | | • |
| | Total (add lines 64 through 74 in Total column) | | |
| | ractions | | |
| 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) | | |
| | Gain on installment sales made before January 1, 1974 (attach list) | | • |
| | The state of the s | , | |
| 80 | Amount included on your federal return as a result of a safe harbor lease • | | • |
| | Amount that could have been deducted on your federal return except | | • |
| • | for a safe harbor lease | | |
| 82 | Total amount of allowable New York depreciation under Article 33, | | • |
| - | section 1503(b), from Form CT-399 (see instructions) | | |
| 83 | Other subtractions (attach explanation on separate sheet; see instructions) | | • |
| | edule E — Computation of alternative base | | |
| | • | | |
| 87 | Officer salaries and other compensation (from Form CT-33-A/ATT, Schedule E, | | |
| | line 11) | | |

| Subsidiary | Subsidiary | Subsidiary | Subsidiary | Total |
|---------------------------|---------------------------|---------------------------|---------------------------|--------|
| EIN | EIN | EIN | EIN | Total. |
| Legal name of corporation | Legal name of corporation | Legal name of corporation | Legal name of corporation | _ |
| hedule D — Comput | ation of entire net ind | come | | |
| | | | | 64. |
| ditions | | | | |
| | | | | 65. |
| | | | | 66. |
| | | | | 67. |
| | | | | 68. |
| • | • | • | • | 69. |
| • | • | • | • | 70. |
| • | • | • | • | 71. |
| | | | | 72. |
| | | | | 73. |
| • | | • | • | 74. |
| | | | | 75. |
| otractions | | | | |
| | | | | 76. |
| | | | | 77. |
| . • | • | | • | 78. |
| . • | • | | | 80. |
| | | | | 81. |
| | • | | | 82. |
| | • | | • | 83. |
| nedule E — Computa | ation of alternative b | ase | | |
| | | | | 87. |

| Lega | I name of corporation | | Employer identification | number |
|--------|--|------|--------------------------|---------------------------|
| | | | | |
| | | | Subsidiary | Subsidiary |
| | | EI | N | EIN |
| | | | | I and more of company |
| | | LE | egal name of corporation | Legal name of corporation |
| Sch | edule F — Computation of premiums (see instructions) | | | L |
| Life i | nsurance company premiums taxable under Article 33 section 1510 | | | |
| 93 | Life insurance premiums | • | | |
| 94 | Accident and health insurance premiums | • | | |
| 95 | Other insurance premiums (attach list) | •_ | | • |
| 96 | Total life insurance company premiums (add lines 93 through 95) | • | | • |
| Life i | nsurance company premiums included in the tax limitations computed | d | | |
| un | der Article 33 section 1505 | | T | |
| 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 through 99) | . L | | |
| Insu | rance corporations who receive more than 95% of their premiums from | ո։ | | |
| 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) | • | | |
| | ,,,,, | | | |
| Sch | edule G — Computation of issuer's allocation percentage (see in | otru | uctions) | |
| | | | ictions) | |
| | New York gross direct premiums | • | | |
| 104 | Total gross direct premiums | • | | ⁻ |

| Subsidiary | Subsidiary | Subsidiary | Subsidiary | Total |
|---------------------------|-----------------------------|----------------------------|---------------------------|-------|
| EIN | EIN | EIN | EIN | Ισται |
| Legal name of corporation | n Legal name of corporation | Legal name of corporation | Legal name of corporation | |
| | | | | |
| | utation of premiums | der Article 33 section 15 | 10 | |
| 33. • | | el Article 33 section 13 | | 93. |
| 94. • | • | • | | 94. |
| 95. • | • | • | • | 95. |
| 96. • | | | | 96. |
| | v promiumo includad in | the tax limitations comp | nutod | 30. |
| under Article 33 sect | tion 1505 | the tax illilitations comp | outea | |
| 97. • | • | • | | 97. |
| 98. | • | • | | 98. |
| 99. | • | • | • | 99. |
| 00. | | | | 100. |
| l . | who receive more than | n 95% of their premiums | from: | 100. |
| • | • | • | • | |
| 01. | | | | 101. |
| • | • | • | • | |
| 02. | | | | 102. |
| | | | | |
| chedule G - Comp | utation of issuer's all | ocation percentage | | |
| 03. | | | • | 103. |
| | | | | |

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

| | All filers must enter tax pe | eriod: | |
|--|---|-------------------|--|
| Amended return | beginning • | ending | |
| Employer identification number File number Business telephone num | nber | | If you claim an |
| | | | overpayment, mark an X in the box |
| Legal name of corporation | Trade name/DBA | | |
| Mailing name (if different from legal name above) | State or country of incorporation Da | te received (for | Tax Department use only) |
| c/o | | | |
| Number and street or PO box | Date of incorporation | | |
| | | | |
| City State ZIP code | Foreign corporations: date began business in NYS | | |
| | | | |
| | | dit (for Tax Depa | artment use only) |
| information for corpora | ation tax, or other tax online. Visit our Web site at | | |
| Principal business activity www.nystax.gov and lo | ook for the change my address Business information in | | |
| Form CT-1. | : Duantess information in | | |
| | | | |
| 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 Corpor | ration Tax | Pay | ment enclosed |
| Attach your payment here. Detach all check stubs. (See instructions for deta | ails.) | | |
| Computation of tax and installment payments of estimated tax | | | |
| ax on New York State gross direct premiums | | | |
| 1 First \$20,000,000 of gross direct premiums | × .004 = | 1. | |
| 2 \$20,000,001-\$40,000,000 of gross direct premiums • | × .003 = | 2. | |
| 3 \$40,000,001-\$60,000,000 of gross direct premiums ● | × .002 = | 3. | |
| 4 Excess of \$60,000,000 of gross direct premiums | | 4. | |
| ax on New York State reinsurance premiums | | | |
| 5 First \$20,000,000 of reinsurance premiums | × .00225 = • | 5. | |
| 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 and estimated tax due | | | <u> </u> |
| 9 Tax due based upon premiums (add lines 1 through 8) | • | 9. | |
| 10 Minimum tax | 1 | 0. | 5,000 00 |
| 11 Tax due (enter the greater of line 9 or 10) | 1 | 1. | |
| First installment of estimated tax for next period: | | | |
| 12a If you filed a request for extension, enter amount from Form CT-5, line 2 | | a. | |
| 12b If you did not file Form CT-5, see instructions | 12 | b. | |
| 13 Total (add line 11 and line 12a or 12b) | <u>1</u> | 3. | |
| 14 Total prepayments from line 27 | • <u>1</u> | 4. | |
| 15 Balance (if line 14 is less than line 13, subtract line 14 from line 13) | <u>1</u> | 5. | |
| 16 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is | attached) ● • 1 | 6. | |
| 17 Interest on late payment (see instructions) | • <u>1</u> | 7. | |
| 18 Late filing and late payment penalties (see instructions) | • 1 | 8. | |
| 19 Balance due (add lines 15 through 18 and enter here; enter the payment amount | nt on line A above) <u>1</u> | 9. | |
| 20 Overpayment (if line 13 is less than line 14, subtract line 13 from line 14) | • 2 | 0. | |
| 21 Amount of overpayment to be credited to next period | 2 | 1. | |
| 22 Refund of overpayment (subtract line 21 from line 20) | 2 | 2. | |

Composition of prepayments on line 14 (see instructions)

| | | | Date paid | Amount |
|---------------|-------------------------------|--|-----------------|-------------------------|
| 23 | Mandat | ory first installment | | |
| | | installment from Form CT-400 | | |
| 24b | Third ins | tallment from Form CT-400 | | |
| 24c | Fourth in | stallment from Form CT-400 | | |
| 25 | Paymen | t with extension request (from Form CT-5, line 5) | | |
| | | ment credited from prior years | 26. | |
| 27 | Total pre | payments (add lines 23 through 26; enter here and on line 14) | 27. | |
| | you bee s, <i>list yea</i> | a audited by the Internal Revenue Service in the past 5 years? | | Yes No |
| | d – party | Yes No Designee's name (print) |] | Designee's phone number |
| | signee nstructions) | Designee's e-mail address | 1 | PIN |
| Certif | ication: | certify that this return and any attachments are to the best of my knowledge are | nd belief true, | correct, and complete. |
| Aut | horized | Signature of authorized person Official title | | |
| pe | erson | E-mail address of authorized person | | Date |
| Pa | id Firn | 's name (or yours if self-employed) | | Preparer's PTIN or SSN |
| prepa us | Sig | ature of individual preparing this return Address | City | State ZIP code |
| on (see in | | ail address of individual preparing this return | parer's NYTPRIN | Date |

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 Insurance Department.

See instructions for where to file.



New York State Department of Taxation and Finance

Insurance Corporation MTA Surcharge Return Tax Law - Article 33, Section 1505-a All filers must enter to

| | Amended _ | | | | ist enter tax | · | _ |
|------------|--|--|---------|---------------------------------|------------------------------|-------------------|-----------------------------------|
| Γ <u>-</u> | return ■ | Dunings total | | beginning | Chata an | endin | ~ - |
| | imployer identification number File number | Business telepho | ne numl | per | State or country | of incorporation | If you claim an overpayment, mark |
| | | () | | Data of income | | Data was in al /f | an X in the box |
| اا | egal name of corporation | | | Date of incorpo | ration | Date received (fo | or Tax Department use only) |
| | | | | If you need to | undate vour | | |
| N | Mailing name (if different from legal name above) | | | address or ph | one information | | |
| | //0 | | | tax types, you online. Visit or | n tax, or other can do so | | |
| ľ | lumber and street or PO box | | | www.nystax.g | ov and look | | |
| | | | | for the change option. Other | e my address vise. see | | |
| | State State | ZIP code | | Business infor | | Audit (for Tax De | epartment use only) |
| L | | | | | | 1 | |
| | you do business, employ capital, own or lease property, or maintain a ansportation District (MCTD) (the counties of New York, Bronx, Kings, | | | | | | |
| P | utnam, Rockland, Suffolk, and Westchester), you must complete this f | form. If not, yo | u do n | ot have to file th | is form. | | |
| Н | owever, you must disclaim liability for the MTA surcharge on Form CT- | | | | A. | | |
| 1 <u>A</u> | Pay amount shown on line 22. Make payable to: New Yo Attach your payment here. Detach all check stubs. (See ii | | | | | _ | ayment enclosed |
| | | istructions it | n ueta | 118.) | | Α. | |
| | nputation of MCTD allocation percentage | | | | | | |
| Non | -life insurance corporations MCTD allocation percenta | age (see inst | ructior | ns) | | | |
| 1a | New York State direct premiums (total amounts from | | | | | | |
| | Form CT-33-NL, lines 34 and 35 and enter here) | | | | | - | |
| 1b | MCTD premiums included on line 1a (see instructions) | | | | | | |
| 2 | Non-life insurance MCTD allocation percentage (divide lin | | | | | 2. | % |
| Life | insurance corporations MCTD allocation percentage (| | ons) | | | _ | |
| 3a | Net New York State premiums (from Form CT-33, line 37, o | I | | | | | |
| | 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 na | ine) <u>.</u> | | | | 5. | % |
| 6a | New York State wages (from Form CT-33, line 41, or CT-33- | Α, | | | | | |
| | line 44, column E) | | ôа. | | | | |
| 6b | MCTD wages included on line 6a (see instructions) | | 3b. | | | | |
| 7 | MCTD wage percentage (divide line 6b by line 6a) | | | | | 7. | % |
| 8 | Total MCTD percentages (add lines 5 and 7) | | | | | 8. | % |
| 9 | Life insurance MCTD allocation percentage (divide line 8 b | | | | | 9. | % |
| Con | nputation of MTA surcharge | <u>- </u> | | | | | |
| 10 | Net New York State franchise tax (from Form CT-33-NL, line 7; Fol | rm CT-33 and | Form C | T-33-A filers, see | instructions) | 10. | |
| 11 | Allocated tax (Form CT-33-NL filers multiply line 10 by line 2; | | | | · - | | |
| | multiply line 10 by line 9) | | | | | 11. | |
| 12 | MTA surcharge before MTA surcharge retaliatory tax cre | | | | | | |
| 13 | MTA surcharge retaliatory tax credit (see instructions) | | | | _ | | |
| 14 | Total MTA surcharge due (subtract line 13 from line 12) | | | | _ | | |
| 15a | If you filed a request for extension, enter amount from F | | | | _ | | |
| 15b | If you did not file Form CT-5 or Form CT-5.3, see instruc | | | | _ | | |
| 16 | Total (add lines 14 and 15a or 15b) | | | | _ | 16. | |
| 17 | Total prepayments (from line 45) | | | | | 17. | |
| 18 | Balance (if line 17 is less than line 16, subtract line 17 from line | | | | | 18. | |
| 19 | Estimated tax penalty (see instructions; mark an X in the box | | | | | 19. | |
| 20 | Interest on late payment (see instructions) | | | | | 20. | |
| 21 | Late filing and late payment penalties (see instructions) | | | | _ | | |
| 22 | Balance due (add lines 18 through 21 and enter here; enter the | | | | _ | | |
| ~~ | Dalance due ladd innes to undugit 21 and enter here; enter th | ı c payırı c ıil d | mount | UIT IIIIE A abov | <i>⊏/</i> | 44. | |

| | putation | of MTA surcharge (continued) | | | | | | | | |
|---|--|---|----------------|---|------------|--------------------------------------|---------------|---------------------------------|---|---------------------|
| | | ment (if line 16 is less than line 17, subtract li | ine 16 | from line 17) | | | | 23. | | |
| | | of overpayment to be credited to New Yo | | | | | | - | | |
| | | of overpayment to be credited to next ye | | | | | _ | | | |
| | | of overpayment to be electrical to liest year | | | | | | | | |
| | | of MTA surcharge retaliatory tax credit to | | | | | | | | |
| | | nd claimed (add lines 26 and 27) | | , | | _ | | | | |
| | | und of MTA surcharge retaliatory | | | | | | 20. | | |
| | | pefore 2005, attach separate computa | | A 2005 | E | 3 06 | C 2007 | | D 2008 | E 2009 |
| 29 | MTA sur | harge payable | 29. | | | | | | 2000 | |
| | | charge retaliatory tax credits previously | 20. | | | | | | | |
| 00 | | d (see instructions) | 30. | | | | | | | |
| 21 | | Subtract line 30 from line 29; | 30. | | | | | | | |
| 31 | | | 24 | | | | | | | |
| 00 | | an zero, enter 0) | 31. | | | | | | | |
| 32 | | ercent (.9) of retaliatory taxes paid this | | | | | | | | |
| | - | tributable to the 2005 MTA surcharge | | | | | | | | |
| | | t exceed line 31, column A) | | | | | | | | |
| 33 | | ercent (.9) of retaliatory taxes paid this ye | | | | | | | | |
| | | 2006 MTA surcharge (may not exceed line | | | | - | | _ | | |
| 34 | | ercent (.9) of retaliatory taxes paid this ye | | | | | | | | |
| | | ırcharge (may not exceed line 31, column C | | | | | | | | |
| 35 | Ninety pe | ercent (.9) of retaliatory taxes paid this ye | ear at | tributable to th | e 2008 | MTA sur | charge | | | |
| | | t exceed line 31, column D) | | | | | | 5. | | |
| 36 | Ninety pe | ercent (.9) of retaliatory taxes paid this ye | ear at | tributable to th | e 2009 | MTA sur | charge | | | |
| | (may no | t exceed line 31, column E) | <u> </u> | | | | | | 36. | |
| 37 | Total MT | A surcharge retaliatory tax credits | | | | | | | | |
| | allowe | d to date (see instructions) | 37. | | | | | | | |
| 38 | Total cre | 11t- / / / / / 00 // / 00 // / | | 0 = 1 | | | | | | |
| Com | nocition | dits (add lines 32 through 36; enter here and | on line | e 27) | | | 38 | 3. | | |
| | ipositioi | of prepayments claimed on line 1 | | | | | 38 Date paid | 3. | Am | ount |
| 39 | _ | | 17 (se | e instructions) | | | | 3. | Am | ount |
| | Mandato | of prepayments claimed on line 1 | 17 (se | e instructions) | | 39. | | 3. | Am | ount |
| | Mandato Second i | of prepayments claimed on line 1 ry first installment nstallment from Form CT-400 | 17 (se | e instructions) | | 39. 40a. | | 8. | Am | ount |
| 40a 40b | Mandato Second i Third ins | of prepayments claimed on line 1 ry first installment | 17 (se | e instructions) | | 39. 40a. | | 3. | Am | ount |
| 40a 40b 40c | Mandato Second i Third ins Fourth in | of prepayments claimed on line 1 ry first installment nstallment from Form CT-400 stallment from Form CT-400 stallment from Form CT-400 | 1 7 (se | e instructions) | | 39. 40a. 40b. 40c. | Date paid | | Am | ount |
| 40a 40b 40c 41 | Mandato Second i Third ins Fourth in Payment | of prepayments claimed on line 1 ry first installment nstallment from Form CT-400 stallment from Form CT-400 with extension request, from Form CT-5 | 17 (sec | e instructions) | T-5.3, lir | 39. 40a. 40b. 40c. | Date paid | 41. | Am | ount |
| 40a 40b 40c 41 42 | Mandato Second i Third ins Fourth in Payment Overpay | of prepayments claimed on line 1 ry first installment | 17 (se | e instructions) | T-5.3, lir | 39. 40a. 40b. 40c. ne 13 | Date paid | 41. 42. | Am | ount |
| 40a 40b 40c 41 42 43 | Mandato Second i Third ins Fourth in Payment Overpaye Add lines | of prepayments claimed on line 1 ry first installment | 17 (se | e instructions) | T-5.3, lir | 39. 40a. 40b. 40c. ne 13 | Date paid | 41. 42. 43. | Am | ount |
| 40a 40b 40c 41 42 43 44 | Mandato Second i Third ins Fourth in Payment Overpaye Add lines Overpaye | of prepayments claimed on line 1 ry first installment | 5, line | e instructions) 10, or Form C CT-33-A | T-5.3, lir | 39. 40a. 40b. 40c. ne 13 | Date paid | 41. 42. 43. 44. | Am | ount |
| 40a 40b 40c 41 42 43 44 45 | Mandato Second i Third ins Fourth in Payment Overpayi Add lines Overpayi Total pre | of prepayments claimed on line 1 ry first installment | 5, line | e instructions) 10, or Form C CT-33-A | T-5.3, lir | 39. 40a. 40b. 40c. ne 13 | Date paid | 41. 42. 43. 44. 45. | Am | |
| 40a 40b 40c 41 42 43 44 45 | Mandato Second i Third ins Fourth in Payment Overpayi Add lines Overpayi Total pre d – party | ry first installment | 5, line | e instructions) 10, or Form C CT-33-A | T-5.3, lir | 39. 40a. 40b. 40c. ne 13 | Date paid | 41. 42. 43. 44. 45. | | |
| 40a 40b 40c 41 42 43 44 45 Third | Mandato Second i Third ins Fourth in Payment Overpayi Add lines Overpayi Total pre | of prepayments claimed on line 1 ry first installment | 5, line | e instructions) 10, or Form C CT-33-A | T-5.3, lir | 39. 40a. 40b. 40c. ne 13 | Date paid | 41. 42. 43. 44. 45. | lesignee's phon | |
| 40a 40b 40c 41 42 43 44 45 Third de (see ii | Mandato Second i Third ins Fourth in Payment Overpaye Add lines Overpaye Total pre d – party esignee instructions) | of prepayments claimed on line 1 ry first installment | 5, line | e instructions) 10, or Form C CT-33-A Period line 17) | T-5.3, lir | 39. 40a. 40b. 40c. ne 13 | Date paid | 41. 42. 43. 44. 45. | esignee's phon | e number |
| 40a 40b 40c 41 42 43 44 45 Third de (see ii | Mandato Second i Third ins Fourth in Payment Overpaye Add lines Overpaye Total pre d – party esignee instructions) | ry first installment | 5, line | e instructions) 10, or Form C CT-33-A Period line 17) | T-5.3, lir | 39. 40a. 40b. 40c. ne 13 | Date paid | 41. 42. 43. 44. 45. | esignee's phon | e number |
| 40a 40b 40c 41 42 43 44 45 Third de (see ii | Mandato Second i Third ins Fourth in Payment Overpaye Add lines Overpaye Total pre d – party esignee instructions) | ry first installment | 5, line | e instructions) 10, or Form C CT-33-A Period line 17) | T-5.3, lir | 39. 40a. 40b. 40c. ne 13 | Date paid | 41. 42. 43. 44. 45. | esignee's phon | e number |
| 40a 40b 40c 41 42 43 44 45 Third de (see iii | Mandato Second i Third ins Fourth in Payment Overpaye Add lines Overpaye Total pre d – party esignee instructions) fication: | ry first installment | 5, line | e instructions) 10, or Form C CT-33-A Period line 17) | T-5.3, lir | 39. 40a. 40b. 40c. ne 13 | Date paid | 41. 42. 43. 44. 45. | esignee's phon | e number |
| 40a 40b 40c 41 42 43 44 45 Third de (see ii Certif | Mandato Second i Third ins Fourth in Payment Overpaye Add lines Overpaye Total pre d – party esignee instructions) fication: | of prepayments claimed on line 1 ry first installment | 5, line | e instructions) 10, or Form C CT-33-A Period line 17) | of my k | 39. 40a. 40b. 40c. ne 13 | Date paid | 41. 42. 43. 44. 45. | esignee's phon) PIN correct, and Date | e number complete. |
| 40a 40b 40c 41 42 43 44 45 Third de (see ii Certif | Mandato Second i Third ins Fourth in Payment Overpayi Add lines Overpayi Total pre d – party esignee instructions) fication: thorized terson | of prepayments claimed on line 1 ry first installment | 5, line | e instructions) 10, or Form C CT-33-A Period line 17) | of my k | 39. 40a. 40b. 40c. ne 13 | Date paid | 41. 42. 43. 44. 45. | esignee's phon) PIN correct, and | e number complete. |
| 40a 40b 40c 41 42 43 44 45 Third de (see ii Certif | Mandato Second i Third ins Fourth in Payment Overpaye Add lines Overpaye Total pre d – party esignee instructions) fication: thorized erson aid Firm Signer | ry first installment | 5, line | 10, or Form C CT-33-A Period line 17) | of my k | 39. 40a. 40b. 40c. ne 13 | Date paid | 41. 42. 43. 44. 45. | esignee's phon) PIN correct, and Date | e number complete. |
| 40a 40b 40c 41 42 43 44 45 Third de (see ii Certif | Mandato Second i Third ins Fourth in Payment Overpaye Add lines Overpaye Total pre d – party signee instructions) fication: thorized terson aid arer Sign | of prepayments claimed on line 1 ry first installment | 5, line | 10, or Form C CT-33-A Period line 17) | of my k | 39. 40a. 40b. 40c. ne 13 | Date paid | 41. 42. 43. 44. 45. | esignee's phon) PIN correct, and Date Preparer's PTIN | e number complete. |

See instructions for where to file.





New York State Department of Taxation and Finance

Non-Life Insurance Corporation Franchise Tax Return

Tax Law — Article 33

| | | | | | | | | | | | | All filers mu | ist enter tax | perioa: | | | | |
|-------------|-------------|------------|------------|---------------------|------------------|---------|---------------|-------------------|------|----------------------|--|--|----------------------------|--------------|-------------|---------------------|---------------|---|
| Ame | ended | return | | | | | | | | | | beginning | | e | nding | | | |
| Emr | ployer ide | ntificatio | n number | (EIN) | | | | File numb | er | Business t | elephone numbe | r | | | | If you clai | im an | _ |
| ┙゛ | | 1 | 1 | . , | 1 | | L | | | 1 | 1 | | | | | | nent, mark | |
| Log | al name o | - I | otion | | | | | | | |) | Trade name/DE | 2.4 | | | an X in th | ie box | _ |
| Leg | ai name o | or corpor | alion | | | | | | | | | Trade name/DE | DA. | | | | | |
| Mail | ling name | (if differ | ent from I | egal name | above) | | | | | | | State or country | of incorporation | Date recei | ved (for Ta | ax Departm | nent use only | _ |
| c/o | 1 | | | | | | | | | | | | | | | | | |
| Nun | nber and | street or | PO box | | | | | | | | | Date of incorpo | oration | | | | | |
| City | ′ | | | | | | | State | | ZIP code | | Foreign corpora began business | | | | | | |
| NAI | CS busine | ess code | number | (from federa | return) | If addr | is ne | w, | | | | ur address or pon tax, or other | | Audit (for T | Tax Depart | tment use o | only) | _ |
| Prin | icipal busi | iness act | tivity | | | mark a | ın X i | n the box | | types, you www.nysta | can do so onl x.gov and lool erwise, see B | ine. Visit our Work for the change usiness information | eb site at e my address | | | | | |
| A. P | ay am | ount | shown | on line | 15. Ma | ke pa | vab | le to: N e | ew \ | York Stat | -M (see inst e Corpora ns for details | ructions) tion Tax s.) | | Α. | _ | res ∎ nent enclo | No L | - |
| B. F | ederal | l retur | n filed: | : (mark a | n X in oı | ne box) | | | | | | | | | | | | _ |
| Œ | orm 1 | 120-L | • | F | orm 11 | 20-PC | • | | C | Consolida | ted basis | • | Other: | | | | • | |
| | | | | | | | | | | ne past 5 | | | (| Yes | • | | No ● | |
| | | | | | | Nan | ne | | | | | | | EIN | | | | _ |
| | | | | n name federal g | | N Mail | | | | | | | | | - | | | |
| | | | | name a | | | ne | | | | | | | 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 Insurance Department, and copies of the following schedules from your *Annual Statement: Exhibit of Premiums Written*, Schedule T; Schedule F, *Reinsurance*, Parts 1 and 3; and *Underwriting and Investment Exhibit*, Part 2B - *Premiums Written*.

| Com | putation of tax and installment payments of estimated tax (see instructions) | | |
|------|--|------|-------------------------|
| 1 | Accident and health insurance premiums from line 34 • × .0175 | 1. | |
| 2 | Other non-life insurance company premiums from line 35 • × .02 | 2. | |
| 3 | Total tax on premiums (add lines 1 and 2) | 3. | |
| 4 | Minimum tax | 4. | 250 00 |
| 5 | Tax due before credits (line 3 or line 4 amount, whichever is greater) | 5. | |
| 6 | Tax credits (enter amount from line 47) | 6. | |
| 7 | Tax due (subtract line 6 from line 5) | 7. | |
| Fi | rst installment of estimated tax for next period: | | |
| 8a | If you filed a request for extension, enter amount from Form CT-5, line 2 | 8a. | |
| 8b | If you did not file Form CT-5 and line 7 is over \$1,000, see instructions | 8b. | |
| 9 | Total (add line 7 and line 8a or 8b) | 9. | |
| 10 | Total prepayments from line 46 | 10. | |
| 11 | Balance (if line 10 is less than line 9, subtract line 10 from line 9) | 11. | |
| 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) | | |
| 14 | Late filing and late payment penalties (see instructions) | 14. | |
| 15 | Balance due (add lines 11 through 14 and enter here; enter the payment amount on line A on page 1) | 15. | |
| 16 | Overpayment (if line 9 is less than line 10, subtract line 9 from line 10) | 16. | |
| 17 | Amount of overpayment to be credited to next period | 17. | |
| 18 | Balance of overpayment (subtract line 17 from line 16) | 18. | |
| 19 | Amount of overpayment to be credited to Form CT-33-M | 19. | |
| | Refund of overpayment (subtract line 19 from line 18) | _ | |
| | Refund of tax credits (see instructions) | _ | |
| 21b | Tax credits to be credited as an overpayment to next year's return (see instructions) | | |
| 22 | Issuer's allocation percentage from line 38 | | % |
| | Reinsurance allocation percentage from line 33 | | % |
| Sche | edule A — Allocation of reinsurance premiums when location of risks cannot be de | term | ined (see instructions; |
| | attach separate sheet if necessarv) | | |

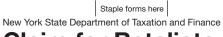
| attach separate sheet ii necessa | ' 37 | | |
|--|--|----------------------------------|--|
| Name of ceding company | B Reinsurance premiums received | C Reinsurance allocation % | D Reinsurance premiums allocated to New York State (column B × column C) |
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| | | | |
| Totals from attached sheet | | | |
| 24 Total (add column D amounts; enter here and inc | clude on line 28) | • 24. | |

| Sch | edule B — Computation of reinsurance allocation percentage (see instructions) | | | | |
|-----|---|---------|------------|--------|---|
| 25 | New York taxable premiums | | | | |
| 26 | New York ocean marine premiums | | | | |
| 27 | New York premiums for annuity contracts and insurance for the elderly. • 27. | | | | |
| 28 | New York premiums on reinsurance assumed (see instructions) | | | | |
| 29 | Total New York gross premiums (add lines 25 through 28) | | | | |
| 30 | | | | | |
| 31 | Total New York premiums (subtract line 30 from line 29) | | | | |
| 32 | | | | | |
| 33 | Reinsurance allocation percentage (divide line 31 by line 32; enter here and on line 23) | | 33. | | % |
| 35 | Accident and health insurance premiums (enter here and in the first box on line 1) Other non-life insurance premiums (enter here and in the first box on line 2) | - H | 34. 35. | | |
| | edule D — Computation of issuer's allocation percentage (see instructions) | | | | |
| 36 | New York gross direct premiums | | | | |
| 37 | Total gross direct premiums | | | | |
| 38 | Issuer's allocation percentage (divide line 36 by line 37; enter here and on line 22) | • | 38. | | % |
| Con | nposition of prepayments (see instructions) | | | | |
| | | Date pa | id | Amount | |
| 39 | Mandatory first installment | | | | |
| 40 | Second installment from Form CT-400 | | | | |
| 41 | Third installment from Form CT-400 | | | | |
| 42 | Fourth installment from Form CT-400 | | | | |
| 43 | Payment with extension request from Form CT-5, line 5 | | | | |
| | | | 4.4 | | |

44Overpayment credited from prior years44.45Overpayment credited from Form CT-33-MPeriod45.46Total prepayments (add lines 39 through 45; enter here and on line 10)46.

| Summary | of t | ax credits claimed agains | t current year's | s franchise tax (see inst | ructions; attach applicab | ole credit forms) |
|---|-----------------|--|------------------|---------------------------|----------------------------|------------------------|
| Fire insurar | nce p | remiums tax credit | | | | |
| (enter amour | nt claii | med)• | | Form CT-602 | • <u> </u> | |
| Form CT-33 | 3-R | • <u> </u> | | Form CT-604 | • <u> </u> | |
| Form CT-33 | 3.1 | • <u> </u> | | Form CT-606 | • <u> </u> | |
| Form CT-4 | 1 | • | | Form CT-611 | • <u> </u> | |
| Form CT-43 | 3 | • <u> </u> | | Form CT-611.1 | • <u> </u> | |
| Form CT-44 | 4 | • <u> </u> | | Form CT-612 | • <u> </u> | |
| Form CT-24 | 49 | • | | Form CT-613 | • | |
| Form CT-25 | 50 | • <u> </u> | | Form CT-631 | • <u> </u> | |
| Form CT-25 | 59 | • <u> </u> | | Form DTF-624 | • <u> </u> | |
| Form CT-60 | 01 | • <u> </u> | | Form DTF-630 | • <u> </u> | |
| Form CT-60 | 01.1 | • | | Other credits | • <u> </u> | |
| If filing an a | ameno al det | ded return, mark an X in the b | If marked, enter | date of determination: • | | |
| Federal retu | urn fil | ed: Form 1139 ● | Amended Form | 1120-L • | ended Form 1120-PC • | |
| Third – pa designe (see instruction | e r | Yes No Designee's na Designee's e-mail address | me (print) | | Designe (| e's phone number) PIN |
| Certification | on: l d | certify that this return and any | attachments are | to the best of my knowled | lge and belief true, corre | ct, and complete. |
| Authoriz | ed | Signature of authorized person | | Official title | | |
| person | ו ו | E-mail address of authorized person | | | | Date |
| Paid | Firm's | name (or yours if self-employed) | | Firm's EIN | N Prepa | rer's PTIN or SSN |
| preparer - use | Signat | ure of individual preparing this return | Address | | City St | rate ZIP code |
| only (see instr.) | E-mail | address of individual preparing this re | turn | | Preparer's NYTPRIN | Date |

See instructions for where to file.





Claim for Retaliatory Tax Credits

All filers must enter tax period:

beginning ending

| Leg | al name of corporation | | | | Employer identifi | cation number | |
|-----|--|--------|--|-----------------------|-------------------|---------------------|---------|
| | | | | | | | |
| | this form with Form CT-33, Life Insurance Co Return, or CT-33-A, Life Insurance Corporation | , | • | 33-NL, <i>Non-Lif</i> | e Insurance C | orporation Franch | ise |
| | t 1 — Computation of Article 33 section 1511(c) | | | porations organ | nized or domic | iled in New York St | ate |
| For | tax years before 2008, attach separate computa | ation. | A 2008 | B 2009 | | C 2010 | |
| 1 | Tax less credits (except for section 1511(c) | | | | | | |
| | retaliatory tax credit) | 1. | | | | | |
| 2 | Section 1511(c) retaliatory tax credit | | | | | | |
| | claimed in 2008 and 2009 | 2. | | | | | |
| 3 | Balance (subtract line 2 from line 1) | 3. | | | | | |
| 4 | 90% of retaliatory taxes paid in 2010 on | | | | | | |
| | 2008 premiums and income | | | | | | |
| | (line 4 may not exceed line 3, column A) ● | 4. | | | | | |
| 5 | 90% of retaliatory taxes paid in 2010 on | | | | | | |
| | 2009 premiums and income (line 5 may not | | | | | | |
| | exceed line 3, column B) | | | | | | |
| 6 | 90% of retaliatory taxes paid in 2010 on 201 | 0 pre | miums and income | | | | |
| | (line 6 may not exceed line 1, column C) | | | | | | |
| | Total section 1511(c) retaliatory tax credit cla | | | | | | |
| Par | t 2 — Computation of section 1511(i) retaliat (relating to assessments imposed un | | | | ed or domici | led in New York S | tate |
| Eor | tax years before 2008, attach separate computa | ntion | A | В | | C | |
| | | ation. | 2008 | 2009 | | 2010 | _ |
| 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. | | | | | \perp |
| 10 | Section 1511(i) retaliatory credit claimed | | | | | | |
| | in 2008 and 2009 | 10. | | | | | |
| | Balance (subtract line 10 from line 9) | 11. | | | | | |
| 12 | 90% of retaliatory taxes paid to other states | | | | | | |
| | in 2010 because of 2008 section 2807-t | | | | | | |
| | assessments (may not exceed lesser of line 8, | | | | | | |
| | column A, or line 11, column A)● | | | | | | |
| 13 | 90% of retaliatory taxes paid to other states | | | | | | |
| | 2807-t assessments (may not exceed lesser of line 8 | | | | | | |
| 14 | 90% of retaliatory taxes paid to other states | | | | | | |
| | (may not exceed lesser of line 8, column C, or li | | | | | | |
| 15 | Total section 1511(i) retaliatory tax credit clai | med | this year <i>(add lines 12, 13, and 14</i> | 4) | • 15. | | |
| | | | | | | | |
| Par | t 3 — Computation of total retaliatory tax of (sections 1511(c) and 1511(i)) | redit | s claimed and amount to be | credited as an | overpayme | nt and/or refunde | d |
| 16 | Total retaliatory tax credits claimed this year | (add I | ines 7 and 15) | | • 16. | | T |
| | Retaliatory tax credits from line 16 used to re | | | | | | \top |
| | Balance of retaliatory tax credits (subtract line | | | | | | \top |
| | Amount of retaliatory tax credits to be credite | | • | | | | |
| | Amount of retaliatory tax credits to be refund | | | | | | T |

See instructions on page 2.

Instructions

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

Insurance corporations organized or domiciled in New York State should complete Part 1 to claim credit for 90% of retaliatory taxes paid to other states for the privilege of doing business in those states.

- a. You may claim credit only for retaliatory taxes paid on business after December 31, 1973.
- b. Credit may not exceed the tax payable under Article 33 (before adding the tax surcharge) for the tax year for which the retaliatory taxes were imposed or assessed.
- Claim credit on the return for the tax year during which the retaliatory taxes were paid.
- d. This form does not include the surcharge retaliatory tax credit allowed under Article 33 section 1505-a(d). The surcharge retaliatory tax credit will be computed on Form CT-33-M, *Insurance Corporation MTA Surcharge Return*, and allowed only against the surcharge computed under section 1505-a.

Any reduction in the amount of retaliatory taxes paid to another state on which a credit for such taxes was allowed by New York State must be reported to the Tax Department within 90 days of final determination.

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)

Insurance corporations organized or domiciled in New York State should complete Part 2 to claim a credit for up to 90% of the retaliatory taxes paid to other states because of the assessment imposed by section 2807-t of the Public Health Law. Claim credit on the return for the year during which the retaliatory taxes were paid. The amount of the credit claimed may not exceed the lesser of the amount of the assessment paid under section 2807-t, or the tax payable under Article 33 for the tax year for which the retaliatory taxes were imposed or assessed.

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))

Line 16 — Enter the total amounts of retaliatory tax credits claimed this year from lines 7 and 15 pursuant to sections 1511(c) and 1511(i).

Line 17 — Enter the total retaliatory tax credits claimed and used, which may reduce the total tax due to zero. Enter this amount in the appropriate box on Form CT-33, above line 101; Form CT-33-NL, above line 47; or Form CT-33-A, above line 116.

Lines 18, 19, and 20 — The balance of the retaliatory tax credit computed on line 18 may be either credited as an overpayment on line 19 or claimed as a refund (without interest) on line 20. If you wish to have the amount on line 18 credited as an overpayment, enter this amount on line 19 of this form and include on Form CT-33, line 27b; Form CT-33-NL, line 21b; or Form CT-33-A, line 32b. If you wish to have the amount on line 18 refunded, enter this amount on line 20 of this form, and include on Form CT-33, line 27a; Form CT-33-NL, line 21a; or Form CT-33-A, line 32a.

Need help? and Privacy notification

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



New York S Corporation Shareholders' Information Schedule Attachment to Form CT-3-S or CT-32-S

| Legal name of corpor | ation Employe | er ID numb | nber | |
|-----------------------|---|---------------------|--|--------------------|
| | | 1-1 | | |
| Schedule A – | Shareholders' New York State modifications and credits (Er the New York S corporation on each line. Each shareholder must incluthese amounts on his or her personal income tax return.) | nter the ude his | e total amount repos s or her pro rata sh | orted by are of |
| Part 1 — Total | shareholder modifications related to S corporation items | | | |
| Additions | | | | |
| 1 New York St | ate franchise tax imposed under Article 9-A or Article 32 | | 1. | |
| 2 Federal dep | reciation deduction from Form CT-399, if applicable (see instructions) | | 2. | |
| 3 Other addition | ons (see instructions) | | 3. | |
| Subtractions | | | | |
| | ew York depreciation from Form CT-399, if applicable (see instructions) | | 4. | |
| 5 Other subtra | ctions (see instructions and attach explanation) | | 5. | |
| Other items (see | nstructions and attach explanation) | | | |
| 6 Additions to | federal itemized deductions | | 6. | |
| | from federal itemized deductions | | 7. | |
| 8 New York St | ate adjustments to federal tax preference items | | 8. | |
| Part 2 - Total | S corporation New York State credits and taxes on early disposition | 16 | | |
| | | | | |
| Investment tax of | redits | | | |
| 9 Investment t | ax credit, retail enterprise tax credit, historic barn credit, and employment | | | |
| | credit (attach Form CT-46 and, if applicable, Form CT-46-ATT) | | 9. | |
| | ax credit on research and development property (attach Form CT-46) | | 10. | |
| | ax credit for financial services industry (attach Form CT-44) | ● _ | 11. | |
| 12 Tax on early | dispositions — investment tax credit, retail enterprise tax credit, | | | |
| | rn credit, investment tax credit on research and development property, or inves | - 1 | | |
| | for financial services industry (attach Form CT-44 or CT-46) | | 12. | |
| Empire zone (EZ | | | | |
| _ | credit (attach Form CT-601) | ● [| 13. | |
| EZ capital t | ax credit: | _ | | |
| | in certified EZ businesses (attach Form CT-602) | | | |
| 15 Monetary co | ntributions to EZ community development projects (attach Form CT-602) | • ∟ | 15. | |
| 16 EZ investme | nt tax credit (attach Form CT-603) | • ∟ | 16. | |
| 17 EZ investme | nt tax credit for financial services industry (attach Form CT-605) | • ∟ | 17. | |
| • | tax credit — EZ capital tax credit, EZ investment tax credit, or EZ | | | |
| investmen | t tax credit for financial services industry (attach Form CT-602, CT-603, or CT-605) | | 18. | |
| Qualified empire | zone enterprise (QEZE) tax credits | | | |
| 19 QEZE real p | operty tax credit allowed (attach Form CT-606) | ● _ | 19. | |
| 20 Net recaptur | e of QEZE real property tax credit (attach Form CT-606) | ● [| 20. | |
| QEZE tax re | duction credit (attach Form CT-604): | _ | | |
| 21 QEZE emplo | yment increase factor | • ∟ | 21. | |
| 22 QEZE zone | allocation factor | • [| 22. | |
| | t period factor | | | |
| QEZE tax re | duction credit factors from partnership (see instructions; for multiple partnerships | attach s | separate statement) | |
| 24 QEZE partne | ership employer identification number | • [| 24. | |
| 25 QEZE emplo | yment increase factor (obtain factor from your partnership) | | 25. | |
| 26 QEZE zone | allocation factor (obtain factor from your partnership) | | 26. | |
| 27 QEZE benef | t period factor (obtain factor from your partnership) | | 27. | |

| 29 Total 30 Total 31 Total 31 Total 31 Total 32 Alter 33 Reca 34 Crec 35 QET 36 QET 37 Reca 38 Emp 39 Crec 40 Low 41 Reca 42 Gree 43 Long 44 Emp 45 Brow 46 Brow 47 Brow 48 Reca 49 Rem 50 Reca 51 Envii 52 Reca 53 QET 54 55 Gect 56 Sect | capture of alternative fuels credit (attach Form CT-40) | 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. | |
|--|--|--|--|
| 30 Total 31 Total 31 Total 32 Alter 33 Reca 34 Crec 35 QET 36 QET 37 Reca 38 Emp 39 Crec 40 Low 41 Reca 42 Gree 43 Long 44 Emp 45 Brow 46 Brow 47 Brow 48 Reca 49 Rem 50 Reca 51 Envii 52 Reca 53 QET 54 55 Sect | al acres of qualified agricultural property converted to nonqualified use al acres of qualified conservation property | 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. | |
| 31 Total Other cree 32 Alter 33 Reca 34 Crec 35 QET 36 QET 37 Reca 40 Low 41 Reca 42 Gree 43 Long 44 Emp 45 Brow 47 Brow 48 Reca 49 Rem 50 Reca 51 Envir 52 Reca 53 QET 54 Sec 55 Sec | al acres of qualified conservation property | 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. | |
| ### Total Process ### Total Pr | ernative fuels credit (attach Form CT-40) capture of alternative fuels credit (attach Form CT-40) dit for employment of persons with disabilities (attach Form CT-41) TC employment credit (attach Form DTF-621) TC capital tax credit (attach Form DTF-622) capture of QETC capital tax credit (attach Form DTF-622) pire State commercial production credit (attach Form CT-246) dit for purchase of an automated external defibrillator (attach Form CT-250) v-income housing credit (attach Form DTF-624) capture of low-income housing credit (attach Form DTF-626) capture of low-income housing credit (attach Form DTF-626) capture of low-income housing credit (attach Form CT-249) capture of low-income housing credit (attach Form CT-248) capture care insurance credit (attach Form CT-248) capture did redevelopment tax credit — site preparation credit component (attach Form CT-611) wnfield redevelopment tax credit — tangible property credit component (attach Form CT-611) wnfield redevelopment tax credit — on-site groundwater remediation credit component | 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. | |
| 32 Alter 33 Reca 34 Crec 35 QET 36 QET 37 Reca 38 Emp 39 Crec 40 Low- 41 Reca 42 Gree 43 Long 44 Emp 45 Brov 46 Brov 47 Reca 48 Reca 49 Rem 50 Reca 51 Envii 52 QET 54 55 56 Secu | capture of alternative fuels credit (attach Form CT-40) | 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. | |
| 33 Reca 34 Crec 35 QET 36 QET 37 Reca 38 Emp 39 Crec 40 Low- 41 Reca 42 Gree 43 Long 44 Emp 45 Brow (at 48 Reca 49 Rem 50 Reca 51 Envii 52 Reca 53 QET 54 55 Secu | capture of alternative fuels credit (attach Form CT-40) dit for employment of persons with disabilities (attach Form CT-41) C employment credit (attach Form DTF-621) C capital tax credit (attach Form DTF-622) Capture of QETC capital tax credit (attach Form DTF-622) pire State commercial production credit (attach Form CT-246) dit for purchase of an automated external defibrillator (attach Form CT-250) capture of low-income housing credit (attach Form DTF-624) capture of low-income housing credit (attach Form DTF-626) capture of low-income housing credit (attach Form DTF-626) capture of low-income housing credit (attach Form CT-249) capture care insurance credit (attach Form CT-248) capture did redevelopment tax credit — site preparation credit component (attach Form CT-611) captility of the captility of the captility of the component (attach Form CT-611) captility of the captility | 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. | |
| 34 Crect 35 QET 36 QET 37 Reca 38 Emp 39 Crect 40 Low- 41 Reca 42 Greet 43 Long 44 Emp 45 Brow 47 Brow 48 Reca 49 Rem 50 Reca 51 Envir 52 QET 54 55 Sect | dit for employment of persons with disabilities (attach Form CT-41) TC employment credit (attach Form DTF-621) Capital tax credit (attach Form DTF-622) Capital tax credit (attach Form DTF-624) Capital tax credit (attach Form DTF-624) Capital tax credit (attach Form DTF-626) C | 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. | |
| 35 QET 36 QET 37 Reca 38 Emp 39 Crec 40 Low- 41 Reca 42 Gree 43 Long 44 Emp 45 Brow (at 48 Reca 49 Reca 51 Envir 52 Reca 53 QET 54 55 Sect | TC capital tax credit (attach Form DTF-621) TC capital tax credit (attach Form DTF-622) Capture of QETC capital tax credit (attach Form DTF-622) Capture of QETC capital tax credit (attach Form DTF-622) Capture of QETC capital tax credit (attach Form DTF-622) Capture of low-income production credit (attach Form CT-246) Capture of low-income housing credit (attach Form DTF-624) Capture of low-income housing credit (attach Form DTF-626) Capture of low-income housing credit (attach Form DTF-624) Capture of low-income housing credit (at | 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. | |
| 36 QET 37 Reca 38 Emp 39 Crec 40 Low- 41 Reca 42 Gree 43 Long 44 Emp 45 Brow 46 Brow 47 Reca 48 Reca 49 Rem 50 Reca 51 Envii 52 Reca 53 QET 54 55 Secu | Capital tax credit (attach Form DTF-622) | 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. | |
| 37 Reca 38 Emp 39 Crec 40 Low- 41 Reca 42 Gree 43 Long 44 Emp 45 Brow 46 Brow 47 Reca 48 Reca 49 Reca 51 Envii 52 Reca 53 QET 54 55 Secu | capture of QETC capital tax credit (attach Form DTF-622) pire State commercial production credit (attach Form CT-246) dit for purchase of an automated external defibrillator (attach Form CT-250) v-income housing credit (attach Form DTF-624) capture of low-income housing credit (attach Form DTF-626) en building credit (attach Form DTF-630) en building credit (attach Form DTF-630) g-term care insurance credit (attach Form CT-249) pire State film production credit (attach Form CT-248) wnfield redevelopment tax credit — site preparation credit component (attach Form CT-611) wnfield redevelopment tax credit — tangible property credit component (attach Form CT-611) wnfield redevelopment tax credit — on-site groundwater remediation credit component | 37. 38. 39. 40. 41. 42. 43. 44. 45. | |
| 38 Emp 39 Crec 40 Low- 41 Reca 42 Gree 43 Long 44 Emp 45 Brow 46 Brow 47 Reca 48 Reca 49 Rem 50 Reca 51 Envii 52 Reca 53 QET 54 55 Secu | pire State commercial production credit (attach Form CT-246) | 38. 39. 40. 41. 42. 43. 44. 45. | |
| 39 Crec 40 Low- 41 Reca 42 Gree 43 Long 44 Emp 45 Brov 46 Brov 47 Brov 64 Reca 49 Reca 50 Reca 51 Envii 52 Reca 53 QET 54 55 Secu | dit for purchase of an automated external defibrillator (attach Form CT-250) v-income housing credit (attach Form DTF-624) capture of low-income housing credit (attach Form DTF-626) en building credit (attach Form DTF-630) g-term care insurance credit (attach Form CT-249) pire State film production credit (attach Form CT-248) wnfield redevelopment tax credit — site preparation credit component (attach Form CT-611) wnfield redevelopment tax credit — tangible property credit component (attach Form CT-611) wnfield redevelopment tax credit — on-site groundwater remediation credit component | 39. 40. 41. 42. 43. 44. 45. | |
| 40 Low- 41 Reca 42 Gree 43 Long 44 Emp 45 Brow 46 Brow 47 Brow 48 Reca 49 Rem 50 Reca 51 Envii 52 Reca 53 QET 54 55 Secu | v-income housing credit (attach Form DTF-624) | 40. 41. 42. 43. 44. 45. | |
| 11 Reca 12 Gree 13 Long 14 Emp 15 Brow 16 Brow 17 Brow (at 18 Reca 19 Reca 10 Envii 10 Envii 1 | capture of low-income housing credit (attach Form DTF-626) | 41. 42. 43. 44. 45. | |
| 42 Gree 43 Long 44 Emp 45 Brov 46 Brov (at 48 Reca 49 Rem 50 Reca 51 Envii 52 Reca 53 QET 54 55 Secu | en building credit (attach Form DTF-630) | 42. 43. 44. 45. | |
| 43 Long 44 Emp 45 Brov 46 Brov 47 Brov 48 Reca 49 Rem 50 Reca 51 Envii 52 Reca 53 QET 54 55 Secu | g-term care insurance credit (attach Form CT-249) | 43. 44. 45. | |
| 144 Emp 145 Brow 146 Brow 147 Brow 148 Reca 149 Rem 150 Reca 151 Envii 152 Reca 153 QET 154 155 Secu | pire State film production credit (attach Form CT-248) | 44. 45. | |
| 45 Brow 46 Brow 47 Brow (at 48 Reca 49 Rem 50 Reca 51 Envir 52 Reca 53 QET 54 55 Secu | wnfield redevelopment tax credit — site preparation credit component (attach Form CT-611) wnfield redevelopment tax credit — tangible property credit component (attach Form CT-611) wnfield redevelopment tax credit — on-site groundwater remediation credit component | 45. | |
| 45 Brow 46 Brow 47 Brow (at 48 Reca 49 Rem 50 Reca 51 Envir 52 Reca 53 QET 54 55 Secu | wnfield redevelopment tax credit — site preparation credit component (attach Form CT-611) wnfield redevelopment tax credit — tangible property credit component (attach Form CT-611) wnfield redevelopment tax credit — on-site groundwater remediation credit component | 45. | |
| ### Brow (at ### 148 Reca ### Reca ### 150 Reca ### 150 Reca ### 150 Reca ### R | wnfield redevelopment tax credit — on-site groundwater remediation credit component | 46. | |
| ### Brow (at ### 148 Reca ### Reca ### 150 Reca ### 150 Reca ### 150 Reca ### R | wnfield redevelopment tax credit — on-site groundwater remediation credit component | | |
| 48 Reca 49 Rem 50 Reca 51 Envii 52 Reca 53 QET 54 55 Secu | ettach Form CT-611) | 47. | |
| RemRecaEnvirRecaRecaQETSecuSecu | capture of brownfield redevelopment tax credit (attach Form CT-611) | | |
| 50 Reca 51 Envir 52 Reca 53 QET 54 55 Secu | nediated brownfield credit for real property taxes (attach Form CT-612) | | |
| 51 Envii 52 Reca 53 QET 54 55 Secu | capture of remediated brownfield credit for real property taxes (attach Form CT-612) | | |
| 52 Reca 53 QET 54 55 Secu | rironmental remediation insurance credit (attach Form CT-613) | | |
| 53 QET 54 55 Secu | capture of environmental remediation insurance credit (attach Form CT-613) | | |
| 54 55 56 Secu | TC facilities, operations, and training credit (attach Form DTF-619) | | |
| 55 56 Secu | To labilities, operations, and training order (attach to the 2 to 5 to 5) | | |
| 56 Secu | | | |
| | curity officer training tax credit (attach Form CT-631) | 56. | |
| | wnfield redevelopment tax credit - site preparation credit component (attach Form CT-611.1) | | |
| | wnfield redevelopment tax credit - tangible property credit component (attach Form CT-611.1) | | |
| | wnfield redevelopment tax credit - on-site ground water remediation credit component | | |
| | ittach Form CT-611.1) | 57c. | |
| | capture of brownfield redevelopment tax credit (attach Form CT-611.1) | | |
| | fuel production credit (attach Form CT-243) | | |
| | an heating fuel credit (attach Form CT-241) | | |
| | dit for taxicabs and livery service vehicles accessible to persons with disabilities (attach Form CT-239) | | |
| | | | |
| | | | |
| 63 Othe | nabilitation of historic properties credit (attach Form CT-238) | | |

| Schedule B — Shareholders' identifying i | in | fo | rma | atio | n | | | | | | | | | |
|---|------|-----|-----|------|--------------|---------------------------|-------------|-----------|-----|-----|---|--|--|--|
| Photocopy Schedule B, as needed, attach additional | | | | | | k an | X iı | n the | e b | ox. |) | | | |
| 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) | | | | ld | entii (SS | B fying SN o | nu El | mbe N) | ∍r | | | C Percentage of ownership | Shareholder residency status (make only one entry) 1 for New York State 2 for city of New York 3 for city of 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. | • | | | | | | | | | | • | | • | • |
| | $\ $ | 1. | | | | | | | | | | | | |
| 2. | • | | | | | | | | | | • | | • | • |
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| 3. | | 2. | | | | | | | | | | | | |
| J. | | | | | | | _ | | | | | | | |
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| 4. | • | | | | | | | | | | • | | • | |
| | $\ $ | 4. | | | | | | | | | | | | |
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| J. 0. | 1 | | | | | | | | | | | | | |
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| 7. | • | | | | | | | | | | • | | • | |
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| 11. | • | | | | | | | | | | • | | • | • |
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Staple forms here New York State Department of Taxation and Finance

Minimum Tax Credit

Tax Law - Article 9-A

All filers must enter tax period:

| | beginning | | end | ding | | |
|---------------------------|-----------|--------------------|---------|-------|--|--|
| Legal name of corporation | E | Employer identific | ation n | umber | | |
| | | | | | | |

File this form with Form CT-3, General Business Corporation Franchise Tax Return, or Form CT-3-A, General Business Corporation Combined Franchise Tax Return

- If your tax due this year is based on the minimum taxable income base, complete Schedule A, Parts 1 and 2,
 Schedule B, and Schedule D to compute the minimum tax credit generated this year and carried forward to future years.
- If your tax due this year is based on the entire net income base, and your tax in a prior year was based on the
 minimum taxable income base, complete Schedules B, C, and D to compute the minimum tax credit used this year
 and carried forward to future years.
- If your tax due this year is based on the fixed dollar minimum tax or the capital base tax, complete line 29 to compute
 the minimum tax credit carried forward to future years.

| Sc | hedule A, Part 1 — Computation of modified minimum tax | | |
|----|---|------|----|
| 1 | Entire net income (ENI) (see instructions) | | |
| 2 | Depletion (see instructions) | | |
| 3 | Total (add lines 1 and 2) | 3 | 3. |
| 4 | Investment income before allocation (see instructions) | 4 | 1. |
| 5 | Modified business income before allocation (subtract line 4 from line 3) | 5 | 5. |
| 6 | Allocated modified business income (multiply line 5 by | _ | 6. |
| 7 | Allocated investment income (multiply line 4 by | 7 | 7. |
| 8 | Total allocated modified minimum income (add lines 6 and 7) | 8 | 3. |
| 9 | Optional depreciation adjustments (see instructions) | 9 | 9. |
| 10 | Modified minimum taxable income base (add or subtract line 9 from line 8) | • 10 |). |
| 11 | Modified minimum tax (multiply line 10 by 1.5% (.015)) | . 11 | l. |
| Sc | hedule A, Part 2 — Computation of adjusted minimum tax Tax on minimum taxable income base from Form CT-3 or Form CT-3-A | | |
| 12 | | | |
| 13 | Largest amount from Form CT-3 or Form CT-3-A, line 72, 73, or 74b (enter here and on line 16) | . 13 | 3. |
| 14 | Excess minimum tax (subtract line 13 from line 12; if less than zero, enter 0) | • 14 | 1. |
| 15 | Modified minimum tax from line 11 | | |
| 16 | Amount from line 13 | | |
| 17 | | | |
| 18 | Adjusted minimum tax (subtract line 17 from line 14; if less than zero, use a minus (-) sign to show negative amount) | • 18 | 3. |
| Sc | hedule B — Computation of available minimum tax credit | | |
| | Minimum tax credit carryforward from prior periods (see instructions) | _ 10 | |
| | Available minimum tax credit (see instructions) | | |
| | , trainable triminant tax diodit (see metaeten) | | |
| Sc | hedule C — Computation of minimum tax credit used | | |
| 21 | Tax due before credits (see instructions) | . 2 | l. |
| | Tax credits claimed before minimum tax credit (see instructions) | _ | 2. |
| 23 | Subtract line 22 from line 21 | . 23 | 3. |
| 24 | Next largest tax (enter largest amount from Form CT-3 or CT-3-A, line 71, 73, or 74b) 24. | | |
| 25 | Tax on subsidiary capital from Form CT-3 or CT-3-A | | |
| 26 | Add lines 24 and 25 | . 26 | S |
| 27 | Limitation on credit used this period (see instructions) | • 27 | 7. |
| 28 | Minimum tax credit used this period (see instructions) | • 28 | 3. |
| _ | | | |
| | hedule D — Minimum tax credit carried forward | | |
| 29 | Minimum tax credit carried forward (see instructions) | • 29 | 9. |

Instructions

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 may use to reduce your tax or have refunded to you is greater than \$2 million, the excess over \$2 million must be deferred to, and used or refunded in, tax years beginning on or after January 1, 2013. For more information about the credit deferral, see Form CT-500, *Corporation Tax Credit Deferral*.

If you are subject to the credit deferral, you must complete all credit forms without regard to the deferral. However, the credit amount that is transferred to your tax return to be applied against your tax due or to be refunded to you may be reduced. Follow the instructions for Form CT-500 to determine the amounts to enter on your tax return.

General information

The minimum tax credit is generated in those years when the largest tax is based on the minimum taxable income (MTI) base, and may be claimed in a subsequent year when your tax is based on the entire net income (ENI) base. The credit is designed to prevent the double taxation that might otherwise arise because of the inclusion of timing items of tax preference and adjustment in both the MTI and ENI bases but in different tax years. The minimum tax credit for any tax year is the amount, if any, that the **adjusted minimum tax** imposed for all prior tax periods beginning after 1989 exceeds the amount allowed as a minimum tax credit, that was deducted from the taxpayer's tax for such prior years.

If your tax due this year is based on the MTI base, complete Schedule A, Parts 1 and 2, Schedule B, and Schedule D to compute the minimum tax credit generated this year and carried forward to future years.

If your tax due this year is based on the ENI base, and your tax in a prior year was based on the MTI base, complete Schedules B, C, and D to compute the minimum tax credit used this year and carried forward to future years.

If your tax due this year is based on the fixed dollar minimum tax or the capital base tax, complete line 29 to compute the minimum tax credit carried forward to future years.

Combined filers: Lines 1 through 29 should be read as if the terms were on a combined return, Form CT-3-A. For example: the reference to *entire net income* on line 1 should be read by the combined filer as *combined entire net income*.

Schedule A, Part 1 – Computation of modified minimum tax

The *modified minimum tax* is the minimum tax recomputed excluding those adjustments and tax preference items related to timing differences. The only adjustment or tax preference item you may take into account is **depletion**.

Line 1 — Enter the amount from Form CT-3, line 17 or Form CT-3-A, line 17, column E.

Line 2 — Enter the amount from Form CT-3, line 52 or Form CT-3-A, line 52, column E.

Line 4 — Enter the amount from Form CT-3, line 18 or Form CT-3-A, line 18, column E.

Line 6 — Multiply the amount on line 5 by the business allocation percentage from Form CT-3 or CT-3-A.

Line 7 — Multiply line 4 by the investment allocation percentage from Form CT-3-ATT, *Schedules B, C, and D — Attachment to Form CT-3*, or CT-3-A.

Line 9 — Enter the amount from Form CT-3, line 23, or Form CT-3-A, line 23, column E.

Schedule A, Part 2 – Computation of adjusted minimum tax

The adjusted minimum tax is the excess of the amount of the minimum tax over the next largest tax computed for the tax year. The next largest tax means the largest amount based on the ENI, capital, or fixed dollar minimum tax bases. You must reduce this amount by the excess, if any, of the modified minimum tax over the next largest tax.

Schedule B – Computation of available minimum tax credit

You may use the minimum tax credit to reduce your franchise tax only if the tax is based on ENI. The amount of credit is the adjusted minimum tax computed for all prior years, minus any amount used as a minimum tax credit in prior years. Use lines 19 and 20 to compute the available minimum tax credit.

Line 19 — The amount of minimum tax carryforward is the total amount of the adjusted minimum tax calculated in prior years minus any amount used as a minimum tax credit in prior years.

Line 20 — If your tax due is based on the minimum taxable income, add lines 18 and 19. Do not complete lines 21 through 28. Enter this amount on line 29.

If your tax due is based on ENI, enter the line 19 amount and continue with lines 21 through 29.

Schedule C – Computation of minimum tax credit used

Line 21 — Enter the amount from Form CT-3, line 78, or Form CT-3-A, line 77, **plus** any net recaptured tax credits.

Line 22 — If you are claiming more than one tax credit for this tax year, enter the amount of tax credit(s) claimed before the minimum tax credit. Refer to Form CT-600, *Ordering of Corporation Tax Credits*; otherwise enter **0** on line 22.

Line 27 — If line 26 is less than line 23, subtract line 26 from line 23 and enter the result here. Otherwise, enter **0**; you cannot use any minimum tax credit this year.

Line 28 - Enter the lesser of line 20 or line 27.

If your total credits from all sources are **\$2 million or less**, enter the amount from line 28 on your franchise tax return.

If your total credits from all sources are **more than \$2 million**, you may be subject to the temporary credit deferral. Complete line 28 but do not enter the amount from line 28 on your franchise tax return. See Form CT-500 to determine the proper amounts to enter on your franchise tax return.

Schedule D - Minimum tax credit carried forward

Line 29 — If your tax due is based on MTI, enter the line 20 amount. If your tax due is based on ENI, subtract line 28 from line 20. If your tax due is based on fixed dollar minimum tax or the capital base tax, enter the amount of minimum tax credit carryforward from the prior year's Form CT-38.

Need help? and Privacy notification

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



Claim for Alternative Fuels Credit Tax Law — Article 9, Sections 183, 184, 185, 186 and Article 9-A

All filers must enter tax period:

| | | | | boo | inning | | | ending | |
|--|--|---|--|--|--------------------------------------|---|--|---------------|--|
| Legal | name of corpor | ration | | Dec | Jiiiiiig | | Employer identi | | |
| Logai | name of corpor | ation | | | | | | | |
| Attac | h this form t | o vour tax return / | (See Form CT-40-1 | Instructions for Form | CT-40 | for assistan | ce) | | |
| | | | | complete Sections 1 | | | | nletina | this summary) |
| | | | | rs | | | | 1. | ans summary) |
| 2a | | | | r (from line 17; see in | | | | | |
| 2b | | | - | nstructions) | | | | | |
| 3 | | | | (see instructions) | | | | 3. | |
| 4 | | | | (add lines 1, 2a, 2b, | | | | 4. | |
| 5 | | | | (see instructions) | , | | | 5. | |
| 6 | | | · | act line 5 from line 4 | | | | 6. | |
| 7 | | | • | 0) | | | | 7. | |
| 8 | - | | | ee instructions) | | | | 8. | |
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| 14 | | , | | | | | | 14. | |
| | | | | ne 14 from line 8) | | | | | |
| 10 | Oriasca cre | all to be carried i | oi wai a isabiraci iiri | ic 14 iroin iiric oj | | | • | 15. | |
| | | | | perty (see instruction 2a) | | | | | |
| 17 N Sect | Multiply line | 16 by 50% (.5) (encomputation of | ter here and on line f credit recaptu C | ure on alternat | ive fu | el vehicle | e refueling p | 17. | G |
| Sect | Multiply line | 16 by 50% (.5) (en | ter here and on line | 2a) | ive fu | | e refueling p | 17. | _ |
| 17 N | Multiply line ion 2 — C A Tax year credit | computation of B Total recovery period of | f credit recapte C Years in service prior to | ure on alternat D Recapture years | ive fu | el vehicle E apture % | e refueling property of the pr | 17. | G Credit recapture |
| 17 N | Multiply line ion 2 — C A Tax year credit | computation of B Total recovery period of | f credit recapte C Years in service prior to | ure on alternat D Recapture years | ive fu | el vehicle E apture % | e refueling property of the pr | 17. | G Credit recapture |
| 17 N | Multiply line ion 2 — C A Tax year credit allowed | omputation of B Total recovery period of property | F credit recapture C Years in service prior to recapture year | ure on alternat D Recapture years (column B - column C) | Reca (column | el vehicle E apture % D ÷ column B) | e refueling pi F Original credit allowed | ropert | G Credit recapture |
| 17 N Sect | Multiply line A Tax year credit allowed Recaptured a | Total recovery period of property | f credit recapte C Years in service prior to recapture year | ure on alternat D Recapture years (column B - column C) perty credit (add co | Reca (column | el vehicle E apture % D÷column B) | e refueling property of the pr | 17. | G Credit recapture |
| 17 M Sect | Multiply line A Tax year credit allowed Recaptured a | Total recovery period of property alternative fuel vel partnership: ente | recapture recapture from the recapture recapture year from the recapture year | ure on alternat D Recapture years (column B - column C) perty credit (add coes recapture of the | Reca (column | el vehicle E apture % D÷column B) G amounts) (see instructi | e refueling property of the pr | 17. ropert | G Credit recapture |
| 17 M Sect | Multiply line A Tax year credit allowed Recaptured a | Total recovery period of property alternative fuel vel partnership: ente | recapture recapture from the recapture recapture year from the recapture year | ure on alternat D Recapture years (column B - column C) perty credit (add co | Reca (column | el vehicle E apture % D÷column B) G amounts) (see instructi | e refueling property of the pr | 17. | G Credit recapture |
| 17 N Sect | Multiply line Tax year credit allowed Recaptured a Partners in a Total recaptu | Total recovery period of property alternative fuel vel partnership: ente red credit (add line) | reference and on line f credit recapte C Years in service prior to recapture year nicle refueling pro r your share of the | ure on alternat D Recapture years (column B - column C) perty credit (add column col | Reca (column | el vehicle E apture % D÷column B) G amounts) | e refueling property of the pr | 17. ropert | G Credit recapture |
| 17 N Sect | Multiply line Tion 2 — C A Tax year credit allowed Recaptured a Partners in a Total recaptured total recaptured to a control of the contr | Total recovery period of property alternative fuel vel partnership: entered credit (add line) | recedit recapture C Years in service prior to recapture year nicle refueling prory your share of the standard 19, enter the sfer credits (A | perty credit (add conternated and on line 7) | Reca (column olumn C credit | el vehicle E apture % D÷column B) G amounts) (see instruction | e refueling property of the pr | 17. ropert | G Credit recapture (column E × column F) |
| 117 M Sect | Multiply line A Tax year credit allowed Recaptured a Partners in a Total recaptured Total recaptured Total recaptured Total recaptured Total recaptured | Total recovery period of property alternative fuel vel partnership: entered credit (add line) lection to tranative fuels cred | recedit recaptor C Years in service prior to recapture year nicle refueling prores 18 and 19, enter the service (A dits received from | perty credit (add come recapture of the there and on line 7) rticle 9-A taxp m affiliates (see in | Reca (column olumn C credit | el vehicle E apture % D÷column B) G amounts) (see instruction | e refueling properties of the | 17. ropert | G Credit recapture (column E × column F) |
| Sect 18 F | Multiply line Tion 2 — C A Tax year credit allowed Recaptured a Partners in a Total recaptured total recaptured to a control of the contr | Total recovery period of property alternative fuel vel partnership: entered credit (add line) lection to tranative fuels cred | recedit recapture C Years in service prior to recapture year nicle refueling prory your share of the standard 19, enter the sfer credits (A | perty credit (add come recapture of the there and on line 7) rticle 9-A taxp m affiliates (see in | Reca (column olumn C credit | el vehicle E apture % D÷column B) G amounts) (see instruction | e refueling property of the pr | 17. ropert | G Credit recapture (column E × column F) |
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| 118 F 119 F 120 T 21. | Multiply line A Tax year credit allowed Recaptured a Partners in a Total recaptured Total recaptured Total recaptured Total recaptured Total recaptured | Total recovery period of property alternative fuel vel partnership: entered credit (add line) lection to tranative fuels cred | recedit recaptor C Years in service prior to recapture year nicle refueling prores 18 and 19, enter the service (A dits received from | perty credit (add come recapture of the there and on line 7) rticle 9-A taxp m affiliates (see in | Reca (column olumn C credit | el vehicle E apture % D÷column B) G amounts) (see instruction | e refueling properties of the | 17. ropert | G Credit recapture (column E × column F) |
| 118 F 119 F 220 T 21. 22. 23. | Multiply line A Tax year credit allowed Recaptured a Partners in a Total recaptured Tax year Tax year | Total recovery period of property alternative fuel vel partnership: ente red credit (add line) lection to tran ative fuels cred Trai | recedit recapte C Years in service prior to recapture year nicle refueling pro r your share of the set 18 and 19, enter he sfer credits (A its received from sferor corporation) | perty credit (add coe recapture of the nere and on line 7) rticle 9-A taxp m affiliates (see in name | Reca (column olumn C credit | el vehicle E apture % D÷column B) G amounts) (see instructi only) ions; attach | e refueling properties of the | 17. ropert | G Credit recapture (column E × column F) |
| 18 F 19 F 20 T Sect 21. 22. 23. 24. Certi | Multiply line A Tax year credit allowed Recaptured a Partners in a Total recaptured Tax year Total credit allowed | Total recovery period of property alternative fuel vel partnership: entered credit (add line) lection to tranative fuels cred Trai | recedit recapture of Credit recapture of Credit recapture of the recapture year of the standard forms of the s | perty credit (add content and on line 7) rticle 9-A taxp maffiliates (see in name | Reca (column Coredit ayers | el vehicle E apture % D÷ column B) G amounts) (see instructions; attach | e refueling properties of the | 17. ropert | G Credit recapture (column E × column F) |
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| 18 F 19 F 20 T 21. 22. 23. 24. Certif tha | Multiply line A Tax year credit allowed Recaptured a Partners in a Total recaptured Tax year Total credit allowed | Total recovery period of property alternative fuel vel partnership: entered credit (add line) lection to tranative fuels cred Trai | recedit recapture of Credit recapture of Credit recapture of the recapture year of the standard forms of the s | perty credit (add content and on line 7) rticle 9-A taxp maffiliates (see in name | Reca (column Coredit ayers | el vehicle E apture % D÷column B) G amounts) (see instructions; attach e and on line thorized per own above. | e refueling properties of the | 17. ropert | G Credit recapture (column E × column F) |

| identification of transferor corporation (for line 22): I certify that I am an authorized person for the transferor named on page 1. On enhalf of that corporation, I elect to transfer to the taxpayer the amount of credit shown on page 1. Signature of authorized person Official title Transferor corporation name Date Partification of transferor corporation (for line 23): I certify that I am an authorized person for the transferor named on page 1. On ehalf of that corporation, I elect to transfer to the taxpayer the amount of credit shown on page 1. Partification of transferor corporation (for line 24): I certify that I am an authorized person for the taxpayer. On behalf of that orporation, I elect to receive from the affiliated corporation(s) named on page 1; the amount of credit shown on line 24 on page 1. Part B — Alternative fuels credits transferred to affiliates (see instructions; attach additional sheets if necessary) Tax year Transferee corporation name EIN Credit transferred 25. 26. 27. 28. Total credit transferred to affiliates (see linstructions; attach additional sheets if necessary) Exertification of transferee corporation (for line 25): 1 certify that I am an authorized person for the transferree corporation name books. On behalf of that corporation, I elect to receive from the taxpayer the amount of credit shown above. Date Partification of transferee corporation (for line 25): 1 certify that I am an authorized person for the transferee corporation named books. On behalf of that corporation, I elect to receive from the taxpayer the amount of credit shown above. Partification of transfereo corporation (for line 27): 1 certify that I am an authorized person for the transferee corporation named books. On behalf of that corporation, I elect to receive from the taxpayer the amount of credit shown above. Partification of transfereo corporation (for line 28): 1 certify that I am an authorized person for the transferee corporation name behalf of that corporation, I elect to receive from | Cortif | ication of tr | ranefarar aarnaration | (for line 22): Leartify th | at Lam an auth | orized person for t | ho transford | or named on page 1. On |
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| bove. On behalf of that corporation, I elect to receive from the taxpayer the amount of credit shown above. Signature of authorized person Official title Transferee corporation name Date | | | | | | | | |
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| Name of partnership Partnership's EIN Amount of credit - | | | | | | | | |
| - | Secti | on 4 - Pa | rtnership informati | on (see instructions) | | | | |
| · | : | | Name of partnersh | ip | P | artnership's EIN | | Amount of credit |
| · | | | | | 1 1-1 | 1 1 1 1 | 1 1 | |
| · | | | | | 1 1-1 | | | |
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| · | | | | | | | | |
| · | | | | | | | | |
| · | Total | from additio | nal sheets if any | | | | | |
| | | | | | | | 29. | |



Claim for Credit for Employment of Persons with Disabilities

| | | | ouis with Disai | | | All | filers must enter tax period |
|--------|---|---|--|--|-----------------|------------|--|
| | | Tax Law — | Articles 9, 9-A, 32, and 3 | | | | ending |
| Lega | I name of corporation | | | Er | nployer identif | icatio | n number |
| File t | his with Form CT-3, CT-3-A, C | T-3-S, CT-32, C | T-32-A, CT-32-S, CT-33, C | T-33-A, CT-33-1 | NL, CT-183 | , CT- | -184, CT-185, or CT-186. |
| | nedule A — Computat 1 — Computation of cred | | | | | | |
| | A Name of qualified emplo (attach additional sheets if ne | | B Social security number of qualified employee | One-year peri first-yea (enter beginning | ar wages | | Wages paid during tax year for services rendered during one-year period shown in column C (\$6,000 limit) |
| | | | | | | | |
| 1 | Total (add amounts in column D a | nd amounts from a | attached sheets, if any) | | | 1. | |
| | Tax credit percentage (35%) | | | | | 2. | .35 |
| 3 | Tax credit on qualified first-yea | ar wages (multiply | y line 1 by line 2) | | • | 3. | |
| Part | 2 - Computation of cred | dit on qualifie | d second-year wages (| do not include e | employees | shov | vn in Part 1 above) |
| | A Name of qualified emplo (attach additional sheets if ne | | B Social security number of qualified employee | One-year peri | ear wages | | Wages paid during tax year for services rendered during one-year period shown in column C (\$6,000 limit) |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 4 | Total (add amounts in column D a | and amounts from | attached sheets, if any) | | | 4. | |
| 5 | Tax credit percentage (35%) | | | | | 5. | .35 |
| 6 | Tax credit on qualified second | -year wages (mu | Iltiply line 4 by line 5) | | • | 6. | |
| | Total credit on qualified first-ye | | | • | | 7. | |
| | Credit from partnerships (see ii | | | | | 8. | |
| | Total credit (add lines 7 and 8) | | | | ·····• | 9. | |
| Sch | nedule B - Computat | tion of cred | it used and carried | forward | | | |
| | v York S corporations: do n | | | | | | |
| | Unused credit carried forward | | | | | | |
| | Total credit computed for the | , | (| | | 11. | |
| | Total credit (add lines 10 and 11) | | | | | | |
| | Tax before credits (see instruction | , | | | | 13. | |
| | Enter other tax credits claimed | | , | | | 14. 15. | |
| | Net tax (subtract line 14 from line | , | | | | 15. | |
| 16 | Tax limitation — enter appropr Article 9 section 183 — en | | of 75 | | | | |
| | Article 9 section 185 — er | | | | | | |
| | Article 9 section 186 — er | | | | | | |
| | Article 9 section 700 — er | | | | | | |
| | Articles 32 or 33 — enter r | | | | | | |
| | Article 33 combined filers | | | diaries | | 16. | |
| 17 | Tax credit limitation (subtract lin | | | | | | |
| | Tax credit used for the current | | - | | | | |
| | Tax credit carried forward (sub | | | | | | |

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Claim for Special Additional Mortgage Recording Tax Credit Tax Law - Article 9, Sections 183, 184, 185, and 186

Articles 9-A, 32, and 33

All filers must enter tax period:

| | | | | beginnin | g | | | endir | ng | | | |
|-----|--|--|---------|----------------------|---------|----------|----------|-------------------|------------|----------|-----------|--------|
| Leç | gal name of corporation | | | | Employe | r identi | fication | number | ı | ı | 1 1 | ٦ |
| | | | | | | | | | | | | ┙ |
| Rea | ad instructions on page 2. | | | | | | | | | | | |
| Att | ach this form to your franchi | se tax return. | | | | | | | | | | |
| 1a | Special additional mortgage re | ecording tax due and paid dur | ing cu | irrent tax year that | | | | | | | | |
| | | | | | | 1a. | | | | | | _ |
| 1b | Special additional mortgage re | | | | | 41. | | | | | | |
| 2 | Unused special additional mor | for the credit (see instructions) | | | | | | | | | | _ |
| | Total available tax credit (add li | | | | | | | | | | | _ |
| | mputation of special add | • | | | | | ale t | n he c | arri | ed fo | orward | ٠ - |
| | | | | | aria a | dilak | JIO L | | aiii | <u> </u> | Ji Wai C | _ |
| | Tax (see below*) Tax credits claimed before the | | . 4. | | | + | | | | | | |
| 5 | | speciai additional dit (see instructions) | . 5. | | | | | | | | | |
| 6 | Subtotal (subtract line 5 from line | | | | | + | | | | | | |
| | Minimum tax (see below**) | · | | | | | | | | | | |
| | Limitation on credit used (subti | | | | | | | | | | | |
| | than zero, enter 0) | | • 8. | | | | | | | | | |
| | Special additional mortgage re | | | | • | 9. | | | | | | |
| 10 | Unused special additional mor | | | | | | | | | | | |
| | (subtract line 9 from line 3) | | | | • | 10. | | | | | | |
| Re | fund or credit and carryfo | orward of special addition | onal r | mortgage record | ling ta | x cre | edit (| Article 9 | -A ta | храу | ers only) | 1 |
| 11 | Amount of recording tax incl | uded on lines 1a and 1b for | record | ding of residential | | | | | | | | _ |
| | _ | tions) | | - | | 11. | | | | | | |
| 12 | Amount of special additional | | | | | | | | | | | |
| | | | | | | 12. | | | | | | |
| | Balance to be refunded (ente | | | | | 13. | | | | | | |
| 14 | Balance to be credited as an | - · | | | | | | | | | | |
| 45 | | twent lines 10 and 14 from line 1 | | | | | | | | | | |
| 15 | Amount of carryforward (sub | | | | | | | | | | | _ |
| | If you filed: | Enter on line 4 any net r tax credits plus the amo | ecap | tured from: | | | | e 7 the selow: | min | imu | m | |
| | Form CT-3 | Line 78 | Julit i | 10111. | | | | n CT-3, | lino | Ω1 | | |
| | Form CT-3-A | | | | | | | , | | |) | |
| | Form CT-3-S | | | | | | | | | | | |
| | Form CT-32 or CT-32-A | | | | | | | | - , | | | |
| | Form CT-32-S | · · · · · · · · · · · · · · · · · · · | | | | | | | | | | |
| | Form CT-33 | | | | | | | | | | | |
| | Form CT-33-A | | | | | | | ions foi | r line | 7 or | n page | 2) |
| | Form CT-33-NL | | | | | | | 50 | | | | |
| | Form CT-183 | | | | | | | 75 | | | | |
| | Form CT-184 | | | | | | | 0 | | | | |
| | Form CT-185 | | | | | | | 10 25 | | | | |
| | Form CT-186 | LITIE 5 | | | | | 12 | ∠ე | | | | |

Instructions

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 may use to reduce your tax or have refunded to you is greater than \$2 million, the excess over \$2 million must be deferred to, and used or refunded in, tax years beginning on or after January 1, 2013. For more information about the credit deferral, see Form CT-500, *Corporation Tax Credit Deferral*.

If you are subject to the credit deferral, you must complete all credit forms without regard to the deferral. However, the credit amount that is transferred to your tax return to be applied against your tax due or to be refunded to you may be reduced. Follow the instructions for Form CT-500 to determine the amounts to enter on your tax return.

General information

If you file one of the following franchise tax returns, you may claim as a credit against your franchise tax certain special additional mortgage recording tax you paid.

| Form number | Tax Law | Reference to credit |
|---------------------------------|-------------|-------------------------------|
| CT-3, CT-3-A, and CT-3-S | Article 9-A | sections 210.17 and 210.21 |
| CT-32, CT-32-A, and CT-32-S | Article 32 | section 1456(c) |
| CT-33, CT-33-A, and CT-33-NL | Article 33 | section 1511(e) |
| CT-183 | Article 9 | section 187.1 |
| CT-184 | Article 9 | section 187.1 |
| CT-185 | Article 9 | section 187.1 |
| CT-186 | Article 9 | section 187.1 |

A tax credit is not allowed for the special additional mortgage recording tax paid on **residential** mortgages (defined below) recorded on or after May 1, 1987, if the real property is located in Erie County or any of the counties within the Metropolitan Commuter Transportation District (MCTD). The MCTD includes the counties of New York, Bronx, Queens, Kings, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

A residential mortgage is defined as a mortgage of real property that has been or will be principally improved by one or more structures containing a total of not more than six **residential** dwelling units, each with its own separate cooking facilities.

Article 9-A taxpayers who paid the special additional mortgage recording tax on residential mortgages in any tax year beginning before 1986 may **not** carry forward unused special additional mortgage recording tax credit relating to these residential mortgages. For tax years beginning on or after January 1, 1986, and before January 1, 1990, and tax years beginning in or after 1994, in lieu of a carryforward, these taxpayers may elect to treat the unused portion of special additional mortgage recording tax credit as an overpayment of tax to be credited or refunded. See TSB-M-94(4)C, *Refundable Special Additional Mortgage Recording Tax Article 9-A Corporations*, for more information.

For tax periods beginning in and after 1994, New York S corporations taxable under Article 9-A may apply this credit against the franchise tax, carry it forward, or treat it as an overpayment of tax as discussed above. Credit earned by the S corporation **does not flow through** to the shareholders to be claimed against their personal income tax liability.

When claiming this credit, you must add back to your entire net income the amount of the special additional mortgage recording tax used as a deduction in the computation of federal taxable income. (See TSB-M-87(7)C, Special Additional Mortgage Recording Tax Credit Disallowed on Certain Real Property, and TSB-M-87(10)C, Special Additional Mortgage Recording Tax Credit Disallowed on Certain Real Property Located in Erie County, for more information.)

For corporations filing franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33-A, the gain or loss on the sale of real property on which the special additional mortgage recording

tax credit was claimed must be increased, in the case of a gain, or decreased, in the case of a loss, when all or any portion of the credit was used in the basis for computing federal gains.

Line instructions

Complete the beginning and ending tax period boxes in the upper right corner on page 1.

Line 1b — Enter any amount of special additional mortgage recording tax credit received from a flow-through entity. Attach a statement showing the name, employer identification number (EIN), and amount of credit received from each entity.

Line 5 — If you are claiming more than one tax credit for this year, enter the amount of credit(s) you wish to apply against your franchise tax due before the application of the special additional mortgage recording tax credit. Otherwise, enter **0**.

You must apply certain credits before the special additional mortgage recording tax credit. Refer to the instructions of your franchise tax return to determine the order of credits that applies.

Article 9-A taxpayers: Refer to Form CT-600-I, *Instructions for Form CT-600*, *Ordering of Corporation Tax Credits*.

If you are included in a combined return, include any amount of tax credit(s), including special additional mortgage recording tax credit(s), being claimed by other members of the combined group that you wish to apply before your special additional mortgage recording tax credit.

Life insurance corporations: Do not enter on this line any amount of empire zone (EZ) wage tax credit(s), zone equivalent area (ZEA) wage tax credit(s), or EZ capital tax credit(s) you may be claiming. If you are included in a combined return, do not include any amount of these credits being claimed by other members of the combined group.

Line 7 — Article 33 combined filers (using Form CT-33-A): Multiply the number of taxpayers in the combined group by \$250 and enter the result here.

Line 9 - Enter the lesser of line 3 or line 8.

If your total credits from all sources are **\$2 million or less**, enter the amount from line 9 on your franchise tax return.

If your total credits from all sources are **more than \$2 million**, you may be subject to the temporary credit deferral. Complete line 9 but do not enter the amount from line 9 on your franchise tax return. See Form CT-500 to determine the proper amounts to enter on your franchise tax return.

Article 9-A taxpayers only: To claim a credit or refund of the special additional mortgage recording tax credit, complete lines 11 through 15.

Line 11 — Enter only that amount from lines 1a and 1b that represents special additional mortgage recording tax due and paid during the **current** tax year for recording of **residential** mortgages.

Line 12 — Enter the lesser of line 10 or line 11.

Lines 13 and 14 — If your total credits from all sources are **\$2 million or less**, enter the amounts from lines 13 and 14 on your franchise tax return.

Include the line 13 amount on Form CT-3, line 99a; Form CT-3-A, line 100a; or Form CT-3-S, line 50.

Include the line 14 amount on Form CT-3, line 99b; Form CT-3-A, line 100b; or Form CT-3-S, line 51.

If your total credits from all sources are **more than \$2 million**, you may be subject to the temporary credit deferral. Complete lines 13 and 14 but do not enter the amounts from lines 13 and 14 on your franchise tax return. See Form CT-500 to determine the proper amounts to enter on your franchise tax return.

To avoid an unnecessary exchange of funds, we will apply the refundable portion of the tax credit to any unpaid balance of the franchise tax and metropolitan transportation business tax (MTA surcharge) and refund the remaining balance.

Need help? and Privacy notification

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



CT-44 New York State Department of Taxation and Finance **Claim for Investment Tax Credit for the Financial Services Industry**

| | | | I | peginning | | ding | |
|--|--|--|---|--|-----------------------------|---------------|-------------|
| Legal name of corporation | | | | Employe | er identification numb | per | |
| | | | | | | | |
| File this form with Form CT-3, 0 | CT-3-A, CT-3-9 | S, CT-32, CT- | 32-A, CT-32- | S, CT-33, CT | -33-NL, or CT | -33-A. | |
| Delegated A. Elizabetta | | | -I:+ (ITO) | | | | |
| Schedule A — Eligibility a | | | • • | | | | |
| mportant: If this is your first | tax year, do r | not complete | e Parts 1, 2, a | and 3. Begin | with Part 4. | | |
| Part 1 — 80% current-year to and support employ | test (see instru ees in New Y | <i>ictions</i>) Com ork State foi | putation of p | ercentage o [.] tax year | f administrati | ve | |
| | Α | В | С | D | E | | |
| Current tax year | March 31 | June 30 | September 30 | December 31 | Total | | |
| Number of administrative and support employees in New York State | е | | | | | | |
| 1a Average number of administrative to two decimal places, but do not ro | and support emp | loyees in New \ | ork State (divide | column E above b | y four; carry the res | sult • 1a. | |
| Number of administrative and | | | | | • | | |
| support employees everywhere | Э | | | | | | |
| 1b Average number of administrative to two decimal places, but do not | | | | | | | |
| 2 Percentage of administrative an | | | | | | | |
| two decimal places, but do not re | | | | | | | % |
| , | / | | | | | | 70 |
| Does the percentage on line 2 e | anual or exceed | 80%? | | | (Ve | es • | No |
| If Yes, skip Parts 2 and 3, and o | | | | | | ,5 • | 110 |
| If No, you do not qualify using t | | | | | | | |
| Part 2 – 95% three-year bacl | k-office test (| see instruction | s) Computation | on of average | number of | | |
| administrative and su | upport employ | ees in New Y | ork State for t | the current ta | x vear and thr | ee-vear | test period |
| | | В | | D | E | | |
| Current tax year | March 31 | June 30 | Contombox 20 | 0 | _ | | |
| | | | September 30 | December 31 | Total | | |
| Number of administrative and | | 000 | September 30 | December 31 | Total | | |
| Number of administrative and support employees in New York State | 3 | 040 | September 30 | December 31 | Total | | |
| support employees in New York State | | | | | • | | |
| support employees in New York State 3a Average number of administrati | ve and support | employees in N | lew York State f | or current tax | /ear | 32 | |
| support employees in New York State 3a Average number of administrati (divide column E by four; carry th | ve and support e | employees in N | lew York State f | or current tax y | /ear | • 3a. | |
| support employees in New York State 3a Average number of administrati (divide column E by four; carry the Number of administrative and | ve and support e result to two dec | employees in N imal places, but B | lew York State f | or current tax y | /ear | • 3a. | |
| support employees in New York State Average number of administrati (divide column E by four; carry the Number of administrative and support employees in New York | ve and support e e result to two dec | employees in N | lew York State f | or current tax y | /ear | • 3a. | |
| support employees in New York State 3a Average number of administrati (divide column E by four; carry the Number of administrative and support employees in New York State during three-year test period | ve and support e e result to two dec | employees in N imal places, but B | lew York State f | or current tax y | /ear | • 3a. | |
| support employees in New York State Average number of administrati (divide column E by four; carry the Number of administrative and support employees in New York State during three-year test period A. First year | ve and support e e result to two dec | employees in N imal places, but B | lew York State f | or current tax y | /ear | • 3a. | |
| support employees in New York State Average number of administrati (divide column E by four; carry th Number of administrative and support employees in New York State during three-year test period A. First year B. Second year | ve and support e e result to two dec | employees in N imal places, but B | lew York State f | or current tax y | /ear | • 3a. | |
| support employees in New York State Average number of administratif (divide column E by four; carry the Number of administrative and support employees in New York State during three-year test period A. First year B. Second year C. Third year | e result to two dec | employees in N imal places, but B June 30 | lew York State f do not round) C September 30 | or current tax y D December 31 | /ear E Total | • 3a. | |
| support employees in New York State Average number of administrati (divide column E by four; carry th Number of administrative and support employees in New York State during three-year test period A. First year B. Second year | we and support of eresult to two dec | employees in Neimal places, but B June 30 t employees in | lew York State f do not round) C September 30 New York State | D December 31 | /ear E Total | • 3a. | |
| support employees in New York State 3a Average number of administrati (divide column E by four; carry the Number of administrative and support employees in New York State during three-year test period A. First year B. Second year C. Third year D. Total number of administratest period (add column E) | we and support of eresult to two dec | employees in Noimal places, but B June 30 t employees in | lew York State f do not round) C September 30 New York State | D December 31 | /ear E Total | • 3a. | |
| support employees in New York State 3a Average number of administrati (divide column E by four; carry the Number of administrative and support employees in New York State during three-year test period A. First year B. Second year C. Third year D. Total number of administratest period (add column E) | A March 31 d ative and support of the file | employees in Neimal places, but B June 30 t employees in Neimal places in Neimal places, but | lew York State f do not round) C September 30 New York State | D December 31 e for three-year | /ear E Total e est period | | |
| support employees in New York State Average number of administrati (divide column E by four; carry the Number of administrative and support employees in New York State during three-year test period A. First year B. Second year C. Third year D. Total number of administrativest period (add column E Average number of administratives and support employees in New York State during three-year test period A. First year B. Second year C. Third year D. Total number of administratives period (add column E | A March 31 d ative and support elements A, B, and C) ive and support elements are result to two decires and two decires and two decires and two decires are result to two deci | employees in Neimal places, but B June 30 t employees in Nemployees in Nemal places, but of | lew York State f do not round) C September 30 New York State lew York State f do not round) | D December 31 e for three-year | /ear E Total e est period | | |
| support employees in New York State 3a Average number of administrati (divide column E by four; carry the Number of administrative and support employees in New York State during three-year test period A. First year B. Second year C. Third year D. Total number of administrativest period (add column E test period (add column E test period (add column E test period (aivide line D by twelve; carry the | March 31 ative and support of the result to two decimals are and support of the and support of the and support of the administrative and administrative are | employees in Neimal places, but B June 30 t employees in Nemployees in Nemployees, but ond support employers in | lew York State f do not round) C September 30 New York State lew York State f do not round) bloyees in New York | D December 31 e for three-year for three-year te | E Total | • 3b. | % |
| support employees in New York State Average number of administrati (divide column E by four; carry the Number of administrative and support employees in New York State during three-year test period A. First year B. Second year C. Third year D. Total number of administratives test period (add column E test period (add colum | March 31 ative and support of the result to two decimals are and support of the and support of the and support of the administrative and administrative are | employees in Neimal places, but B June 30 t employees in Nemployees in Nemployees, but ond support employers in | lew York State f do not round) C September 30 New York State lew York State f do not round) bloyees in New York | D December 31 e for three-year for three-year te | E Total | • 3b. | % |
| support employees in New York State Average number of administrati (divide column E by four; carry the Number of administrative and support employees in New York State during three-year test period A. First year B. Second year C. Third year D. Total number of administrativest period (add column E test period (add column E | March 31 ative and support of the result to two decidents of the control of the | employees in Neimal places, but B June 30 t employees in Nemal places, but on support employees, but on support employee | New York State for not round) | D December 31 e for three-year to york State | E Total est period | • 3b. • 4. | % No |

If No, you do not qualify using the three-year back-office test.

| Current tax year | A March 31 | B June 30 | C September 30 | D December 31 | E Total | |
|---|------------------------|---------------------|--------------------------|-------------------------|-------------------|------|
| Number of employees in New York State | - Maiori o i | | Coptomisor co | • | Total. | |
| a Average number of emplo | yees in New York Stat | e during the cu | ırrent tax year (d | divide column E by fo | our) • 5a | a. |
| b Number of employees in Nonew York State (taxpayers | | | | | | o. |
| 6 Percentage of employees | in New York State for | the current tax | year (divide line | 5a by line 5b) | • (| 6. % |
| Does the percentage on li | ne 6 equal or exceed 9 | 00%? | | | Yes • | No |
| If Yes, continue with Part 4 If No, you do not qualify u | | ear test. | | | | |
| If Yes, continue with Part | sing the 90% end-of-y | | D | E | | |

| Description of property | i illicipal use | acquired | (years) | credit base | (column E × appropriate rate; see Rate schedule 1) |
|------------------------------|--------------------------------|----------|---------|-------------|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Amount from attached list | | | | | |
| 7 Total (add column F amount | ts; enter here and on line 18) | | | • 7. | |

Rate schedule 1 — ITC rates to be used in Schedule A, Part 4

5% (.05) on first \$350,000,000 of investment credit base

4% (.04) on excess of \$350,000,000 of investment credit base

A New York S corporation must compute its ITC at the rate of 4% (.04). The pro-rata share of the ITC will be allowed to each individual shareholder.

Schedule B — Employment incentive credit (EIC) (Article 9-A only; see instructions)

Part 1 — Eligibility for EIC

| | | Α | В | С | D | E | F | G | H* |
|----|--|------|----------|---------|--------------|-------------|--------------------------|---------|-----------|
| | | Year | March 31 | June 30 | September 30 | December 31 | Total (B + C + D + E) | Average | Percent % |
| A. | Use with Part 2, line 12; first succeeding year | | | | | | | | |
| 8 | Number of New York State employees in the current tax year | | | | | | | | |
| 9 | Number of New York State employees in employment base year | | | | | | | | |
| B. | Use with Part 2, line 13; second succeeding year | | | | | | | | |
| 10 | Number of New York State employees in the current tax year | | | | | | | | |
| 11 | Number of New York State employees in employment base year | | | | | | | | |

^{*} Divide the average number of employees in the current tax year by the average number of employees in base year. Carry the result to two decimal places, but do not round.

Part 2 — Computation of EIC

| | | A Tax year in which ITC was allowed | B Amount of investment credi base on which original ITC was allowed | it | EIC (multiply column B by the rat from Rate schedule 2 below | te /) |
|----|--|--|---|----|--|----------|
| 12 | Information for first succeeding year; use percentage on line 9, column H, to determine rate | | | • | | |
| 13 | Information for second succeeding year; use percentage on line 11, column H, to determine rate | | | • | | |
| 14 | Add column C amounts from lines 12 and 13 (enter | r here and on line 19) | 1 | 4. | | |

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

| Employment requirement at least | Rates |
|---------------------------------|--|
| 101% but less than 102% | 11/2% (.015) of investment credit base |
| 102% but less than 103% | 2% (.02) of investment credit base |
| 103% | 21/2% (.025) of investment credit base |
| | |

| A Description of | B Date | C Date | D Life | E Unused | F | G | | H Pocaptured |
|--|---|----------------------------------|-----------------------|--------------------|--|----------------------------------|-------------------|-------------------|
| property | acquired | property ceased to qualify | (months) | life (months) | Percentage (column E ÷ column D) | Total original ITC allowed | | Recaptured ITC |
| | | | | | | | | |
| | | | | | | | • | |
| | | | | | | | | |
| | | | | | | | • | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | • | |
| | | | | | | | | |
| | | | | | | | • | |
| | | | | | | | | |
| | | | | | | | | |
| ounts from attached lis | t | | | | | | | |
| Recaptured ITC (add o | column H amo | unte) | | | | | 15 | |
| Tiecapiarea TTO (add t | COIGITIITTT ATTIC | unis) | ••••• | | | • | 13. | |
| Additional recapture. | | | | | | • | 16. | |
| | | | | | | | | |
| Recapture total (add I | ines 15 and 16 | ; enter here a | nd on line | 22) | | • | 17. | |
| mmary of tax ci | redit(s) | | | | | | | |
| ITC (from line 7) | | | | | | • | 18. | |
| EIC - Article 9-A onl | | | | | | | | |
| Unused ITC or EIC from | om precedin | g period (Ne | w York S c | orporation | s, enter 0) | • | 20. | |
| Total / 10 10 | | | | | | • | | |
| | | | | | | • | 22 | |
| |) (from line 17) | | | | | | | |
| Recapture of credit(s) | | | | | | •••••••••••• | | |
| Recapture of credit(s) | | | | | | • | | |
| Recapture of credit(s) Net ITC(s) (subtract line | e 22 from line | 21; see instru | ctions) | | | | 23. | complete this se |
| Recapture of credit(s) Net ITC(s) (subtract line mputation of IT | e 22 from line | 21; see instru refunded | , or ca | rried fo | orward (New | | 23. | complete this se |
| Recapture of credit(s) Net ITC(s) (subtract line mputation of IT Tax before credits (see | C used, I | 21; see instru refunded | , or ca | rried fo | orward (New | | 23. | complete this se |
| Recapture of credit(s) Net ITC(s) (subtract line mputation of IT Tax before credits (see Tax credits claimed by | C used, respectively. | 21; see instru refunded) | , or ca | rried fo | orward (New 24. • 25. | | 23. | complete this se |
| Recapture of credit(s) Net ITC(s) (subtract line mputation of IT Tax before credits (se Tax credits claimed to Subtract line 25 from Minimum tax (from Form | C used, I ee instructions before the IT in line 24 | refunded) | , or ca | rried fo | 24 • 25 26 24; | | 23. | complete this se |
| Recapture of credit(s) Net ITC(s) (subtract line mputation of IT Tax before credits (se Tax credits claimed the Subtract line 25 from Minimum tax (from Form CT-33, line 4; CT-33-N | C used, I ee instructions before the IT in line 24 | refunded) | , or ca | rried fo | 24 • 25 26 27. | | 23. | complete this se |
| mputation of IT Tax before credits (see Tax credits claimed be Subtract line 25 from Minimum tax (from Form CT-33, line 4; CT-33-N Limitation on credit be Subtract line 25 from CT-33, line 4; CT-33-N Limitation on credit be subtracted by the subtract line 25 from Minimum tax (from Form CT-33, line 4; CT-33-N Limitation on credit by the subtract line 25 from CT-33, line 4; CT-33-N Limitation on credit by the subtract line 25 from CT-33, line 4; CT-33-N Limitation on credit by the subtract line 25 from CT-34 from | C used, I ee instructions, before the ITu n line 24 n CT-3, line 81; v IL, line 4; CT-33 used (subtract li | refunded) | , or ca , or cations) | rried for | 24 | York S corporation | s do not c | complete this se |
| Recapture of credit(s) Net ITC(s) (subtract line mputation of IT Tax before credits (see Tax credits claimed be Subtract line 25 from Minimum tax (from Form CT-33, line 4; CT-33-N Limitation on credit to ITC to be used this person of the ITC to be used this person of the ITC to be used the ITC to the ITC | e 22 from line C used, I ee instructions before the IT in line 24 in CT-3, line 81; IL, line 4; CT-33 used (subtract li eriod (see insti | refunded) | , or ca | rried for | 24 25 26 27 28. | York S corporation | 23. s do not c | complete this se |
| Property of credit(s) Net ITC(s) (subtract line) Property of IT Tax before credits (see the content of IT) Tax credits claimed to Subtract line 25 from Minimum tax (from Form CT-33, line 4; CT-33-N Limitation on credit to the ITC (subtract line 25) Tax credits claimed to Subtract line 25 from Minimum tax (from Form CT-33, line 4; CT-33-N Limitation on credit to the ITC (subtract line) | e 22 from line C used, I ee instructions before the IT in line 24 in CT-3, line 81; IL, line 4; CT-33 used (subtract li eriod (see insti- line 29 from li | refunded) | , or ca | rried for | 24 25 26 27 28. | York S corporation | 23. s do not d | complete this se |

next year's tax (subtract line 32 from line 31; see instructions)

Unused ITC available to be carried forward (see instructions)

33.





Claim for Investment Tax Credit (Includes Employment Incentive Credit)

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

All filers must enter tax period:

| | | | | k | peginning | | | | enc | ling | | | |
|--------------|--|-------------------------------------|-------------------|-----------------|---------------|-----------------|---------|---------|-----------|-------|-------|--------|-----------------------------|
| Lega | I name of corporation | | | | | Em | nployer | identif | ication n | umber | 1 | | |
| ile | this form with For | m CT-3, CT-3-A, or CT-3 | 3-S. | | | | | | | | | | |
| Sun | nmary of tax credit | (s) | | | | | | | | | | | |
| 1 | Investment tax credit | : (from line 20) | | | | | | • | 1. | | | | |
| 2 | Investment tax credit of | n research and development | (R&D) property a | t the op | tional rate (| from line 2 | 1) | • | 2. | | | | |
| 3 | Retail enterprises tax | credit (from Form CT-46-AT | T) | | | | | • | 3. | | | | |
| 4 | Historic barns credit | (from Form CT-46-ATT) | | | | | | • | 4. | | | | |
| 5 | · | hrough 4) | | | | | | | 5. | | | | |
| 6 | | e credit (from line 28) | | | | | | • | 6. | | | | |
| 7a | | ax credit or employment in | | | | | | | | | | | |
| | | New York S corporations, ente | | | | | | _ | | | | | |
| 7b | · | credits (see instructions; New York | • | | | | | | | | | | |
| 7c | | line 7a | | | | | | | 7c. | | | | |
| 8 | • | d 7c; New York S corporation | | | | | | | 8. | | | | |
| 9 | | credit taken in previous pe | | | | | | | 9. | | | | |
| 10 | Net investment tax c | redit(s) (see instructions) | | | | | | • | 10. | | | | |
| Con | nputation of invest | ment tax credit used, re | efunded, or c | arried | forward (| New Yor | k S cc | rpora | tions do | not c | compl | ete th | is sectio |
| 11 | Tax due before credit | ts (see instructions) | | 11 | | | | | | | | | |
| 12 | | efore the investment tax cred | | | | | | | | | | | |
| 13 | | line 11 | • | | | | | | | | | | |
| 14 | | ble income or fixed dollar m | | | | | | | | | | | |
| | | om Form CT-3 or Form CT-3-A) | | | | | | | | | | | |
| 15 | | nent tax credit (subtract line | | | | | | | | | | | |
| | if less than 0, enter 0) | · | | • 15 | | | | | | | | | |
| 16 | Investment tax credit | to be used this period (see | e instructions) | | | | | • | 16. | | | | |
| 17 | Unused investment t | ax credit (subtract line 16 fro | m line 10) | | | | | • | 17. | | | | |
| l8a | Qualified new busine | sses only: Investment tax | credit available | for refu | nd (see ins | tructions |) | • | 18a. | | | | |
| l8b | Qualified new busine | sses only: Amount of line | 18a to be refund | ded (see | instruction | s) | | • | 18b. | | | | |
| l8c | Qualified new busine | sses only: Amount of line | 18a to be applie | ed as ar | n overpayn | nent to i | next | | | | | | |
| | • | line 18b from line 18a; see ins | | | | | | | | | | | |
| 19 | Unused investment t | ax credit available to be ca | arried forward (s | ee instru | ıctions) | | | • | 19. | | | | |
| 3ch | edule A – Investm | nent tax credit (Attach ad | dditional sheet(| s) as ne | cessary; s | ee instru | ıction | s) | | | | | |
| | Α | В | С | D | | E | | | F | | | G | |
| | escription of property (list items separately) | Principal use | Date acquired | Life (years) | | tment t base | | | nt tax c | | | | tax cred |
| _ | (iist iterris separatery) | | (mm-dd-yy) | (years) | Ciedi | Lbase | , | | schedule | ′ 1 | | | perty in |
| | | | | | | | | Form | CT-46-I) | ľ | | | ptional rate nedule 1 ir |
| | | | | | | | | | | | | Form C | |
| | | | | | | | • | | | | • | | |
| | | | | | | | • | | | (| • | | |
| ١mo | unts from attached lis | st | | | | | • | | | (| • | | |
| | | nts (enter here and on line 1) . | | | | | | | | | | | |
| 21 | Add column G amou | nts (enter here and on line 2) | | | | | | | | 21. | | | |

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

| | se with Schedule C, line 26, rst 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 | | | | | | • | • | • |
| | se with Schedule C, line 27, econd succeeding year | Year | March 31 | June 30 | September 30 | December 31 | Total (B+C+D+E) | Average | Percent % |
| 24 | Number of New York State employees in employment base year | | | | | | • | • | |
| 25 | Number of New York State employees in current tax year | | | | | | | • | |

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

Schedule C - Employment incentive credit computation (see example in Form CT-46-I, Schedules B and C-Examples)

| | A Tax year in which investment tax credit was allowed | Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional rate) | Employment incentive credit (multiply column B by the appropriate rate from Rate schedule 2 in Form CT-46-I) |
|---|---|--|--|
| 26 Information for first succeeding year: use line 23, column H, to determine rate | | | |
| 27 Information for second succeeding year: use line 25, column H, to determine rate | | | |
| 28 Add column C amounts (enter here and on line | 28. | | |

Schedule D — Recapture of investment tax credit, including rehabilitation expenditures for retail enterprises and historic barns (Attach additional sheet(s) as necessary)

| | (rittaerradational sheet(s) as riceessary) | | | | | | | | | | | |
|---|--|--|--|------------------|----------------------------|-----------------------|--|-----|--------------------------------|--------|--|--|
| = | Α | В | С | D | E | F | G | | Н | | | |
| | Description of property | Date of acquisition or rehabilitation (mm-dd-yy) | Date property ceased to qualify (mm-dd-yy) | Life (months) | Unused life (months) | Percentage (E ÷ D) | Total original investment tax credit allowed | | Recaptured investmentax credit | ent | | |
| | | | | | | | | | • | - | | |
| 2 | 29 Total recaptured investment ta | x credit from a | ttached sheet(| s) | | | | 29. | | | | |
| 3 | 30 Recaptured investment tax credit (add column H amounts and line 29) | | | | | | | 30. | | | | |
| 3 | 31 Additional recapture (see instructions) | | | | | | | 31. | | | | |
| 3 | 32 Add lines 30 and 31 (enter here and on line 9) | | | | | | | | | _ | | |



New York State Department of Taxation and Finance Credit for Rehabilitation Expenses for Retail Enterprises and Historic Barns

All filers must enter tax perior

| | | | ho | ginning | | All IIIC | _ | nding | ou. |
|---|---|---|--|---|-------------------------------------|---|-------------------|--|------|
| egal name of corporation | | | De | ,giririning | Fm | nlover ident | | ion number | |
| ogai name of corporation | | | | | = = | <u> </u> | .mcal I | | 1 1 |
| phodulo A Pohobilitatio | on expenditures for | rotoil ontornri | 200 | | | | | | |
| chedule A — Rehabilitation | - | | | | | | | | |
| lew York State sales tax vendor | registration number | | | • | | | | ······ | |
| | | Percentage of | rehabilitat | ed area us | ed in reta | | | | |
| A Description of property rehabilitation expenditures | B Primary use of rehabilitated area | Date of expenditure (mm-dd-yy) | D Life (years) | E Rehabilitation expenditures | | F % Rate (see Rate schedule 1 Form CT-4 | e 1 <i>in</i> | G Investme tax crec (E × F) | lit |
| | | | | | | | | | |
| Add column G amounts (enter | er here and on Form CT-46, li | ne 3) | | | | | 1. | | |
| chedule B – Rehabilitation | • | · · · · · · · · · · · · · · · · · · · | | | | | | | |
| or lines 2 through 11, mark an | | | | ermine if | vou are | eliaible to | claim | this credit. | |
| 2 Has the barn been converted | | - | | | - | - | | | NI- |
| | | | | | | | | res | No |
| If Yes, stop. You do not que | | | | | | | | Ve = - | No. |
| 3 Is the barn listed in the Natio | · · | | | | | | | · · · · · · · · · · · · · · · · · · · | No |
| If Yes, the barn's rehabilitati | - | | | | w York Sta | ate Office of | Park | S, | |
| Recreation and Historic Pre | | | | | | | | | |
| 4 If you answered No to questi | on 3, is the barn located | in a registered his | storic distr | ict? | | | | Yes | No |
| If you answered Yes to quest If Yes, the barn must be a of Interior or the New York If No, attach documentation no historic significance to | certified historic structure State Office of Parks, Re on from the Office of Park | e and the barn's recreation and Hist s, Recreation and | ehabilitatio oric Prese I Historic F | on must be rvation. At Preservation | certified tach a co n stating | by the fede py of the ce | ral Se ertific | ecretary | |
| 6 If you answered No to questi agricultural products or for | | | | | | | | Yes | No _ |
| If No, stop. You do not qu | alify for this credit. | | | | | | | | |
| 7 Has the historic appearance | of the barn been materia | lly altered? | | | | | | Yes | No |
| If Yes, stop. You do not qu | ualify for this credit. | | | | | | | | |
| If No, attach a copy of the that the historic appearance | | , | | | | ting | | | |
| 8 Describe the measurement pe | riod used to determine wh | ether the barn has | been sub | stantially re | habilitate | d (see instruct | ions) . | | |
| 9 What is the adjusted basis of | f the barn as of the first d | ay of the measure | ement per | iod? (see in | structions) | | 9. | | |
| Do the expenditures incurred | | - | | | | _ | | nt | |
| shown in question 9 or \$5, | - | | | | _ | | | | No |
| If No, stop. You do not q | | | | | | | | | - L |
| 1 Did you use the straight-line | · | over a recovery ne | eriod spec | ified in eith | er Interna | al Revenue | Code | (IRC) | |
| section 168(c) or 168(g), w | • | | | | | | | , , | No |
| If No, stop. You do not qu | | , | | | | | | | |
| ate rehabilitation work began: | | _ | Date r | ehabilitatio | on work v | vas complet | ted: | _ | _ |
| Description of rehabil | itation expenditures | exp | B Date of penditure(s) nm-dd-yy) | C Life (years) | ıA | D mount of enditure(s) | | E Rehabilitatior (column D × 25 | |
| | | | | | | | | | |
| | | | | | | | | | |
| 2 Add column E amounts (enter | r here and on Form CT-46 lir | ne 4) | | | | | 12. | | |
| | | ·- ·/ ······· | | | | | | | |

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

Instructions

Purpose of form

Use Form CT-46-ATT to claim a credit for the rehabilitation expenditures of retail enterprises (Schedule A) or historic barns (Schedule B). If you qualify for either credit, or both, complete the applicable schedule and **attach** this form to Form CT-46, *Claim for Investment Tax Credit*.

The provisions for recapture applicable to investment tax credit property (Article 9-A section 210.12(g)) also apply to these credits. Refer to the instructions for computing recapture amounts in Schedule D on Form CT-46.

Credit for rehabilitation expenditures for retail enterprises

Section 210.12(k) allows a credit for qualified rehabilitation expenditures, as defined in Internal Revenue Code (IRC), section 47(c)(2). In addition to qualifying for the federal credit, the taxpayer must be a retail enterprise.

A retail enterprise is a taxpayer registered as a vendor under Tax Law Article 28, and is at least 50% engaged in retail sales as defined in section 1101(b)(4)(i).

The rehabilitated property must be located in New York State. The credit is limited to the portion of the expenditures attributable to the property employed in retail sales.

Credit for rehabilitation expenditures for historic barns

Section 210.12(I) allows a credit for qualified rehabilitation expenditures, as defined in IRC section 47(c)(2), paid or incurred for any barn located in New York State that is a qualified rehabilitated building, as defined in IRC section 47(c)(1).

A barn must be a building originally designed and used for storing farm equipment or agricultural products, or for housing livestock. No rehabilitation credit is allowed for a barn converted to a residence or a barn whose historic appearance has been altered.

A barn must either have been placed in service before 1936, or, if placed in service after that time, a barn must be a certified historic structure listed in the National Register of Historic Places, or located in a registered historic district certified by the Secretary of the Interior.

Expenditures for the enlargement of a barn **do not** qualify for the credit. However, a barn will not be disqualified from the credit because it has been enlarged. In such cases, the total expenditures paid or incurred for rehabilitation must be apportioned to exclude those expenditures attributable to the enlargement.

For detailed information concerning qualified rehabilitated expenditures, qualified rehabilitated buildings, alteration of the historic appearance of a barn, certified historic structures, registered historic districts, and enlargement of a barn, refer to TSB-M-97(5)(C), A Credit for Rehabilitation of Historic Barns.

Computation of tax credit(s)

Complete Schedules A and B as appropriate, and enter the total credits computed on Form CT-46, lines 3 and 4.

Schedule A — Rehabilitation expenditures for retail enterprises

Provide the information required in columns A, B, C, and D. Attach a separate page if you need more space. Enter in column E the portion of the qualified rehabilitation expenditures paid or incurred for that part of the building employed in retail sales activity.

Schedule B — Rehabilitation expenditures for historic barns

Questions 3 and 4 — If a barn is listed in the National Register, or a barn is located in a registered historic district and is of historic significance to the district, the barn is a certified historic structure. A certified historic structure must have a rehabilitation certified by the federal Secretary of Interior or the New York State Office of Parks, Recreation and Historic Preservation. If the barn for which a credit is claimed is a certified historic structure, attach the appropriate certification. For more information, see TSB-M-97(5)(C).

Questions 5 and 7 — Attach documentation that the historic appearance of the barn has not been materially altered and, where appropriate, documentation that the barn is of no historic significance to a registered historic district. One acceptable form of documentation is a letter from the Office of Parks, Recreation and Historic Preservation. Documentation that a federal rehabilitation credit of 10% or 20% has been allowed for a barn is another acceptable form of documentation.

Questions 8 and 9 — To qualify for the credit, a barn must have been substantially rehabilitated. To determine whether a barn has been substantially rehabilitated, the expenditures incurred to rehabilitate the barn during a measurement period selected by the taxpayer must exceed the greater of the adjusted basis of the barn or \$5,000. The measurement period is a 24-month period selected by the taxpayer and ending with or within the tax year. If the rehabilitation could reasonably be expected to be completed in phases set forth in architectural plans and specifications completed before the rehabilitation begins, the measurement period may be 60 months long. You may be required to submit documentation of the architectural plans and specifications at a later date. The adjusted basis is generally determined as of the beginning of the first day of the measurement period.

Provide the information required in columns A, B, and C. Attach a separate page if you need more space.

Column D — Enter in column D the amount of qualified rehabilitation expenditures paid or incurred for a qualified rehabilitated barn.

If the expenditures include the cost of enlarging a barn and can be separately accounted for, exclude the expenditures attributable to the enlargement. Otherwise, on a separate page, show the total expenditures (including the enlargement) and the apportionment method to exclude the expenditures for the enlargement (as prescribed in TSB-M-97(5)(C)) that was used to arrive at the amount of rehabilitation expenditures entered in this column.

Need help? and Privacy notification

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



New York State Department of Taxation and Finance

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

| | | All filers must enter tax period: | peginnir | ıg | | ending | - | | |
|------|-----------------------------------|---|--------------------|-----------------------------------|-----------------|------------|-------------|------------------|----------------|
| Leg | al name of corporation | | | | Employer iden | tification | number | | _ ,] |
| | | | | | | - | | | |
| -ile | this form with Form C | T-3 or CT-3-A (See Form CT-47-I, Instr | uctions | for Form CT- | -47, for assist | ance) | | | |
| Par | t 1 – Eligibility | Form CT-3-S filers: do not complete amounts of the following on Form C agricultural property; total acres of and total acres of qualified conserva | T-34-S qualifie | SH: eligible to ed agricultura | axes paid; to | otal ac | res of qual | ified qualifi | ed use; |
| | | for question A, B, C, or D, stop; you do gricultural property for the tax year begin | | • | | | Yes | | No 🗌 |
| В | Were eligible school dist | rict property taxes paid on that property | during | the tax year | beginning in | 2010? | | 7 | |
| | , | | | | | | Yes | | No |
| С | Complete Worksheet A i \$300,000? | | | Yes | ٦. | No 🗌 | | | |
| D | | n the instructions (and Worksheet C, if a | | | | | | _ | |
| | | s, or line 6 of Worksheet C, if applicable, | | | | | Yes _ | | No 🗌 |
| Е | | elated persons (see instructions) each or | | | | | | | |
| | March 1, 2010, mark a | in $m{X}$ here and see instructions for line 4 . | | | | | | | |
| F | | fied agricultural property was converted | | | | | | | |
| | beginning in 2010, ma | rk an $m{X}$ here and see instructions | | | | | | | |
| | | | | | | | | | |
| Par | rt 2 - Computation of | credit | | | | | | | |
| 1 | Corporations: Enter the | total acres of qualified | | | | | | | |
| | agricultural property o | wned by you during the tax | | | | | | | |
| | year beginning in 2010 |) (see instructions) | • 1. | | | | | | |
| 2 | | ter your share of acres of | | | | | | | |
| | | property from a partnership | | | | | | | |
| | | | | | | | | | |
| | • | unt (see instructions) | | | | | | | |
| | | 3 (if zero or less, skip lines 6 and 7, enter 1.0000 (| , | | , | | | | |
| | | 5) | | | | | | | |
| | | | | | | | | | |
| | | d round the result to four decimal places | 3 | | | . 8. | | | |
| 9 | • | eligible school taxes you | | | | | | | |
| | | ee instructions) | • 9. | + | | - | | | |
| 10 | Corporate partners: En | , | 40 | | | | | | |
| | | ip (see instructions) | | | | 44 | | | |
| | | | | | | | | | |
| | | /outside and A. Ling O. of the impatricular | | | | • 12. | | | |
| 13 | | /orksheet A, line 3 of the instructions | | | | | | | |
| | | 200,000 or less, skip lines 14, line 12 amount on line 17) | 40 | | | | | | |
| 11 | · | 3 over \$200,000 (cannot exceed \$100,000) | | | | | | | |
| | | 3 over \$200,000 (cannot exceed \$100,000) 0 and round the result to four decimal pl | | | 0000 (100%) | 15 | | | |
| | • | • | | | , | | | | |
| | | 5 e 12 | | | | | | | |
| | | school tax credit carried forward from p | | | | | | | |
| | | nd 18) | • | | | | | | - |
| 13 | iotal Ciedit (add Illies 17 a | 11U 10) | | | | . 13. | | | |

(continued on page 2)

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) | | | | |
| 22 | Tax due before credits (see instructions) | 22. | | | |
| 23 | Enter any other credits applied before this credit for this tax | | | | |
| | period (see instructions) | 23. | | | |
| 24 | Net tax (subtract line 23 from line 22) | 24. | | | |
| 25 | Minimum tax limitation (enter the amount from Form CT-3, line 81, or | | | | |
| | Form CT-3-A, line 80)● | 25. | | | |
| 26 | Farmers' school tax credit limitation (subtract line 25 from | | | | |
| | line 24; if the result is negative, enter 0)● | 26. | | | |
| 27 | Credit used (see instructions) | | • | 27 | ' <u>.</u> |
| 28 | Unused credit (subtract line 27 from line 21) | | • | 28 | j_ |
| 29 | Unused credit available to be refunded, credited as an overpayment, or carried forward | ırd (ent | er the lesser of line 17 or line 28) $ullet$ | 29 |)_ |
| 30 | Unused credit to be refunded (see instructions) | | • | 30 |)_ |
| 31 | Unused credit to be credited as an overpayment to next year's retu | rn (se | e 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 Table and a few all first | B | C | D Tabahasa dibahahasa d | E |
|-----|--|--|---------------------|---------------------------------------|--|
| | Total acres of qualified agricultural property converted to nonqualified use in 2010 | Total acres of qualified agricultural property owned before conversion | Column A ÷ Column B | Total credit claimed in 2008 and 2009 | Total amount of 2008 and 2009 credit to be recaptured (column C × column D; transfer this amount to line 20) |
| 33. | | | | | |



New York State Department of Taxation and Finance Transportation and Transmission Corporation Franchise Tax Return on Capital Stock

Tax Law — Article 9, Section 183

| return Amended return | | | | For calendar year 2010 |
|--|---|---|---|---|
| Employer identification number | File number Business telephor | ne number | | If you claim an |
| | | | | overpayment, mark an X in the box |
| Legal name of corporation | | Trade name/DBA | \ | un X in the box |
| | | State or country of | f in composation | |
| Mailing name (if different from legal name above) | | State of Country C | Date | received (for Tax Department use only) |
| C/O Number and street or PO box | | Date of incorpora | ation | |
| Number and Street of PO box | | Date of incorpora | ation | |
| City | State ZIP code | Foreign corporation | ons: date began | |
| | 2 0040 | business in NYS | one. date began | |
| above | is new, an X in the box information for co types, you can do www.nystax.gov | date your address or ph orporation tax, or other t o so online. Visit our Wel and look for the change e, see <i>Business informat</i> | ax b site at my address | iit (for Tax Department use only) |
| rederal return filed (mark an X in one): Form One you do business, employ capital, own or transportation District? (mark an X in the app | lease property, or maintain an propriate box) If Yes, you must | t file Form CT-183- | politan Comm M (see instruction | ons) Yes No |
| Vith the exception of non-local telephone co | mpanies, every taxpayer requ | ired to file Form C | T 100 must al | (") E OT 404 |
| A D 1 1 1 2 44 M 1 | | | 1-165 must als | |
| A. Pay amount shown on line 11. Make paAttach your payment here. Detach all cl | yable to: New York State Co | rporation Tax | I-163 must als | Payment enclosed |
| Attach your payment here. Detach all cl | yable to: New York State Co neck stubs. (See instructions for | rporation Tax details.) | | |
| Attach your payment here. Detach all cl | yable to: New York State Co neck stubs. (See instructions for Instructions for Forms CT-18 | rporation Tax details.) | ■ A. | Payment enclosed |
| Attach your payment here. Detach all cl ax computation (see Form CT-183/184-1 | yable to: New York State Co neck stubs. (See instructions for , Instructions for Forms CT-18 om line 56 | rporation Tax details.) 3 and CT-184) | A. 1 | Payment enclosed |
| Attach your payment here. Detach all clean computation (see Form CT-183/184-1) Tax on allocated issued capital stock from the payment of the paymen | yable to: New York State Co neck stubs. (See instructions for, Instructions for Forms CT-18 om line 56 | rporation Tax details.) 3 and CT-184) | A. 1 2 3 | Payment enclosed |
| Attach your payment here. Detach all cl Tax computation (see Form CT-183/184-1) Tax on allocated issued capital stock from 2 Tax based on dividend rate, from line 75 Minimum tax | yable to: New York State Co neck stubs. (See instructions for, Instructions for Forms CT-18 om line 56 | rporation Tax details.) 3 and CT-184) | A. 1 2 3 4 | Payment enclosed |
| Attach your payment here. Detach all class computation (see Form CT-183/184-1) Tax on allocated issued capital stock from 2 Tax based on dividend rate, from line 75 Minimum tax | eyable to: New York State Co neck stubs. (See instructions for Instructions for Forms CT-18 om line 56 | rporation Tax details.) 3 and CT-184) | A. 1 2 3 4 5 | Payment enclosed |
| Attach your payment here. Detach all class computation (see Form CT-183/184-1. 1 Tax on allocated issued capital stock from 2 Tax based on dividend rate, from line 75 Minimum tax | hyable to: New York State Coneck stubs. (See instructions for Forms CT-18 om line 56 | rporation Tax details.) 3 and CT-184) tions see instructions | A. 1 2 3 4 5 5 6 | Payment enclosed |
| Attach your payment here. Detach all class computation (see Form CT-183/184-1). 1 Tax on allocated issued capital stock from 2 Tax based on dividend rate, from line 75 Minimum tax | yable to: <i>New York State Co</i> neck stubs. (See instructions for, Instructions for Forms CT-18 on line 56 | rporation Tax details.) 3 and CT-184) tions see instructions | A. 1 2 3 4 5 5 6 7 | Payment enclosed 75 00 75 00 |
| Attach your payment here. Detach all class computation (see Form CT-183/184-1). 1 Tax on allocated issued capital stock from 2 Tax based on dividend rate, from line 75 Minimum tax | yable to: New York State Coneck stubs. (See instructions for Instructions for Forms CT-18 on line 56 | rporation Tax details.) 3 and CT-184) tions see instructions | A. 1 2 3 4 5 5 6 7 8 | Payment enclosed |
| Attach your payment here. Detach all class computation (see Form CT-183/184-1). 1 Tax on allocated issued capital stock from the Tax based on dividend rate, from line 75. 3 Minimum tax | eyable to: New York State Conneck stubs. (See instructions for Instructions for Forms CT-18 orn line 56 | rporation Tax details.) 3 and CT-184) tions see instructions | A. 1 2 3 4 5 6 7 8 9 9 | Payment enclosed |
| Attach your payment here. Detach all class computation (see Form CT-183/184-1) 1 Tax on allocated issued capital stock from 2 Tax based on dividend rate, from line 75 Minimum tax | eyable to: New York State Conneck stubs. (See instructions for Instructions for Forms CT-18 orn line 56 | rporation Tax details.) 3 and CT-184) tions see instructions | A. 1 2 3 4 5 6 7 8 9 10 | Payment enclosed Payment enclosed 75 00 75 00 75 00 75 00 75 00 |
| Attach your payment here. Detach all class computation (see Form CT-183/184-1). 1 Tax on allocated issued capital stock from 2 Tax based on dividend rate, from line 75 Minimum tax | hyable to: New York State Conneck stubs. (See instructions for Forms CT-18 orn line 56 | rporation Tax details.) 3 and CT-184) tions see instructions or 0) | A. 1 2 3 3 4 5 5 6 7 8 9 10 11 | Payment enclosed Payment enclosed 75 00 75 00 75 00 75 00 75 00 |
| Attach your payment here. Detach all class computation (see Form CT-183/184-1). 1 Tax on allocated issued capital stock from 2 Tax based on dividend rate, from line 75 Minimum tax | syable to: New York State Coneck stubs. (See instructions for Instructions for Forms CT-18 orn line 56 | rporation Tax details.) 3 and CT-184) tions see instructions or 0) nt on line A above) | A. 1 2 3 4 5 6 7 8 9 10 11 12 | Payment enclosed 75 00 75 00 75 00 75 00 75 00 |
| Attach your payment here. Detach all cl Tax computation (see Form CT-183/184-1) Tax on allocated issued capital stock fro Tax based on dividend rate, from line 75 Minimum tax | hyable to: New York State Coneck stubs. (See instructions for Forms CT-18 orn line 56 | rporation Tax details.) 3 and CT-184) tions see instructions or 0) nt on line A above) e, enter 0) | A. 1 2 3 3 4 5 6 7 8 9 10 11 12 13 | Payment enclosed |
| Attach your payment here. Detach all class computation (see Form CT-183/184-1). 1 Tax on allocated issued capital stock from 2 Tax based on dividend rate, from line 75 Minimum tax | eyable to: New York State Conneck stubs. (See instructions for Instructions for Forms CT-18 orn line 56 | rporation Tax details.) 3 and CT-184) tions see instructions or 0) nt on line A above) e, enter 0) | A. 1 2 3 4 5 6 7 8 9 10 11 12 13 | Payment enclosed |
| Attach your payment here. Detach all class computation (see Form CT-183/184-1). 1 Tax on allocated issued capital stock from the Tax based on dividend rate, from line 75. 3 Minimum tax | eyable to: New York State Conneck stubs. (See instructions for Instructions for Forms CT-18 orn line 56 | rporation Tax details.) 3 and CT-184) tions see instructions er 0) nt on line A above) e, enter 0) | A. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 | Payment enclosed |
| Attach your payment here. Detach all class computation (see Form CT-183/184-1). 1 Tax on allocated issued capital stock from 2 Tax based on dividend rate, from line 75 Minimum tax | eyable to: New York State Conneck stubs. (See instructions for Instructions for Forms CT-18 orn line 56 | rporation Tax details.) 3 and CT-184) tions see instructions er 0) nt on line A above) e, enter 0) | A. 1 2 3 4 5 6 7 8 9 10 11 12 13 13 16 16 16 | Payment enclosed |

| Scl | nedule A - Allocation percentage/issuer's allocation perce | entage | (if no a | allocation is claimed, ente | r 100 c | on line 24 or 26; see instruction: | | | | |
|-----|---|----------|----------|---|----------------|------------------------------------|--|--|--|--|
| | | | | Average value for the year 2010 | | | | | | |
| Par | t 1 — General transportation and transmission corporations | | | A New York State | | B Everywhere | | | | |
| 17 | Accounts receivable | 1 | 7. | | | | | | | |
| 18 | Shares of stock of other companies owned (attach list | | | | | | | | | |
| | showing corporate name, shares held, and actual value) | 1 | 8. | | | | | | | |
| 19 | Bonds, loans, and other securities, other than U.S. obligations | | 9. | | | | | | | |
| 20 | Leaseholds | 2 | 20. | | | | | | | |
| 21 | Real estate owned | 2 | 21. | | | | | | | |
| 22 | All other assets (except cash and investments in U.S. obligations) | 2 | 2. | | | | | | | |
| 23 | Total (add lines 17 through 22) | • 2 | 23. | | | • | | | | |
| 24 | Allocation percentage (divide line 23, column A, by column B) | • 2 | 24. | | % | | | | | |
| Par | t 2 — Corporations operating vessels not exclusively engaged in foreign commerce (see instructions) | | | A New York State territorial waters | | B Everywhere | | | | |
| 25 | Aggregate number of working days | | 25. | | | | | | | |
| | Allocation percentage (divide line 25, column A, by column B) | | | | % | | | | | |
| | nedule B — Assets and liabilities | | , | | | As of December 31, 201 | | | | |
| 27 | | | | | 27 | As of December 01, 201 | | | | |
| | | | | | | | | | | |
| 28 | Total liabilities | | | | | | | | | |
| | Net worth (subtract line 28 from line 27; enter here and on line 53) | | | | | | | | | |
| | Capital stock — preferred stock | | | | | | | | | |
| 31 | · | | | | | | | | | |
| | Paid-in capital in excess of par or stated value | | | | | | | | | |
| | Retained earnings (appropriated or unappropriated) | | | | | | | | | |
| | Add lines 28, 30, 31, 32, and 33 | | | | | | | | | |
| | Cost of treasury stock | | | | | | | | | |
| 36 | Total liabilities and capital (subtract line 35 from line 34) | | | • | 36. | | | | | |
| | nedule C — Reconciliation of retained earnings | | | | | | | | | |
| | Balance at beginning of year | | | | - | | | | | |
| | Net income (attach profit and loss statement) | | | | - | | | | | |
| 39 | Other additions (explain) | · | | | - | | | | | |
| | | | | | - | | | | | |
| | T. 1.4 | | | | | | | | | |
| | Total (add lines 37, 38, and 39) | | | | 40. | | | | | |
| 41 | Dividends | | | | 4 | | | | | |
| 42 | Other deductions (explain) | | | | - | | | | | |
| | | | | | - | | | | | |
| _ | | | | | | | | | | |
| 43 | Total dividends and other deductions (add lines 41 and 42) | | | | 43. | | | | | |
| 44 | , , | | | | 44. | | | | | |
| 45 | Did this corporation purchase any of its capital stock during the year | | | | | | | | | |
| | If Yes, attach a separate sheet showing number and kinds of shape | ares, co | nside | eration received for | the is | suances of | | | | |
| | the shares, and purchase price of each share. | | | | | | | | | |

| Scl | nedule D - | Computation of | tax bas | sed o | n the net value | e of i | ssu | ed o | capita | ıl st | 00 | ck | | | | |
|----------|---|---|--------------|---------|---|--------|-----------------|------------------------------------|-----------|-----------------|----------|-------------------|--------|-------|--|----------------|
| | Α | В | С | | D | | | Е | | | | F | | | G | |
| | Class of stock | Number of shares as of | Par value | | Amount paid in on each share | | | rice c | luring ye | | | Averag selling | 1 | | Net value (column B × column F | -) |
| 0- | | Dec. 31, 2010 | | | | | ligh | | Lo | w T | \dashv | price | | + | | · |
| _ | mmon | | | | - | | | | | | \dashv | | + | | | |
| - | eferred | | | | | | | | | | \dashv | | + | + | | + |
| _ | -par-value Total | | | | | | | | | Tot | to l | net value | 16 | • | | |
| | | l i, column B, by the r | ot value n | or obo | ro of atook outstan | dina | | | | 101 | lai | Tiet value | 40. | · Î | | |
| 41 | | the year, but not les | | | | | 47 | | | | | | | | | |
| /Ω | | (multiply line 47 by l. | | | | - 1 | 48. | | | | | | - | | | |
| | | ne 48 by .0015 (1½ n | | , | | - 1 | -10. | | | | | | 49. | | | Т |
| | | e of issued capital | | | | | 50 | | | | | | 73. | • + + | | |
| | | multiply line 50 by l. | | | | | 51. | | | | | | + | | | |
| | | ne 51 by .0015 (1½ n | | | | - 1 | 01. | | | | | | 52. | • | | Т |
| | | m line 29 | | | | | 53 | | | | | | UZ. | • | | _ |
| | | (multiply line 53 by l | | | | - | | | | | | | - | | | |
| | | ne 54 by .0015 (1½ n | | | | | | | | | | | 55. | T | | Т |
| | | ted issued capital | | | | | | | | | | | | + | | |
| | | d on line 1) | | | | | | | | | | | 56. | | | |
| Par | t 1 — Tax rate A Class of | computation ba B Value of stock on whi | | livider | nds paid during C Dividends paid | the y | | (see D Divide rate | end | Tax r | ate | | | | E Dlumn D is 6% or more, m | |
| | stock | dividends were paid | | | P2 | | | (C ÷ I | | by .0 | 000 |)375 (% of a | mill). | Wh | tions of a percent) in colonen multiplying, do not continued in column D to a decima | onvert |
| 57 | Common | | | | | | | | % | En [.] | teı | r tax rate | here | : | | |
| <u> </u> | Preferred | | | | | | | | % | En ⁻ | teı | r tax rate | here | : | | |
| 59 | No-par-value | | | | | | | | % | En ⁻ | teı | r tax rate | here | : | | |
| | Total | | | | | | | | | | | | | | | |
| | | nputation (see insti | | | | | | | | | | | | | | |
| | | nmon stock <i>(from li</i> | | | | l l | 61. | | | | | | _ | | | |
| | | (multiply line 61 by l | | | | - 1 | 62. | | | | | | | | | |
| | | ne 62 by line 57, colu | | | | - 1 | | | | | | | 63. | . [| | |
| | • | ferred stock (from I | | | • | - 1 | 64. | | | | | | - | | | |
| | | (multiply line 64 by l | | | | - 1 | 65. | | | | | | - | | | |
| | | ne 65 by line 58, colu | | | | 1 | ^7 | | | | | | 66. | . [] | | |
| 67 | - | in on no-par-value | | | | l l | 67. | | | | | | - | | | |
| 68 | | (multiply line 67 by l | | | | 1 | 68. | | | | | | 69. | | | Т |
| 69 70 | | ne 68 by line 59, colu stockholders' equ | | | | 1 | 70. | | | | | | 09. | • | | _ |
| 70 71 | | stockholders' equ | - | | | H | 71. | | | | | | | | | |
| 72 | 71 Capital subject to tax on dividends (add lines 61, 64, and 67) 72 Capital not previously taxed (subtract line 71 from line 70) | | | | | - 1 | 71. 72. | | | | | | | | | |
| 73 | | (multiply line 72 by l. | | | | H | 73. | | | | | | | | | |
| | | ne 73 by .0015 (1½ n | | | | | | | | | | | 74. | T | | |
| | | ted issued capital | | | | | | | | 4; en | itei | r here | | T | | \top |
| - | and on line 2) | | | 5 | | | ., . | , | | , | | | 75 | | | |

| Part 3 — | Tax rate computatio | n based on dividends រុ | aid durin | ng the year (see in | structions) | | |
|--------------|--|--|-------------|--------------------------------------|---|----------------------------------|--|
| | A Paid-in capital | B Dividends paid | | C Dividend rate (B ÷ A) | multiply the percent column C by .000375 | (including fra 3% of a mill). | mn C is 6% or more, actions of a percent) in When multiplying, do not column C to a decimal. |
| 76. • | | | | % | Enter tax rate here |): | |
| | | | | | | | |
| Part 4 — | Tax computation | | | | | | |
| | | 6, column A, by line 26) , column D; enter here and | | | | | |
| Schedul | e F — Compositio | n of prepayments on | line 7 (s | ee instructions) | | | |
| | | | | | | Sec | tion 183 amount |
| - | | quest, from Form CT-5.9 | | | _ | 9. | |
| | = | n prior year | | | | | |
| | • | n Form CT-183-M | | | _ | | |
| 82 Total | prepayments (add line | s 79, 80, and 81; enter here | and on lin | e 7) | | 2. | |
| | | ed on line 5 against of a instructions for lines 5 | | | | | ndicating the form(s) |
| CT-611.1 | • CT-612 • | CT-613 ● | CT-631 | DTF-63 | 0 ● Other o | credits • | |
| 83 Total | tax credits above tha | are refund eligible (see | nstructions | ;) | | 3. | |
| Third - p | earty Yes No | Designee's name (print) | | | | Designe | e's phone number |
| design | ee Designee's e-mail a | ddress | | | | | |
| (see instruc | ′ | | | | | | PIN |
| Certificat | | return and any attachme | ents are to | the best of my ki | | true, corre | ct, and complete. |
| Authori | Signature of authori | zea person | | Official ti | tie | | |
| perso | | uthorized person | | - | | | Date |
| Paid | Firm's name (or yours if self- | -employed) | | | Firm's EIN | Prepa | rer's PTIN or SSN |
| preparer | | | | | | <u> </u> | |
| use | Signature of individual pre | eparing this return | Address | | City | St | ate ZIP code |
| only | E-mail address of individu | al preparing this return | | | Preparer's NYT | PRIN | Date |



New York State Department of Taxation and Finance

Transportation and Transmission

Corporation MTA Surcharge Return Tax Law - Article 9, Section 183-a Amended return For calendar year 2010 Business telephone number Employer identification number File number If you claim an overpayment, mark an X in the box Legal name of corporation Trade name/DBA State or country of incorporation Date received (for Tax Department use only) Mailing name (if different from legal name above)

Number and street or PO box Date of incorporation City ZIP code Foreign corporations: date began business in NYS Audit (for Tax Department use only) If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see Business information in Form CT-1. File this form if you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD) (see instructions). If not, you need not file this form, but you must disclaim liability for the MTA surcharge on Form CT-183

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

Computation of MTA surcharge

| OU | inputation of with surcharge | | |
|----|--|-----|---|
| 1 | New York State franchise tax (from 2009 Form CT-183, line 6) | 1. | |
| 2 | MCTD allocation percentage (from line 23 or 25) | 2. | % |
| 3 | Allocated tax (multiply line 1 by line 2) | 3. | |
| 4 | MTA surcharge (multiply line 3 by 17% (.17); foreign authorized corporations see instructions) | 4. | |
| 5 | Prepayments with Form CT-5.9, line 10 | | |
| 6 | Overpayment (see instructions) | | |
| | Total prepayments (add lines 5 and 6) | 7. | |
| | Balance (if line 7 is less than line 4, subtract line 7 from line 4) | 8. | |
| 9 | Interest on late payment (see instructions) | 9. | |
| 10 | Additional late charges (see instructions) | 10. | |
| 11 | Balance due (add lines 8, 9, and 10 and enter here; enter the payment amount on line A above) | 11. | |
| 12 | Overpayment (if line 4 is less than line 7, subtract line 4 from line 7) | 12. | |
| 13 | Amount of overpayment to be credited to New York State franchise tax | 13. | |
| 14 | Amount of overpayment to be credited to MTA surcharge for next period | 14. | |
| 15 | Amount of overpayment refunded (subtract lines 13 and 14 from line 12) | 15. | |

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

| Part 1 — General transportation and transmission corporations | | A MCTD | B New York State |
|---|-----|-----------|----------------------------|
| 16 Accounts receivable | 16. | | |
| 17 Shares of stock of other companies owned (attach list showing | | | |
| corporate name, shares held, and actual value) | 17. | | |
| 18 Bonds, loans, and other securities, except U.S. obligations | 18. | | |
| 19 Leaseholds | 19. | | |
| 20 Real estate owned | 20. | | |
| 21 All other assets (except cash and investments in U.S. obligations) | 21. | | |
| 22 Total (add lines 16 through 21) | 22. | | |
| 23 MCTD allocation percentage (divide line 22, column A, by line 22, | | | |
| column B; enter here and on line 2) | 23. | % | |

| Part 2 - | Corp | porations operating vessels in MCTD territ | orial waters | 3 | | Α | | В | |
|--------------------------|--------|---|---------------|----------|-------------|------------------|--------------------|------------------|--------------|
| | | | | | MCTD ter | ritorial waters | New Yo | ork State territ | orial waters |
| 24 Aggre | gate | number of working days | | 24. | | | | | |
| 25 MCTD |) allo | cation percentage (divide line 24, column A, by line e and on line 2) | 24, column B; | 1 1 | | % | | | |
| | | | | | | | | | |
| Third – pa | - | Yes No Designee's name (print) | | | | Designee (| e's phone num) | ber | |
| designe (see instruct | | Designee's e-mail address | | | | | | PIN | |
| Certificati | ion: l | certify that this return and any attachments are | to the best o | f my | knowledge a | and belief true, | correc | t, and com | plete. |
| Authoriz | zed | Signature of authorized person | | Official | title | | | | |
| persoi | n | E-mail address of authorized person | | | | | | Date | |
| Paid | Firm' | s name (or yours if self-employed) | | | Firm's EIN | | Prepar | er's PTIN or S | SN |
| preparer | | | | | | | | | |
| use | Signa | ature of individual preparing this return Address | | | | City | Sta | ate ZIP | code |
| only (see instr.) | E-ma | all address of individual preparing this return | | | Pre | eparer's NYTPRIN | 1 1 | Date | |

Staple forms here



CT-184 New York State Department of Taxation and Finance Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings

| | return L | r | return | | lax La | aw — | Artic | cie 9, 8 | Sec | tion 184 | • | | | | | For cale | endar yea | ır 2010 |
|------------|----------------|--------------------|---------------|--------------|--------|----------------------|--------|---------------|-----------------|---------------|---|-------------|--------------|-----------------------|-------------|---------------|---|-------------|
| E | Employer ider | ntification numb | er | ı | ı | 1 | File | number | | Business tele | ephone number | | | | | | If you claim a overpayment an X in the b | t, mark |
| | _egal name o | f corporation | | | | | | | | () | | Trade na | me/D | BA | | | Tan X in the b | ох <u> </u> |
| | 9 | | | | | | | | | | | | | | | | | |
| N | Mailing name | (if different fron | n legal nam | ne above) | | | | | | | | State or c | ountr | y of incorporation | Date red | ceived (for T | ax Department | use only) |
| | c/o | | | | | | | | | | | | | | | | | |
| | | street or PO box | < | | | | | | | | | Date of in | ncorp | oration | 1 | | | |
| | | | | | | | | | | | | | | | | | | |
| (| City | | | | | | State | е | ZI | P code | | Foreign co | | tions: date began | 1 | | | |
| L | | | | | | | | | | | | | | | | | | |
| 1 | NAICS busine | ess code numbe | er (from fede | eral return) | | address/ ove is n | | _ | | | o update your or corporation | | | | Audit (fo | or Tax Depai | rtment use only | ") |
| | | | | | | ark an X | | оох | ty _l | pes, you ca | an do so onlin | ne. Visit o | ur W | leb site at | | | | |
| F | Principal busi | ness activity | | | | | | | | | <i>gov</i> and look rwise, see <i>Bu</i> | | | e my address ation in | | | | |
| L | | | | | | | | | | orm CT-1. | | | | | <u>L.</u> . | | | |
| | | - | | | | | | | | | | | | Corporation Fi | | | | al Stock. |
| | | | • | | | | | | • | | • | | | | Yes | | No | |
| | | business | | | | | | | | | | | | | | | | |
| | | tan Comm | | | | | | | | | | | | | Yes | | No | |
| | | been audi | | | | | | | | | | Yes, list | , - | ars: | | | | , |
| A. | Pay am | ount show | n on lin | ie 14. ľ | Make | payak | ole to |): New | YO! | rk State | Corporation for details | ion Tax | K | | | Payr | nent enclose | d |
| To v | | outation | | | | | | | | | | | - | T 104) | Α. | | | |
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| 7a | - | | | | | | | | | | | | | | | | | |
| 7b | - | | | | | | | | | | | | | I | | | | |
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| 11 | | ted tax per | | | | | | | | | , | | | | | | | |
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| 18 | | - | - | | | | | | | | | | | | | | | |
| 9a | - | - | | | | | | | | | | | | | | | | |
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| Sch | nedule | A — Mil | eage | alloc | atior | ı — : | Tran | spor | tat | ion ove | er the ro | ad (se | ee i | nstructions | ;) | | | |
| | | | <u> </u> | | | | | • | | | | 1,55 | | A - New Yo | <u> </u> | te B | - Everyv | vhere |
| 20 | Revenue | e miles | | | | | | | | | | • 2 | _ | | | • | - 7- | - |
| | | n percenta | | | | | | | | | | | - | | | | | |
| | | tage; enter o | • | | | | | | | | | • 2 | 1. | | | % | | |

| Sc | hedule B — Corporations princi | pall | y engaged in loca | al te | lephone business | | | |
|------|--|---------|-------------------------|---------|---------------------------|------|--------------------|---|
| 22 | Total New York State gross operating re- | venue | e from telephone servi | ces (s | see instructions) | • 22 | 2. | _ |
| 23 | One hundred percent of separately char | ged i | nter-LATA, interstate, | | | | | |
| | and international telecommunication s | servic | es sold to customers | | | | | |
| | for ultimate consumption | | | 23. | | | | |
| 24 | Thirty percent of separately charged intr | | | | | | | |
| | (including interregional calling plan se | | | | | | | |
| | for ultimate consumption | | | | | | | |
| | Subtotal (add lines 23 and 24) | | | | | 25 | 5. | _ |
| 26 | Total New York State gross operating re- | | | | - | | | |
| | (subtract line 25 from line 22; enter here ar | nd on i | line 47) | | | 26 |). | _ |
| Sc | hedule C - Allocation of gross | ope | rating revenue from | om 1 | telegraph corporati | ons | (see instructions) | _ |
| | Intrastate gross operating revenue — 10 | | | | | | · | _ |
| | ocation – Accounting rule method | | | - 10 | | • | | _ |
| | Interstate gross operating revenue allocations | | to New York State • | 28. | | | | |
| | Foreign gross operating revenue allocate | | | | | | | |
| 30 | Total allocated interstate and foreign gro | ss op | perating revenue (add I | ines 2 | 8 and 29; attach report | | | |
| | filed with New York State Public Service Co | mmis | sion) | | | • 30 |). | |
| A II | section Formando malo mantho d | , | | | | | | _ |
| | clude only property used in connection | | Α | | В | | | |
| Wi | th interstate transmission, foreign | | New York State | | Everywhere | | | |
| _ | ansmission, or both | | | | | | | |
| | Average value of real property owned | 31. | | \perp | | | | |
| 32 | Average value of real property rented | | | | | | | |
| | (multiply the annual rent by eight) | 32. | | + | | _ | | |
| 33 | Average value of tangible personal | 00 | | | | | | |
| 24 | property owned | 33. | | + | | _ | | |
| 34 | Average value of tangible personal property | 34. | | | | | | |
| 25 | rented (multiply the annual rent by eight) | 35. | | + | | - | | |
| | Average value of extraterrestrial property | 36. | | + | | | | |
| | Total (add lines 31 through 36) | | | + | • | - | | |
| | Formula rule percentage (divide line 37, co | | A. by column B) | | | • 38 | 3. % | 6 |
| | Interstate gross operating revenue • (| | | | | | | |
| | Foreign gross operating revenue •(| | | | | | | _ |
| | Total allocated interstate and foreign gro | | | | | | | _ |
| 42 | Total intrastate, interstate, and foreign g | ross | operating revenue (add | d lines | 27 and 30, or | | | |
| | lines 27 and 41; enter here and on line 48). | | | | | 42 | 2. | |
| Sc | hedule D - Tax computation ba | sed | on gross earning | gs fı | om business in Ne | w Yo | ork State | |
| | Gross receipts from business and other | | | | | • 43 | | _ |
| | | | | | | | 7 | _ |
| Gro | oss receipts from transportation an | ıd tra | ansmission allocate | ed to | New York State | | | |
| | | | Gross receipts | | Allocation % from line 21 | | | |
| 44 | Trucking (see instructions) | | • | | × % | • 44 | 1. | _ |
| 45 | Messenger service | | • | | × % | • 45 | 5. | |
| 46 | Cable television operators (see instruction | ıs) | | | | 46 | 5. | _ |

| 48 49 50 Gros 51 52 53 54 55 | Telegrapi Water tra Railroad s receip Rental in Interest a Capital ga Capital ga Gross rec | v York gross operating a services from line 42 ansportation (see instruction see instruction) and the source of the second from the source of the second dividends from Ne ains from sale or exchange on the second second of the second second of the second second of the | ces verty within New ange of property of securities if the curres within New | York State (see instr rces (see instructions within New York S gains are allocated to v York State (see ins | uctions)s)tate (see instru New York Stati tructions) | ctions) | | 51. 52. 53. 54. | | | |
|--|---|---|--|---|--|------------|--------------|--------------------------|-----------------------------|------------------------|-----|
| Sche | edule E | Annual tax on to another railro | | If this is a railro the following ite | | | | | | | ed |
| 58 59 60 61 | Amount of Total amound Dividend Amount of | corporation to whom of capital stock on whit count of dividends paid rate percent, per annual dividends paid in exvidends (multiply line 67) | ch dividends wer during the period Im <i>(divide line 59 b</i> cess of 4% (.04) | d covered by this re y line 58) dividend rate | eturn | | 5 6 | 58. 59. 60. 61. | | | |
| | | Composition of | | | | | Date paid | t k | Section 184 | amoui | nt |
| 64a 64b 64c 65 66 67 68 | Second i Third inst Fourth in Payment Overpayr Overpayr Total pre | ry first installment nstallment from Form CT stallment from Form CT stallment from Form C with extension reques ment credited from pri- ment credited from Fo- payments (add lines 63 credits claimed on | CT-400 | 5.9, line 5 od ere and on line 9) | | | | 66. 67. 68. | indicating th | ne form | (s) |
| iled, a CT-40 | | h the form(s); see instr CT-41 ● | CT-43 • CT-43 | 5 and 69) CT-243 ● | CT-249 • | | CT-259 | • | CT-6 | 11• | |
| CT-61 69 | | CT-612 ● Credits above that are | CT-613 ● refund eligible (se | CT-631 ● ☐ | DTF-630 ● | | Other cred | 69. | | | |
| de | d – party signee nstructions) | Yes No Designee's e-mail address | signee's name (print) | | | | | Desigr (| nee's phone nur) PIN | nber | |
| Aut | ication: horized erson | certify that this return Signature of authorized per E-mail address of authorize | son | nents are to the bes | Official title | rledge and | d belief tru | ue, corr | Date | nplete. | |
| Pa prepa | arer Signi | s name (or yours if self-employed | | Address | Firm's | s EIN | City | | parer's PTIN or S | SSN code | |
| us on (see ir | e ly _{E-ma} | ail address of individual prep | | | | Prepa | rer's NYTPR | | Date | | |

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New York State Department of Taxation and Finance

Transportation and Transmission Corporation MTA Surcharge Return

Amended return

Tax Law — Article 9, Section 184-a

For calendar year 2010

| 1 New York State franchise tax (from Form CT-184-M-I, Worksheet for line 1, line g) 2 MCTD allocation percentage (from line 18, 20, or 24, whichever is applicable) 3 Allocated tax (multiply line 1 by line 2) 4 MTA surcharge (multiply line 3 by 17% (.17); foreign authorized corporations see instructions) 5 If you filed a request for extension, enter amount from Form CT-5.9, line 7 5 If you did not file Form CT-5.9, see instructions 5 Add lines 4 and 5a or 5b 6 Add lines 4 and 5a or 5b 7 Total prepayments (from line 31) 8 Balance (if line 7 is less than line 6, subtract line 7 from line 6) 9 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) 10 Interest on late payment (see instructions) 11 Late filing and late payment penalties (see instructions) 12 Balance due (add lines 8 through 11 and enter here; enter the payment amount on line A above) 13 Amount of overpayment to be credited to New York State franchise tax 14 | E | mp | loyer ide | ntification r | number | | | | | File | number | | Busine | ess te | lephone nui | mber | | | | | | | you claim | | |
|--|----|-------|----------------|----------------|-------------------|---------------|------------------|------------------|---------------|-------------------|------------------------------------|----------------------|---------|----------|-------------------|------------------------|------------------|---------------|----------|------------|-----------|----------|------------|----------|----------|
| Mailing name (if altherent from legal name above) O/O Number and street or PO box City State ZiP code Foreign corporation Date of incorporation r Date of incorporation Date of incorporation or Date of incorpo | | | 1 1 | - | 1 1 | | | | | | | | (| |) | | | | | | | | | | `∐ |
| City State ZiP code Date of Incorporation | Le | ega | al name o | of corporation | on | | | | | | | | | | | | Trade name/DI | ВА | | | | | | | |
| City State ZiP code Date of Incorporation | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date of incorporation | M | 1aili | ng name | (if different | t from lega | al name | e above) | | | | | | | | | ľ | State or country | of incorporat | ion | Date re | eceived | (for Tax | Departmer | nt use o | nly) |
| If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see Business information.in Form CT-1. If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD), file this form (see instructions for counties included in the MCTD). If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-184. 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.) Computation of MTA surcharge 1. New York State franchise tax (from Form CT-184-M-I, Worksheet for line 1, line g) | | | | | | | | | | | | | | | | | | | | | | | | | |
| If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Mist our Web site at www.nystax.gov and look for the change my address option. Otherwise, see Business information/in Form CT-1. If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD), file this form (see instructions for counties included in the MCTD). If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-184. A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax | N | lum | ber and | street or PO |) box | | | | | | | | | | | | Date of incorpo | oration | | | | | | | |
| If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Mist our Web site at www.nystax.gov and look for the change my address option. Otherwise, see Business information. Form CT-1. If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD), file this form (see instructions for counties included in the MCTD). If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-184. A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax ↓ A. Computation of MTA surcharge 1 New York State franchise tax (from Form CT-184-M-I, Worksheet for line 1, line g). ↓ 1. 2 MCTD allocation percentage (from line 18, 20, or 24, whichever is applicable). ↓ 2. 3 Allocated tax (multiply line 1 by line 2). ↓ 3. 4 MTA surcharge (multiply line 3 by 17% (.17); foreign authorized corporations see instructions) ↓ 4. First installment of estimated tax for next tax period: 1 If you filed a request for extension, enter amount from Form CT-5.9, line 7 . ↓ 5a. 5 If you filed not file Form CT-5.9, see instructions . ↓ 5b. 6 Add lines 4 and 5a or 5b. ↓ 6. 7 Total prepayments (from line 31) . ↑ 7. 8 Balance (if line 7 is less than line 6, subtract line 7 from line 6) . ↓ 9. 9 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) ↓ 9. 10 Interest on late payment (see instructions) . ↓ 11. 11 Late filing and late payment penalties (see instructions) . ↓ 11. 12 Balance due (add lines 8 through 11 and enter here; enter the payment amount on line A above) ↓ 12. 13 Overpayment (if ine 6 is less than line 7, subtract line 6 from line 7) . ↓ 14. | L | | | | | | | | | | | | | | | _ | F | | | | | | | | |
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| A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax A. A | | | | | | | | • | , . | | | • | | | | | | | | | | | | | |
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| Attach your payment here. Detach all check stubs. (See instructions for details.) A. Computation of MTA surcharge 1 New York State franchise tax (from Form CT-184-M-I, Worksheet for line 1, line g) 2 MCTD allocation percentage (from line 18, 20, or 24, whichever is applicable) 3 Allocated tax (multiply line 1 by line 2) 4 MTA surcharge (multiply line 3 by 17% (.17); foreign authorized corporations see instructions) 5 If you filed a request for extension, enter amount from Form CT-5.9, line 7 5 Add lines 4 and 5a or 5b 6 Add lines 4 and 5a or 5b 7 Total prepayments (from line 31) 8 Balance (if line 7 is less than line 6, subtract line 7 from line 6) 9 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) 10 Interest on late payment (see instructions) 11 Late filing and late payment penalties (see instructions) 12 Balance due (add lines 8 through 11 and enter here; enter the payment amount on line A above) 12 Overpayment (if line 6 is less than line 7, subtract line 7 from line 7) 13 Anount of overpayment to be credited to New York State franchise tax | Sl | urc | charge | on For | m CT-1 | 184. | | | | | | | | | | | | | | | | | | | |
| Attach your payment here. Detach all check stubs. (See instructions for details.) A. Computation of MTA surcharge 1 New York State franchise tax (from Form CT-184-M-I, Worksheet for line 1, line g) 2 MCTD allocation percentage (from line 18, 20, or 24, whichever is applicable) 3 Allocated tax (multiply line 1 by line 2) 4 MTA surcharge (multiply line 3 by 17% (.17); foreign authorized corporations see instructions) 5 If you filed a request for extension, enter amount from Form CT-5.9, line 7 5 Add lines 4 and 5a or 5b 6 Add lines 4 and 5a or 5b 7 Total prepayments (from line 31) 8 Balance (if line 7 is less than line 6, subtract line 7 from line 6) 9 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) 10 Interest on late payment (see instructions) 11 Late filing and late payment penalties (see instructions) 12 Balance due (add lines 8 through 11 and enter here; enter the payment amount on line A above) 12 Overpayment (if line 6 is less than line 7, subtract line 7 from line 7) 13 Anount of overpayment to be credited to New York State franchise tax | ^ | D | 01.00 | ount ob | 014/0 | n lin | 0.10 | Maka | no. (6 | blo to | o: Mai | , V | ark C | ·+ o + c | Corno | roti | on Toy | | \dashv | | F | Pavme | nt enclos | ed | _ |
| 1 New York State franchise tax (from Form CT-184-M-I, Worksheet for line 1, line g) | A. | A | ay am ttach | vour ba | ıowrı oı vment | n iin here | e ı∠. e. Deta | iviake ach al | paya I che | ibie to ck sti | o: Ive i ubs. <i>(</i> 3 | n rc See i | nstru | ction | s Corpo | ratio ails.) | on iax | | | △ ⊢ | <u>'</u> | dyllic | TE CHOIOS | | \dashv |
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| MCTD allocation percentage (from line 18, 20, or 24, whichever is applicable) | | | | | | | | _ | orm (| T-18/ | 1_1/1_1 | Mork | cehee | t for | line 1 <i>lir</i> | (n er | | | | 1 | | | | | Т |
| Allocated tax (multiply line 1 by line 2) | | | | | | | | | | | | | | | | | | | | | | | | | % |
| 4 MTA surcharge (multiply line 3 by 17% (.17); foreign authorized corporations see instructions) First installment of estimated tax for next tax period: If you filed a request for extension, enter amount from Form CT-5.9, line 7 If you did not file Form CT-5.9, see instructions Add lines 4 and 5a or 5b Total prepayments (from line 31) Balance (if line 7 is less than line 6, subtract line 7 from line 6) Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) Interest on late payment penalties (see instructions) Late filing and late payment penalties (see instructions) Balance due (add lines 8 through 11 and enter here; enter the payment amount on line A above) 12. Overpayment (if line 6 is less than line 7, subtract line 6 from line 7) Amount of overpayment to be credited to New York State franchise tax 14. | _ | | | | - | | | | | | | | | | | | | | | _ | | | | | |
| First installment of estimated tax for next tax period: If you filed a request for extension, enter amount from Form CT-5.9, line 7 | _ | | | | | | - | , | | | | | | | | | | | | | | | | | + |
| If you filed a request for extension, enter amount from Form CT-5.9, line 7 If you did not file Form CT-5.9, see instructions Add lines 4 and 5a or 5b | • | | | _ | | - | | | . , | _ | | | | ,,,,,,, | 2110110 00 | 0 11 10 | | | | | | | | | + |
| 5b If you did not file Form CT-5.9, see instructions 5b. 6 Add lines 4 and 5a or 5b | 5a | | | | | | | | | | • | | | CT- | 5.9. line | 7 | | | | 5a. | | | | | |
| Add lines 4 and 5a or 5b | | | • | | • | | | | | | | | | | | | | | _ | | | | | | + |
| 7 Total prepayments (from line 31) | 6 | | • | | | | | | | | | | | | | | | | | _ | | | | | \top |
| Balance (if line 7 is less than line 6, subtract line 7 from line 6) 9 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) 9. 10 Interest on late payment (see instructions) 11 Late filling and late payment penalties (see instructions) 12 Balance due (add lines 8 through 11 and enter here; enter the payment amount on line A above) 13 Overpayment (if line 6 is less than line 7, subtract line 6 from line 7) 13. 14 Amount of overpayment to be credited to New York State franchise tax 14. | 7 | Т | otal p | repaym | ents (fr | rom I | ine 31 |) | | | | | | | | | | | | 7. | | | | | |
| 10. 11 Late filing and late payment penalties (see instructions) 12 Balance due (add lines 8 through 11 and enter here; enter the payment amount on line A above) 13 Overpayment (if line 6 is less than line 7, subtract line 6 from line 7) 14 Amount of overpayment to be credited to New York State franchise tax 14. | 8 | | | | | | | | | | | | | | | | | | 1 | 8. | | | | | |
| 10. Interest on late payment (see instructions) 10. 11 Late filing and late payment penalties (see instructions) 11. 12 Balance due (add lines 8 through 11 and enter here; enter the payment amount on line A above) 12. 13 Overpayment (if line 6 is less than line 7, subtract line 6 from line 7) 13. 14 Amount of overpayment to be credited to New York State franchise tax 14. | 9 | Е | Estima | ited tax | penalt | y (se | e instr | uction | s; mai | rk an 🕽 | K in the | e box | x if Fo | orm (| CT-222 is | atta | ched) | | | 9. | | | | | |
| 12 Balance due (add lines 8 through 11 and enter here; enter the payment amount on line A above) | 10 | | | | | | | | | | | | | | | | | | | 10. | | | | | |
| 13 Overpayment (if line 6 is less than line 7, subtract line 6 from line 7) | 11 | L | ate fil | ing and | late pa | aym | ent pe | enaltie | s (see | e instr | uction | s) | | | | | | | [| 11. | | | | | |
| 14 Amount of overpayment to be credited to New York State franchise tax | 12 | Е | Balanc | e due (a | add line | s 8 ti | hrough | 11 an | d ent | er her | e; ente | er the | e payı | ment | t amount | on li | ine A above | e) | | 12. | | | | | |
| | 13 | C | Overpa | ayment | (if line 6 | is le | ss tha | n line ī | , sub | tract l | ine 6 f | rom | line 7 | ") | | | | |] | 13. | | | | | |
| dE Association of company respect to the greathest to MTA complement for most toy registed | 14 | Α | Amour | nt of ove | erpaym | ent | to be | credit | ed to | New | / York | Sta | te fra | anch | nise tax | | | | | 14. | | | | | |
| 15 Amount of overpayment to be credited to MTA surcharge for next tax period | 15 | A | \mour | nt of ove | erpaym | ent | to be | credit | ed to | MTA | surc | harg | ge for | r nex | xt tax pe | eriod | ł | |] | 15. | | | | | |
| 16 Amount of overpayment to be refunded (subtract lines 14 and 15 from line 13) | 16 | Α | \mour | nt of ove | erpaym | ent | to be | refund | ded (| subtra | ct line | s 14 | and | 15 fr | om line 1 | 3) | | | | 16. | | | | | |

| Part | 1 — Ge | neral transportation or transmission corporations | | A MCTD | | B New York State |
|------------|---------------------|---|----------|----------------------------|------------|-----------------------------|
| 17 | of transp | transportation corporations: enter revenue miles or miles ortation. Cable television operators: enter gross receipts | 17. | MCTD | | New fork State |
| 18 | MCTD al | location percentage (divide line 17, column A, 17, column B; enter here and on line 2) | | | % | |
| Part | 2 - Co | orporations operating vessels in MCTD territorial wa | ters | | | |
| | | | | A MCTD territorial wate | rs | B NYS territorial waters |
| 19 | Aggregat | te number of working days | 19. | | | |
| | | location percentage (divide line 19, column A, | | | | |
| | | 19, column B; enter here and on line 2) | 20. | | % | |
| Part | 3 – Tele | egraph corporations and local telephone corporations | | | | |
| | | | | A MCTD | | B New York State |
| 21 | Gross or | perating revenue from telegraph services (see instructions) | 21. | | | |
| | | | | | | |
| 22 | | perating revenue from local telephone services (see instructions) | 22. | | +++ | |
| 23 | _ | ss operating revenue from telegraph services and local | 23. | | | |
| 24 | | one services (add lines 21 and 22, column A and column B)location percentage (divide line 23, column A, | 23. | | - | |
| | | 23, column B; enter here and on line 2) | 24. | | % | |
| Con | npositio | on of prepayments claimed on line 7 (see instruction | ons) | | | |
| | | | | Date paid | | Amount |
| 25 | | ory first installment | | 25. | | |
| 26a | | installment from Form CT-400 | | | | |
| 26b | | stallment from Form CT-400 | | | | |
| 26c | | nstallment from Form CT-400 | | | | |
| 27 | - | t with extension request, from Form CT-5.9, line 10 | | 27. | 00 | |
| 28 29 | | ment credited from prior year | | ı | 28. 29. | |
| 30 | | s 25 through 28rment transferred from Form CT-184 Period | | | 30. | |
| 31 | | epayments (add lines 29 and 30; enter here and on line 7) | | | 31. | |
| | d – party | Designee's name (print) | | | | esignee's phone number |
| | u – party signee | Yes No Designee's e-mail address | | | (|) |
| | instructions) | Designee's e-mail address | | | | PIN |
| Certi | fication: | I certify that this return and any attachments are to the best o | f my l | knowledge and belief t | rue, o | correct, and complete. |
| Δ | horizod | Signature of authorized person | Official | title | | |
| | thorized erson | E-mail address of authorized person | | | | Date |
| Dr | Firm | arian in the control of the control | П | Firm's EIN | 1 | Preparer's PTIN or SSN |
| Pa prep | arer | | | | | <u> </u> |
| . r. vr | Siar | nature of individual preparing this return Address | | City | | State ZIP code |
| l | se F-m | | | - , | | |

2010

CT-185

New York State Department of Taxation and Finance Cooperative Agricultural Corporation Franchise Tax Return

| ret | turn return | Tax Law | <i>/</i> – | Article 9, | Section | n 185 | | | For cale | ndar year 2 | 010 |
|-------------------------|--|---------------------------|------------|-----------------|------------|---|------------|----------|-----------------|---------------------------------|---------------|
| Employer identification | on number | File numbe | er | Business telepl | none numbe | r | | | | If you claim an overpayment, ma | ark — |
| | | | | () | | | | | | an X in the box | 1111 |
| Legal name of corpo | pration | | | | | Trade name/DBA | | | | | |
| | | | | | | | | | | | |
| Mailing name (if diffe | erent from legal name above) and | d address | | | | State or country of inco | orporation | Date re | ceived (for Tax | Department use or | nly) |
| c/o | | | | | | Data of incommentation | | | | | |
| Number and street o | or PO box | | | | | Date of incorporation | | | | | |
| O'th. | | 04-4- | | 7ID I - | | Foreign corporations: da | ito bogan | - | | | |
| City | | State | 2 | ZIP code | | business in NYS | ite began | | | | |
| NAICS business cod | le number (from federal return) | If address/phone | 14 | | | | | Audit (f | for Tay Donarts | ment use only) | |
| | | above is new, | ir | nformation for | corporatio | r address or phone n tax, or other tax | | Addit (i | ог тах Берапі | nent use only) | |
| Principal business ad | ctivity | mark an X in the box | | | | ne. Visit our Web site for the change my a | | | | | |
| | • | | 0 | ption. Otherw | | isiness information ir | | | | | |
| ↑ Pay amount | shown on line 13. Ma | ake payable to: Ne | | orm CT-1. | `ornorat | ion Tay | | | Payme | ent enclosed | $\overline{}$ |
| | payment here. Detacl | | | | | | | Α. | | | |
| Computing tax | (See Form CT-185-I, In: | structions for Form C | CT-18 | 5, for assista | nce in co | mpleting this retu | rn.) | ' | | | |
| | ued capital stock (the I | | | | | | | | | | |
| | ase (multiply line 1 by | - | | · · · · · · | 2. | | | | | | |
| | ated issued capital st | | | | 1) | | | 3. | | | T |
| 4 Tax (based o | on dividend rate) from | line 45 | | | | | | 4. | | | |
| 5 Minimum tax | x | | | | | | | 5. | | 1 | 000 |
| 6 Tax due (amo | ount from line 3, 4, or 5, | whichever is largest; | auth | orized foreig | n corps s | ee instructions) | | 6. | | | |
| 7 Tax credits: | Mark an X in the box(| es) indicating the f | form(| (s) filed and | l attach f | form(s): CT-40 | • | | | | |
| CT-41 • ☐ (| CT-43 • ☐ CT-243 • ☐ | CT-249 • ☐ CT-2 | 259 • | ☐ CT-601 | • □ CT- | 603 • ☐ CT-606 | • | | | | |
| CT-611 • ☐ | CT-611.1 • ☐ CT-6 | 12 • ☐ CT-613 • ☐ |] C | T-631 • □ | DTF-630 | o • 🗆 | | | | | |
| | • □. | | | | | | | 7. | | | |
| 8 Total tax (sub | btract line 7 from line 6) | | | | | | [| 8. | | | |
| 9 Prior payme | nts | | | | | | • | | | | |
| · | ne 9 is less than line 8, s | | , | | | | | | | | |
| | ate payment (see instru | • | | | | | | | | | _ |
| • | nd late payment pena | • | , | | | | | _ | | | |
| | e (add lines 10, 11, and | | | | | | _ | | | | |
| | nt (if line 8 is less than lir | • | | , | | | | | | | _ |
| | verpayment to be cre | | | | | | | _ | | | _ |
| | overpayment to be ref | | | | | | _ | | | | + |
| | nused tax credits <i>(atta</i> efundable credit to be | | | | | | _ | | | | +- |
| | Assets and liabiliti | | | | nt year s | | | 100. | End of ve | ear values | |
| | from your balance sh | | | | | | • 17. | | Lilu oi ye | sai vaiues | \top |
| | es from your balance | | | | | | | _ | | | + |
| | assets (subtract line 18 | | | | | | | | | | _ |
| | Computing net va | | | | | | | | | | |
| Part 1 — Averag | | | | | | , | | | | | |
| A - Class of stock | | C – Selling | price | e during ye | ar | D – Average se | lling pr | ice | E - I | Net value | |
| | shares at year end | High | | Low | | 1 | | | (column | B x column D | リ |
| Common | | | | | | | | | | | |
| Preferred | | | | | | | | | | | |
| No-par-value | | | | | | | | | | | |
| Total | | | | | Net | value (add colun | nn E) | 20. | | | |

| | | shares from Schedul | | mn B | : | | . Multiply by \$5 | per share | 21. | | | |
|-----|-----------------------|------------------------------------|------------------------|---------|-----------------------------|---------|---------------------|--------------|-----------------------|-----------------------|-----------|----------|
| Sch | edule C - | Computing tax rat | te if dividend r | ate is | 6% or mor | e on | some or all o | lasses of | capita | l stock (see | instruc | ctions) |
| | A ass of stock | В | ch Dividends p | | D Dividend ra (C ÷ B) | | If column D is | 6% or more | E . multipl | | nt. inclu | ıdina |
| Со | mmon | | | | | % | | | | Tax rate (en | ter on l | line 33) |
| Pre | ferred | | | | | % | | | | Tax rate (en | ter on l | line 36) |
| No | -par-value | | | | | % | | | | Tax rate (en | ter on l | line 39) |
| Sch | edule D - | Allocation perce enter 100 on line | | | | cent | age – if all of | your asse | ets are | in New Yo | rk, | |
| Ave | rage value | for the year of: | | | | | A — New Y | ork State | | B — Everyv | vhere | |
| 22 | Cash and b | ank balance | | | | 22. | | | | | | |
| 23 | Accounts re | eceivable | | | | 23. | | | | | | |
| 24 | Shares of s | tock of other compan | nies owned (attac | h list | | | | | | | | |
| | showing co | orporate name, shares h | eld, and actual va | lue) | | 24. | | | | | | |
| 25 | Bonds, loar | s, and other securitie | es held, used, or | empl | loyed | 25. | | | | | | |
| 26 | All other as | sets | | | | 26. | | | | | | |
| 27 | Leaseholds | | | | | 27. | | | | | | |
| 28 | Real estate | owned | | | | 28. | | | | | | |
| 29 | Total (add lin | es 22 through 28) | | | | 29. | | | • | | | |
| 30 | Allocation p | ercentage/issuer's all | location percent | tage (d | divide line 29, | | | | | | | |
| | column A, b | column B; use this amoun | nt to compute line 2) | | | 30. | | % | | | | |
| Scł | redule E - | Computing tax (b | ased on dividen | d rate | e if Schedule | C, co | lumn D, is 6% | or more; se | e instru | ctions) | | |
| 31 | Par value c | ommon stock (from Sc | chedule C, columr | п В) | | 31. | | | | | | |
| 32 | Taxable bas | e (multiply line 31 by _ | %, from lin | e 30) | | 32. | | | | | | |
| | | line 32 by, the | | | | | | | 33. | | | |
| 34 | Par value p | referred stock (from So | chedule C, columi | n В) | | 34. | | | | | | |
| 35 | Taxable bas | e (multiply line 34 by _ | %, from lin | e 30) . | | 35. | | | | | | |
| 36 | Tax (multiply | line 35 by, the | e tax rate from Scl | nedule | C, column E) | | | | 36. | | | |
| 37 | No-par-valu | ie stock (from Schedule | e C, column B) | | | 37. | | | | | | |
| 38 | Taxable bas | e (multiply line 37 by _ | %, from lii | ne 30) | | 38. | | | | | | |
| 39 | Tax (multiply | line 38 by, the | e tax rate from Scl | nedule | C, column E) | | | | 39. | | | |
| 40 | Remaining | value of capital stock | | | | 40. | | | | | | |
| 41 | Value of stock | used in computing line 40 o | on which dividends of | f 6% or | more were paid | 41. | | | | | | |
| 42 | Taxable sto | ck (subtract line 41 from | n line 40) | | | 42. | | | | | | |
| 43 | Taxable bas | se (multiply line 42 by _ | %, from lii | ne 30) | | 43. | | | | | | Ţ |
| 44 | Tax on one | mill (multiply line 43 by | .001) | | | | | | 44. | | | |
| 45 | Tax on alloca | ted issued capital stock | | | dd lines 33, 36, 3 | 39, and | d 44; enter here an | d on line 4) | | | | |
| | | Yes No Designee's e-mail address | esignee's name (print) | | | | | | Des (| signee's phone r) | umber | |
| | e instructions) | Josignice a e-mail additess | | | | | | | | PIN | | |
| Cer | tification: | certify that this return | and any attach | ments | are to the be | est of | my knowledge | and belief | true, co | orrect, and c | omplet | te. |
| | | Signature of authorized pers | son | | | C | Official title | | | | | |
| | uthorized person | E-mail address of authorize | nd nerson | | | | | | | Date | | |
| | Person | _ man address of authorize | a porson | | | | | | | Date | | |
| | aiu | name (or yours if self-employe | ed) | | | | Firm's EIN | | P | reparer's PTIN o | r SSN | |
| l - | parer Signa | ure of individual preparing | this return | Addr | ress | | | City | | State | ZIP code | ė |
| | - | | | | | | | | | | | |



Amended

New York State Department of Taxation and Finance

Utility Corporation Franchise Tax Return

For continuing section 186 taxpayers only (certain independent power producers) Tax Law — Article 9, Section 186

| | Amended return | | For calendar year 2010 |
|------------|--|--|---|
| Γ | Employer identification number File number Business telephone number | | If you claim an |
| | | | overpayment, mark an X in the box |
| Ī | Legal name of corporation Tra | rade name/DBA | |
| r | Mailing name (if different from legal name above) and address | tate or country of incorporation | Date received (for Tax Department use only) |
| | c/o | | |
| | Number and street or PO box | ate of incorporation | |
| ŀ | | oreign corporations: date began usiness in NYS | |
| | NAICS business code number (from federal return) If address/phone above is new, mark an X in the box Principal business activity If you need to update your at information for corporation to types, you can do so online. **www.nystax.gov** and look for option. Otherwise, see **Busin** Form CT-1. | ax, or other tax Visit our Web site at r the change my address | Audit (for Tax Department use only) |
| | ropolitan transportation business tax (MTA surcharge) | | |
| | you do business in the Metropolitan Commuter Transportation District (MCTD)? | | |
| | es, you must also file Form CT-186-M (see instructions) | | Payment enclosed |
| A . | Pay amount shown on line 15. Make payable to: New York State Corporation Attach your payment here. Detach all check stubs. (See instructions for details.) | | A. |
| O | mputation of tax | | |
| 1 | Tax on gross earnings (from line 26) | • | 1. |
| 2 | Tax on dividends (from line 36) | • | 2. |
| 3 | Total tax (add lines 1 and 2) | • | 3. |
| 4 | Minimum tax | | 4. 125 00 |
| 5 | Franchise tax (amount from line 3 or line 4, whichever is larger) | • | 5. |
| 6 | Tax credits: Mark an \boldsymbol{X} in the box(es) to indicate the form(s) filed and attach form | rm(s) | |
| | CT-40 • ☐ CT-41 • ☐ CT-43 • ☐ CT-243 • ☐ | | |
| | CT-249 ● ☐ CT-631 ● ☐ DTF-630 ● ☐ Other credits (see inst | tructions) ● 🗌 ● | 6. |
| 7 | Net franchise tax (subtract line 6 from line 5) | | 7. |
| | First installment of estimated tax for next period: | | |
| 3a | If you filed a request for extension, enter amount from Form CT-5.9, line 2 | | 8a. |
| | If you did not file Form CT-5.9 and line 7 is over $$1,000$, enter 25% of line 7 (see | · - | 8b. |
| 9 | Total (add lines 7 and 8a or 8b) | | 9. |
| 10 | Total prepayments (from line 50) | | 10. |
| | Balance (if line 10 is less than line 9, subtract line 10 from line 9) | | 11. |
| 12 | Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attack | ched) ● ● | 12. |
| 13 | Interest on late payment (see instructions) | • | 13. |
| 14 | Late filing and late payment penalties (see instructions) | • | 14. |
| 15 | Balance due (add lines 11 through 14 and enter here; enter payment amount on line A | above) | 15. |
| 16 | Overpayment (if line 9 is less than line 10, subtract line 9 from line 10) | | 16. |
| | Amount of overpayment to be credited to next period | _ | |
| | Balance of overpayment (subtract line 17 from line 16) | | |
| | Amount of overpayment to be credited to Form CT-186-M | | |
| | Overpayment to be refunded (subtract line 19 from line 18) | _ | |
| | Refund of unused tax credits (see instructions) | _ | |
| 0c | Refundable tax credits to be credited as an overpayment to the next period (see | e instructions) | 20c. |
| | | | |

Federal return filed; attach copy: ☐ 1120 ☐ Other: _____

| Scł | nedule A | Computation of gross earnings percentage/issuer's allocation | | ion | New | A / York | State | | B Everywher | е | |
|------|-------------------------|--|----------------------|---------|------------------|--------------------|---------------|--------|-----------------------|------------|--------------------|
| 21 | Gross ear | nings from operating revenue | | 21. | • | | | • | • | | \top |
| | | nings from interest | T T | 22. | | | | • | | | \top |
| 23 | | nings from dividends | T T | 23. | | | | • | | | \top |
| 24 | | nings from other revenues | | 24. | | | | • | | | \top |
| 25 | | ines 21 through 24) | | 25. | | | | • | | | - |
| 26 | | tation (multiply line 25, column A, by .0075; enter | | 26. | - | | | | | | |
| | | percentage/issuer's allocation percenta | | | | e 21, co | olumn B) | 27. | | | % |
| | | Computation of allocated divid | | | | | | | this return) | | |
| 28 | Number o | f shares of common stock issued | | 28. | | | | | • | | |
| | | f shares of preferred stock issued | | 29. | | | | | | | |
| | | ount of paid-in capital | | | | | | 30. | | | \top |
| | | capital on which dividends were paid | | | | | | | | | \top |
| 32 | | ends paid in the calendar year covered | | | | | | | | | \top |
| 33 | | (.04) of line 31 | - | | | | | | | | \top |
| | | nds (subtract line 33 from line 32) | | | | | | | | | \top |
| | | dividends (multiply line 34 by percentage (% | | | | | | | | | \top |
| | | utation (multiply line 35 by .045; enter here a | | | | | | | | | \top |
| | | Reconciliation of retained earn | | | | | | | s return) | | |
| 37 | Balance b | eginning of period | | | | | | 37. | | | |
| 38 | Net increa | se | | | | | | 38. | | | |
| 39 | Other add | itions | | | | | | 39. | | | |
| 40 | | ines 37, 38, and 39) | | | | | | 40. | | | \top |
| 41 | | | | | | | | | | | |
| 42 | | uctions | | _ | | | | | | | |
| 43 | | ines 41 and 42) | - | - | | | | 43. | | | \top |
| | | nd of period (subtract line 43 from line 40) | | | | | | | | | 丁 |
| Col | mpositior | of prepayments claimed on line | 10 (If you need ad | ditio | nal space | e, ente | r all releva | nt pre | payment informa | tion c | on a |
| sep | arate sheet | , and write see attached in this section | . Transfer the total | l to li | ne 10, <i>To</i> | tal pre | payments | .) | | | |
| | | | | | _ | | Date pa | aid | Amour | nt | |
| 45 | Mandator | / first installment | | | | 45. | | | | | |
| 46a | Second in | stallment from Form CT-400 | | | | 46a. | | | | | |
| 46b | Third insta | Illment from Form CT-400 | | | | 46b. | | | | | |
| 46c | Fourth ins | tallment from Form CT-400 | | | | 46c. | | | | | |
| 47 | Payment v | vith extension request from Form CT-5.9 | 9, line 5 | | | 47. | | _ | | | |
| | | ent credited from prior years | <u></u> | | | | | 48. | | | |
| 49 | Overpaym | ent credited from Form CT-186-M Period | | | | | | 49. | | | |
| | | ayments (add lines 45 through 49; enter her | e and on line 10) | | | | | 50. | | | |
| The | lual sa auda e | Designee's name (print) | | | | | | | Designee's phone nun | nber | |
| | ird – party lesignee | Yes No No | | | | | | (|) | | |
| | e instructions) | Designee's e-mail address | | | | | | | PIN | | \top |
| Cer | tification: | l certify that this return and any attachm | ents are to the be | st of | mv know | /ledae | and belief | true. | | nplete | ;. |
| | | Signature of authorized person | | | Official title | | | , | , | 1. 2.0 | |
| | uthorized | | | | | | | | T5. | | |
| | person | E-mail address of authorized person | | | | | | | Date | | |
| | Paid Firm | 's name (or yours if self-employed) | | | Firm's | s EIN | | | Preparer's PTIN or S | SN | |
| | naror | ature of individual property a this vature | Addroop | | | | City | | State 75 | 0.0045 | $\perp \perp \mid$ |
| 1 - | use Sign | ature of individual preparing this return | Address | | | | City | | State ZIF | ocode code | |
| | | ail address of individual preparing this return | | | | Р | reparer's NY7 | PRIN | Date | | |
| (see | e instr.) | | | | | | | | | | |



CT-186-E New York State Department of Taxation and Finance Telecommunications Tax Return and Utility Services Tax Return Tax Law - Article 9, Sections 186-e, 186-a, and 186-c

| | inal return Amended return File number Business teleph | one number | r | | or calendar year 2010 |
|----|--|-----------------|---|--------------------|--|
| | | | | | overpayment, mark an X in the box |
| • | | | Trade name/DBA | | an X in the box |
| | | | | | |
| N | Mailing name (if different from legal name above) | | State or country of incorpora | ation Date receive | ed (for Tax Department use only) |
| | :/o | | | | |
| | Number and street or PO box | | Date of incorporation | | |
| ١ | | | | | |
| (| City State ZIP code | | Foreign corporations: date be business in NYS | gan | |
| L | | | | | |
| 1 | | | ur address or phone | Audit (for Ta | x Department use only) |
| | in our action to | | on tax, or other tax ne. Visit our Web site at | | |
| F | | | k for the change my addressiness information in | ess | |
| | Form CT-1. | 30, 300 Di | asiness imornation in | | |
| 0 | Date came under supervision of NYS Department of Public Service (if applicable) Date sale of utility or te | lecommuni | cation services began | | |
| | | | | | |
| Ą. | Pay amount shown on line 18. Make payable to: New York State C | orporat | tion Tax | | Payment enclosed |
| 4 | Attach your payment here. Detach all check stubs. (See instructions for | or details | i.) | ■ A. | |
| | | | | | |
| | nputation of tax | | A - NYS | | B — MTA |
| 1 | Excise tax on telecommunications services (from line 43) | | | | |
| 2 | Tax on gross income (from line 92; see instructions) | | | | |
| 3 | Total taxes (add lines 1 and 2) | | | | |
| 4 | MTA surcharge related to telecommunication services (from line 64) | | | | |
| 5 | MTA surcharge on gross income (from line 95) | | - | | |
| | Total MTA surcharges (add lines 4 and 5) | 6. | | • | |
| | t installment of estimated tax: | | | | |
| 7 | If you filed a request for extension, enter amounts from | | | | |
| | Form CT-5.9-E, line 8, columns A and B | . • 7. | | | |
| 8 | If you did not file Form CT-5.9-E and line 1 is over \$1,000, | | | | |
| | see instructions | . 🛮 8. | | | |
| 9 | If you did not file Form CT-5.9-E and line 2 is over \$1,000, | | | | |
| | see instructions | _ | | | |
| | Add lines 8 and 9 | _ | | | |
| 11 | Total (Column A, add lines 3 and 7 or 3 and 10; Column B, add lines 6 and 7 | ´ | | | |
| | or 6 and 10) | | | | |
| | Total prepayments (transfer amounts from line 103, columns A and B) | . • 12. | | | |
| 3а | Balance (if line 12 is less than line 11, subtract line 12 from line 11; | | | | |
| | see instructions) | . ● <u>13a.</u> | | | |
| 3b | Overpayment (if line 12 is more than line 11, subtract line 11 from line 12; | | | | |
| | see instructions) | . ● 13b. | | | |
| 4a | Amount of MTA overpayment on line 13b to be transferred to | | | | |
| | NYS tax (see instructions) | . ● 14a. | | | |
| 4b | Amount of NYS overpayment on line 13b to be transferred to MTA | | | | |
| | surcharge (see instructions) | | | | |
| 4c | Balance due before penalties and interest (see instructions) | . ■ 14c. | | | |

| Cor | mputation of tax | | A — NYS | 3 | B — MTA |
|-------------|---|---|---------------------|---------------|---------------------------|
| 15 | Estimated tax penalty (see instructions; mark an X in the box if | | | | |
| | Form CT-222 is attached) • | ● 15. | | | |
| 16 | Interest on late payment (see instructions) | ● 16. | | | |
| 17 | Late filing and late payment penalties (see instructions) | • 17. | | | |
| 18 | Balance due (add lines 14c through 17, both columns and enter here; | | | | |
| | enter the payment amount on line A on page 1) | 🛮 18. | | | |
| 19 | Overpayment (see instructions) | • 19. | | • | |
| 20a | Overpayment credited to next year's NYS tax | ∎ 20a. | | | |
| 20b | Overpayment credited to next year's MTA surcharge | 20b. | | | |
| 21 | Refund of overpayment (subtract lines 20a and 20b from line 19) | 21. | | | |
| 22 a | Amount of unused tax credits to be refunded (see instructions) | ■22a. | | | |
| 22b | Refundable tax credits to be credited to next year's tax or surcharge. | 22b. | | | |
| Did | you provide telecommunications services in the MCTD during this ta | x year? | | | |
| | park an X in the appropriate box) | - | Yes ∎ | No 📗 | Yes, complete Schedule E |
| | | | | | |
| Wer | e you subject to the supervision of the Department of Public Service | and did you | u provide utility | 1 | |
| se | ervices (gas, electricity, steam, water, or refrigeration) in the MCTD du | ring this tax | x year? | | |
| (n | nark an X in the appropriate box) | | Yes | No 📗 | ばYes, complete Schedule D |
| | | | | | |
| Scl | nedule A — New York State excise tax on telecommu | nication | services (Ta | ax Law se | ection 186-e) |
| Mar | k an X in the appropriate box (see instructions): | | | | |
| iviai | | 1 _ | | | |
| | Local carrier A ● Interexchange carrier B ● | _ F | -acilities-based | d cellular co | ommon carrier C ● |
| | | | | | |
| Par | t 1 — Computation of gross charges (see instructions) | | | | |
| Gro | ss charges from: | | | | |
| 23 | Intrastate services | | | • 23. | |
| 24 | Interstate and international services that originate or terminate with | in New York | State and are | | |
| | charged to a service address in New York State (service address is | defined in the | e instructions) | • 24. | |
| 25 | Mobile telecommunications services | | | • 25. | |
| 26 | Services that are ancillary to the provision of telecommunication se | rvices | | • 26. | |
| | Services that are provided with telecommunication services | | | | |
| | Equipment provided in connection with telecommunication services | | | | |
| | Intrastate private telecommunication services | | | | |
| | Interstate and international private telecommunication channels wh | | | | |
| | of each channel segment are separately ascertainable | | • | | |
| 31 | Interstate and international private telecommunication channels wh | | | | |
| 01 | of each channel segment are not separately ascertainable | | _ | | |
| 32 | Total gross charges (add lines 23 through 31) | | | _ | |
| 02 | Total gross charges (add inles 20 though of) | • | | • 02. | |

| 33 | Exclusion for charges from sales-for-resale | | | | • : | 33 | |
|--|---|--|--|--|--|--|-------|
| | Other exclusions | | | | | | |
| | Allowance for bad debts | | | | | | |
| | Total exclusions and deductions (add lines 33 through 35) | | | | | | |
| Par | t 3 — Computation of tax due (see instructions) | | | | | | |
| 37 | Gross charges subject to tax (subtract line 36 from line 32) | | | | • (| 37. | |
| 38 | Tax rate | | | | 🤾 | 38. | 0.025 |
| 39 | Excise tax on telecommunication services (multiply line 37 by line 38 | 3) | | | • (| 39. | |
| | Resale credit | | | | | | |
| 40b | Multijurisdictional credit | 40b. | | | | | |
| 41 | Tax credits: Mark an X in the box(es) to indicate the form(s) filed | | | | | | |
| | and attach form(s): CT-243 ● CT-249 ● CT-631 ● CT-631 | | | | | | |
| | Other credits (see instructions) • | | | | | | |
| 42 | Total credits (add lines 40a, 40b, and 41) | | | | • 4 | 42. | |
| 43 | Balance due (subtract line 42 from line 39; enter here and on line 1) | | | | • 4 | 43. | |
| Gro | t 1 — Computation of gross charges | | | · · | | ection 186-c | |
| Gro: | ss charges from: Intra-MCTD services | | | | • 4 | | |
| Gro: | ss charges from: Intra-MCTD services Inter-MCTD (including intrastate, interstate, and international) services | vices | that originat | te or terminate | • <u>4</u> | 44. | |
| Gros 44 45 | Intra-MCTD services | vices : ICTD . | that originat | te or terminate | • 4 • 4 | 44. 45. | |
| Gros 44 45 46 | Intra-MCTD services | vices i | that originat | te or terminate | • 4 • 4 | 44. 45. 46. | |
| Gros 44 45 46 47 | Intra-MCTD services | vices i | that originat | te or terminat | • 4 • 4 | 44. 45. 46. 47. | |
| Gro: 44 45 46 47 48 | Intra-MCTD services | vices i | that originat | te or terminate | | 44. 45. 46. 47. | |
| Gros 44 45 46 47 48 49 | Intra-MCTD services | vices i | that originat | te or terminato | | 44. 45. 46. 47. 48. | |
| Gros 44 45 46 47 48 49 50 | Intra-MCTD services | vices i | that originat | te or terminate | | 44. 45. 46. 47. 48. | |
| Gros 44 45 46 47 48 49 50 | Intra-MCTD services | vices in ICTD. services | that originat | te or terminate | | 44. 45. 46. 47. 48. | |
| Gros 44 45 46 47 48 49 50 | Intra-MCTD (including intrastate, interstate, and international) services within the MCTD and are charged to a service address in the MCTD mobile telecommunications services | vices in ICTD. services | eselecommuni | te or terminate | | 44. 45. 46. 47. 48. 49. | |
| Gros 44 45 46 47 48 49 50 51 | Intra-MCTD (including intrastate, interstate, and international) services that are provided with telecommunication services that are provided with telecommunication services | vices in ICTD. services | that originates | te or terminate | | 44. 45. 46. 47. 48. 49. | |
| Gros 44 45 46 47 48 49 50 51 | Intra-MCTD (including intrastate, interstate, and international) services within the MCTD and are charged to a service address in the MCTD mobile telecommunications services | vices fill in the control of the con | that original eselecommuni ely ascerta | te or terminate | | 44. 45. 46. 47. 48. 49. | |
| Gros 44 45 46 47 48 49 50 51 | Intra-MCTD (including intrastate, interstate, and international) services that are provided with telecommunication services that are provided with telecommunication services | vices in ICTD | eselecommuni ely ascerta | cation channed cation cation channed cation channed cation | | 44. 45. 46. 47. 48. 49. 50. | |
| 44 45 46 47 48 49 50 51 | Intra-MCTD services | vices in ICTD | eselecommuni ely ascertai | cation channe cation cation channe cation cation cation channe cation channe cation cation cation cation cation channe cation ca | | 44. 45. 46. 47. 48. 49. 50. | |
| 44 45 46 47 48 49 50 51 | Intra-MCTD services | vices in ICTD | eselecommuni ely ascertai | cation channe cation cation channe cation cation cation channe cation channe cation cation cation cation cation channe cation ca | | 44. 45. 46. 47. 48. 49. 50. | |
| Gross 44 45 46 47 48 49 50 51 52 | Intra-MCTD services | vices in ICTD | eselecommuni ely ascerta | cation channe cation cation channe cation cation cation channe cation channe cation cation cation channe cation channe cation ca | | 44. 45. 46. 47. 48. 49. 50. 51. | |
| 44 45 46 47 48 49 50 51 52 | Intra-MCTD services | vices in ICTD. services vate te parate vate te t sepa | that original es elecommuni ely ascertal arately ascertan | cation channe cation cation channe cation cation channe cation channe cation channe cation ca | • 4 • 4 • 4 • 4 • 4 • 4 • 4 • 4 • 4 • 4 | 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. | |
| Gros 44 45 46 47 48 49 50 51 52 53 Par 54 | Intra-MCTD services | vices in ICTD | that originates eselecommunicely ascertainarately a | cation channe cation cation channe cation channe cation channe cation channe cation channe cation channe cation cation channe cation cation cation cation channe cation ca | • 4 • 4 • 4 • 4 • 4 • 4 • 4 • 4 • 4 • 4 | 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. | |
| Gross 44 45 46 47 48 49 50 51 52 53 Par 54 55 | Intra-MCTD services | vices instruction vices instruction vices | that originates es elecommuni ely ascertainelecommuni arately ascertainerately ascertainerately | cation channe inable cationable | e de | 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. | |

| | t 3 — Computation of tax due | | | |
|-----------------------------|---|--------------------------|--------------------|---|
| 58 | Gross charges subject to tax (subtract line 57 from line 53) | 58. | | |
| 59 | | | 0.0059 | 5 |
| 60 | | | | |
| 61 | | | | |
| 62 | | - | | |
| 63 | Total credits (add lines 61 and 62) | 63. | | |
| | Balance due (subtract line 63 from line 60; enter here and on line 4) | _ | | |
| | | | | |
| | ou are not subject to the supervision of the Department of Public Service, mark an X in box A. Do n | ot co | mplete Schedule C. | |
| | t 1 — Gross operating income (see instructions) | | • | |
| Par | are subject to the supervision of the Department of Public Service, mark an X in box B and compared to the supervision of the Department of Public Service, mark an X in box B and compared to 1 − Gross operating income (see instructions) Receipts from the sale of gas, electricity, steam, water, or refrigeration for ultimate consumption | olete | • | |
| Par | are subject to the supervision of the Department of Public Service, mark an X in box B and compared to the supervision of the Department of Public Service, mark an X in box B and compared to the supervision of the Department of Public Service, mark an X in box B and compared to the supervision of the Service, mark an X in box B and compared to the supervision of the Department of Public Service, mark an X in box B and compared to the supervision of the Department of Public Service, mark an X in box B and compared to the supervision of the Department of Public Service, mark an X in box B and compared to the supervision of the Department of Public Service, mark an X in box B and compared to the supervision of the Department of Public Service, mark an X in box B and compared to the supervision of the Service to the Service to the supervision of the Service to the Service to the S | 65. | • | |
| Par | A • B • B • C Receipts from the sale of gas, electricity, steam, water, or refrigeration for ultimate consumption or use in New York State | 65. 66. | • | |
| Par | A • B • B • C B • | 65. 66. 67. | • | |
| Par 65 66 67 68 | A • B • B • C B • | 65. 66. 67. 68. | • | |
| Par 65 66 67 68 | A • B • B • C B • | 65. 66. 67. 68. | • | |

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

| A | В | С | D | E |
|--|-----------------------------|--|----------------|--|
| Name of entity | Type of | Amount of interest and | Issuer's | Interest and dividends allocated to New York State |
| | security | dividends received | allocation | (multiply column C by column D) |
| | | | percentage | 9 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 71 Total interest and dividends allocated to | New York State (total or | olumn E including total from attac | hed list) • 71 | |
| 72 Receipts from royalties | · · | • | | |
| 73 Total receipts from interest, dividends, a | | | | |
| To Total Total total time total, and and a | ind royanioo (add iii)oo r | 7 and 72, | | * |
| Part 3 — Computation of profits (see in | otructions) | | | |
| | Structions) | | | |
| Profits from the sale of: | | | | |
| 74 Securities | | | | |
| 75 Real property | | | | |
| 76 Personal property | | | • 76 | i- |
| Other profits: | | | | |
| 77 All other profits | | | | |
| 78 Profits before allowable deductions (add | • , | | | |
| 79 Allowable deductions from profits (attack | | | | |
| 80 Profits after allowable deductions (subtra | act line 79 from line 78) | | • 80 | |
| | | | | |
| Part 4 — Tax on gross income (see instr | ructions) | | | |
| 81 Gross operating income from line 70 | | | • 81 | |
| 82 Subtract exclusions from receipts show | n on line 66 | | 82 | |
| 83 Adjusted gross operating income (subtra | ct line 82 from line 81) | | 83 | 3 <u>-</u> |
| 84 Receipts from line 73 | | | 84 | |
| 85 Profits from line 80 | | | 85 | 5. |
| 86 Gross income (add lines 83, 84, and 85) | | | • 86 | i. |
| 87 Tax rate | | | 87 | . 0.025 |
| 88 Tax on gross income (if line 86 is greater the | nan \$500, multiply line 86 | by line 87; otherwise enter 0) | • 88 | |
| 89 Power for jobs credit | | ······································ | • 89 | |
| 90 Tax after power for jobs credit (subtract lin | e 89 from line 88) | | • 90 | |
| 91 Tax credits: Mark an X in the box(es) to | | | | |
| CT-243 ● ☐ CT-249 ● ☐ CT-63 | 1 ● Other credit | s (see instructions) | • 91 | |
| 92 Net tax on gross income (subtract line 91 | from line 90; enter here a | nd on line 2) | 92 | |

| Sche | dule D | MTA surcharge on gross income | for | utility se | rvice | es (Tax Law sec | tion 1 | 86-c.1(a)) |
|---------|-----------------------|---|--------|------------|-------------|-----------------|--------|------------------------|
| 93 | Gross in | ncome on line 86 derived from sources within the | he M | CTD | | | 93. | |
| 94 | MTA sui | rcharge rate (3.5% (.035) x 17% (0.17)) | | | | | 94. | 0.00595 |
| 95 | MTA sur | rcharge (multiply line 93 by line 94; enter here and or | n line | 5) | | | 95. | |
| | | | | | | | | |
| | | of prepayments claimed on line 12 | | | | Α | | В |
| | | lditional space, attach a separate sheet identify | /ing | | | Section 186-e | - | MTA surcharges |
| all pre | payment | information. Transfer the total to line 103.) | | | | and 186-a taxe | es | (Section 186-c) |
| | | | | Date pai | d | Amount | | Amount |
| 96 | Mandate | ory first installment | 96. | | | | | |
| 97 | Second | installment from Form CT-400 | 97. | | | | | |
| 98 | Third ins | stallment from Form CT-400 | 98. | | | | | |
| 99 | Fourth i | nstallment from Form CT-400 | 99. | | | | | |
| 100 | Paymen | nt with Form CT-5.9-E, line 11 | 00. | | | | | |
| 101 | Overpay | ment credited from prior years | | | 101. | | | |
| 102 | Overpay | ment credited from Form CT- | d | | 102. | | | |
| 103 | Total pre | epayments (total all entries on lines 96 through 102 l | in Co | lumns A | | | | |
| | and B | and attachment (if any); enter here and on line 12, | | | | | | |
| | Colum | ns A and B) | | | 103. | | | |
| | | , | | | | | ' | |
| | l – party | Yes No Designee's name (print) | | | | | D (| esignee's phone number |
| 1 | signee structions) | Designee's e-mail address | | | | | | Í., |
| , | | | | | | | | PIN |
| Certif | ication: | I certify that this return and any attachments and | e to | | | | true, | correct, and complete. |
| Auth | norized | Signature of authorized person | | On | icial title | Э | | |
| | erson | E-mail address of authorized person | | | | | | Date |
| Pai | u | 's name (or yours if self-employed) | | | Fir | m's EIN | | Preparer's PTIN or SSN |
| prepa | l Sign | ature of individual preparing this return Address | i | | | City | | State ZIP code |

Preparer's NYTPRIN

Date

See instructions for where to file.

E-mail address of individual preparing this return

only (see instr.)

Staple forms here New York State Department of Taxation and Finance Telecommunications Tax Return — Short Form 2010 Tax Law - Article 9, Sections 186-e and 186-c **Final Amended** For calendar year 2010 return return Employer identification number File number Business telephone number If you claim an overpayment, mark an X in the box Legal name of corporation Trade name/DBA State or country 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 Date of incorporation Foreign corporations: date began business in NYS City ZIP code NAICS business code number (from federal return) If address/phone Audit (for Tax Department use only) If you need to update your address or phone information for corporation tax, or other tax mark an X in the box types, you can do so online. Visit our Web site at Principal business activity www.nystax.gov and look for the change my address option. Otherwise, see Business information in Form CT-1 Did you provide telecommunication services in the Metropolitan Commuter Transportation District (MCTD) during this tax year? (mark an X in the appropriate box) If Yes, you must complete Schedule B (see instructions) Yes Payment enclosed 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 - NYSB - MTA Computation of tax 1. 2 MTA surcharge related to telecommunication services (from line 42) First installment of estimated tax: 3a If you filed a request for extension, enter amounts from Form CT-5.9-E, line 8, columns A and B **3b** If you did not file Form CT-5.9-E and line 1 is over \$1,000, see instructions; otherwise, enter **0** 4 Total (column A, add line 1 and line 3a or 3b; column B, add line 2 and line 3a or 3b) 5 Total prepayments (transfer amounts from line 48) **6a** Balance (if line 5 is less than line 4, subtract line 5 from line 4; see instructions)....... 6b Overpayment (if line 5 is more than line 4, subtract line 4 from line 5; see instructions) ● 7a Amount of MTA overpayment on line 6b to be transferred to NYS tax (see instructions) • **7b** Amount of NYS overpayment on line 6b to be transferred to MTA surcharge (see instructions) • 7b. **7c** Balance due before penalties and interest (see instructions)..... 8 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • 9. 10 Late filing and late payment penalties (see instructions) 10. 11 Balance due (add lines 7c through 10, both columns and enter here; enter the payment amount on line A above) 12 Overpayment (see instructions) 13a Overpayment credited to next year's NYS tax (see instructions) ■13a **13b** Overpayment credited to next year's MTA surcharge (see instructions)...

| 15b Refundable tax credits to be credited to next year's tax or surcharge ■15b. | | | |
|---|------|--------------------|--|
| Schedule A — New York State excise tax on telecommunication services (Tax Law section 18 | 6-e) | (see instructions) | |
| Gross charges from: | | | |
| 16 Intrastate services | 16. | | |
| 17 Interstate and international services that originate or terminate within New York State | | | |
| and are charged to a service address in New York State | 17. | | |
| 18 Mobile telecommunications services | 18. | | |
| 19 Ancillary services, and services and equipment provided in connection with telecommunication | | | |
| services (add lines 16 through 19 and enter the total on line 20) | 19. | | |

| 20. 21 Exclusions and allowance for bad debts (attach breakdown) 21. | | | | | | | | _ | | |
|---|--|---------------|------------------|----------|----------------|----------------|----------------|-----------|----------------------------|---------|
| Computation of tax due 22 23 30.025 | 20 Total gross charges (add lines 16 through 19) | | | | | | | 20. | | \perp |
| 22 23 32 32 32 32 32 32 | | eakdov | vn) | | | | | 21. | | |
| 23 Excise to not telecommunication services (multiply line 22 by line 23) | • | | | | | | | | | |
| 24. | | | | | | | | | | \perp |
| 25 Resale credit | | | | | | | | | (| 0.025 |
| 26 Multijurisdictional credit 27 Tax credits: Mark an X in the box(es) to indicate the form(s) field and attach form(s): CT-243 | | | | | | | | 24. | | \bot |
| 27 Tax credits: Mark an X in the box(es) to indicate the form(s) fleed and attach form(s): CT-243 ● □ CT-249 ● □ CT-631 ● □ Other credits (see least) ● □ 27. 28 Total credits (add lines 25, 26, and 27) □ 29 Balance due (subtract line 28 from line 24; enter here and on line 1) □ 28. 29 Balance due (subtract line 28 from line 24; enter here and on line 1) □ 29. 29 Balance due (subtract line 28 from line 24; enter here and on line 1) □ 29. 30 Intra-MCTD services □ 30. 31 Intra-MCTD services □ 30. 31 Intra-MCTD services □ 30. 31 Intra-MCTD fincluding intrastate, interstate, and international) services that originate or terminate within the MCTD and are charged to a service address in the MCTD □ 31. 32 MCTD mobile telecommunications services and equipment provided in connection with telecommunication services provided within the MCTD □ 33. 31 Total gross charges (add lines 30 through 33) □ 34. 33 Fexclusions and allowance for bad debts (attach breakdown) □ 35. Computation of tax due □ 36 Gross charges subject to tax (subtract line 35 from line 34) □ 36. 37 MTA surcharge rate (3.5% (.035) × 17% (.17)) □ 37. □ 0.00595 38 MTA surcharge rate (3.5% (.035) × 17% (.17)) □ 37. □ 0.00595 39 Resale credit (see instructions for line 25) □ ● 40. 41 Total credit (seal films 39 and 40) □ 42 Balance due (subtract line 41 from line 38; enter here and on line 2) ■ 41. 42 Balance due (subtract line 41 from line 38; enter here and on line 2) ■ 42. Composition of prepayments claimed on line 5 (see instructions) ■ A Section 186-e B ■ MTA surcharge Date paid Amount Amount Amount Amount Amount Shapen or Cr-400 □ 445. 43 Mandatory first installment from Form CT-400 □ 446. 45 Payment with extension request, Form CT-5.9-E, line 11, columns A and B. enter here and on line 6, Columns A and B. enter here and on line 6, Columns A and B. enter here and on line 6, Columns A and B. enter here and on line 6, Columns A and B. enter here and on line 6, Columns A and B. enter here and on line 6, Columns A and B. enter here and o | | | | | | | | _ | | |
| 28 Total creditis (add lines 25, 26, and 27). 28 Total creditis (add lines 25, 26, and 27). 29 Balance due (subtract line 28 from line 24; enter here and on line 1). 29 Schedule B — MTA surcharge related to telecommunication services (Tax Law section 186-c. (b)) (see instructions) (Gross charges from: 30 Intra-MCTD services. 31 Inter-MCTD services. 31 Inter-MCTD including intrastate, interstate, and international) services that originate or terminate within the MCTD and are charged to a service address in the MCTD. 31. 32 MCTD mobile telecommunications services. 33 Ancillary services, and services and equipment provided in connection with telecommunication services provided within the MCTD. 33 Arcillary services, and services and equipment provided in connection with telecommunication services provided within the MCTD. 33 Facultary services, and services and equipment provided in connection with telecommunication services provided within the MCTD. 33 Facultary services, and services and equipment provided in connection with telecommunication services provided within the MCTD. 33 Facultary services, and services and equipment provided in connection with telecommunication services that originate or terminate within the MCTD. 33 Facultary services, and services and equipment provided in connection with telecommunication services that originate or terminate within the MCTD. 33 Facultary services, and services and services services and services that originate or terminate within the MCTD. 33 Facultary services, and services and services services and services make an advantage and services provided within the MCTD. 34 Total greats (add lines 30 strongh 33). 35 Facultary services, and services that originate or terminate within the MCTD. 36 Facultary services, and services that originate or terminate within the MCTD. 37 Facultary services, and services that originate or terminate within the MCTD. 38 MTA surcharge rate (a,5% (0.55) x 17% (1.7)). 37 Facultary services, and services and services se | · · · · · · · · · · · · · · · · · · · | | | | | | | _ | | |
| 28 Total creditis (add lines 25, 26, and 27) | | | | | | | | | | |
| 29 Balance due (subtract line 28 from line 24; enter here and on line 1) | CT-243 • ☐ CT-249 • ☐ CT-631 • ☐ Other ci | redits (s | ee instrs) | 27. | | | | | | |
| Schedule B — MTA surcharge related to telecommunication services (Tax Law section 186-c. 1(b)) (see instructions) Gross charges from: 30. Intra-MCTD services | | | | | | | | | | |
| Gross charges from: 30 Intra-MCTD services | | | | | | | | | | \perp |
| 30 Intra-MCTD services | | nmun | ication se | rvice | s (Tax L | aw section | on 186-c | :.1(b)) | (see instructions) | |
| 31 Inter-MCTD (including intrastate, interstate, and international) services that originate or terminate within the MCTD and are charged to a service address in the MCTD | <u> </u> | | | | | | | | | |
| within the MCTD and are charged to a service address in the MCTD | | | | | | | | 30. | | \perp |
| 32 MCTD mobile telecommunications services. 33 Ancillary services, and services and equipment provided in connection with telecommunication services provided within the MCTD. 34 Total gross charges (add lines 30 through 33). 35 Exclusions and allowance for bad debts (attach breakdown). Computation of tax due 36 Gross charges subject to tax (subtract line 35 from line 34). 37 MTA surcharge rate (3.5% (.035) × 17% (.17)). 38 MTA surcharge on telecommunication services (multiply line 36 by line 37). 39 Resale credit (see instructions for line 25). 40 Multijurisdictional credit (see instructions for line 26). 41 Total credits (add lines 39 and 40). 42 Balance due (subtract line 41 from line 38; enter here and on line 2). Composition of prepayments claimed on line 5 (see instructions) A — Section 186-e B — MTA surcharge Date paid Amount Amount 43 Mandatory first installment. 44 Second installment from Form CT-400. 44 B. 44 Second installment from Form CT-400. 44 B. 45 Payment with extension request, Form CT-5.9-E, line 11, columns A and B. 45 Coverpayment credited from prior years. 46 Overpayment credited from Form CT-5.9-E, line 11, columns A and B. 47 Overpayment credited from Form CT-400. 48 Total prepayments on lines 43 through 47 and from attachment sheet(s) in Columns A and B; enter here and on line 5, Columns A and B). 47 Designee's name Designee's name Designee's phone number Personal identification number (PiN) | | | | | _ | | | | | |
| 33 Ancillary services, and services and equipment provided in connection with telecommunication services provided within the MCTD | | | | | | | | | | \perp |
| services provided within the MCTD | | | | | | | | 32. | | \perp |
| 34 Total gross charges (add lines 30 through 33) | 33 Ancillary services, and services and equipment p | rovide | d in connec | ction v | vith tele | communic | cation | | | |
| 35 Exclusions and allowance for bad debts (attach breakdown) | • | | | | | | | | | |
| Computation of tax due 36 Gross charges subject to tax (subtract line 35 from line 34) 37 MTA surcharge rate (3.5% (.035) × 17% (.17)) 38 MTA surcharge on telecommunication services (multiply line 36 by line 37) 39 Resale credit (see instructions for line 25) 40 Multijurisdictional credit (see instructions for line 26) 41 Total credits (sed lines 39 and 40) 42 Balance due (subtract line 41 from line 38; enter here and on line 2) Composition of prepayments claimed on line 5 (see instructions) A — Section 186-e B — MTA surcharge Date paid Amount Amount 43 Mandatory first installment | | | | | | | | | | \perp |
| 36 Gross charges subject to tax (subtract line 35 from line 34) | 35 Exclusions and allowance for bad debts (attach br | eakdov | vn) | | | | | 35. | | |
| 37. MTA surcharge rate (3.5% (.035) × 17% (.17)) | - | | | | | | | | | |
| 38 MTA surcharge on telecommunication services (multiply line 36 by line 37) | 36 Gross charges subject to tax (subtract line 35 from la | line 34) | | | | | | 36. | | \perp |
| 39 Resale credit (see instructions for line 25) | | | | | | | | | 0.0 | 0595 |
| 40 Multijurisdictional credit (see instructions for line 26) | 38 MTA surcharge on telecommunication services (n | nultiply | line 36 by lin | e 37) . | | | | 38. | | \perp |
| 41 Total credits (add lines 39 and 40) | | | | | | | | | | |
| 42 Balance due (subtract line 41 from line 38; enter here and on line 2) 42. Composition of prepayments claimed on line 5 (see instructions) A — Section 186-e B — MTA surcharge Date paid Amount Amount 43 Mandatory first installment | 40 Multijurisdictional credit (see instructions for line 26) | | | 40. | | | | | | |
| Composition of prepayments claimed on line 5 (see instructions) A — Section 186-e B — MTA surcharge Date paid Amount Amount 43. 44a. 44b. Ha. 45 Payment with extension request, Form CT-5.9-E, line 11, columns A and B | | | | | | | | | | |
| Date paid Amount Amount | | | | | - | | | 42. | | |
| 43. 44a Second installment from Form CT-400 | Composition of prepayments claimed on line | 5 (see | | | Α | | | | |) |
| 44a Second installment from Form CT-400 | | | Date p | aid | | Amou | nt | | Amount | |
| 44b Third installment from Form CT-400 | | | | | | | | \perp | | |
| 44c. 44c. 44c. 44c. 44c. 45 Payment with extension request, Form CT-5.9-E, line 11, columns A and B | | | | | | | | \perp | | |
| 45 Payment with extension request, Form CT-5.9-E, line 11, columns A and B | | | | | | | | \perp | | |
| line 11, columns A and B | | 44c. | | | | | | \perp | | \perp |
| 46 Overpayment credited from prior years | | | | | | | | | | |
| 47 Overpayment credited from Form CT- 48 Total prepayments (total all entries on lines 43 through 47 and from attachment sheet(s) in Columns A and B; enter here and on line 5, Columns A and B) | | | | | | | | \perp | | |
| 48 Total prepayments (total all entries on lines 43 through 47 and from attachment sheet(s) in Columns A and B; enter here and on line 5, Columns A and B) | | | | | | | | \perp | | + |
| sheet(s) in Columns A and B; enter here and on line 5, Columns A and B) | | | | | | | | ++ | | + |
| Third – party designee Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Designee's name Designee's phone number (PIN) Certification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete. Signature of authorized person Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Personal identification number (PIN) Personal identification number (PIN) Date | | | | | | | | | | |
| party designee Designee's name Designee's phone number () Personal identification number (PIN) Certification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete. Signature of authorized person Official title Date | sheet(s) in Columns A and B; enter here and on line 5 | , Colur | nns A and B, |) | 48. | | | ш | | Щ, |
| designee Designee s priore number Personal identification number (PIN) Certification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete. Signature of authorized person Official title Date | | ss this | return with th | ne Tax | Dept? (s | ee instructior | ns) Yes | : 🗀 (| complete the following) No | |
| Certification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete. Signature of authorized person Official title Date | | Desig | nee's phone r | umber | | | Persona | al identi | ification | |
| Signature of authorized person Official title Date | designee | (|) | | | | number | (PIN) | | |
| | | nents a | are to the b | | | | nd belief | true, | correct, and complete | Э. |
| Signature of individual preparing this return Firm's name (or yours if self-employed) Address City State ZIP code ID number Date | Signature of authorized person | | | C | Official title | - | | | Date | |
| Address City State ZIP code Date | Signature of individual preparing this return | -irm's na | ame (or vours if | self-emn | loved) | | | | | |
| The second contains a second | only | | | | | | | | T - | |
| | To g a Address City | | State | ZIP | code | ID numb | er | 1 | Date | |



New York State Department of Taxation and Finance

Utility Corporation MTA Surcharge Return
For continuing section 186 taxpayers only (certain independent power producers)
Tax Law - Article 9, Section 186-b
For calendar year For calendar year 2010

| | Amended return | Tax | Law - Article | e 9, Section | 186-b | | | For calendar year | ar 2010 |
|----------|--|--|-------------------------|-----------------------------------|-------------|---|---|---------------------------|-----------|
| | Employer identification number | 1 1 | File number | Principal busine | ess activit | у | If you clair overpayme an X in the | ent, mark | |
| • | Legal name of corporation | | | | | Trade name/DBA | an X in the | DOX | |
| Ī | Mailing name (if different from legal name abov | e) and address | | | | State or country of incorpor | ration Date receive | red (for Tax Department u | ise only) |
| | c/o | | | | | | | | |
| Ī | Number and street or PO box | | | | | Date of incorporation | | | |
| (| City | | State | ZIP code | | Foreign corporations: date be business in NYS | egan | | |
| 1 | If you need to update your address or pl the change my address option. Otherwis | none informationse, see <i>Busines</i> | on for corporation in I | n tax, or other tax Form CT-1. | types, y | you can do so online. Visit | our Web site at | www.nystax.gov and | look for |
| Ą. | Pay amount shown on line 16 | . Make pay | able to: <i>New</i> | York State C | orpor | ation Tax | | Payment enclosed | |
| <u> </u> | Attach your payment here. De | | | | | - | 741 | | |
| | mputation of Metropolitan | | er iranspor | tation Distr | ICT | A | | B | |
| • | CTD) allocation percentage | | | | 4 | MCTD | ľ | New York State | |
| 1 | 3 - 1 | | | | 1. | | +- | | |
| 2 | J | | | | 2. | | | | |
| 3 | Gross earnings from other rev | | | ŀ | 3. | | | | |
| 4 5 | | | | L | 4. | | | | % |
| | MCTD allocation percentage mputation of MTA surcharg | | , COIUITITI A, Dy | iirie 4, Columni | Б) | | ■ 5. | | 70 |
| 6 | | | orm CT 196 lin | 20. 7) | | | - 6 | | |
| 7 | | • | | • | | | _ | | |
| 8 | | , | | | | | | | |
| O | foreign corporations, see instru | | - | • . | | | | | |
| | First installment of estimate | | | | | | ■ 8. | | |
| 9a | | | | | -50 li | ine 7 | - 00 | | |
| 9b | If you did not file Form CT-5.9 | | | | | | _ | | |
| 10 | | • | | | | | | | |
| 11 | Total prepayments (from line 2 | | | | | | | | |
| 12 | | • | | | | | | | |
| 13 | | - | | , | | | | | |
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| Com | positi | ion of prepayments claimed on line 11 (see instructions) | | Date paid | An | nount | |
|---------|------------------|---|---------|--------------------|----------------------|-------------|---|
| 21 | Mand | atory first installment | 21. | | | | |
| 22a | Secor | nd installment from Form CT-400 | 22a. | | | | |
| 22b | Third | installment from Form CT-400 | 22b. | | | | |
| 22c | Fourth | n installment from Form CT-400 | 22c. | | | | |
| 23 | Paym | ent with extension request (from Form CT-5.9, line 10) | 23. | | | | |
| | | ayment credited from prior years | | 24. | | | |
| | - | nes 21 through 24 | | | | | _ |
| 26 | Overp | ayment credited from Form CT-186 Period | | 26. | | | |
| | | orepayments (add lines 25 and 26; enter here and on line 11) | | | | | _ |
| | | | | | | | |
| | d – par signe | | | [[| Designee's phor) | ie number | |
| | structio | I Designee's e-mail address | | | PIN | | _ |
| Certif | icatio | n: I certify that this return and any attachments are to the best of my known | owledg | e and belief true, | correct, and | l complete. | |
| Auth | horize | Signature of authorized person Official title | е | | | | |
| pe | erson | E-mail address of authorized person | | | Date | | |
| Pai | id ^F | irm's name (or yours if self-employed) | m's EIN | | Preparer's PTI | N or SSN | |
| prepa | arer 🖁 | Signature of individual preparing this return Address | | Citv | State | ZIP code | _ |
| us | е | Digitature of individual preparing this return Address | | Oity | Giale | Zii code | |
| onl | - - | E-mail address of individual preparing this return | | Preparer's NYTPRIN | Date | | _ |
| (see ir | nstr.) | | | | | | |



CT-186-P

New York State Department of Taxation and Finance Utility Services Tax Return — Gross Income Tax Law — Article 9, Section 186-a

| | Final return Amended retur | rn \coprod | | | | | | '' | or calendar yea | |
|--|--|--|--|--|--|--|--------------------------------|--|--------------------------------|-------------|
| | ployer identification number | | File number | Business | telephone numbe | r | | | If you claim an overpayment, m | ark — |
| | - | | | (|) | | | | an X in the box | ial N |
| Le | gal name of corporation | | ` | | | Trade name/DE | A | | | |
| | | | | | | State or country | of incorporation | Data :::: ' | in a d Mars Tay Daniel | 4 t. 1 |
| Ι. | iling name (if different from legal name above) | | | | | State of Country | or incorporation | ⊅ate recei | ived (for Tax Departmen | ι use only) |
| C/ | mber and street or PO box | | | | | Date of incorpo | ration | 1 | | |
| INC | mider and street or PO box | | | | | Date of incorpo | lation | | | |
| Ci | У | | State | ZIP code | | Foreign corporati | ons: date began | | | |
| | | | | | | business in NYS | | | | |
| N/ | ICS business code number (from federal return) | If address/p | | | need to update | | | Audit (for 7 | Tax Department use onl | y) |
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| | te corporation came under the | | _ | at ww | w.nystax.gov ai | nd look for the | change | | | |
| of | pervision of the NYS Department Public Service | | | | dress option. C ation in Form (| | Dusilless | | | |
| ype | of service or commodity you sell (mark an a | | s that apply) | | | | | | | |
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| this | is your final return, enter name of new ov | wner, if any | | Addre | ess of new owr | ner | | | | |
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| etr | ppolitan transportation business | | | | | | | | | |
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| • | u do business in the Metropolitan Com | | • | | | | | | 10.00 | |
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| one of your A. | tile Form CT-186-P — If you are a tear primary business, do not file this for Pay amount shown on line 17. Mal Attach your payment here. Detach putation of tax Receipts from transportation, transportation, transportation, transportation, transportations (subtract line 2 from line fax on gross income (multiply line 3 Power for jobs tax credit (see instruction) are transportation, to exclusions (subtract line 2 from line fax on gross income (multiply line 3 Power for jobs tax credit (see instruction) are transportation, to exclusions (subtract line 7 from line 6) | elephone orm. Instead ke payable all check smission, a on line 1 ransmission, as on line 1 ransmission of the contract line 5 es) to indicate the contract line 8 is on line 32) subtract line (see in subtract lines) | or telegraph of file Form (or telegraph of file Form (or telegraph of file Form (or telegraph) or distribution, or distribution, or distribution, or distributions) or distributions from line 4, dicate the form over \$1,00 count from over \$1,00 | company of CT-186-E, and CT-186-E, are instruction of gas actions) | or other provider telecommunicate Corporations for details as or electricated as or electricated as or electricated and attach dits (see instructions; of a CT-222 is attached amount or enternament or other telecommunicated and areas are a constructions; of a CT-222 is attached amount or electricated and areas are a constructions; of a construction of constructions; of a construction of construct | der of telecom cations Tax Re tion Tax) ity tricity after form(s) uctions) • herwise ent | allowable er 0 | A. | ices Tax Return. | |
| one of your A. | tile Form CT-186-P — If you are a tear primary business, do not file this for Pay amount shown on line 17. Mala Attach your payment here. Detach putation of tax Receipts from transportation, trans Allowable exclusions from receipts Net receipts from transportation, transform (subtract line 2 from line) Fax on gross income (multiply line 3 Power for jobs tax credit (see instruction) Fax after power for jobs credit (subtract after power for jobs credit (subtract credits: Mark an X in the box(e) CT-243 CT-249 CT-249 CT-249 CT-243 CT-249 | elephone orm. Instead ke payable all check smission, all check smission, so on line 1 ransmission at 1; see instructions tract line 5 es) to indicate the construct of the construct line 8 is on line 32) subtract line som line 32) subtract line som line 32 subtract line som line 32 and enter ne 12, subtract line 12, s | or telegraph of file Form (or telegraph of file Form (or telegraph of students). (See instructions) of from line 4, icate the form over \$1,00 o | company of CT-186-E, and York State instruction of gardinary of ctions) | or other provider telecommunicate Corporations for details as or electricated as or electricated and attach dits (see instructions; of CT-222 is attached amount or and am | der of telecom cations Tax Re tion Tax .) ity tricity after form(s) uctions) • herwise ent | allowable er 0 | A. | ices Tax Return. | |

| Com | ıputa | tion | of tax (continued) | | | | | | | | |
|--------|-----------|---------|---|-------------------|----------------|-----------------|--------|-----------|--|------------|---|
| 21 | Amou | ınt to | be credited to Form CT-186-P/M | | | • | 21. | | | | |
| 22 | Amou | ınt o | f overpayment to be refunded (subtract line 2 | 1 from line 20) | | | 22. | | | | |
| 23 | Amou | ınt o | f unused tax credits to be refunded (see insti | ructions) | | | 23. | | | | |
| | | | le tax credits to be credited to next year's ta | | | | | | | | |
| | | | | | | _ | | | | | |
| Com | posi | tion | of prepayments claimed on line 12 (s | see instructions) | | Date pai | d | | Amou | nt | |
| 25 | Mand | lator | y first installment | | 25. | | | | | | |
| 26 | Seco | nd in | stallment from Form CT-400 | | 26. | | | | | | |
| 27 | Third | insta | allment from Form CT-400 | | 27. | | | | | | |
| 28 | Fourt | h ins | tallment from Form CT-400 | | 28. | | | | | | |
| 29 | Paym | ent v | with extension request, Form CT-5.9, line 5. | | 29. | | | | | | |
| | - | | ent credited from prior years | | | • | 30. | | | | |
| 31 | Overp | aym | ent credited from Form CT-186-P/M | | | | 31. | | | | |
| | | | ayments (add lines 25 through 31; enter here an | nd on line 12) | | | 32. | | | | |
| | | | | | | | | | | | |
| Thir | d – pa | artv | Designee's name (print) | | | | De | signee's | phone nur | nber | |
| | signe | | Yes No Designee's e-mail address | | | | (|) | | | |
| (see i | instructi | ions) | Designee's e-mail address | | | | | F | PIN | | |
| Certi | ficati | on: l | certify that this return and any attachments | are to the best o | f my knowled | ge and belief t | rue, c | orrect, | and cor | nplete. | |
| | | | Signature of authorized person | | Official title | | | | | | |
| | thoriz | | E-mail address of authorized person | | | | | D | ate | | |
| þ | ersor | ' | L-mail address of admonzed person | | | | | | 116 | | |
| Pa | aid | Firm' | s name (or yours if self-employed) | | Firm's EIN | I | F | reparer's | s PTIN or S | SSN | |
| | arer | Ciana | ature of individual preparing this return Addr | 2000 | | City | | State | <u> </u> | P code | Щ |
| us | | Sigilia | Addr | | | Oity | | State | <u>کا</u> ا | code | |
| | ıly | E-ma | il address of individual preparing this return | | | Preparer's NYTF | RIN | Da | ate | | |
| (see | instr.) | | | | | | 1 1 | | | | |



CT-186-P/M New York State Department of Taxation and Finance Utility Services MTA Surcharge Return Tax Law - Article 9, Section 186-c

| | OPTS | only | | | |
|--|-------------------------------------|----------------------|--|-------------------|--|
| Amended return | | | | | For calendar year 2010 |
| Employer identification number | File number | Business telephone | number | | If you claim an |
| | | () | | | overpayment, mark an X in the box |
| Legal name of corporation | | | Trade name/DBA | | |
| Mailing name (if different from legal name above) | | | State or country of inco | rporation Date re | ceived (for Tax Department use only) |
| c/o | | | | | |
| Number and street or PO box | | | Date of incorporation | | |
| City | State | ZIP code | Foreign corporations: da business in NYS | te began | |
| If you need to update your address or phone is so online. Visit our Web site at www.nystax.go Business information in Form CT-1. you do business in the Metropolitan Comm | v and look for the | e change my addre | ess option. Otherwise, s | ee New York, B | ronx, Kings, Queens, |
| ichmond, Dutchess, Nassau, Orange, Putn ot need to file this form. However, you must orm CT-186-P. See <i>Who must file</i> in the inst | am, Rockland, t disclaim liabili | Suffolk, and Wes | stchester) you must c | omplete this | form. If not, you do |
| A. Pay amount shown on line 14. Make pa | yable to: <i>New</i> | York State Corp | ooration Tax | | Payment enclosed |
| Attach your payment here. Detach all c | heck stubs. (Se | e instructions for c | letails.) | A . | |
| computation of MTA surcharge 1 Receipt amount on Form CT-186-P, lin | e 3 derived fron | n sources within | the MCTD | 1. | |
| 2 Receipt amount on Form CT-186-P, line | | | | | |
| 3 MCTD allocation percentage (divide line | | | | | % |
| 4a Tax after credits on Form CT-186-P, lin | | | | | |
| 4b Add back Power for Jobs credit on Fo | | | | | |
| 4c Net tax (add lines 4a and 4b) | | | | _ | |
| 5 Allocated tax (multiply line 3 by line 4c) | | | | | |
| 6 MTA surcharge (multiply line 5 by 17% (.1 | 7)) | | | • 6. | |
| First installment of estimated MTA s | urcharge for t | he next period: | | | |
| 7a If you filed a request for extension, ent | | | ne 7 | • 7a. | |
| 7b If you did not file Form CT-5.9, see inst | | | | | |
| 8 Total (add line 6 and line 7a or 7b) | | | | 8. | |
| 9 Total prepayments (from line 25) | | | | 9. | |
| 10 Balance (if line 9 is less than line 8, subtract | ct line 9 from line | 8) | | 10. | |
| 11 Estimated tax penalty (see instructions; r | | , | | | |
| 12 Interest on late payment (see instruction | | | | | |
| 13 Late filing and late payment penalties | • | | | | |
| 14 Balance due (add lines 10 through 13 and | , | | | | |
| 15 Overpayment (if line 8 is less than line 9, so | ıbtract line 8 from | n line 9) | | 15. | |
| 16 Amount of overnayment to be credited | | | | 16 | |

| | position of prepayments claimed on line 9 (see instructions) | | Date paid | a | | An | <u>iount</u> | | |
|--|---|--------------------|----------------|------|---------|----------------------|--------------|--------|--|
| 19 | Mandatory first installment | 19. | | | | | | | |
| 20a | Second installment from Form CT-400 | 20a. | | | | | | | |
| 20b | Third installment from Form CT-400 | 20b. | | | | | | | |
| 20c | Fourth installment from Form CT-400 | 20c. | | | | | | | |
| 21 | Payment with extension request (from Form CT-5.9, line 10) | 21. | | | | | | | |
| 22 | Overpayment credited from prior years | | | 22. | | | | | |
| 23 | Add lines 19 through 22 | | • | 23. | | | | | |
| 24 | Overpayment credited from Form CT-186-P | | • | 24. | | | | | |
| 25 | Total prepayments (add lines 23 and 24; enter here and on line 9) | | | 25. | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | d – party Yes No Designee's name (print) | | | (| esigne | e's phon) | e numbe | ər | |
| des | d – party signee nstructions) Yes No Designee's name (print) Designee's name (print) | | | (| esignee | e's phon) PIN | e numb | ər | |
| des (see in | signee Yes No Designee's e-mail address | nowledg | e and belief t | (| | PIN | | | |
| des (see in Certif | yes No Designee's e-mail address fication: I certify that this return and any attachments are to the best of my k Signature of authorized person Official t | | e and belief t | (| | PIN | | | |
| des (see in Certif Auth | yes No Designee's e-mail address fication: I certify that this return and any attachments are to the best of my k Signature of authorized person Official t | | e and belief t | (| | PIN | | | |
| des (see in Certif Auth | yes No Designee's e-mail address fication: I certify that this return and any attachments are to the best of my k Signature of authorized person Chorized erson F-mail address of authorized person | | e and belief t | (| correc | PIN et, and | | lete. | |
| des (see in Certif Autl pe Pai prepa | Yes No Designee's e-mail address | itle | e and belief t | (| correc | PIN ct, and Date | comp | olete. | |
| des (see in Certif Auth pe | Yes No Designee's e-mail address | itle Firm's EIN | | rue, | Correc | PIN ct, and Date | comp | olete. | |

Staple forms here



New York State Department of Taxation and Finance Underpayment of Estimated Tax By a Corporation

Tax Law — Article 27, Section 1085

| | | | | | All filers | must | ente | r tax | period: | | | | |
|---------|--|-------------|-------------------|----------|----------------------|---------|-------|-------|-----------|----------|-------|---------|--------|
| Tax | return filed: | | | | beginnin | g L | | | | ending | | | |
| Le | gal name of corporation | | | | | Emp | loyer | iden | tificatio | n numbe | er | | |
| L Re | ad the instructions, Form CT-222-I, bef | ore con | nnleting | | | | | | | | | | |
| | rt 1 – Annual payment | 010 001 | | | | | | | | | | | |
| | | roon roonir | ata tay aftar a | rodito 4 | ontor the 2010 | motr | onali | ton | | | | | |
| ' | Enter your 2010 corporation franchise, excise, or gr transportation business tax (MTA surcharge) (if bo | | | | | | | | 1. | | | | |
| 2 | Multiply line 1 by 91% (.91) or, if a large corporatio | | | | | | | | | | | | |
| _ | amount on line 5 and skip lines 3 and 4 | | | | | | | | 2. | | | | |
| 3 | Enter your 2009 corporation franchise, excise, or gro | | | | | | | | 3. | | | | |
| 4 | Enter the amount from line 102; if not using the line | e 9 excep | tion, skip this | s line | | | | | 4. | | | | |
| 5 | Annual payment. Enter the lesser of lines 2, 3, or 4 | | | | | | | | 5. | | | | |
| Pa | rt 2 - Reasons for filing (see instructions) | | | | | | | | | | | | |
| Ма | rk an $m{X}$ in the boxes below that apply. If any be | oxes are | marked, yo | ou mus | t file Form CT- | 222 | even | if yo | ou do n | ot owe | а ре | enalty. | ı |
| | | | | | | | | | | | | | |
| 6 | You are using the adjusted seasonal installment m | ethod (see | e instructions; o | complete | e applicable parts o | of Sch | edule | A) | | | | • | |
| _ | | | | | | | | | | | | | |
| ′ | You are using the annualized income installment m | | | | | | | | | | | • | |
| 0 | You are not a large corporation and figure your est | | | | | | | | | | | _ | |
| ۵ | short year, and your return must have shown a ta You are not a large corporation and figure your est | | | | | | | | | | ••••• | • | |
| 3 | was paid the facts shown on your return for, and | | | | | | | | | | | | |
| | applicable to the current year (complete Schedule E | | | | - | | _ | | | | | • | |
| _ | | | | | | | | | | | | | |
| Pa | rt 3 - Computing the underpayment — fo | or lines | | 19, c | | colu | mn r | | | ng to tr | ne no | | olumn. |
| | | | Α | | В | | | | С | | | D | |
| 10 | Installment due dates (see instructions) | | | | | | | | | | | | |
| 11 | | | | | | • | | | | | | | |
| 12 | Estimated tax timely paid or credited for each | | | | | | | | | | | | |
| | period (see instructions). For column A only, also | | | | | | | | | | | | |
| | enter the amount from this line on line 16 | | | | | + | | | | | | | |
| 13 | Enter amount, if any, from line 19 of the | | | | | | | | | | | | |
| 11 | preceding column | | | | | + | | | | | | | |
| | In column B, enter line 18, column A amount. | | | | | | | | | | | | |
| | In columns C and D, add amounts on | | | | | | | | | | | | |
| | lines 17 and 18 of the preceding column | | | | | | | | | | | | |
| 16 | In column A, enter the line 12 amount. For other | | | | | | | | | | | | |
| | columns, subtract line 15 from line 14. If zero | | | | | | | | | | | | |
| | or less, enter 0 | | | | | \perp | | | | | | | |
| 17 | If the amount on line 16 is zero, subtract line 14 | | | | | | | | | | | | |
| | from line 15. Otherwise, enter 0 | | | | | \perp | | | | | | | |
| 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) | | | | | \perp | | | | | | | |
| 19 | Overpayment — If line 11 is less than line 16, | | | | | | | | | | | | |
| | subtract line 11 from line 16. | | | | | | | | | | | | |

| Part 4 — Computation of the underpayment | Α | В | С | D |
|--|-------|--------|-------|--------|
| penalty | First | Second | Third | Fourth |
| 20 Enter the date of payment or the 15th day of the | | | | |
| 3rd month after the end of the tax year, | | | | |
| whichever is earlier (mm-dd-yy) (see instructions) | | | | |
| Number of days: | | | | |
| 21 From due date of installment to the date shown | | | | |
| on line 20 | | | | |
| 22 On line 21 after 3/15/10 and before 4/1/10 | | | | |
| 23 On line 21 after 3/31/10 and before 7/1/10 | | | | |
| 24 On line 21 after 6/30/10 and before 10/1/10 | | | | |
| 25 On line 21 after 9/30/10 and before 1/1/11 | | | | |
| 26 On line 21 after 12/31/10 and before 4/1/11 | | | | |
| 27 On line 21 after 3/31/11 and before 7/1/11 | | | | |
| 28 On line 21 after 6/30/11 and before 10/1/11 | | | | |
| 29 On line 21 after 9/30/11 and before 1/1/12 | | | | |
| 30 On line 21 after 12/31/11 and before 3/15/12 | | | | |
| 31 On line 22 ÷ 365 × 8% × amount on line 18 | | | | |
| 32 On line 23 ÷ 365 × 8% × amount on line 18 | | | | |
| 33 On line 24 ÷ 365 × %* × amount on line 18 | | | | |
| 34 On line 25 ÷ 365 × %* × amount on line 18 | | | | |
| 35 On line 26 ÷ 365 × %* × amount on line 18 | | | | |
| 36 On line 27 ÷ 365 × %* × amount on line 18 | | | | |
| 37 On line 28 ÷ 365 × %* × amount on line 18 | | | | |
| 38 On line 29 ÷ 365 × %* × amount on line 18 | | | | |
| 39 On line 30 ÷ 366 × %* × amount on line 18 | | | | |
| 40 Add lines 31 through 39 | | | | |
| 41 Underpayment penalty (see instructions) | | • | | • |
| 42 Add line 41, columns A through D; enter here and | • | • | | |
| 43 Multiply line 1 by 80% (.8) | | | 43. | |
| 44 Subtract line 11, column A from line 43 | | | 44. | |
| 45 Divide line 44 by three | | | 1.0. | |

^{*} 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 base.

| | | A – 2007 | B – 2008 | C – 2009 |
|----|--|-----------------|--------------------------|-----------------|
| 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, contin | nue with |
| | | | | |

Schedule A, line 52a.

| Ent | er ENI for the following: | Α | B - 1st 5 months | C - 1st 8 months | D — 1st 11 months |
|------|---|---|------------------|------------------|--------------------------|
| 52a | Tax year beginning in 2007 | | | | |
| | Tax year beginning in 2008 | | • | | |
| | Tax year beginning in 2009 | | • | | |
| | Enter the total of the amounts that enter into the | | • | | • |
| | computation of ENI for 2010 for the months | | | | |
| | delineated in each column | | | | |
| Ente | er ENI for the following periods: | | 1st 6 months | 1st 9 months | Entire year |
| | Tax year beginning in 2007 | | | • | • |
| 54b | Tax year beginning in 2008 | | • | • | • |
| 54c | Tax year beginning in 2009 | | | | |
| 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 | | | | |
| | 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 | | | | |
| | Add lines 62 through 64 | | | | |
| | 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 | | | | |
| 60 | Enter any other taxes for each payment period | | • | • | • |
| 00 | (see instructions) | | | | |
| 69 | Total tax before credits (add lines 67 and 68) | | | | |
| | Enter the amount of tax credits your corporation | | • | • | • |
| | is entitled to for the months shown in each | | | | |
| | column heading above line 52a | | | | |
| 71 | Total tax after credits. Subtract line 70 from | | | | |
| | line 69. If zero or less, enter 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 В C D 74 Annualized periods (see instructions)..... 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..... 50% 75% 100% Applicable percentage **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. В С 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. 96 2009 MTI base multiplied by 2010 MTI tax rate..... 96. 97 Enter the amount from line 94, 95, or 96, as applicable 97. 98. 99 Any other taxes (see instructions). 99. **100** Add lines 97, 98, and 99 100. 101 2009 tax credits..... 101. 102 Recomputed tax (subtract line 101 from line 100); enter here and on line 4..... 102



| Staple forms nere | New York State Department of Taxation and Finance

Claim for Rehabilitation of Historic Properties Credit

| | | Ta | x Law — Article 9-A, Section 210. | 40 | All filers must e | enter tax pe | riod: |
|---|--|---|--|-------------|--|--------------------------------------|---|
| | | | | beginnin | g | endin | 9 |
| gal nam | ne of corporation | | | | Employer identific | ation numb | er (EIN) |
| tach to | o Form CT-3, CT-3 | -A, CT-3-S, (| CT-32, CT-32-A, CT-32-S, CT-33 | , CT-33-A, | or CT-33-NL. | | |
| | | | ure information and credit a | mounts (| attach additional sh | eets if neces | sary; see instructior |
| hedu | le A — Certified h | nistoric struc | cture information | | Γ | | T |
| operty | | Address of | A certified historic structure | | B Project nui | mber | C Date of completion |
| 1 | | | | | , | | |
| 2 | | | | | | | |
| 3 | lo D. Cortified b | siataria atrus | cture credit amounts | | | | |
| neau | ie B – Certified r | iistoric struc | sture credit amounts | | | | |
| | | Property 1 | A Qualified rehabilitation expenditures | | B oly column A 20% (.2) | | c er the lesser of n B or \$5,000,000 |
| | | 2 | | | | | |
| | | 3 Total from ac | dditional sheet(s), if any | | | | |
| l Total | l of column C amoun | | gainorial sheet(s), if arry | | | 1. | |
| 2 Reha | abilitation of historic | properties cre | edit from partnership(s) (from line 17). | | | 2. | |
| | | | rties credit carried over from previou | - | | 3. | |
| | | | s credit (add lines 1, 2, and 3; New York S co | • | , , | 4. | |
| | | | dit recapture (from line 16; New York S c | | _ | 5. 3. | |
|) IOIai | renabilitation of filst | toric properties | s credit available (see instructions) | | | 0. | |
| | | | tation of historic properties | credit us | sed or carrie | d forwar | d (New York |
| corpoi | rations do not com | nplete this se | ction) | | | | |
| | | , | | | | 7. | |
| | | | n of historic properties credit (see in | structions) | •8 | 3. | |
| Subt | | | | | | | |
| Crod | | | | | | | |
| | | | | | • 10 | 0. | |
| l Unus | sed credit to be carri | ied forward (su | ubtract line 10 from line 6) | | • <u>1</u> (| D. 1. | |
| Unus | sed credit to be carri — Computation | of rehabili | ubtract line 10 from line 6)tation of historic properties | credit re | • 10 capture (see | D. 1. | ns) |
| unus art 3 - | Computationeral recapture amount | of rehability of no New York | tation of historic properties | credit re | capture (see | instruction | าร) |
| art 3 - 2 Fede 3 Amo | Computation eral recapture amount ount of federal credit | of rehabiling on New York on New York | tation of historic properties c property property originally allowed | credit re | capture (see | instruction 2. | ns) |
| art 3 - Fede Amo Divid | - Computation eral recapture amount of federal credit de line 12 by line 13 (| of rehabiling on New York on New York of Carry result to fee | tation of historic properties k property property originally allowed property decimal places) | credit re | capture (see | instruction 2. 3. | ns) |
| Unus art 3 - Pede Amo Divid Amo | — Computation eral recapture amount of federal credit de line 12 by line 13 (bunt of New York credit of New | of rehabiling on New York on New York (carry result to fidit originally all | tation of historic properties k property property originally allowed pur decimal places) | credit re | capture (see | instruction 2. 3. 4. | ns) |
| Unus Prede Prede Amo Divid Amo New | — Computation eral recapture amount of federal credit de line 12 by line 13 (bunt of New York credit York recapture amount of New Yo | of rehabiling on New York on New York on New York of Carry result to fed dit originally allownt (multiply ling) | tation of historic properties k property property originally allowed pour decimal places) llowed e 15 by line 14; enter here and on line 5 | credit re | capture (see | instruction 2. 3. 4. | ns) |
| rt 3 - Fede Amo Divid Amo New | — Computation eral recapture amount of federal credit de line 12 by line 13 (bunt of New York credit York recapture amount of New Yo | of rehabiling on New York on New York on New York of Carry result to fed dit originally allownt (multiply ling) | tation of historic properties k property property originally allowed pur decimal places) | credit re | capture (see | instruction 2. 3. 4. | ns) |
| Unus Prede Prede Amo Divid Amo New | - Computation eral recapture amount of federal credit de line 12 by line 13 (bunt of New York credit York recapture amount of Partnership in | of rehabiling on New York on New York on New York of Carry result to fed dit originally allownt (multiply ling) | tation of historic properties k property property originally allowed pur decimal places) llowed e 15 by line 14; enter here and on line 5, (attach additional sheets as need | credit re | capture (see 11 11 11 11 11 11 11 11 11 11 11 11 1 | instruction 2. 3. 4. 5. | |
| art 3 - 2 Fede 3 Amo 4 Divid 5 Amo 6 New | - Computation eral recapture amount of federal credit de line 12 by line 13 (bunt of New York credit York recapture amount of Partnership in | of rehabilith on New York por New York point or | tation of historic properties k property property originally allowed pur decimal places) llowed e 15 by line 14; enter here and on line 5, (attach additional sheets as need | credit re | capture (see 11 11 11 11 11 11 11 11 11 11 11 11 1 | instruction 2. 3. 4. 5. | |
| art 3 - 2 Fede 3 Amo 4 Divid 5 Amo 6 New | - Computation eral recapture amount of federal credit de line 12 by line 13 (bunt of New York credit York recapture amount of Partnership in | of rehabilith on New York por New York point or | tation of historic properties k property property originally allowed pur decimal places) llowed e 15 by line 14; enter here and on line 5, (attach additional sheets as need | credit re | capture (see 11 11 11 11 11 11 11 11 11 11 11 11 1 | instruction 2. 3. 4. 5. | ns) |
| art 3 - 2 Fede 3 Amo 4 Divid 5 Amo 6 New | - Computation eral recapture amount of federal credit de line 12 by line 13 (bunt of New York credit York recapture amount of Partnership in | of rehabilith on New York por New York point or | tation of historic properties k property property originally allowed pur decimal places) llowed e 15 by line 14; enter here and on line 5, (attach additional sheets as need | credit re | capture (see 11 11 11 11 11 11 11 11 11 11 11 11 1 | instruction 2. 3. 4. 5. | |
| art 3 - 2 Fede 3 Amo 1 Divid 5 Amo 6 New | — Computation eral recapture amount of federal credit de line 12 by line 13 (bunt of New York credit York recapture amount of Partnership in Name of | of rehabilith on New York on New York on New York of the dit originally allownt (multiply line) information partnership | tation of historic properties k property property originally allowed pur decimal places) llowed e 15 by line 14; enter here and on line 5, (attach additional sheets as need | cessary) | 1 1 1 1 1 1 1 1 1 1 | instruction 2. 3. 4. 5. 6. Credit a | |

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CT-239

Claim for Credit for Taxicabs and Livery Service Vehicles Accessible to Persons With Disabilities All filers must enter tax period:

| | iax | Law — Article 9-A, | | eginn | ning | | ending | | |
|--|--|---|---|---------|--|---------|----------------|---------------------------|---------------------|
| Legal name of corporation | | | | | Employer ide | ntifica | _ | er (EIN) | |
| | | | | | | . | | | |
| File this form with Form CT | -3. CT-3-A. or | · CT-3-S | | | | • | | | |
| Part 1 — Computation | | | | | | | | | |
| Schedule A – Purchase o | of vehicle acc | | s with disabili | ties (| (use a separate | line | for each ve | =hicle; a | attach |
| additional sheets if necessary) | | I | | | | | 1 | | |
| Vehicle identification number (VIN) of vehicle accessible to persons with disabilities | Date incremental costs incurred (mm-dd-yy) | Total purchase price of vehicle accessible to persons with disabilities | Purchase price same make ar model vehicle (see instruction | nd e | E Incremental c (column C - colur | | | F the les n E or \$ | sser of \$10,000 |
| | | | | | | | • | | |
| | | | | + | | | • | | |
| Total Schedule A, column F a | mounts from a | dditional sheet(s) if a | nv. | | | | • | | |
| 1 Total of all column F amou | | | | | | 1. | | | |
| Schedule B – Conversion | | | | | | | litional sho | ets if n | acassary) |
| A | B | | D | eaci | | i auu | ilioriai si ie | CLS II III | scessaiy) |
| VIN of vehicle accessible to persons with disabilities | Date incremental costs incurred (mm-dd-yy) | Incremental cost (see instructions) | Enter the les | | | | | | |
| | | | • | | | | | | |
| | | | • | | | | | | |
| | | | • | | | | | | |
| Total Schedule B, column D am | ounts from addi | tional sheet(s), if any | • | | | | | | |
| 2 Total of all Schedule B, co | lumn D amount | ts • 2. | | | | | | | |
| Schedule C — Computati | on of availab | le credit for the cu | ırrent tax year | • | | | | | |
| 3 Credit computed for the c | urrent tax year | (add lines 1 and 2) | | | | | | | |
| 4 Credit amount from partner | ership(s) <i>(from lir</i> | ne 13) | | | | | | | |
| 5 Total credit computed for the | the current tax | year (add lines 3 and 4) | | | | 5. | | | |
| 6 Unused credit from the pre | eceding tax yea | ar | | | | 6. | | | |
| 7 Total available credit for th | ie current tax ye | ear (add lines 5 and 6) | | | | 7. | | | |
| Part 2 — Computation complete this part) | of credit us | ed and carried fo | orward (see in | struc | ctions; New Yo | ork S | corporat | ions d | o not |
| 8 Tax due before credits (see | instructions) | | | | | 8. | | | |
| 9 Tax credits claimed before | the credit for t | axicabs and livery se | rvice vehicles ac | cessi | ble to persons | | | | |
| with disabilities (see instr | ructions) | | | | | 9. | | | |
| 0 Net tax (subtract line 9 from | | | | | | | | | |
| 11 Credit to be used for the c | urrent tax year | (see instructions) | | | | 11. | | | |
| 12 Credit to be carried forwar | d (subtract line 11 | from line 7) | | | | 12. | | | |
| Part 3 — Partnership in | formation (| see instructions) | | | | | | | |
| N | lame of partne | ership | | Pai | rtnership's EIN | ı | Credit a | mount | allocated |
| | | | | | | | • | | |
| | | | | | | | • | | |
| | | | | | | | • | | |
| Total from attachment(s) | | | | | | | • | | |
| 13 Total credit amount allocat | ted from partne | ership (enter here and o | n line 4) | | | 13. | | | |

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CT-240

New York State Department of Taxation and Finance

Foreign Corporation License Fee Return Tax Law - Article 9, Section 181.1

| | | | Base | | | \neg |
|-----|---|--------------|-------------------------|------------------|--|--------|
| Г | Employer identification number File number Business teleph | one nu | | d ended | | |
| J' | The furniser | ione na | TIDE! | | | |
| 4 | | | Trade name/DBA | | | |
| Ι. | Legal harne of corporation | | Trade Harrie/DDA | | | |
| | Mailing name (if different from legal name above) | | State or country of inc | corporation Date | te received (for Tax Department use on | ıly) |
| (| c/o | | | | | |
| - [| Number and street or PO box | | Date of incorporation | 1 | | |
| (| City State ZIP code | | Foreign corporations: | date began | | |
| | | | business in NYS | | | |
| | If you need to update your address or phone information for corporation can do so online. Visit our Web site at www.nystax.gov and look for the contention, see Business information in Form CT-1. | | | you | dit (for Tax Department use only) | |
| Ą. | Pay amount shown on line 12. Make payable to: New York State C | orpo | ration Tax | | Payment enclosed | |
| 1 | Attach your payment here. Detach all check stubs. (See instructions for | or det | ails.) | Α. | | |
| Cor | mputation of license fee (see instructions) | | | | | |
| 1 | Issued and outstanding par value stock at face value | | | <u>1</u> | • | |
| 2 | Par value stock allocated to New York State (multiply line 1 by line 17, | , line i | 20, or line 25) | 2 | | |
| 3 | Fee — par value stock (multiply line 2 by .0005) | | | 3 | 3. | L |
| 4 | Number of shares of no-par value stock issued and outstanding | 4. | | | | |
| 5 | Number of shares of no-par value stock allocated to New York State | | | | | |
| | (multiply line 4 by line 17, line 20, or line 25) | 5. | | | | |
| 6 | Fee — no-par value stock (multiply line 5 by 5 cents (.05)) | | | | i. | |
| 7 | Total license fee (line 3 plus line 6 or \$10, whichever is greater) | | | 7 | | |
| 8 | License fee previously paid | | | | 3. | |
| 9 | License fee due with this report (subtract line 8 from line 7) | | | 9 |). | |
| 10 | Interest (see instructions) | | | 10 |). | |
| 11 | Additional charges (see instructions) | | | | | |
| 12 | Balance due (add lines 9, 10, and 11 and enter here; enter the payment at | moun | t on line A above) | 12 | 2. | |
| | nedule A — Foreign corporations (including S corporations and Law, Article 9-A (see instructions) | corp | orations included | d in a comb | pined return) taxable und | der |
| 13 | Allocated business and investment capital from Form CT-3, line 39 | | | 13 | 8. | |
| 14 | Allocated subsidiary capital from Form CT-3-ATT, line 29 | | | 14 | | |
| 15 | Total allocated capital (add lines 13 and 14) | | | 15 | j | |
| 16 | Total capital from Form CT-3, line 32 | | | 16 | i. | |
| 17 | | | | | | % |
| Sch | nedule B — Foreign corporations taxable under Tax Law, Article | 9 (se | e instructions) | | | |
| 18 | Gross assets, less United States obligations and cash, employed in | n Nev | v York State | 18 | 3. | Г |
| 19 | | | | | | |
| | License fee allocation (divide line 18 by line 19) | 10.00 | , | 20 | | 0/2 |

| Sche | dule C | Foreign corporations taxable under | er Tax Law, Article 32 | 2 (see instructions) | | |
|----------------|-------------------|--|------------------------|----------------------------|-------|---------------------------|
| 21 | Allocated | business capital | | | 21. | |
| | | d subsidiary capital | | | | |
| 23 | Total allo | cated business and subsidiary capital (| add lines 21 and 22) | | 23. | |
| | | dwide capital | | | | |
| 25 | License 1 | fee allocation (divide line 23 by line 24) | | | 25. | % |
| | | | | | , | |
| des | – party signee | Yes No Designee's name (print) Designee's e-mail address | | | (| Designee's phone number) |
| , | structions) | | | | | PIN |
| Certifi | cation: | certify that this return and any attachn | nents are to the best | of my knowledge and belief | true, | correct, and complete. |
| Auth | norized | Signature of authorized person | | Official title | | |
| pe | erson | E-mail address of authorized person | | | | Date |
| Pai | d Firm | 's name (or yours if self-employed) | | Firm's EIN | | Preparer's PTIN or SSN |
| prepa | arer Sign | ature of individual preparing this return | Address | City | | State ZIP code |
| use | 9 | ature of marviadal preparing this return | / ladiess | City | | otate Zii oode |
| onl (see in | J L | ail address of individual preparing this return | | Preparer's NYT | | Date |

See instructions for where to file.





Claim for Clean Heating Fuel Credit

Tax Law — Article 9-A, Section 210.39

| | | All filers i | nust ent | er tax p | eriod: | | | |
|--|--|--|------------------------------------|-----------|--------------------------|---------|-------|---------|
| | | beginning | | | ending | | | |
| Legal name of corporat | ion | | Employe | r identif | ication numb | er (EIN | 1) | |
| | | | | | | | | |
| Attach to Form CT- | 3, CT-3-A, or CT-3-S. | | | | | | | |
| Part 1 — Computa | ation of clean heating fuel credit (see in | structions; documentatio | n must | be atta | ched) | | | |
| A Purchase date | B Gallons of bioheat eligible for credit | Percentage of biodic per gallon of biohe (enter as a decimal, not to exceed .2) | at | | Multiply col by colum | | В | |
| | | | • | | | | | |
| | | | • | | | | | |
| | sheets, if any | | | | | | | \perp |
| • | tal column D amounts) | | | | | | | |
| | I credits passed through from partnership(s) | | | | | | | |
| | g fuel credit available (add lines 1 and 2; S corp | | | | | | | |
| amount to Form C | CT-34-SH, New York S Corporation Shareholders' | information Schedule) • | 3. | | | | | |
| 5 Tax credits claime 6 Net tax (subtract lin) 7 Tax limitation (fron) 8 Tax credit after lin 9 Clean heating fue 10 Unused clean hea 11 Amount of line 10 12 Amount to be credine 10; see instruction | edits (see instructions) | ative, enter 0) | 6. 7. 8. 9. 10. 11. | | | | | |
| | Name of partnership | Partnership's EIN | | Cre | edit amoun | t allo | cated | |
| | | | • | | | | | |
| | | | | | | | | - |
| | | | • | | | | | + |
| | | | | | | | | |
| | | | • | | | | | + |
| | | | • | | | | | + |
| | | | • | | | | | + |
| | | | • | | | | | |
| Total from additional | sheet(s), if any | | | | | | | + |
| | nt allocated from partnership(s) (enter here and | | 13. | | | | | |

Instructions

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 may use to reduce your tax or have refunded to you is greater than \$2 million, the excess over \$2 million must be deferred to, and used or refunded in, tax years beginning on or after January 1, 2013. For more information about the credit deferral, see Form CT-500, Corporation Tax Credit Deferral.

If you are subject to the credit deferral, you must complete all credit forms without regard to the deferral. However, the credit amount that is transferred to your tax return to be applied against your tax due or to be refunded to you may be reduced. Follow the instructions for Form CT-500 to determine the amounts to be entered on your tax return.

General information

Tax Law section 210.39 provides for a tax credit for the purchase of bioheat used for space heating or hot water production for residential purposes within New York State. The credit is equal to one cent for each percent of biodiesel per gallon of bioheat purchased on or after July 1, 2006, and before July 1, 2007; and on or after January 1, 2012. The amount of the credit may not exceed 20 cents per gallon. The credit may not reduce the tax liability to less than either the tax on the minimum taxable income base or the fixed dollar minimum tax, whichever is greater. Any amount not used in the current tax year may be refunded or credited as an overpayment to the next year's tax. No interest will be paid on the refund.

Attach documentation showing the date of the purchase, the amount, and the percent of biodiesel in the bioheat purchased by you and claimed on this form. The credit must be claimed for the tax year in which the bioheat is purchased, regardless of when the bioheat is used.

Definitions

Bioheat is a fuel comprised of biodiesel blended with conventional home heating oil, which meets the specifications of the American Society of Testing and Materials designation D 396 or D 975.

Biodiesel is a fuel comprised exclusively of mono-alkyl esters of long chain fatty acids derived from vegetable oils or animal fats, designated B100, which meets the specifications of American Society of Testing and Materials designation D 6751.

Residential purposes means any use of a structure, or part of a structure, as a place of abode maintained by or for a person, whether or not owned by such person, on other than a temporary or transient basis. This includes multi-family dwelling units such as multi-family homes, apartment buildings, condominiums, and cooperative apartments. For purposes of the clean heating fuel credit, the structure must be located in New York State.

Corporate partners

If you are a corporate partner, enter on line 2 any pro rata share of the clean heating fuel credits passed through to you from the partnership. Also enter the name, employer identification number, and the share of the credit for each partnership in Part 3.

New York S corporations

New York S corporations will calculate a clean heating fuel credit, however the S corporation may not use the credit against its own tax liability. Instead the credit is passed through to the shareholders to use against their personal income tax liabilities on their New York State tax returns. New York S corporations complete only Part 1. Include the line 3 amount on Form CT-34-SH, New York S Corporation Shareholders' Information Schedule, which is filed with your New York State corporation tax return. Attach a copy of Form CT-241 to your Form CT-3-S. Provide all shareholders with the amount of their pro rata share of the clean heating fuel credit calculated. The shareholders will file Form IT-241, Claim for Clean Heating Fuel Credit, to claim the credit on their New York State personal income tax returns.

Combined filers

A taxpayer filing as a member of a combined group is allowed to claim the clean heating fuel credit. The clean heating fuel credit is computed on a separate basis, but is applied against the combined tax.

Line instructions

Part 1 — Use a separate line for each purchase of bioheat. Attach additional sheets if necessary.

Column A — Enter the date the bioheat was purchased. If you purchased the bioheat under a plan that requires prepayment for a stipulated number of gallons of bioheat at a fixed price, enter the date of the prepayment as the date of purchase. If you purchased the bioheat through a payment (budget) plan where you make monthly payments to the supplier and the supplier deducts the amount of the sale from your account at the time of delivery, enter the date of delivery as the date of purchase.

Column B — Enter the gallons of bioheat purchased on the date entered in column A. Attach documentation showing the number of gallons purchased and the percentage of biodiesel for each gallon purchased.

If bioheat is purchased for a location that has both business and residential space, but has only one tank for the storage and use of bioheat fuel, the taxpayer must use the following formula to determine the percentage of space used for residential purposes.

Square footage of residential areas
(excluding common areas)

Total square footage of location
(excluding common areas)

Total square footage of location
(excluding common areas)

"" used for
residential purposes
(rounded to four
decimal places)

For purposes of the formula:

- Hotels, motels, and similar locations may claim as residential square footage only those units used by the same occupant for more than 90 consecutive days.
- Common area means any area at the premises used without distinction for both residential and business purposes.

To determine the number of gallons eligible for the credit, multiply the percentage by the number of gallons of bioheat purchased.

Column C — Enter the percentage of biodiesel per gallon of bioheat purchased. This percentage will be listed on your receipt preceded by the letter B.

Example: If B5 is shown in the description of the bioheat on your receipt, the bioheat contains 5% biodiesel. In that case, you would enter .05 in column C for that purchase. If the receipt showed B20, the bioheat is 20% biodiesel and you would enter .2 in column C. The amount entered cannot exceed 20% (.2).

Column D — Add the column D amounts and enter the result on line 1.

Line 2 — Obtain this amount from the partnership(s) allocating this credit to you. Also complete Part 3.

Line 4 — Enter the amount from Form CT-3, line 78, or Form CT-3-A, line 77, **plus** any net recaptured tax credits.

Line 5 — You must apply certain credits before the clean heating fuel credit. Refer to Form CT-600-I, *Instructions for Form CT-600*, for the proper ordering of your credits. If you are claiming more than one credit, enter the total amount of credits applied against the current year's corporation franchise tax before the clean heating fuel credit. If the clean heating fuel credit is the only credit you are applying against the current year's tax, enter **0**. If you are included in a combined return, include any amount of tax credit(s), including the clean heating fuel credit that you wish to apply before your clean heating fuel credit.

Lines 9, 11, and 12 — On line 9, enter the lesser of line 3 or line 8.

If your total credits from all sources are **\$2 million or less**, enter the amounts from lines 9, 11, and 12 on your franchise tax return.

If your total credits from all sources are **more than \$2 million**, you may be subject to the temporary credit deferral. Complete lines 9, 11, and 12 but do not enter the amounts from lines 9, 11, and 12 on your franchise tax return. See Form CT-500 to determine the proper amounts to enter on your franchise tax return.

Need help? and Privacy notification

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



| Staple forms nere | New York State Department of Taxation and Finance

Claim for Conservation Easement Tax Credit

Tax Law - Article 9-A, Section 210.38

| 8 | All filers m | ust enter tax perio | od: | |
|---|--------------|---------------------|--------|--|
| | beginning | | ending | |

| | | | begi | nning | | ending | | |
|--------------------------|--|---|-----------------------------------|-------------------------------------|------------|--------------|------------------------------|---------------|
| _egal name | of corporation | | | Employer ide | ntificatio | n number (El | N) | $\overline{}$ |
| | | | | | | | | |
| ile this fo | rm with Form CT-3 or C | -3-A | | | | | | |
| Part 1 — (| Computation of credit (| see instructions) | | | | | | |
| or each coor reporting | nservation easement, com g the information. | plete the columns in th | e table below. If addition | al sheets are ned | cessary, | use the for | mat bel | ow |
| Conservation easement | A Allowable real property taxes | B Multiply column A by 25% (0.25) | C Other real property tax credits | D Subtract column from column | - | | E e lesser o or columr | |
| 1 | | | | | | | | |
| 2 | | | | | • | | | |
| 3 | | | | | • | | | |
| 4 | | | | | | | | |
| Total from a | additional sheet(s), if any | | | | • | | | |
| | column E amounts | | | | | | | |
| 2 Credit a | allocated from partnerships | (partners in a partnership | enter amount from line 14). | | 2. | | | |
| | onservation easement tax o | , | , | | | | | |
| 4 Conser | vation easement tax credit | after limitation (enter th | e lesser of line 3 or \$5,000) . | | 4. | | | |
| | | | | | | | | |
| Part 2 — A | Application of credit | | | | | | | |
| 5 Tax due | e before credits (see instruct | | | | 5. | | | |
| | dits claimed before the cor | | (| | | | | |
| 7 Subtrac | ct line 6 from line 5 | | | | 7. | | | |
| 8 Tax limi | itation (from Form CT-3, line 8 | 11, or CT-3-A, line 80) | | | 8. | | | |
| | dit after limitation (subtract l | | | | | | | \perp |
| | vation easement tax credit | • | • | | | | | |
| 11 Unused | d conservation easement to | x credit available for re | efund (subtract line 10 from | line 4) | • 11. | | | \perp |
| 12 Amoun | t of line 11 you want refund | led (see instructions) | | | 12. | | | |
| 13 Amoun | t of line 11 you want applie | d as an overpayment to | next year's tax (subtract I | ine 12 from line 11 | ; | | | |



Part 3 — Partnership information

If you were a partner in a partnership and received a share of the conservation easement tax credit from that entity, complete the following information for each partnership. If you need more space, attach additional sheets using the format below. Enter the total from additional sheets (if applicable) on the appropriate line.

| Name of partnership | Partnership's EIN | Credit amount allocated |
|---|-------------------|-------------------------|
| | | |
| | | • |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total from additional sheet(s), if any | | |
| 14 Total credit amount allocated from partnerships (enter here and on line 2) | | |

Part 4 — Conservation easement identifying information (attach additional sheets if necessary; see instructions)

| Conservation easement | | Conservation easement inform | ation |
|-----------------------|-----------------------|---------------------------------|-------------------------------|
| | Address | | Name of conservation agency |
| 1 | Recording information | Date of conveyance (mm-dd-yyyy) | DEC identification number |
| | Address | | Name of conservation agency |
| 2 | Recording information | Date of conveyance (mm-dd-yyyy) | DEC identification number CE |
| | Address | | Name of conservation agency |
| 3 | Recording information | Date of conveyance (mm-dd-yyyy) | DEC identification number CE |
| | Address | | Name of conservation agency |
| 4 | Recording information | Date of conveyance (mm-dd-yyyy) | DEC identification number CE |



CT-243

New York State Department of Taxation and Finance

Claim for Biofuel Production Credit

Tax Law — Article 1, Section 28; Article 9, Sections 183, 184, 185, 186, 186-a, 186-e; and Article 9-A

| | | All file | ers must enter tax pe | eriod: | |
|---|---|---|---|--|----|
| | | begin | ning | ending | |
| Legal name of corporation | | | Employer identific | cation number (EIN) | |
| File this form with Form(s) CT-3, CT-3- See Form CT-243-I, <i>Instructions for Fo</i> | A, CT-3-S, CT-183 orm CT-243, to co | 3, CT-184, CT-185, CT- mplete this form. | 186, CT-186-E, C | T-186-EZ, or CT-186-P. | |
| Part 1 — Computation of biofuel pro | oduction credit (s | ee instructions) | | | |
| A Biofuel plant's physical address | B Tax year credit is being claimed (mark an X in one box) | Gallons of biofuel produced for the year | D Excess eligible gallons of biofuel produced (column C - 40,000) | E Biofuel production credit before limitation (column D × .15) | |
| | 1 st • 3 rd • 2 nd • 4 th • 3 | | | | |
| | 1 st ● 3 rd ● 2 nd ● 4 th ● | | | | |
| | 1 st ● 3 rd ● 2 nd ● 4 th ● | | | | |
| Column E amounts from additional sheet(| s), if any | | | • | |
| Total of column E amounts above Credit limit | | | 2 | ,, | 00 |
| 3 Total biofuel production credit after lim | • | ŕ | | | +- |
| 4 Credit amount from partnership(s) (from5 Total biofuel production credit available | | | | | |
| Part 2 — Computation of credit use | d (see instructions: | New York S corporations | do not complete th | us part) | — |
| 6 Tax due before credits (see instructions) | | · | · . | . , | Т |
| 7 Credits claimed before this biofuel pro- | duction credit (see in | nstructions) | • 7 | 7. | Т |
| 8 Tax after application of credits (subtract | | | | 3. | Т |
| 9 Tax limitation (see instructions) | * | | |). | |
| 10 Limitation on biofuel production credit | (subtract line 9 from li | ne 8; if line 9 is more than lin | ne 8, enter 0) • 10 |). | |
| 11 Biofuel production credit used for this | period (see instruction | ns) | • 11 | l. | |
| 12 Unused biofuel production credit (subtr | | | | | |
| 13 Amount of biofuel production credit to | be refunded (limited | to the amount on line 12; se | e instructions) • 13 | 3. | |
| 14 Amount of biofuel production credit to | be applied as an ov | erpayment to the next pe | eriod | | _ |
| (subtract line 13 from line 12; see instruc | tions) | | • 14 | l. | |

Part 3 — Partnership information (attach additional sheets if necessary)

If you were a partner in a partnership and received a pro rata share of the biofuel production credit from that entity, complete the following information for each partnership.

| Name of partnership | Partnership's EIN | Credit amount all |
|------------------------|-------------------|-------------------|
| | | • |
| | | • |
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| | | • |
| | | • |
| om additional sheet(s) | | . • |

Certification: Under penalties of perjury, I certify that the biofuel produced at the eligible biofuel plant meets all the existing standards for biofuel and the amount of biofuel reported as produced at the eligible biofuel plant is to the best of my knowledge and belief, true, correct, and complete.

| Authorized | Signature of authorized person | Official title | |
|------------|-------------------------------------|----------------|------|
| person | E-mail address of authorized person | | Date |

Final return

CT-245 New York State Department of Taxation and Finance

Maintenance Fee and Activities Return
For a Foreign Corporation
Disclaiming Tax Liability All filers must enter tax period:

| | return Tax Law – Article 9, Section 181.2 | beginning | | ending | | | |
|-----|--|--|------------|-----------------------|---------|------------------------|--------|
| | Employer identification number File number Business telephone number | er | | | | laim an | _ |
| | | | | | | yment, mark the box | |
| ٦ | Legal name of corporation | Trade name/DBA | | | | | = |
| | | | | | | | |
| | Mailing name (if different from legal name above) | State or country of inc | orporation | Date received (for Ta | x Depar | tment use only | 1) |
| | c/o | | | | | | |
| | Number and street or PO box | Date of incorporation | 1 | | | | |
| | | | | | | | |
| | City State ZIP code | Foreign corporations: d business in NYS | ate began | | | | |
| | | | | | | | |
| | NAICS business code number (from federal return) If address/phone above is new, information for corporati | |) | Audit use Taxable | , [|] | |
| | mark an X in the box types, you can do so on | line. Visit our Web si | | Not tax | able |] | |
| | Principal business activity www.nystax.gov and loo option. Otherwise, see E | | | Ву | | | |
| | Form CT-1. | | | Date | | | _ |
| | Location of commercial domicile Date authorized to do business in Ne | " | | rized to do bus | | | |
| | | Ne | ew York S | tate, mark an X | here . | ⊔ | |
| Ą | Pay amount shown on line 6. Make payable to: New York State Corporati | ion Tax | | Paym | ent end | closed | 4 |
| 4 | Attach your payment here. Detach all check stubs. (See instructions for details | | A | ۱. | | | |
| Vla | aintenance fee (See Form CT-245-I, Instructions for Form CT-245, for assistance | .) | | | | | |
| 1 | Maintenance fee (\$300 for a full year; see instructions for short-period return) | | | 1. | | | |
| 2 | Total prepayments | | | 2. | | | |
| 3 | Subtotal (if line 2 is less than or equal to line 1, subtract line 2 from line 1) | | | | | | |
| 4 | Interest (see instructions) 4. | | | | | | |
| 5 | Additional charges (see instructions) | | | | | | |
| 6 | Balance due (add lines 3, 4, and 5 and enter here; enter the payment amount on line | A above) | | 6. | | | |
| | Refund (if line 1 is smaller than line 2, subtract line 1 from line 2) | | | 7. | | | |
| | tivities (For lines 9 through 23, mark an X in the appropriate box.) | | | | | | |
| 8 | List all locations of offices and other places of business in and outside New | | | | | | |
| | Location | Nature | of activi | ties | Da | ate began | 1 |
| | | | | | | | _ |
| | | | | | | | \Box |
| 9 | Does the corporation own or lease real property in New York State (this inclu | _ | | | | | |
| | used exclusively in interstate commerce)? | | | Yes | | No 🗀 | |
| | | | | | | | |
| 0 | Does the corporation maintain inventory or own or lease property in New Yor | rk State? | | Yes | | No \square | |
| | If Yes, explain | | | | | | |
| | | | | | | | |
| 1 | Does the corporation employ any other assets in New York State? | | | Yes | | No 🗀 | |
| | If Yes, explain | | | | | | |
| | | | | | | | |
| 2 | Did the corporation perform services in New York State? | | | Yes | | No 📙 | |
| | If Yes, attach a separate sheet with details. | | | | | | |
| | | | | | | | |
| 3 | Does the corporation own assets in New York State that are leased to others | s? | | Yes | | No 📙 | |
| | If Yes, explain | | | | | | |
| | | | | | | | |
| 4 | Did the corporation perform any construction, erection, installation or repair | | | | | | |
| | services in New York State? | | | | | No 🗀 | ٠. |
| | If Yes, explain | | | (con | tinuec | d on page | 2) |

Page 2 of 2 CT-245 (2010)

| - | | | 15 [| | | | | | pany/partnership, or | Yes | | No 🗌 |
|------------------|---|---|---|--|--|--|-------------------|---------------------------------|---|---------------------------------|----------|--------------|
| o e f g | Invented in the second | estiga flect a form prove form ordina answe | technica ate claim accounts services or reject other ac ate or su | a. Perform publi I advice to retail Is t orders ttivities (attach an | ers or consum explanation) , the activities | of a substitution of a substit | osidiary that is | taxable in Nev | wing in New York Stat | Yes Yes Yes Yes Yes Yes Yes Yes | | No |
| | durin f <i>Ye</i> s, | ng this attac | s calend th a shee | ar year? | | | | | in New York State | Yes | | No 🗌 |
| 18 | | | | - | • | | • | | ning, manufacturing, c | | | No 🗆 |
| C | diesel r | motor | fuel, ben | zol, fuel oil, residu | al oil, or liquefie | ed or liqu | efiable gases sı | uch as butane, e | ation fuel, kerosene, thane, or propane)? York State? | | | No 🗌 No 🗆 |
| 20 [| Does t | the co | orporatio | on import petrole | eum products | into Nev | v York State fo | or its own cons | umption? | Yes | | No 🗌 |
| 21 H | | | | n been terminate of termination | | | | orated? | | Yes | | No 🗌 |
| 22 \ | | | | | | | | | | Yes | | No 🗌 |
| 23 | | | | qualified subch and federal emp | | | | | ion | Yes | | No 🗌 |
| 24 L | _ist al l | l emp | loyees, Name | | s, employed w | | w York State | | I sheets if necessary). and responsibilities | | Com | pensation |
| | | | | | | | | | | | | ,, |
| (see | rd – p esign instruct ificat | ee tions) ion: I | certify t | No | | nents ar | re to the best of | of my knowled Official title | Design (|) P | ohone nu | |
| | perso | - h | E-mail ad | dress of authorized p | person | | | | | Da | te | |
| | aid | | | yours if self-employed) | | | | Firm's EIN | | parer's | PTIN or | SSN |
| u | parer se | Signa | ature of inc | lividual preparing this | return | Address | | | City | State | Z | IP code |
| | nly instr.) | E-ma | il address | of individual preparir | ng this return | • | | | Preparer's NYTPRIN | Da | te | |

See instructions for where to file.





CT-246

New York State Department of Taxation and Finance Claim for Empire State Commercial **Production Credit**

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

| | | All filers must enter tax period: | | | | |
|----------------|---|---|-------------------|---------------|----------------------|--|
| | | beginning | | ending | | |
| Legal na | ame of corporation | | Employer iden | tification nu | ımber (EIN) | |
| Attach | to Form CT-3, CT-3-A, or CT-3-S. | | | | | |
| Part 1 | - Computation of commercial product | ion credit available for use (se | ee instructions) | | | |
| | er the amount of commercial production credit mmercial production credit from partnership(s) (| | | 1. 2. | | |
| 3 Add | l lines 1 and 2 (New York S corporations see instruc | etions) | | 3. | | |
| 4 Unu | used commercial production credit carried over | from the previous tax year | | 4. | | |
| | al commercial production credit available in the | | | 5. | | |
| Part 2 | Computation of commercial product New York S corporations do not complete to | | d carried for | ward (see | instructions; | |
| 6 Tax | due before credits (see instructions) | | | 6. | | |
| | credits claimed before the commercial product | | | 7. | | |
| | after application of all other credits (subtract line | • | | 8. | | |
| | ed dollar minimum tax (from Form CT-3 or Form CT | • | | 9. | | |
| 10 Lim | itation on commercial production credit to be u | sed this period (subtract line 9 from I | line 8; if line 8 | 10. | | |
| | mmercial production credit to be used this year | | | 11. | | |
| | otract line 11 from line 3; if line 11 is greater that | | | 12. | | |
| | otract line 11 from line 5 | | | 13. | | |
| | ount available for carryforward <i>(multiply line 12 b)</i> | | | | | |
| | ount of commercial production credit available | | | 15. | | |
| 16 Am | ount of commercial production credit you want | to be refunded (limited to the amoun | t on line 15; | | | |
| | ount of refundable commercial production cred | | | 10. | | |
| | subtract line 16 from line 15; see instructions) | | | 17. | | |
| Dort 2 | Partnership information (attach addition) | nal abaata aa naassaarii | | | | |
| Parts | — Partnership information (attach addition | iai srieets as riecessary) | | | | |
| | Name of partnership | Partnership's | s EIN | Cred | dit amount allocated | |
| | | | | • | | |
| | | | | | | |
| | | | | • | | |
| | | | | • | | |
| Total fr | rom additional sheet(s), if any | | | • | | |
| 18 Tota | al credit amount allocated from partnerships (en | ter here and on line 2) | • | 18. | | |

Instructions

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 may use to reduce your tax or have refunded to you is greater than \$2 million, the excess over \$2 million must be deferred to, and used or refunded in, tax years beginning on or after January 1, 2013. For more information about the credit deferral, see Form CT-500, Corporation Tax Credit Deferral.

If you are subject to the credit deferral, you must complete all credit forms without regard to the deferral. However, the credit amount that is transferred to your tax return to be applied against your tax due or to be refunded to you may be reduced. Follow the instructions for Form CT-500 to determine the amounts to enter on your tax return.

General information

For tax years beginning on or after January 1, 2007, Tax Law sections 28 and 210.38 provide for tax credits for qualified commercial production companies. The Empire State commercial production credit (also referred to simply as the commercial production credit) is available to taxpayers subject to tax under Article 9-A (general business corporations) or Article 22 (personal income tax). This form is for taxpayers subject to tax under Article 9-A. Those subject to tax under Article 22, complete Form IT-246, Claim for Empire State Commercial Production Credit. These credits are available for tax years beginning on or after January 1, 2007, and expire December 31, 2011.

The credit is allowed for qualified production costs paid or incurred in the production of a qualified commercial in New York State. The credit is allowed for the tax year in which the production of the qualified commercial is completed. The credit may not reduce the tax due below the fixed dollar minimum tax. Any amount not used in the current tax year may be refunded or credited as an overpayment to next year's tax. The refund is limited to 50% of the excess credit in the current year; the balance may be carried forward to the following tax year and may be deducted from the tax in that year. All remaining excess after application in the succeeding year may also be refunded or credited as an overpayment to the succeeding tax year. No interest will be paid on the refund. Production costs used as the basis for allowance of this credit or used in the calculation of this credit cannot be used to claim any other credit.

The amount of credit allowed for the current tax year is allocated by the New York State Governor's Office for Motion Picture and Television Development. Attach a copy of your certificate from that office for the credit allowed. For rules and regulations regarding the credit, contact the New York State Governor's Office for Motion Picture and Television Development at nyfilm@empire.state.ny.us or call (212) 803-2330.

Corporate partners

If you are a corporate partner who has commercial production credits passed through to you from a partnership, enter your pro rata share of the commercial production credits passed through to you from the partnership in Part 1, line 2. Also, enter the name and employer identification number of the partnership in Part 3. Enter on line 1 only the amount of commercial production credit allocated to your corporation by the New York State Governor's Office for Motion Picture and Television Development.

New York S corporations

New York S corporations will calculate an amount of commercial production credit. However, the S corporation may not use the commercial production credit against its own tax liability; instead,

the credit is passed through to the shareholders to use against their personal income tax liabilities on their New York State tax returns.

New York S corporations complete only lines 1 through 3. Include the line 3 amount on Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*, which is filed with your New York State corporation tax return. Attach a copy of Form CT-246 to your Form CT-3-S, *New York S Corporation Franchise Tax Return*.

Provide all shareholders with the amount of their pro rata share of the commercial production credit calculated. The shareholders will file their own Form IT-246 to claim the credit on their New York State personal income tax returns.

Combined filers

A taxpayer filing a combined return as a member of a combined group is allowed to claim the commercial production credit. The commercial production credit is computed on a separate basis, but is applied against the combined tax.

Line instructions

Part 1 - Computation of commercial production credit available for use

Line 1 — Obtain this amount from the New York State Governor's Office for Motion Picture and Television Development. Attach your certificate.

Line 2 — Obtain this amount from the partnership(s) allocating this credit to you. Also complete Part 3, *Partnership information*.

Line 3 — New York S corporations include this amount on Form CT-34-SH.

Line 4 — Obtain this amount from the previous tax year's Form CT-246.

Part 2 — Computation of commercial production credit used, refunded, and carried forward (New York

S corporations do not complete this part)

Line 6 — Enter the amount from Form CT-3, line 78, or Form CT-3-A, line 77, plus any net recaptured tax credits.

Line 7 — You must apply certain credits before the commercial production credit. Refer to Form CT-600-I, *Instructions for Form CT-600*, *Ordering of Corporation Tax Credits*, for the proper ordering of your credits. If you are claiming more than one credit, enter the total amount of credits applied against the current year's corporation franchise tax before the commercial production credit. If the commercial production credit is the only credit that is being applied against the current year's corporation franchise tax, enter 0. If filing as a member of a combined group, include any amount of tax credit(s), including the commercial production credit(s), being claimed by other members of the combined group that you want to apply before the commercial production credit claimed on this form.

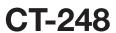
Lines 11, 16, and 17 — On line 11, enter the lesser of line 5 or line 10.

If your total credits from all sources are **\$2 million or less**, enter the amounts from lines 11, 16, and 17 on your franchise tax return.

If your total credits from all sources are **more than \$2 million**, you may be subject to the temporary credit deferral. Complete lines 11, 16, and 17 but do not enter the amounts from lines 11, 16, and 17 on your franchise tax return. See Form CT-500 to determine the proper amounts to enter on your franchise tax return.

Need help? and Privacy notification

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



New York State Department of Taxation and Finance

Claim for Empire State Film Production Credit

Staple forms here

Tax Law — Article 1, Section 24 and Article 9-A, Section 210.36
All filers must enter tax period:

| | beginning | end | ing | |
|---|--|--|--------------------|----------|
| Legal name of corporation | | Employer identific | ation number (EIN) | |
| Read instructions on page 2 before completing. Attach to Form CT-3, CT-3-A, or CT-3-S. | | | | • |
| Part 1 — Computation of film production credit ava | nilable for use (see instruc | ctions for each line i | in Part 1) | |
| Film production credit | • 2. • 3. • 4. | | | |
| Part 2 — Computation of film production credit use | | ed as an overpay | ment to next yea | ar's tax |
| (New York S corporations do not complete this page 6 Tax due before credits (see instructions) 7 Tax credits claimed before the film production credit (if not 8 Tax after application of all other credits (subtract line 7 from 9 Fixed dollar minimum tax (from Form CT-3 or Form CT-3-A) 10 Limitation on film production credit to be used this period line 9, enter 0) 11 Film production credit to be used this year (see instructions) 12 Amount of film production credit available for refund (subtract instructions) 13 Amount of refundable film production credit you want to be refunded see instructions) 14 Amount of refundable film production credit you want to line 13 from line 12; see instructions) Part 3 — Partnership information (attach additional she) | one enter 0 ; see instructions) In line 6) | 7 8 9 9 10 11 12 12 13 X (subtract | | |
| Name of partnership | Partnership | o's EIN | Credit amount al | located |
| | | | | |
| Total from additional sheet(s) if any | | | | |
| 15 Total credit amount allocated from partnership(s) (enter he | | | | |
| Part 4 — Amount of credit to be claimed in succeed | ding tax years (see line 2 | instructions) | | |
| 16 Amount of credit to be claimed in the next succeeding ta 17 Amount of credit to be claimed in each of the next two su | - | | + | |

This page was intentionally left blank.



Legal name of corporation

Claim for Long-Term Care Insurance Credit

Tax Law — Article 9, Article 9-A, Article 32, and Article 33

beginning

All filers must enter tax period:

ending

Employer identification number

| | e this form with Form(s) CT-183, CT-184, CT-185, -3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, | | | | T-186-EZ, | CT-1 | 86-P, CT-3, CT-3-A | ۸, |
|---------------------------------------|---|------------------|-----------------|---------------|----------------|--|--------------------|----|
| 1 2 3 4 5 CO 6 7 | mputation of available long-term care insuran Qualified long-term care insurance premiums paid during t Multiply line 1 by 20% (.2) | 13; see in eriod | ion 6. 7. 8. 9. | ions) | | 2.3.4. | | |
| | mputation of long-term care insurance credit use Long-term care insurance credit to be used for the current | | | | | | | T |
| | Long-term care insurance credit to be carried forward (subt | | | | | | | |
| Pa | rtnership information (see the instructions for line 3 o | n page 2 | e; atta | ach additiona | l sheets if ne | cessa | ry) | |
| | Name of partnership | ı | denti | ifying numb | er | | Amount of credit | |
| | Name of partnership | ı | dent | ifying numb | er | | Amount of credit | |
| | Name of partnership | • | dent | ifying numb | er | | Amount of credit | |
| | Name of partnership | I | dent | ifying numb | er | | Amount of credit | |
| | Name of partnership | I | dent | ifying numb | er | | Amount of credit | |
| | Name of partnership | | dent | ifying numb | er | | Amount of credit | |
| | Name of partnership | | dent | ifying numb | er | | Amount of credit | |
| | Name of partnership | | dent | ifying numb | er | | Amount of credit | |
| | Name of partnership | | dent | ifying numb | er | | Amount of credit | |
| | Name of partnership | | dent | ifying numb | er | | Amount of credit | |
| | Name of partnership | | dent | ifying numb | er | | Amount of credit | |
| | Name of partnership | | dent | ifying numb | er | | Amount of credit | |
| | Name of partnership | | denti | ifying numb | er | | Amount of credit | |
| | Name of partnership | | denti | ifying numb | er | | Amount of credit | |
| | Name of partnership | | denti | ifying numb | er | | Amount of credit | |
| | Name of partnership | | denti | ifying numb | er | | Amount of credit | |
| | Name of partnership | | denti | ifying numb | er | | Amount of credit | |
| | | | | | er | | Amount of credit | |
| | al from additional sheet(s), if any | | | | | | Amount of credit | |

Instructions

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 may use to reduce your tax or have refunded to you is greater than \$2 million, the excess over \$2 million must be deferred to, and used or refunded in, tax years beginning on or after January 1, 2013. For more information about the credit deferral, see Form CT-500, Corporation Tax Credit Deferral.

If you are subject to the credit deferral, you must complete all credit forms without regard to the deferral. However, the credit amount that is transferred to your tax return to be applied against your tax due or to be refunded to you may be reduced. Follow the instructions for Form CT-500 to determine the amounts to enter on your tax return.

General information

Corporate taxpayers who pay premiums for qualifying long-term care insurance policies may claim a credit against the taxes imposed by Article 9, sections 183, 184, 185, 186, 186-a, and 186-e and Articles 9-A, 32, and 33. The credit is equal to 20% of the premiums paid during the tax year for the purchase of, or for continuing coverage under, a long-term care insurance policy that qualifies for the credit pursuant to Insurance Law section 1117. (For tax years beginning before January 1, 2004, the credit is equal to 10% of these premiums.) Individuals use Form IT-249, Claim for Long-Term Care Insurance Credit, to claim the credit.

A qualifying long-term care insurance policy is one that is

- approved by the New York State Superintendent of Insurance pursuant to Insurance Law section 1117(g); or
- a group contract delivered or issued for delivery outside of New York State that is a qualified long-term care insurance contract as defined in Internal Revenue Code (IRC) section 7702B. (Note: IRC section 7702B relates to policies for which a federal itemized deduction is allowed.)

This credit is not refundable. However, any portion of the credit that cannot be applied to the tax for the current tax year may be carried forward indefinitely to the following tax year or years.

The credit may not reduce the tax to less than the following:

- the applicable minimum tax fixed by Article 9, section 183, 185, or 186
- the higher of the tax on minimum taxable income base or fixed dollar minimum under Article 9-A
- \$250 under Article 32 or Article 33

Under Article 9, the credit must first be deducted from the taxes imposed by section 183, 185, or 186. Any credit remaining must then be deducted from the taxes imposed by section 184.

The credit is not allowed against the metropolitan transportation business tax (MTA surcharge) under Article 9, 9-A, 32, or 33.

Line instructions

New York S corporations: Complete only lines 1 through 5, and transfer the line 5 amount to the applicable line of Form CT-34-SH, New York S Corporation Shareholders' Information Schedule.

Line 3 — If you are a corporate partner receiving a long-term care insurance credit from a partnership, include on line 3 your pro rata share of the long-term care insurance credit passed through to you from the partnership.

Enter in the *Partnership information* area on page 1 the name, identifying number, and credit amount for each partnership that passed the credit through to you.

| Lines 6 and 9 entries table | | | | | | | | |
|-----------------------------|---|----------------------------------|--|--|--|--|--|--|
| Section 1 | | | | | | | | |
| Franchise tax return filed | Enter on line 6 any net recaptured tax credits plus the amount from | Enter on line 9 the amount below | | | | | | |
| Forms CT-183 and CT-184 | Form CT-183, line 4 plus Form CT-184, line 3 or 4 | 75 | | | | | | |
| Form CT-185 | Line 6 | 10 | | | | | | |
| Form CT-186 | Line 5 | 125 | | | | | | |
| Form CT-3 | Line 78 | Line 81 amount | | | | | | |
| Form CT-3-A | Line 77 | Line 80 amount | | | | | | |
| Form CT-32 | Line 5 | 250 | | | | | | |
| Form CT-32-A | Line 5 | 250 | | | | | | |
| Form CT-33 | Line 11 | 250 | | | | | | |
| Form CT-33-A | Line 15 | Line 4 plus line 12 | | | | | | |
| Form CT-33-NL | Line 5 | 250 | | | | | | |
| Section 2 | | | | | | | | |
| Tax return filed | Enter on line 6 any net recaptured tax credits plus the amount from | Enter on line 9 the amount below | | | | | | |
| Form CT-186-E | Line 39 plus line 88 | 0 | | | | | | |
| Form CT-186-EZ | Line 24 | 0 | | | | | | |
| Form CT-186-P | Line 4 | 0 | | | | | | |

Line 6 — Enter your tax before credits using the *Line 6 and 9* entries table above. The long-term care insurance 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 7 — 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 long-term care insurance credit. Refer to the instructions of your franchise tax return to determine the order of credits that applies.

Article 9-A filers: Refer to Form CT-600-I, *Instructions for Form CT-600*, for the order of credits.

If you are included in a combined return, include any amount of tax credits being claimed by other members of the combined group, including the long-term care insurance credit, that you wish to apply before your long-term care insurance credit.

Life insurance corporations: Do not enter on this line any amount of empire zone (EZ) wage tax credits, zone equivalent area (ZEA) wage tax credits, or EZ capital tax credits you may be claiming. If you are included in a combined return, do not include any amount of these tax credit(s) being claimed by other members of the combined group.

Line 9 — Enter the amount using the *Lines 6 and 9 entries table* above.

Line 11 — Enter the lesser of line 5 or line 10. If your total credits from all sources are **\$2 million or less**, enter the amount from line 11 on your franchise tax return.

If your total credits from all sources are **more than \$2 million**, you may be subject to the temporary credit deferral. Complete line 11 but do not enter the amount from line 11 on your franchise tax return. See Form CT-500 to determine the proper amounts to enter on your franchise tax return.

Need help? and Privacy notification

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



CT-250 New York State Department of Taxation and Finance Credit for Purchase of an Automated External Defibrillator

Tax Law — Articles 9-A, 32, and 33

All filers must enter tax period:

ending

| Legal name of corporation | | | Employer identificat | ion number |
|---|---|------------------|-------------------------------|---|
| File this form with Form CT-3, CT-3-A | , CT-3-S, CT-32, CT-32-A, (| CT-32-S, CT-3 | 3, CT-33-A, o | r CT-33-NL. |
| Part 1 – Computation of credit | (attach additional sheets | if necessary) | | |
| Defibrillator name/model number | B Date purchased | C Cost | D Maximum credit | E Credit (enter the lesser of column C or column D) |
| | | | \$500 | |
| | | | \$500 | |
| | | | \$500 | |
| | | | \$500 | |
| 7 | | | \$500 | |
| Total column E amounts from attached s | sheets (if any) | | | |
| 1 Total all column E amounts | | | • 1 | |
| 2 Credit from partnerships (see instructions) | | | | 2. |
| 3 Total credit computed for the current tax | year (add lines 1 and 2) | | • 3 | 3. |
| Part 2 – Computation of credit | used (New York S corpo | rations do no | t complete th | nis part) |
| 4 Tax before credits (see instructions) | | | 4 | |
| 5 Enter other tax credits used (see instruction | ons) | | • 5 | i. |
| 6 Net tax (subtract line 5 from line 4) | | | 6 | 5. |
| 7 Tax limitation - (enter appropriate tax) Article 9-A - enter the tax on minimum t Article 32 or 33 - enter minimum tax o Article 33 combined filers - enter com | f 250 | | | |
| 8 Credit limitation (subtract line 7 from line 6; | if line 7 is greater than line 6, enter | o) | | 3. |
| 9 Credit used for the current tax year (see | instructions) | | |). |

Instructions

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 may use to reduce your tax or have refunded to you is greater than \$2 million, the excess over \$2 million must be deferred to, and used or refunded in, tax years beginning on or after January 1, 2013. For more information about the credit deferral, see Form CT-500, Corporation Tax Credit Deferral.

If you are subject to the credit deferral, you must complete all credit forms without regard to the deferral. However, the credit amount that is transferred to your tax return to be applied against your tax due or to be refunded to you may be reduced. Follow the instructions for Form CT-500 to determine the amounts to enter on your tax return.

General information

A credit for purchase of an automated external defibrillator, as defined under section 3000-b of the Public Health Law, is allowed for tax years beginning on or after January 1, 2001. A taxpayer may claim the credit for each automated external defibrillator purchased (other than for resale) during the tax year.

Eligibility

The following taxpayers are eligible to claim the credit:

- General business corporations taxable under Article 9-A
- Banking corporations taxable under Article 32
- Insurance corporations taxable under Article 33

Credit amount

The amount of the credit allowed for each automated external defibrillator purchased (other than for resale) during the tax year is equal to the lesser of

- the cost to the taxpayer of the automated external defibrillator, or
- \$500

There is no limit on the number of automated external defibrillators purchased during the tax year on which the credit may be claimed. However, the credit cannot exceed \$500 for each unit purchased. The credit cannot reduce the tax to less than the following minimum taxes:

- the larger of the tax on minimum taxable income base or fixed dollar minimum tax as computed under Article 9-A;
- the fixed minimum tax of \$250 computed under Article 32; or
- the fixed minimum tax of \$250 under Article 33.

Any amount of the credit not applied against the current tax year may **not** be carried over to the following tax year or years. The credit is not refundable. Any amount of the credit not applied against the current tax year may **not** be claimed as an overpayment of tax. The credit cannot be applied against the metropolitan transportation business tax (MTA surcharge) under Articles 9-A, 32, or 33.

Definition

An automated external defibrillator is a medical device, approved by the United States Food and Drug Administration, that

- is capable of recognizing the presence or absence, in a patient, of ventricular fibrillation and rapid ventricular tachycardia;
- is capable of determining, without intervention by an operator, whether defibrillation should be performed on the patient;
- upon determining that defibrillation should be performed, automatically charges and requests delivery of an electrical impulse to the patient's heart; and
- then, upon action by an operator, delivers an appropriate electrical impulse to the patient's heart to perform defibrillation.

Line instructions

General business corporations taxable under Article 9-A (other than New York S corporations), banking corporations taxable under Article 32, and insurance corporations taxable under Article 33 complete Part 1 and Part 2.

New York S corporations: Complete Form CT-250 through line 3 and include the amount from line 3 on Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*.

Part 1 — Computation of credit

Column A — Enter the name and model number of each automated external defibrillator (as defined under Public Health Law section 3000-b) that you purchased (other than for resale) during the current tax year.

Column B — Enter the date that the automated external defibrillator listed in column A was purchased.

Column C — Enter the cost of the automated external defibrillator listed in column A. The term *cost* means the basis of the property as defined in Internal Revenue Code (IRC) section 1012.

 ${\bf Column}\,{\bf E}-{\bf E}{\bf nter}$ for each automated external defibrillator listed in column A, the lesser of

- the cost of the automated external defibrillator as shown in column C, or
- the \$500 maximum shown in column D.

The credit amount cannot exceed \$500 for each unit purchased.

If you purchased more than five automated external defibrillators, list the requested information on a separate sheet and attach the list to this form.

Line 1 — Use line 1 if you own the automated external defibrillator and you are claiming the credit for the purchase. Do not include on line 1 a credit for purchase of an automated external defibrillator received from a pass-through entity described on line 2.

Line 2 — If you have a credit for purchase of an automated external defibrillator from a pass-through entity that is a partnership, enter on line 2 your pro rata share of the credit received from the partnership. This information should be provided to you by the partnership. The partnership completes Form IT-250, *Claim for Credit for Purchase of an Automated External Defibrillator*, and provides each partner with their pro rata share of the credit for purchase of an automated external defibrillator.

If you have pass through credits from more than one partnership, add them together and enter the amount on line $2.\,$

If you have no credit for purchase of an automated external defibrillator from a pass-through entity that is a partnership, enter ${\bf 0}$ on line 2.

Part 2 - Computation of credit used

New York S corporations: Do **not** complete Part 2. Transfer the line 3 amount to Form CT-34-SH and provide each shareholder with their pro rata share of the credit. Each shareholder of the New York S corporation will claim their share of the credit on Form IT-250, Schedule C. See Form IT-250-I, *Instructions for Form IT-250*, for further information.

A credit that originates in a New York S year flows through to the individual shareholders of the New York S corporation under Article 22, and the credit cannot be applied against the New York State corporation franchise tax in a New York S year.

Line 4 — Enter your franchise tax before credits from the following franchise tax returns **plus** any net recaptured tax credits:

- Form CT-3, line 78
- Form CT-3-A, line 77
- Form CT-32, line 5
- Form CT-32-A, line 5
- Form CT-33, line 11
- Form CT-33-A, line 15Form CT-33-NL, line 5

Line 5 — If you are claiming more than one tax credit for this year, enter the amount of credits claimed before applying this tax credit. Refer to the instructions of your franchise tax return to determine the ordering of

Article 9-A taxpayers: Refer to Form CT-600-I, *Instructions for Form CT-600, Ordering of Corporation Tax Credits.*

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 automated external defibrillator credit, that you wish to apply before your automated external defibrillator credit.

Life insurance corporations: Do not enter on this line any amount of empire zone (EZ) wage tax credit, zone equivalent area (ZEA) wage tax credit, or EZ capital tax credit you may be claiming. If you are included in a combined return, do not include any amount of these credits being claimed by other members of the combined group.

Line 9 - Enter the lesser of line 3 or line 8.

If your total credits from all sources are **\$2 million or less**, enter the amount from line 9 on your franchise tax return.

If your total credits from all sources are **more than \$2 million**, you may be subject to the temporary credit deferral. Complete line 9 but do not enter the amount from line 9 on your franchise tax return. See Form CT-500 to determine the proper amounts to enter on your franchise tax return.

Need help? and Privacy notification

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

Staple forms here New York State Department of Taxation and Finance

Claim for Fuel Cell Electric **Generating Equipment Credit**

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

All filers must enter tax period:

| | beginning | | ending | |
|-----------------------|--|---------------|----------------------------------|-----------------|
| Leç | gal name of corporation E | mployer ident | ification nu | ımber |
| File | e this form with Form(s) CT-183, CT-184, CT-185, CT-3, CT-3-A, CT-32, CT-32- | A, CT-33, | CT-33- | A, or CT-33-NL. |
| Αp | oplication of fuel cell electric generating equipment credit for the | ne curre | ent tax | year |
| 2 3 4 5 6 | Net tax (subtract line 3 from line 2) | | 2. 3. 4. 5. 6. 7. | |

Instructions

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 may use to reduce your tax or have refunded to you is greater than \$2 million, the excess over \$2 million must be deferred to, and used or refunded in, tax years beginning on or after January 1, 2013. For more information about the credit deferral, see Form CT-500, Corporation Tax Credit Deferral.

If you are subject to the credit deferral, you must complete all credit forms without regard to the deferral. However, the credit amount that is transferred to your tax return to be applied against your tax due or to be refunded to you may be reduced. Follow the instructions for Form CT-500 to determine the amounts to enter on your tax return.

General information

Effective for tax years beginning on or after January 1, 2009, the fuel cell electric generating equipment credit expired. Fuel cell electric generating equipment credit carryforwards may still be utilized; however, no additional fuel cell electric generating credit can be earned in any tax year beginning on or after January 1, 2009.

Credit amount

The credit cannot reduce the tax to less than the following minimum taxes:

- The fixed minimum tax under Article 9, sections 183 and 185
- The larger of the tax on minimum taxable income (MTI) base or fixed dollar minimum tax as computed under Article 9-A

- The fixed minimum tax of \$250 computed under Article 32
- The fixed minimum tax of \$250 under Article 33

Under Article 9, the credit must first be deducted from the taxes imposed by section 183. Any credit remaining may then be deducted from the taxes imposed by section 184.

The credit allowed is not refundable. However, any amount of credit not claimed in the current tax year may be carried forward for an unlimited number of tax years. The credit may not be applied against the metropolitan transportation business tax (MTA surcharge) under Article 9, 9-A, 32, or 33.

Line instructions

Eligible transportation and transmission corporations and cooperative agricultural corporations taxable under Article 9, section 183, 184, or 185; general business corporations (other than New York S corporations) taxable under Article 9-A; banking corporations taxable under Article 32; and insurance corporations taxable under Article 33 complete this form.

New York S corporations: Do not complete this form. Shareholders must claim any credit carryforward from preceding tax years on Form IT-259, Claim for Fuel Cell Electric Generating Equipment Credit.

Application of fuel cell electric generating equipment credit for the current tax year

Line 2 — Enter your tax before credits using the Lines 2 and 5 entries table.

Line 3 — If you are claiming more than one tax credit for this year, enter the amount of credits claimed before applying this tax credit. Refer to the instructions of your franchise tax return to determine the order of credits. Otherwise, enter **0**.

Article 9-A taxpayers: Refer to Form CT-600-I, *Instructions for Form CT-600, Ordering of Corporation Tax Credits.*

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 fuel cell electric generating equipment credit, that you wish to apply before your fuel cell electric generating equipment credit.

Life insurance corporations: Do not enter on this line any amount of empire zone (EZ) wage tax credit, zone equivalent area (ZEA) wage tax credit, or EZ capital tax credit you may be claiming. If you are included in a combined return, do not include any amount of these credits being claimed by other members of the combined group.

Line 5 — Enter your minimum tax using the Lines 2 and 5 entries table.

| Lines 2 | and 5 entries ta | ble ——— |
|-------------------------|--|---------------------------------------|
| If you filed | Enter on line 2 any net recaptured tax credits plus the amount from | Enter on line 5 the minimum tax below |
| Forms CT-183 and CT-184 | Line 4 of Form CT-183 plus the amount from line 3 or 4 of Form CT-184 | 75 |
| Form CT-185 | Line 6 | 10 |
| Form CT-3 | Line 78 | Line 81 amount |
| Form CT-3-A | Line 77 | Line 80 amount |
| Form CT-32 | Line 5 | 250 |
| Form CT-32-A | Line 5 | 250 |
| Form CT-33 | Line 11 | 250 |
| Form CT-33-A | Line 15 | Line 4 plus line 12 |
| Form CT-33-NL | Line 5 | 250 |

Line 7 — Enter the lesser of line 1 or line 6.

If your total credits from all sources are **\$2 million or less**, enter the amount from line 7 on your franchise tax return.

If your total credits from all sources are **more than \$2 million**, you may be subject to the temporary credit deferral. Complete line 7 but do not enter the amount from line 7 on your franchise tax return. See Form CT-500 to determine the proper amounts to enter on your franchise tax return.

Need help? and Privacy notification

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





CT-261

New York State Department of Taxation and Finance Claim for Empire State Film Post-Production Credit

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

| | All filers must enter tax period: | | | | |
|--|-----------------------------------|---------------|---------------|-----------------------|--|
| | beginning | | ending | | |
| Legal name of corporation | | Employer iden | tification n | umber (EIN) | |
| | | | | | |
| Attach to Form CT-3, CT-3-A, or CT-3-S. | | | | | |
| Part 1 — Computation of post-production credit as | vailable for use (see instru | ıctions) | | | |
| 1 Enter the amount of post-production credit (see instruction | ns) | | 1. | | |
| 2 Post-production credit from partnership(s) (from line 18) | | • | 2. | | |
| 3 Add lines 1 and 2 (New York S corporations see instructions) | | • | 3. | | |
| 4 Unused post-production credit carried over from the pre | evious tax year | | 4. | | |
| 5 Total post-production credit available in the current tax | | | | | |
| Part 2 — Computation of post-production credit us New York S corporations do not complete this pa 6 Tax due before credits (see instructions) 7 Tax credits claimed before the post-production credit (if | art) | | 6. | uons, | |
| 8 Tax after application of all other credits (subtract line 7 from | | | 8. | | |
| 9 Fixed dollar minimum tax (from Form CT-3 or Form CT-3-A) | | | 9. | | |
| 10 Limitation on post-production credit to be used this peri | | | 0. | | |
| is less than line 9, enter 0) | , | | 10 | | |
| 11 Post-production credit to be used this year (see instruction | | | | | |
| 12 Subtract line 11 from line 3; if line 11 is greater than line | | | | | |
| 13 Subtract line 11 from line 5, if line 11 is greater than line 1 | | | | | |
| 14 Amount available for carryforward (multiply line 12 by 50% | | | | | |
| 15 Amount of post-production credit available for refund (se | | | $\overline{}$ | | |
| | | | 15. | | |
| 16 Amount of post-production credit you want to be refund | | | 16 | | |
| see instructions) | | | 10. | | |
| 17 Amount of refundable post-production credit you want t (subtract line 16 from line 15; see instructions) | | | 17 | | |
| (Subtract line 10 from line 13, see instructions) | | | 17. | | |
| Part 3 — Partnership information (attach additional sh | neets as necessarv) | | | | |
| • | | | | | |
| Name of partnership | Partnership | 's EIN | Cre | edit amount allocated | |
| | | | • | | |
| | | | • | | |
| | | | • | | |
| | | | • | | |
| Total from additional sheet(s), if any | | | | | |
| 18 Total credit amount allocated from partnerships (enter he | re and on line 2) | | 18. | | |

This page was intentionally left blank.

Employer ID number

99999999

CT-400

New York State Department of Taxation and Finance

Estimated Tax for Corporations

99

12-31-99

| File number | Return type (Required) | Tax year ending | Tax sub type | Installment due date

■ XX9 ■ ■ 12-31-99

Stop! Pay this electronically through *Online Services* at *www.nystax.gov*. Make check or money order payable: *New York State Corporation Tax*. Return this form with your payment to: NYS ESTIMATED CORPORATION TAX, PO BOX 4136, BINGHAMTON NY 13902-4136.



99999999 XX 9 1299 99

Installment payment amount

Tax

1.

MTA surcharge
2.

Total payment enclosed
3.

Declaration of estimated tax

Tax
4.

MTA surcharge
5.

For office use only

1WAP - 2711131 F0000001-01

CT-400

New York State Department of Taxation and Finance

Estimated Tax for Corporations

(4/11) 05050000000800-AA00

Employer ID number | Return type (Required) | Tax year ending

Employer ID number

99999999

XX9

Return type (Required)

12-31-99

12-31-99

Stop! Pay this electronically through *Online Services* at *www.nystax.gov*.

Make check or money order payable: *New York State Corporation Tax*. Return this form with your payment to: NYS ESTIMATED CORPORATION TAX, PO BOX 4136, BINGHAMTON NY 13902-4136.

99999999 XX 9 1299 99

Installment payment amount

Tax

1.

MTA surcharge

2.

Total payment enclosed

3.

Declaration of estimated tax

Tax

4.

MTA surcharge

5.

For office use only



CT-400

New York State Department of Taxation and Finance

Estimated Tax for Corporations

Stop! Pay this electronically through *Online Services* at *www.nystax.gov*.

Make check or money order payable: *New York State Corporation Tax*. Return this form with your payment to: NYS ESTIMATED CORPORATION TAX, PO BOX 4136, BINGHAMTON NY 13902-4136.

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

99999999 XX 9 1299 99



Staple forms here New York State Department of Taxation and Finance

Claim for EZ Wage Tax Credit

Tax Law — Article 9, Section 187-m; Article 9-A, Section 210.19; Article 32, Section 1456(e); and Article 33, Section 1511(g)

All filers must enter tax period:

| | | | beginn | ing | ending |
|--|--|---------------------------------|---------------------------------------|---|---|
| Taxpayer identification number(s) shown on pure Legal name of corporation filing the franchise Name of empire zone (EZ) | tax return | rn ate of EZ designatior | tax CT CT (see instructions) | return: Form CT-3 -32, CT-32-A, CT-3 -33-NL, or CT-185. | our corporation franchise 3, CT-3-A, CT-3-S, 32-S, CT-33, CT-33-A, . Attach a copy of the y and retention certificate |
| Mark an X in the appropriate box to in | | | | | |
| credit is being claimed on this return. | | | 1st ● L | 2nd ● 3rd | • |
| Mark an X in the box if you are a Clea | an Energy Enterpr | rise (CEE) certifie | ed under General | Municipal Law Artic | le 18-B |
| Schedule A — Eligibility requestions in Schedule A before | | | | | |
| Part 1 — Payment of EZ wages for | the current tax y | /ear | | | |
| Were EZ wages paid during the control of the co | current tax vear to | o full-time emplo | vees in jobs crea | red in an F7? | Yes • No |
| If you answered Yes to the question a If you have any available EZ wage credit passed through to you from | tax credit carryor a partnership go | ver from a prece to line 19. | ding tax year, go | to Schedule C. If yo | u have any EZ wage tax |
| Part 2 — Computation of average nu | | employees in Ne | w York State for | the current tax year | and four-year base period |
| Current tax year | March 31 | June 30 | September 30 | December 31 | Total |
| Number of full-time employees in New York State | | | | | |
| 2 Average number of full-time emp | oloyees in New Yo | rk State for curr | ent tax year (do no | ot round) • 2. | |
| Number of full-time employees in New York State during four-year base period | March 31 | June 30 | September 30 | December 31 | Total |
| First year | | | | | |
| Second year | | | | | |
| Third year | | | | | |
| Fourth year | | | | | |
| Total number of full-time employees | in New York State | e for four-year ba | ase period | | |
| 3 Average number of full-time emp | lovees in New Yor | k State for four-v | ear base period (| do not round)• 3. | |
| Does the average number of full- employees on line 3? | time employees | on line 2 exceed | the average num | ber of full-time | Yes • No [|
| f you answered Yes to the guestion a | above, complete l | Part 3. If you ans | swered No. vou c | annot compute a cre | edit for the current tax vea |

If you have any available EZ wage tax credit carryover from a preceding tax year, go to Schedule C. If you have any EZ wage tax credit passed through to you from a partnership go to line 19. CEEs see instructions.

| Part 3 — Computation of average (CEEs do not complete this part) | number of full-tir | ne employee | s in the EZ for th | e curi | rent tax year | and | four-year base period |
|---|----------------------------|------------------|------------------------|----------|----------------|--------|---|
| Current tax year | March 31 | June 30 | September | r 30 | December 3 | 31 | Total |
| Number of full-time employees | | | · | | | | |
| in EZ | | | | | | | |
| 4 Average number of full-time em | ployees in the EZ | for current tax | k year (do not roun | d) | • | 4. | |
| Number of full-time employees in EZ | | | | | | | |
| during four-year base period | March 31 | June 30 | September | r 30 | December 3 | 31 | Total |
| First year | | | | | | | |
| Second year | | | | | | | |
| Third year | | | | | | | |
| Fourth year | | | | | | | |
| Total number of full-time employees | | | | | | | |
| 5 Average number of full-time em | | - | | ot roun | d) ● | 5. | |
| Does the average number of ful | | | | | | | |
| average number of full-time e | | | | | | | |
| If you answered Yes to the question cannot compute a credit for the compute to Schedule C. If you have an EZ | current tax year. If | you have any | available EZ wage | e tax c | redit carryove | er fro | |
| Schedule B - Computation | of EZ wage ta | x credit fo | the current t | ax y | ear | | |
| Part 1 — Computation of EZ wage | e tax credit for qu | alified target | ed employees (s | ee inst | ructions) | | |
| Current tax year | March 31 | June 30 | September | r 30 | December 3 | 31 | Total |
| Number of qualified targeted employees | | | | | | | |
| 6 Average number of qualified targeted employees (round to two decimal places; do not round to whole number) • 6. | | | | | | | |
| 7 Wage tax credit per employee | | | | 3,000.00 | | | |
| 8 Amount of EZ wage tax credit for qualified targeted employees (multiply line 6 by line 7) | | | | | | | E7 wage tay credit on |
| li ne 8 (qualified targeted employe | | | | | | | |
| Employee's name | | rity number | | | name | uuu | Social security number |
| Employee 3 hame | - | _ | Епри | Јусс 3 | Патте | | |
| | _ | _ | | | | | |
| | _ | _ | | | | | |
| | | | | | | | |
| Part 2 — For taxpayers certified i employees who receive | | | | | | r qu | alified targeted |
| Current tax year | March 31 | June 30 | September | | December 3 | 31 | Total |
| Number of qualified targeted employees | | 2 33 30 | 2 3 5 5 5 5 5 6 6 | | | | **** |
| Average number of qualified target | ted emplovees <i>(roui</i> | nd to two decima | al places: do not rour | nd to w | hole number) • | 9. | |
| 10 Wage tax credit for each emplo | | | • | | · · · · | 10. | 3,500.00 |
| 11 Amount of EZ wage tax credit for | | | | | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| List below the name and social se | | | | | | | |
| line 11 (qualified targeted employed | | | | | | ı add | |
| Employee's name | Social sect | ırity number | Emplo | Jyee's | name | | Social security number |
| | _ | _ | | | | | |
| | _ | - | | | | | |

| Current tax year | March 31 | June 30 | September 30 | December : | 31 | Total |
|---|--|--|--|---------------------------------|-------------|--|
| Number of qualified employees | | | ' | | | |
| 12 Average number of qualified er | nployees (round to | two decimal plac | es; do not round to wh | hole number) • | 12. | |
| 13 Wage tax credit per employee. | | | | | 13. | 1,500.00 |
| 14 Amount of EZ wage tax credit | or qualified empl | oyees (multiply lir | ne 12 by line 13) | • | 14. | |
| List below the name and social sec | curity number of | each employed | e included in the co | omputation o | f the | EZ wage tax credit on |
| 14. (Attach additional sheets if ne | ecessary.) | | | • | | |
| Employee's name | Social secu | ırity number | Employee's | s name | | Social security number |
| | _ | _ | | | | |
| | _ | _ | | | | |
| | _ | - | | | | |
| | | - | | | | |
| | | | | | | |
| Part 4 — For taxpayers certified in | | | | | | |
| Schedule B, Part 1 or 2 w | | | | | | · · · · · · · · · · · · · · · · · · · |
| Current tax year | March 31 | June 30 | September 30 | December | 31 | Total |
| Number of qualified employees | | | | | | |
| 15 Average number of qualified er | | • | | • | 15. | |
| 16 Wage tax credit per employee. | | | | | 16. | 2,000.00 |
| 17 Amount of EZ wage tax credit | | | <u> </u> | | 17. | |
| List below the name and social sec | | each employe | e included in the co | omputation o | f the | EZ wage tax credit on |
| e 17. (Attach additional sheets if ne | ecessary.) | | | | | |
| | | | | | | |
| Employee's name | Social secu | ırity number | Employee's | s name | | Social security number |
| Employee's name | Social secu | rity number | Employee's | s name | | Social security number |
| Employee's name | Social secu | rity number | Employee's | s name | | Social security number |
| Employee's name | Social secu | rity number | Employee's | s name | | Social security number |
| Employee's name | Social secu | rity number | Employee's | s name | | Social security number |
| | - - - | - - - | | s name | | Social security number |
| Part 5 — Computation of EZ wage | - - - - tax credit for th | - - - - e current tax ye | ar (see instructions) | | 10 | Social security number |
| Part 5 — Computation of EZ wage 18 EZ wage tax credit for the curre | tax credit for the | e current tax ye | ar (see instructions) | | 18. | Social security number |
| Part 5 — Computation of EZ wage 18 EZ wage tax credit for the curre 19 EZ wage tax credit from partne | tax credit for the ent tax year (add I rships (enter amount) | e current tax ye ines 8, 11, 14, and unt from line 20b). | ar (see instructions) | • | 19. | Social security number |
| Part 5 — Computation of EZ wage 18 EZ wage tax credit for the curre 19 EZ wage tax credit from partne 20a Total EZ wage tax credit for cur | tax credit for the ent tax year (add I rships (enter amourrent tax year (add | e current tax ye ines 8, 11, 14, and unt from line 20b) . | ar (see instructions) | • | 19. | Social security number |
| Part 5 — Computation of EZ wage 18 EZ wage tax credit for the curre 19 EZ wage tax credit from partne 20a Total EZ wage tax credit for cur Part 6 — Partnership information (a) | tax credit for the ent tax year (add I rships (enter amourent tax year (addattach additional sh | e current tax ye ines 8, 11, 14, and unt from line 20b) . | ar (see instructions) 17) | • • • • • • • | 19. | |
| Part 5 — Computation of EZ wage 18 EZ wage tax credit for the curre 19 EZ wage tax credit from partne 20a Total EZ wage tax credit for cur Part 6 — Partnership information (a) | tax credit for the ent tax year (add I rships (enter amourrent tax year (add | e current tax ye ines 8, 11, 14, and unt from line 20b) . | ar (see instructions) 17) | • | 19. | Social security number Amount of credit |
| Part 5 — Computation of EZ wage 18 EZ wage tax credit for the curre 19 EZ wage tax credit from partne 20a Total EZ wage tax credit for cur Part 6 — Partnership information (a) | tax credit for the ent tax year (add I rships (enter amourent tax year (addattach additional sh | e current tax ye ines 8, 11, 14, and unt from line 20b) . | ar (see instructions) 17) | • • • • • • • | 19. | |
| Part 5 — Computation of EZ wage 18 EZ wage tax credit for the curre 19 EZ wage tax credit from partne 20a Total EZ wage tax credit for cur Part 6 — Partnership information (a) | tax credit for the ent tax year (add I rships (enter amourent tax year (addattach additional sh | e current tax ye ines 8, 11, 14, and unt from line 20b) . | ar (see instructions) 17) | • • • • • • • | 19. | |
| Part 5 — Computation of EZ wage 18 EZ wage tax credit for the curre 19 EZ wage tax credit from partne 20a Total EZ wage tax credit for cur Part 6 — Partnership information (a) | tax credit for the ent tax year (add I rships (enter amourent tax year (addattach additional sh | e current tax ye ines 8, 11, 14, and unt from line 20b) . | ar (see instructions) 17) | • • • • • • • | 19. | |
| Part 5 — Computation of EZ wage 18 EZ wage tax credit for the curre 19 EZ wage tax credit from partne 20a Total EZ wage tax credit for cur Part 6 — Partnership information (a | tax credit for the ent tax year (add I rships (enter amourent tax year (add attach additional shift partnership | e current tax ye ines 8, 11, 14, and unt from line 20b) . I lines 18 and 19; eets if necessary) | enter here and on line a | • • • • • • • | 19. | |
| Part 5 — Computation of EZ wage 18 EZ wage tax credit for the curre 19 EZ wage tax credit from partne 20a Total EZ wage tax credit for cur Part 6 — Partnership information (a Name o | tax credit for the ent tax year (add I rships (enter amount tax year (add attach additional shift partnership | e current tax ye ines 8, 11, 14, and unt from line 20b) . I lines 18 and 19; deets if necessary) | enter here and on line a | 22)• xpayer ID | 19. 20a. | |
| Part 5 — Computation of EZ wage 18 EZ wage tax credit for the curre 19 EZ wage tax credit from partne 20a Total EZ wage tax credit for cur Part 6 — Partnership information (a Name o | tax credit for the ent tax year (add I rships (enter amount tax year (add attach additional shift partnership | e current tax ye ines 8, 11, 14, and unt from line 20b) . I lines 18 and 19; deets if necessary) | enter here and on line a | 22)• xpayer ID | 19. | |
| Part 5 — Computation of EZ wage 18 EZ wage tax credit for the curre 19 EZ wage tax credit from partne 20a Total EZ wage tax credit for cur Part 6 — Partnership information (a Name o Total from additional sheet(s), if any. 20b Total credit amount from partne | tax credit for the ent tax year (add I rships (enter amount tax year (add attach additional shift partnership | e current tax ye ines 8, 11, 14, and unt from line 20b) . d lines 18 and 19; eets if necessary) | enter here and on line a | 22)• xpayer ID | 19. 20a. | Amount of credit |
| Part 5 — Computation of EZ wage 18 EZ wage tax credit for the curre 19 EZ wage tax credit from partne 20a Total EZ wage tax credit for cur Part 6 — Partnership information (a Name o Total from additional sheet(s), if any. 20b Total credit amount from partne Schedule C — Amount of EZ | tax credit for the ent tax year (add I rships (enter amount tax year (add I rent tax year (add I tach additional shift partnership | e current tax ye ines 8, 11, 14, and unt from line 20b) . I lines 18 and 19; eets if necessary) e and on line 19) | ar (see instructions) 17) enter here and on line in the interval of the current in the interval of the | | 19. 20a. | Amount of credit |
| Part 5 — Computation of EZ wage 18 EZ wage tax credit for the curre 19 EZ wage tax credit from partne 20a Total EZ wage tax credit for cur Part 6 — Partnership information (a Name o | tax credit for the ent tax year (add I reships (enter amount tax year (add I reships denter amount tax year (add I reships denter additional shift partnership | e current tax ye ines 8, 11, 14, and unt from line 20b) . I lines 18 and 19; eets if necessary) e and on line 19) edit available tax year | ar (see instructions) 17) enter here and on line in the interval of the current in the interval of the i | xpayer ID | 19. 20a. | Amount of credit |

| Sc | hedule D — Applica | ation of EZ wage tax credit for the current tax year (see insti | ructio | ons) | |
|--------------------------|--|---|--|--|-----|
| Par | t 1 — Computation of 5 | 50% limitation | | | |
| 24 | Current year's tax (see in | 24. | | | |
| 25 | | (see instructions) | 25. | | |
| | Taxpayers claiming wage | e tax credits in multiple EZs and ZEAs must complete Schedule F. | | | |
| Par | t 2 — Computation of t | ax limitation | | | |
| 26 | Current year's tax (see in | 26. | | | |
| 27 | Credits claimed before | the EZ wage tax credit (see instructions) | 27. | | |
| 28 | Net tax (subtract line 27 f | rom line 26) | 28. | | |
| 29 | Enter appropriate tax: | | | | |
| | Article 9 — enter 10 | | | | |
| | Article 9-A - enter the t | ax on minimum taxable income or fixed dollar minimum tax (whichever is greater |) | | |
| | | ixed minimum tax of 250 | | | |
| | Article 33 — enter 250 | | 29. | | |
| 30 | | ation (subtract line 29 from line 28) | | | _ |
| | • | ation for current tax year (enter the lesser of line 25 or line 30 amount) | | | _ |
| | | Z wage tax credit used for the current tax year | 10 | | _ |
| | | d for current tax year (see instructions) | 32 | | _ |
| | | Z wage tax credit carryforward | JZ. | | _ |
| | | lable as carryforward (subtract line 32 from line 23; see instructions) | 33 | | _ |
| 55 | LZ wage tax credit avai | lable as carry for ward (subtract line 32 from line 23, see instructions) | 55. | | = |
| | | Itation of refundable EZ wage tax credit (Article 9, section 185 and | | cle 9-A only; see instructions | s) |
| | | ualified or new businesses only: EZ wage tax credit available for refund (see instructions) | | | |
| | Refund percentage (50%) | 35. | | 5 | |
| | | esses only: EZ wage tax credit available for refund (multiply line 34 by line 35) | | | |
| | | sses only: EZ wage tax credit on line 36a to be refunded (see instructions) | | | |
| 360 | Qualified or new busine | sses only: EZ wage tax credit on line 36a to be applied as an overpayment | | | |
| | to next year's tax (sub | otract line 36b from 36a) (see instructions) | 36c. | | |
| 37 | EZ wage tax credit avai | lable to be carried forward (subtract line 36a from line 33) | 37. | | |
| _ | | | | | _ |
| Sc | hedule F — Compu | itation of 50% limitation for multiple wage tax credit claim | S (se | ee instructions) | |
| Par | t 1 — Computation of 5 | 50% limitation | | | |
| 38 | Current year's tax (from | 38. | | | |
| 39 | 39 Fifty percent limitation (multiply line 38 by 50% (.5)) | | | | |
| Dat | + 2 Unused E7 wags | tax credit 50% limitation | | | = |
| Fai | _ | B | | | _ |
| | Fifty percent limitation | | C Unused EZ and ZEA wage ta: credit 50% limitation | х | |
| (from line 39) Zone name | | Zone name Amount of credit | | (column A amount – column B Total amount use | ed) |
| | | | | İ | |
| | | | | | |
| | | | | | |
| | | | | | |
| 40 | Linused E7 wags toy ar | Total amount used edit limitation (subtract column B total from column A; enter here and on line 25) | 40 | | |
| TU | Unused LZ wage lax Cit | out infination (Subtract Column & total north Column A, effet field and off lifte 25) | ₩. | | |



CT-601.1

New York State Department of Taxation and Finance

Claim for ZEA Wage Tax Credit

Tax Law — Article 9-A, Section 210.19; Article 32, Section 1456(e); and Article 33, Section 1511(g)

All filers must enter tax period:

| | | | beginning | | ending | | |
|--|---|---|-----------------------------|----------|--|--|--|
| Taxpayer identification number show | wn on page 1 of your tax retu | ırn | | | | | |
| | File this claim with your corporation tax return, | | | | | | |
| Legal name of corporation filing the | | Form CT-3, CT-3-A, CT-32, CT-32-A, CT-33, | | | | | |
| | | | CT-33-A, or CT-33-1 | | | | |
| Name of zone equivalent area (ZEA) Date of ZEA designation | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Schedule A — Applica | ition of ZEA wage | tax credit for the cu | ırrent tax year | | | | |
| Part 1 — Computation of 5 | 00/ limitation | | | | | | |
| 1 ZEA wage tax credit car | | ling toy your | | . 4 | | | |
| - | - | | | | | | |
| 2 Current year's tax (see in3 Fifty percent limitation (s | , | | | | | | |
| | • | e ZEAs and EZs must com | | ♥ 3. | | | |
| Part 2 — Computation of ta | | C ZENS AND EZS MUSE COM | picto ocifedule D. | | | | |
| 4 Current year's tax (see in | | | | 4. | | | |
| | | ge tax credit (see instruction | | | | | |
| | | | | | | | |
| 7 Enter appropriate tax: | | | | | | | |
| | ax on minimum taxable | income or fixed dollar minir | num tax (whichever is lare | ger) | | | |
| Article 32 — enter the fix | | | (| | | | |
| | | | | • 7. | | | |
| 8 ZEA wage tax credit limi | itation (subtract line 7 fro | om line 6) | | | | | |
| 9 ZEA wage tax credit limi | | | | | | | |
| Part 3 — Computation of Z | | | | | <u> </u> | | |
| IO ZEA wage tax credit use | ed for current tax year | (see instructions) | | • 10. | | | |
| Part 4 — Computation of Z | EA wage tax credit c | arryforward | | • | · | | |
| I1 ZEA wage tax credit ava | • 11. | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Cahadula B. Camanu | tation of EOO/ lim | itation for multiple w | roge toy exedit els | oimo (co | a inaturational | | |
| Schedule B — Compu | tation of 50% ilm | itation for multiple w | rage tax credit cia | aims (se | e instructions) | | |
| Part 1 — Computation of 5 | 0% limitation | | | | | | |
| 12 Current year's tax (from line 2) | | | | | | | |
| 13 Fifty percent limitation (multiply line 12 by 50% (.5)) | | | | | | | |
| Part 2 — Unused ZEA wage | e tax credit 50% limit | ation | | | | | |
| Α | | В | | | С | | |
| Fifty percent limitation | Fifty percent limitation Amount of ZEA and EZ wage tax credits applied prior to this credit | | | Unu | used ZEA and EZ wage tax credit 50% limitation | | |
| (from line 13) | | one name | Amount of aradit | (cc | olumn A amount – column B | | |
| | | one name | Amount of credit | | total amount used) | | |
| - | | | | | | | |
| - | | | | | | | |
| | | + | | | | | |
| | PLP TO P | Total amount used | | | | | |
| 14 Unused ZEA wage tax c | redit limitation (subtract | t column B total from column A | ; enter here and on line 3) | 14. | | | |

Instructions

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 may use to reduce your tax or have refunded to you is greater than \$2 million, the excess over \$2 million must be deferred to, and used or refunded in, tax years beginning on or after January 1, 2013. For more information about the credit deferral, see Form CT-500, Corporation Tax Credit Deferral.

If you are subject to the credit deferral, you must complete all credit forms without regard to the deferral. However, the credit amount that is transferred to your tax return to be applied against your tax due or to be refunded to you may be reduced. Follow the instructions for Form CT-500 to determine the amounts to enter on your tax return.

General information

The ZEA wage tax credit for all zone equivalent areas (ZEAs) expired on June 13, 2004. ZEA wage tax credit carryforwards may still be utilized; however, no additional ZEA wage tax credit can be earned in any tax year beginning after June 13, 2004.

The taxpayer must attach a copy of the *Certificate of Eligibility* issued by Empire State Development each year that the credit is carried forward. No retention certificate needs to be attached to this form.

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

The ZEA wage tax credit allowed in Schedule A is **limited to** the following:

- 50% of the tax imposed under Tax Law Article 9-A, before the addition of the metropolitan transportation business tax (MTA surcharge) or the deduction of any tax credit; or
- 50% of the tax imposed under Tax Law Article 32, before the addition of the MTA surcharge or the deduction of any tax credit; or
- for life insurance corporations, 50% of the lesser of:
 - the tax computed under Article 33 section 1505(a); or
 - the greater of the sum of taxes imposed under Article 33 sections 1501 and 1510, or the tax computed under Article 33 section 1505(b),

before the addition of the MTA surcharge or the deduction of any tax credit.

 for non-life insurance corporations, 50% of the taxes imposed under Article 33 section 1502-a before the addition of the MTA surcharge or the deduction of any tax credit.

In addition, the ZEA wage tax credit allowed in Schedule A may not be applied against the following taxes:

- the greater of the tax on the minimum taxable income base or fixed dollar minimum tax as computed under Article 9-A; or
- the fixed minimum tax of \$250 computed under Article 32; or
- the minimum tax of \$250 under Article 33; or
- the MTA surcharge under Articles 9-A, 32, or 33.

Any portion of the ZEA wage tax credit disallowed in Schedule A as a result of the above limitations may be carried forward to subsequent tax returns.

Line 2 — Enter the current year's tax after the addition of the tax on subsidiary capital and before the deduction of any tax credit or addition of the MTA surcharge.

Line 3 — For taxpayers claiming ZEA wage tax credit in only one ZEA, multiply line 2 by 50% (.5).

For taxpayers who earned wage tax credits in multiple ZEAs or empire zones (EZs), or are claiming ZEA and EZ wage tax credits from more than one entity, the aggregate amount of **all**

of the wage tax credits used in the current year cannot exceed 50% of the current year's tax. To compute your limitation, complete Schedule B and enter the line 14 result on line 3.

Example: Corporation A operates in two locations in New York State, one in Buffalo and one in Elmira. Both locations are in ZEAs, and Corporation A is certified in both ZEAs. Corporation A has calculated its current year tax as \$3,100 and calculates a 50% limitation of \$1,550 (50% of \$3,100). Corporation A claims a ZEA wage tax credit of \$1,500 from its Buffalo location. Corporation A is limited to \$50 of wage tax credits earned in the Elmira location (\$1,550 minus \$1,500 of limitation already used) that may be applied against the current year's tax.

Line 4 — Form CT-33 filers: enter tax shown on Form CT-33, line 9a plus any net recaptured tax credits. Form CT-33-A filers: enter tax shown on CT-33-A, line 10 plus any net recaptured tax credits. All other filers, enter the amount from line 2 plus any net recaptured tax credits.

Line 5 — If you are claiming more than one tax credit for this tax year, enter the amount of the tax credit(s) claimed before the ZEA wage tax credit. Include in this amount any ZEA or EZ wage tax credit applied to the tax prior to the credit claimed on this form. Refer to your corporation franchise tax return for the order of credit that applies. Article 9-A taxpayers, refer to Form CT-600-I, *Instructions for Form CT-600*, *Ordering of Corporation Tax Credits*; otherwise, enter **0** on line 5.

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 ZEA wage tax credit, that you wish to apply before your ZEA wage tax credit.

Line 10 — Enter the lesser of line 1 or line 9.

If your total credits from all sources are \$2 million or less, enter the amount from line 10 on your franchise tax return.

If your total credits from all sources are **more than \$2 million**, you may be subject to the temporary credit deferral. Complete line 10 but do not enter the amount from line 10 on your franchise tax return. See Form CT-500 to determine the proper amounts to enter on your franchise tax return.

Schedule B — Computation of 50% limitation for multiple wage tax credit claims

Part 2 — Unused ZEA wage tax credit 50% limitation

Column B: List only the ZEA and EZ wage tax credits claimed for this tax year that you wish to apply **prior** to the credit claimed on this form. List the name of the zone and amounts of wage tax credits applied. Add amounts in column B.

Column C: Subtract column B total from the amount in column A. Enter the result on line 14 and on line 3.

Need help? and Privacy notification

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



CT-602

New York State Department of Taxation and Finance

Claim for EZ Capital Tax Credit Tax Law – Articles 9-A, 32, and 33

| Attach a copy of Empire State Development Corporation | | | | | | | |
|---|---|--------------------------------------|------------------|---------------------------------|--------------|--|--|
| Form Z10, Eligibility to Apply for a Zone Capital Tax Credit. | beginning | | ending | | | | |
| Legal name of corporation filing the franchise tax return | | on number (EIN) your tax return) | | | | | |
| | | 9 <i>5 1 01</i> . | your lax relain) | | | | |
| | | | 0 07 | F 00, OT 00, A | | | |
| File with corporation franchise tax return Form CT-3, CT CT-33-NL. See Form CT-602-I, <i>Instructions for Form CT</i> | 1-3-A, G1-3-5, G1-3 7-602 | 2, C1-32-A, C1-32- | S, C | 1-33, C1-33-A, or | | | |
| Schedule A — Investments in certified EZ busin | | ctions) | | | _ | | |
| Α Α | (11111111111111111111111111111111111111 | В | | С | | | |
| Name of certified EZ business | ,, | | | | | | |
| | | | • | | | | |
| | | | • | | <u> </u> | | |
| | | | - | | _ | | |
| Total from additional sheet(s) attached | | | | | | | |
| Total qualified investments in EZ businesses (add column 0 Credit rate 25% | • | | 1. 2. | | 25 | | |
| 3a EZ capital tax credit (multiply line 1 by line 2) | | | _ | .2 | 23 | | |
| 3b Credit from partnership(s) from investments in EZ busines | | | | | | | |
| 4 Total credit from investments (add lines 3a and 3b; S corpora | | | | | Т | | |
| | · | | | | _ | | |
| Schedule B — Monetary contributions to EZ co | mmunity develo | pment projects (| see ir | nstructions) | | | |
| A | | В | | С | | | |
| Name of community development project | Location | on of zone | Α | Amount of monetary contribution | ons | | |
| _ | | | • | | ⊬ | | |
| | | | • | | | | |
| Total from additional sheet(s) attached | | | • | | | | |
| 5 Total amount of contributions to EZ community developm | | | | | 一 | | |
| 6 Credit rate 25% | | • | 6. | | 25 | | |
| 7a EZ capital tax credit (multiply line 5 by line 6) | | • | 7a. | | | | |
| 7b Credit from partnership(s) from contributions to EZ commu | nity development proj | ects (see instructions) • | 7b. | | | | |
| 8 Total credit from monetary contributions (add lines 7a and 7 | 8. | | L | | | | |
| Schedule C — Limitations of EZ capital tax credit (New York S corporations do not complete Schedule C) | | | | | | | |
| Part 1 – Fifty percent limitation | ait (New York 3 Corp | oralions do not cor | прієц | e Scriedule C) | _ | | |
| 9 Tax from Form CT-3, line 78; Form CT-3-A, line 77; Form CT- | 32 line 5: Form CT-32- | -A line 5: Form CT-33 | | | Г | | |
| lesser of line 9a or line 10; Form CT-33-A, lesser of line 10 | l I | | | | | | |
| 10 Enter 50% (.5) of line 9 | | | | | | | |
| Part 2 – Lifetime limitation | | | | | | | |
| | Α | В | | C | | | |
| | Investment in | Monetary contributions | | Total | | | |
| | EZ business | to community development projects | (| (column A + column B) | | | |
| 11 Limitations per Article Q. A section 210.20(a): Article 22 | Dusiness | projecto | | | _ | | |
| 11 Limitations per Article 9-A section 210.20(a); Article 32 section 1456(d)(1); and Article 33 section 1511(h)(1) | 100,000 | 100,000 | | 200,000 | | | |
| 12 EZ capital tax credit previously allowed, less | 100,000 | 100,000 | • | 200,000 | П | | |
| any previous recapture (see instructions) | | | | | | | |
| 13 EZ capital tax credit still allowable (subtract | | | • | | | | |
| line 12 from line 11; see instructions) | | | | | | | |
| 14 EZ capital tax credit allowable this year (see instructions) | | | • | | Ĺ | | |
| | | | | (continued) | | | |

| Par | t 3 – Tax on minimum taxab | le income/fixed dollar minimum lin | nitation | | | |
|--------------|----------------------------------|---|-----------------------------------|-------|-----------------------|---|
| | | structions) | | 15. | | _ |
| 16 | Credits claimed before the E | Z capital tax credit (see instructions) | • | 16. | | |
| | | 6 from line 15) | | 17. | | |
| 18 | Tax on minimum taxable inco | me or fixed dollar minimum (Form CT- | 3, line 81; Form CT-3-A, line 80; | | | |
| | Form CT-32, line 4; Form C | T-32-A, line 4; Form CT-33, line 4; For | m CT-33-A, line 4; or | | | |
| | Form CT-33-NL, line 4) | | | 18. | | |
| 19 | Credit limitation (subtract line | 18 from line 17) | • | 19. | | _ |
| | | | | | | |
| Sc | hedule D – Computatio | n of EZ capital tax credit and | d carryover (New York S co | orpor | ations do not | |
| | mplete Schedule D) | • | , | • | | |
| 20 | EZ capital tax credit allowab | le this year (from line 14, column C) | • | 20. | | _ |
| | | from previous periods beginning on | | | | |
| | • | | | | | _ |
| | | re from line 27 | | | | _ |
| | | ilable this year (see instructions) | | _ | | _ |
| | | s year (see instructions) | | | | _ |
| | | e for carryforward (see instructions) | | _ | | _ |
| | 22 dapital tax diodit available | o for carry for ward (see mondonoms) | • | 20. | | _ |
| Sc | hedule E – Recapture d | of EZ capital tax credit | | | | _ |
| | Α | В | С | | D | _ |
| | Tax period EZ capital tax | Amount of EZ capital tax | Recapture percent | | Recaptured credit | |
| | credit originally allowed | credit originally allowed | (see instructions) | | (column B × column C) | |
| | ordan originally allowed | Great originary anowed | (See manachons) | | (column b x column o) | _ |
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| C_{Ω} | lumn D total from additional s | heet(s) attached | | | | _ |
| | | ax credit (add column D amounts; enter | | | | - |
| | | corporate partners, see instructions) | | 27 | | |
| | | | | | | |



CT-603 New York State Department of Taxation and Finance Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit Tax Law — Article 9, Sections 187-k and 187-l; Article 9-A, Sections 210.12-B and 210.12-C;

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

| | All filers | must er | nter tax period: | _ | | |
|---------------|---|----------|-------------------------|-----------|---|--------|
| | beginnin | g | | ending | | |
| | dentification number (EIN) shown on page 1 of your tax return e of corporation filing the franchise tax return | | tax return, Form (| CŤ-3, CT- | orporation franchis 3-S, CT-3-A, or -I, <i>Instructions for</i> | |
| - 5 | 2 | | Form CT-603, for | | | |
| Name of | empire zone (EZ) | | | | f the Certificate of | |
| | | | Eligibility and rete | ntion ce | rtificate. | |
| Schedu | ule A | | | | | |
| Part 1 - | - Computation of EZ investment tax credit (EZ-ITC) | | | | | |
| 1 EZ-l | TC from line 26a or 26b (S corporations, see instructions) | | • | 1. | | |
| 2 Unu | sed EZ-ITC from preceding period | | • | 2. | | |
| | ıl (add lines 1 and 2) | | | 3. | | |
| 4 Reca | apture of EZ-ITCs taken in previous periods from line 31 (New York S cor | poratior | ns, see instructions) • | 4. | | |
| 5 Net | EZ-ITC or addback (see instructions) | | | 5. | | |
| Part 2 - | Computation of EZ employment incentive credit (EZ-EI | C) | | | | |
| 6 EZ-E | EIC from line 27 (S corporations, see instructions) | | | 6. | | |
| 7 Unu | sed EZ-EIC from preceding period | | • | 7. | | |
| | ll (add lines 6 and 7) | | | 8. | | |
| | apture of EZ-EICs taken in previous periods from line 29 (New York S con | | | 9. | | ┷ |
| 10 Net | EZ-EIC or addback (see instructions) | | | 10. | | \bot |
| Schedu | ule B | | | | | |
| Part 1 - | - Computation of EZ-EIC and EZ-ITC used (New York C col | poratio | ons only) | | | |
| | | | A EZ-EIC | | B EZ-ITC | |
| 11 Fran | nchise tax minus all credits claimed before the EZ-EIC (column A) | | | | | |
| or | before the EZ-ITC (column B) (see instructions) | 11. | | | | _ |
| 12 Ente | er in column B the higher of the tax on the minimum taxable income | | | | | |
| ba | ase or the fixed dollar minimum tax (from Form CT-3, line 81, or CT-3-A, | | | | | |
| | e 80; CT-185 filers enter 10) | 12. | | | | Щ |
| | er in column A the fixed dollar minimum tax (from Form CT-3 or CT-3-A; | | | | | |
| | 7-185 filers enter 10) | 13. | | | | |
| | credit limitation (column A: subtract line 13 from line 11; column B: | | | | | |
| | btract line 12 from line 11) | 14. | | + | | + |
| | credit used this period (column A: enter the lesser of line 10 or line 14, | 4.5 | | | | |
| CO | lumn A; column B: enter the lesser of line 5 or line 14, column B) | 15. | | | | 1 |

Part 2 — Credits available for refund or carryforward (New York C corporations only)

| 17 | Net EZ-ITC from line 5 (if line 5 is a negative number, 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 | |
| 20a | Qualified or new businesses only: EZ-ITC available for refund (see instructions) | 20a | |
| 20b | Qualified or new businesses only: amount of line 20a to be refunded (see instructions) | 20b | |
| 20c | Qualified or new businesses only: amount of line 20a to be applied as an overpayment | | |
| | to next year's tax (subtract line 20b from line 20a; see instructions) | 20c | |
| 21 | EZ-ITC available for carryforward after refund (see instructions) | | |
| 22 | Net EZ-EIC from line 10 (if line 10 is a negative number, enter 0 here and on line 24) | 22 | |
| 23 | EZ-EIC used from line 15, column A | 23 | |
| 24 | | | |
| 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)

| Itemized description of property (list items individually) | B Principal use | C Date acquired | D Life (years) | E Cost or other basis |
|--|---|--------------------|-----------------------------|--------------------------|
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| | | | | |
| otal from attached pages | | | | |
| otal (add column E amounts) | | | | |
| EZ-ITC for corporation franchise tax (multip | | | | |
| 6b EZ-ITC for New York S corporations (multip | ly total by 8% (.08); enter here and on l | ine 1) | • 26b. | |

Schedule D — EZ-EIC

Part 1 — Eligibility for EZ-EIC

| | Α | В | С | D | E | F | G | Н |
|---|------|----------|---------|--------------|-------------|----------------------|----------------------------|----------|
| A Provide information for the tax year listed on Schedule D, Part 2, line A | Year | March 31 | June 30 | September 30 | December 31 | Total Columns B-E | Average (see instructions) | Percent* |
| Number of employees in EZ for the current tax year | | | | | | | • | |
| Number of employees in EZ for employment base year | | | | | | • | | % |
| B Provide information for the tax year listed on Schedule D, Part 2, line B | Year | March 31 | June 30 | September 30 | December 31 | Total Columns B-E | Average (see instructions) | Percent* |
| Number of employees in EZ for the current tax year | | | | | | • | • | |
| Number of employees in EZ for employment base year | | | | | | • | | % |
| C Provide information for the tax year listed on Schedule D, Part 2, line C | Year | March 31 | June 30 | September 30 | December 31 | Total Columns B-E | Average (see instructions) | Percent* |
| Number of employees in EZ for the current tax year | | | | | | | • | |
| Number of employees in EZ for employment base year | | | | | | | | % |

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

Part 2 — Computation of EZ-EIC

| | A Tax year in which EZ-ITC was allowed | B Amount of original EZ-ITC | | C EZ-EIC (multiply column B by 30% (.3)) |
|----------------|---|---------------------------------------|-----|---|
| Α | | | | |
| В | | | | |
| С | | | | |
| 27 Tota | al — Enter column C total here a | nd on line 6 2 | 27. | |

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

| A Description of property | B Date acquired | C Date property ceased to qualify | D Life (months) | E Unused life (months) | F Percentage (E ÷ D) | G EZ-ITC allowed (see instructions | | H Recaptured EZ-ITC (F x G) | | Recaptured EZ-EIC (see instructions) |
|------------------------------|--|--|-----------------------|---------------------------------|----------------------------|---|-----|-----------------------------------|---|--------------------------------------|
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| | | | | | | | | | | |
| Totals from attached | pages | | | | | | | | | |
| 28 Recaptured EZ- | ITC (add coll | umn H amoun | ts) | | | • | 28. | | | |
| 29 Recaptured EZ- | EIC (add col | umn I amount | s and ente | r result he | re and on line | 9) | 29. | | • | |
| 30 Augmented reca | acquired ceased to $(months)$ life $(E \div D)$ (s | | • | 30. | | | | | | |
| 31 Recapture of EZ | Z-ITC (add lin | es 28 and 30; | enter here | e and on li | ne 4) | • | 31. | | | |

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Claim for QEZE Tax Reduction Credit

Tax Law - Article 1, Section 16

Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information below and then complete either Section 1 (pages 1 through 3) or Section 2 (pages 5 through 7). Do not complete both sections. All filers must enter tax period: beginning 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-32, CT-32-A, CT-32-S, CT-33, CT-33-NL, or CT-33-A Mark an X in the appropriate box when answering Yes or No questions. Are you a clean energy enterprise (CEE)? 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 • L No • Section 1 — For QEZEs first certified prior to April 1, 2005 (see Important information in the instructions, Date of first certification by Empire State Development (mm-dd-yy; attach copies of all Certificates of Eligibility, including retention certificates).... Schedule A — Employment test for QEZEs first certified prior to April 1, 2005 Part 1 - EZ employment - Computation of the employment number within all EZs for the current tax year and in the five-year base period: Include employees within all EZs even if you are not certified in all of those zones (see instructions). Current tax year employment number March 31 June 30 September 30 December 31 Total Number of full-time employees within all EZs Base period employment number Tax year ending March 31 June 30 September 30 December 31 Total (mm-yy) a Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 4 e Number in base year 5 f Total number of full-time employees within all EZs in the base period...... 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) September 30 December 31 Current tax year employment number March 31 June 30 Total Number of full-time employees inside New York State and outside all EZs 4 Current tax year employment number inside New York State and outside all EZs (do not round) Base period employment number Tax year ending March 31 June 30 September 30 December 31 Total (mm-yy) a Number in base year 1 b Number in base year 2 С Number in base year 3 d Number in base year 4 Number in base year 5 е Total number of full-time employees inside New York State and outside all EZs in the base period

6 Does the amount on line 4 equal or exceed the amount on line 5? (see instructions)

Schedule D — Zone allocation factor (see instructions)

| | | | A EZ | B New York State |
|----|--|-----|----------------|----------------------------|
| 14 | Average value of property (see instructions) | 14. | | |
| 15 | EZ property factor (divide line 14, column A by line 14, column B; carry result to four decimal places) | 15. | | |
| 16 | Wages and other compensation of employees, excluding general executive officers (see instructions) | 16. | | |
| 17 | EZ payroll factor (divide line 16, column A by line 16, column B; carry result to four decimal places) | 17. | | |
| 18 | Total EZ factors (add lines 15 and 17) | 18. | - | |
| 19 | Zone allocation factor (divide line 18 by two; carry result to four decimal places; enter here and on line 22) | 19. | | |

(continued)

| Sc | nedule E — QEZE tax reduction credit (New York S corporations do not complete S | che | edule E) | |
|-----|--|---------|----------------------|--|
| Pai | t 1 — Computation of QEZE tax reduction credit | | | |
| 20 | Tax year of the business tax benefit period; benefit period factor (from table below) | 20. |). | |
| | Employment increase factor (from line 13) | | | |
| 22 | Zone allocation factor (from line 19) | 22. | 2. | |
| | Tax factor (see instructions) | | | |
| 24 | QEZE tax reduction credit (multiply line 20 by line 21 by line 22 by line 23) | 24. | 1. | |
| | | | | |
| Pa | t 2 — Application of QEZE tax reduction credit | | | |
| 25 | Enter your franchise tax before credits (see instructions) | 25. | 5. | |
| 26 | Tax credits claimed before the QEZE tax reduction credit (if applying multiple credits on your | | | |
| | franchise tax return, see instructions) | 26. | 3. | |
| 27 | Subtract line 26 from line 25 | 27. | 7. | |
| 28 | Enter appropriate tax: | | | |
| | Article 9-A — If line 19 equals 1.0, enter 0 . If line 19 is less than 1.0, enter your fixed dollar minimum tax | | | |
| | Article 32 and 33 — Enter 250 | | | |
| | Article 33 combined — Multiply number of taxable filers in combined group by 250 | 28. | 3. | |
| 29 | Credit limitation (subtract line 28 from line 27) | 29. |). | |
| | QEZE tax reduction credit used (see instructions) | | | |
| | * For taxpavers first certified prior to Apr | <u></u> | . 2005. the QEZE tax | |

| | 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.

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 employer identification numbers 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 | | | | | | | | | |
|------|-----|--|---|--|---|--|---|---|---|--|
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| 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 | Ĺ |

^{**}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.

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Claim for QEZE Tax Reduction Credit

Section 2 — For QEZEs first certified on or after April 1, 2005 (see Important information in the instructions)

Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information above Section 1 on page 1 and then complete either Section 1 (pages 1 through 3) or Section 2 (pages 5 through 7). Do not complete both sections.

| | | All filers mu | st enter tax per | iod: beginning | | ending | |
|---------------------------------------|-------------------------|-------------------|--------------------|---------------------|---------------------|---------------------|---------|
| Legal name of corporation filing the | franchise tax retu | ırn | | E | mployer identificat | ion number (EIN) | |
| | | | | | | | |
| Name of empire zone(s) | | | | | | | |
| File this form with your corporation | n franchise tax r | eturn Form CT- | 3, CT-3-A, CT-3 | -S, CT-32, CT-3 | 32-A, CT-32-S, C | Г-33, CT-33-NL, or | CT-33-A |
| Date of first certification by Empi | ra Stata Davalo | nment /mm-dd- | -vv: attach conie | s of all Certificat | es of Eligibility | | |
| including retention certificates) | | | | | | • | _ |
| Schedule H — Employme | nt test for C | EZEs first | certified on | or after Ap | ril 1, 2005 | | |
| Part 1 – EZ employment – | Computation o | f the employme | ent number wit | hin all EZs for t | he current tax ye | ar and in the four | -year |
| base period: Include employees v | | | | | | | |
| Current tax year employment nu | | March 31 | June 30 | September 30 | December 31 | Total | |
| Number of full-time employees v | | | | | | | |
| 31 Current tax year employmen | | n all EZs (do not | t round; see instr | | | | |
| 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 emp | loyees within a | II EZs in the ba | se period | | | | |
| 32 Base period employment nu | - | | - | | | | |
| 22 2400 penou empreyment na | | (ao | , | | <u> </u> | | |
| 33 Does the amount on line 31 | exceed the am | ount on line 32 | ?? (see instructio | ns) | 33. | Yes | No |
| Computation of the employment | | | | | | period (see instruc | tions) |
| , , , , , , , , , , , , , , , , , , , | | | | , | , , | 1 | , |
| Current tax year employment nu | mber | March 31 | June 30 | September 30 | December 31 | Total | - |
| Number of full-time employees in | New York State | | | | | | |
| 34 Current tax year employmen | | | lo not round) | | 34. | | |
| Base period employment number | | March 31 | June 30 | | December 31 | Total | |
| a Number in base year 1 | | | | | | | |
| b Number in base year 2 | | | | | | | |
| c Number in base year 3 | | | | | | | |
| d Number in base year 4 | | | | | | | |
| e Total number of full-time emp | lovees in New | York State in th | ne base period | | | | |
| 35 Base period employment nu | | | | | | | |
| base period employment nu | IIIDGI III INGW IC | on State (do no | r rouria) | | | | |
| 36 Does the amount on line 34 | exceed the am | ount on line 35 | 5? (see instructio | ns) | 36. | Yes | No |

| Schedule I – Cor | nputatio | n of test ye | ar employm | nent numbe | er 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 er | mployees w | ithin the EZs | | | | | |
| 37 Test year employn | nent numbe | er within the EZ | s in which you | are certified | see instructions) | • 37. | |
| Schedule J – Em | ploymer | t increase | factor (see ir | nstructions) | | | |
| Current tax year en Test year employn Subtract line 39 fr Divide line 40 by 1 Divide line 40 by 1 | nent number om line 38 . ine 39 <i>(carry r</i> es | er within the EZ esult to four decima sult to four decim | s in which you I places; if line 39 is a | are certified (| from line 37) greater than zero, ente | 39. 40. 7 1.0 here) 41. 42. | |
| 13 Employment incre Schedule K — Zo | | | | | han 1.0; also enter | on line 51) 43. | |
| | | | 1000 | ···· | | | |
| | | | | | | A EZ | B New York State |
| 4 Average value of p | | | | | 44. | | |
| 5 EZ property factor to four decimal plant | | | | | 45. | | |
| Wages and other executive office | compensati | on of employe | es, excluding (| general | | | |
| 7 EZ payroll factor (a | | | | | 47. | | |
| 8 Total EZ factors (a | • | | | | | _ | |
| 9 Zone allocation fa places; enter here | ctor (divide l | ine 48 by two; c | arry result to four | r decimal | | | |
| | | | | | | | (continued |

(continued)

| Scł | nedule L — QEZE tax reduction credit (New York S corporations do not complete S | chedi | dule L) | |
|-----|--|-------|---------|---|
| Par | t 1 — Computation of QEZE tax reduction credit | | | |
| 50 | Tax year of the business tax benefit period; benefit period factor | 50. | 1.0 | , |
| 51 | Employment increase factor (from line 43) | 51. | | |
| | Zone allocation factor (from line 49) | | | |
| 53 | Tax factor (see instructions) | 53. | | |
| 54 | QEZE tax reduction credit (multiply line 50 by line 51 by line 52 by line 53) | 54. | | _ |
| Par | t 2 — Application of QEZE tax reduction credit | | | |
| 55 | Enter your franchise tax before credits (see instructions) | 55. | | _ |
| 56 | Tax credits claimed before the QEZE tax reduction credit (if applying multiple credits on your franchise tax return, see instructions) | 56. | | |
| 57 | Subtract line 56 from line 55 | 57. | | |
| 58 | Enter appropriate tax: | | | |
| | Article 9-A — If line 49 equals 1.0, enter 0. If line 49 is less than 1.0, enter your fixed dollar minimum tax | | | |
| | Article 32 and 33 — Enter 250 | | | |
| | Article 33 combined — Multiply number of taxable filers in combined group by 250 | 58. | | |
| 59 | Credit limitation (subtract line 58 from line 57) | 59. | | |
| | QEZE tax reduction credit used (see instructions) | | | |

Schedule M - Related entities

List the names and employer identification numbers 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 | | | | | |
|------|-----|--|--|--|--|--|
| Name | - | | | | | |
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CT-604-CP New York State Department of Taxation and Finance Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit for Corporate Partners

All filers must enter tax period:

| | Tax Law — Article 1, Sections 15 and 16 | begir | ning | | | | enc | ding | | | |
|-----|---|---------|--------------|---------|----------------------|----------|----------|-------|----------|------|---|
| Lec | al name as shown on your franchise tax return | Your | emplo | oyer id | entific | ation | numbe | ər | | | |
| | | | | _ | | | | | | | |
| Naı | ne of QEZE partnership | Emp | loyer i | dentifi | cation | numb | per of (| QEZE | partners | ship | |
| | | • | | _ | | | | | | | |
| | this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3: | 2, CT-3 | 32-A, | CT-33 | 3, CT- | 33-N | L, CT- | -33-A | , or CT- | 185. | |
| | ch a copy of the retention certificate received from the partnership. | | | | | | | | | | |
| | alified empire zone enterprise (QEZE) credit for real property taxe | | | | | | | | | | |
| | Enter your share of the QEZE credit for real property taxes obtained from you | | | | r | 1. | | | | | |
| | Enter your franchise tax (see instructions) | | | | 1 | 2. | | | | | |
| | Tax credits claimed before the QEZE credit for real property taxes (see instruc | | | | 1 | 3. | | | | | |
| | Subtract line 3 from line 2 | | | | | 4. | | | | | |
| 5 | Article 9 filers — Enter 10 | | | | | | | | | | |
| | Article 9-A filers — Enter the greater of the tax on the minimum taxable income in the control of the tax on the minimum taxable income in the control of the tax on the minimum taxable income in the control of the tax on the minimum taxable income in the control of the tax on the minimum taxable income in the control of the tax on the minimum taxable income in the control of the tax on the minimum taxable income in the control of the tax on the minimum taxable income in the control of the tax on the minimum taxable income in the control of the tax on the minimum taxable income in the control of the tax on the minimum taxable income in the control of the tax on the minimum taxable income in the control of the tax on the minimum taxable income in the control of the tax on the control of tax of | ome b | ase o | r the f | ixed | | | | | | |
| | dollar minimum tax | | | | | | | | | | |
| | Article 32 or 33 filers — Enter 250 | | ь ф <i>с</i> | 050 | | _ | | | | | |
| 6 | Article 33 combined filers — Multiply number of taxable filers in combined | | - | | 1 | 5. 6. | | — | | | _ |
| | Credit limitation (subtract line 5 from line 4; if zero or less, enter 0) | | | | 1 | 7. | | | | | _ |
| | Unused QEZE credit for real property taxes (subtract line 7 from line 1) | | | | 1 | 8. | | | | | _ |
| | Amount of unused credit on line 8 to be refunded (see instructions) | | | | 1 | 9. | | | | | _ |
| | Amount of unused, nonrefunded credit on line 8 to be applied as an overpay | | | | | <u> </u> | | | | | _ |
| | from line 8; see instructions) | | | | | 10. | | | | | |
| | , | | | | , | | - | | | - | |
| QΕ | ZE tax reduction credit computation (Article 9 filers do not complete th | is sec | tion) | | | | | | | | |
| 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) | | | | $\perp \!\!\! \perp$ | | | | | | |
| | B Your share of partnership income allocated to | | | | | | | | | | |
| | New York State (see instructions) | | | | \perp | | | | | | |
| | C Partner's entire net income or other tax base (see instructions) | | | | \dashv | | | | | | |
| | D Divide line B by line C | | | | Щ | | | | | Т | |
| 4- | Tax factor (multiply line D by line A) | | | | 1 | _ | | | | | _ |
| 15 | QEZE tax reduction credit (multiply line 11 × line 12 × line 13 × line 14) | | | | ●[| 15. | | | | | |
| ΩF | ZE tax reduction credit application (Article 9 filers do not complete this | sectio | n) | | | | | | | | |
| | Enter your franchise tax (see instructions) | | | | | 16. | | | | | _ |
| | Tax credits claimed before the QEZE tax reduction credit (see instructions) | | | | 1 | | | | | | |
| | Subtract line 17 from line 16 | | | | 1 | 18. | | | | | _ |
| | Article 9-A filers — If line 13 equals 1.0, enter 0. If line 13 is less than 1.0, enter your | | | | - 1 | | | | | | |
| | Article 32 or 33 filers — Enter 250 | | | | | | | | | | |
| | Article 33 combined filers — Multiply number of taxable filers in combined | group | by \$2 | 250 | | 19. | | | | | |
| 20 | Limitation on credit used (subtract line 19 from line 18; if less than zero, enter 0) | | - | | 1 | | | | | | |
| | QEZE tax reduction credit to be used this period (see instructions) | | | | r | | | | | | |
| | | | | | | | | | | | |

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CT-605 New York State Department of Taxation and Finance Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry Tax Law - Article 9-A, Sections 210.12-B and 210.12-C

| | | | | beginning | er | nding |
|--|--|------------------|--------------------|--|---|--|
| Employer identification number(s) shown on page | ge 1 of your tax ret | urn | | | | |
| Legal name of corporation filing the franchise ta | File this claim with your corporation franchise tax return, Form CT-3, CT-3-S, or CT-3-A. Attach a copy of the <i>Certificate of Eligibility</i> and retention certificate. | | | | | |
| ⊥ Schedule A — Eligibility and o | empire zon | e investme | nt tax credit | (EZ-ITC) | | |
| Important: If this is your first tax y | • | | | ` , | t 4. | |
| Part 1 — 80% current-year test (see in New York State for the cu | instructions) Co | mputation of p | percentage of ad | ministrative and | l support empl | oyees |
| Current tax year | March 31 | June 30 | September 30 | December 31 | Total | |
| Number of administrative and support employees in New York State | | | | | | |
| 1a Average number of administrative carry the result to two decimal place | | | | | | . • 1a. |
| Number of administrative and support employees everywhere | | | | | | ' |
| 1b Average number of administrative | | | • | , | | a 1h |
| the result to two decimal places, bu | ıt do not round) . | | | | | |
| the result to two decimal places, but 2 Percentage of administrative and two decimal places, but do not roun Does the percentage on line 2 equal of | support emplo | oyees in New ` | York State (divide | line 1a by line 1b | ; carry the result | to 2. |
| Percentage of administrative and two decimal places, but do not round places the percentage on line 2 equal of Yes, skip Parts 2 and 3, and continuation. | support emplo nd)or exceed 80% ne with Part 4. I ce test (see inst | ?lf No, you do r | York State (divide | the current-yea | r test. | to 2. No |
| Percentage of administrative and two decimal places, but do not round Does the percentage on line 2 equal of Yes, skip Parts 2 and 3, and continue Part 2 — 95% three-year back-offic support employees in New | support emplo nd)or exceed 80% ne with Part 4. I ce test (see inst | ?lf No, you do r | York State (divide | the current-yea ge number of ac year test period | r test. | to 2. No |
| Percentage of administrative and two decimal places, but do not round two decimals are parted as a parted of Yes, skip Parts 2 and 3, and continuated as a parted of the places of t | support emploads or exceed 80% are with Part 4. It ce test (see inst York State for | ? | York State (divide | the current-yea ge number of ac year test period | r test. | to 2. No |
| Percentage of administrative and two decimal places, but do not round two decimal places. Part 2 — 95% three-year back-offic support employees in New Current tax year Number of administrative and support employees in New York State | or exceed 80% le with Part 4. It ce test (see inst York State for March 31 | ? | York State (divide | the current-yea ge number of ac year test period December 31 or current tax ye | r test. Total | to 2. No |
| Percentage of administrative and two decimal places, but do not round the place of Yes, skip Parts 2 and 3, and continued the place of Yes, skip Parts 2 and 3, and continued the place of t | or exceed 80% le with Part 4. It ce test (see inst York State for March 31 | ? | York State (divide | the current-yea ge number of ac year test period December 31 or current tax year | r test. Total Total | to 2. No |
| Percentage of administrative and two decimal places, but do not round two decimal places. Part 2 — 95% three-year back-office support employees in New Current tax year Number of administrative and support employees in New York State 3a Average number of administrative (carry the result to two decimal places). Number of administrative and support employees in New York State during three-year test period. | or exceed 80% with Part 4. In the second support of the second support of the sup | ? | York State (divide | the current-yea ge number of ac year test period December 31 or current tax year | r test. Total ear | to 2. No |
| 2 Percentage of administrative and two decimal places, but do not round two decimal places, but do not round places the percentage on line 2 equal of Yes, skip Parts 2 and 3, and continued Part 2 — 95% three-year back-office support employees in New Current tax year Number of administrative and supportemployees in New York State 3a Average number of administrative (carry the result to two decimal place) Number of administrative and supportemployees in New York State during three-year test period A. First year B. Second year | or exceed 80% with Part 4. In the second support of the second support of the sup | ? | York State (divide | the current-yea ge number of ac year test period December 31 or current tax year | r test. Total Total | to 2. No |
| 2 Percentage of administrative and two decimal places, but do not round two decimal places, but do not round places the percentage on line 2 equal of Yes, skip Parts 2 and 3, and continued and 2 — 95% three-year back-office support employees in New Current tax year Number of administrative and supportemployees in New York State 3a Average number of administrative (carry the result to two decimal place) Number of administrative and supportemployees in New York State during three-year test period A. First year B. Second year | or exceed 80% with Part 4. In the second support of the second support of the sup | ? | York State (divide | the current-yea ge number of ac year test period December 31 or current tax year | r test. Total Total | to 2. No |
| 2 Percentage of administrative and two decimal places, but do not round the percentage on line 2 equal of Yes, skip Parts 2 and 3, and continuated the parts 2 — 95% three-year back-office support employees in New Current tax year Number of administrative and support employees in New York State 3a Average number of administrative (carry the result to two decimal places) Number of administrative and support employees in New York State during three-year test period A. First year B. Second year C. Third year D. Total number of administrative and test period (add Total column lines) | support empload or exceed 80% the with Part 4. It ce test (see inst York State for March 31 e and support etces, but do not re March 31 | ? | York State (divide | the current-yea ge number of ac year test period December 31 or current tax ye December 31 | r test. Total Total | to 2. No |
| 2 Percentage of administrative and two decimal places, but do not round two decimal places, but do not round two decimal places, but do not round places, but do not round places. Does the percentage on line 2 equal of Yes, skip Parts 2 and 3, and continue places. Part 2 — 95% three-year back-office support employees in New Current tax year Number of administrative and support employees in New York State. 3a Average number of administrative and support employees in New York State during three-year test period. A. First year B. Second year C. Third year D. Total number of administrative and test period (add Total column lines). 3b Average number of administrative. | support empload or exceed 80% the with Part 4. It ce test (see inst York State for March 31 e and support exces, but do not re March 31 | ? | York State (divide | the current-yea ge number of ac year test period December 31 or current tax year December 31 or current tax year or current tax year | r test. dministrative ar Total Total | to 2. Ses • No No No No No No No No No No No No No |
| 2 Percentage of administrative and two decimal places, but do not round the percentage on line 2 equal of Yes, skip Parts 2 and 3, and continued the parts 2 and 3, and continued the parts 2 and 3, and continued the parts 2 and 3, and continued the parts 2 and 3, and continued the parts 3 and continued the parts 4 and support employees in New York State 3 and State during three-year test period A. First year B. Second year C. Third year D. Total number of administrative and test period (add Total column lines and test period (add Total column lines and test period (add Total column lines and test period (add Total column lines and test period (add Total column lines and test period (add Total column lines and test period (add Total column lines and test period (add Total column lines and test period (add Total column lines and test period (add Total column lines and test period (add Total column lines and test period the result to two decimal places and the parts 4 and the | support empload or exceed 80% the with Part 4. It ce test (see inst York State for March 31 e and support exces, but do not re March 31 d support empload A, B, and C) e and support exces, but do not re e and support exces, but do not re e and support exces, but do not re exces, but do not re exces, but do not re exces, but do not re exces, but do not re exces, but do not re exces, but do not re | ? | York State (divide | the current-yea ge number of ac year test period December 31 or current tax year December 31 or current tax year or three-year | r test. dministrative ar Total Total | to 2. Ses • No No No No No No No No No No No No No |
| 2 Percentage of administrative and two decimal places, but do not round two decimal places, skip Parts 2 and 3, and continued the parts 2 — 95% three-year back-office support employees in New Current tax year Number of administrative and support employees in New York State 3a Average number of administrative (carry the result to two decimal place) Number of administrative and support employees in New York State during three-year test period A. First year B. Second year C. Third year D. Total number of administrative and test period (add Total column lines) 3b Average number of administrative | support employed and) | ? | York State (divide | the current-yea ge number of ac year test period December 31 or current tax year December 31 ree-year or three-year te | r test. dministrative ar Total Total st period | to 2. No nd . • 3a |

| Part 3 — 90% end-of-year test (see instruction for the current tax year | tions) Con | nputation of pe | rcentage of emp | ploye | es in New York | State | | | |
|---|------------|----------------------|--------------------|----------|--------------------------|----------|-------|------------------------|-----|
| , | arch 31 | June 30 | September 30 | Dece | ember 31 | Total | | | |
| Number of employees in New York State | | | | | • | | | | |
| 5a Average number of employees in New | York Stat | e during the cu | ırrent tax year (d | divide 1 | Total <i>column by f</i> | our) | • | 5a. | |
| 5b Number of employees in New York State tax in New York State (taxpayers subjected) | | | • | | • | - | • | 5b. | |
| 6 Percentage of employees in New York | State for | the current tax | year (divide line | 5a by i | line 5b) | | • | 6. | % |
| Does the percentage on line 6 equal or exc If Yes, continue with Part 4. If No, you do r | | | | | | | Yes • | No | |
| Part 4 — EZ-ITC (see instructions) | | | | | | | | | |
| Property located in EZ on which EZ-ITC | is claime | | nal sheets if nece | ssary) | | _ | 1 | | |
| A Itemized description of property | | B Principa | al use | | C Date acquired | Life (ye | ars) | E Cost or other bas | sis |
| = | | | | | Date dequired | | (| • | |
| | | | | | | | (| • | |
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| | | | | | | | • | | |
| Amount from attached sheets | | | | | | | | • | |
| 7a EZ-ITC for corporate franchise tax (add 10% (0.10); enter the result here and on | d column E | amounts and mu | ultiply by | Col | umn E total | 0.10 = | 7a. | • | |
| 7b EZ-ITC for New York S corporations (a 8% (0.08); enter the result here and on lin | dd column | E amounts and i | multiply by | | umn E total | 0.08 = | 7b. | | |

Schedule B - EZ-EIC

Part 1 — Employment information required to determine eligibility for EZ-EIC (see instructions)

| | Α | В | С | D | E | F | G | Н |
|---|------|----------|---------|--------------|-------------|-------------------------------------|----------------------------|----------|
| A Information in conjunction with Schedule B, Part 2, line a | Year | March 31 | June 30 | September 30 | December 31 | Total columns (B + C + D + E) | Average (see instructions) | Percent* |
| Number of employees in EZ for current tax year | | | | | | • | | |
| Number of employees in EZ for employment base year | | | | | | • | | |
| B Information in conjunction with Schedule B, Part 2, line b | Year | March 31 | June 30 | September 30 | December 31 | Total columns (B + C + D + E) | Average (see instructions) | Percent* |
| Number of employees in EZ for current tax year | | | | | | | | |
| Number of employees in EZ for employment base year | | | | | | | | • |
| C Information in conjunction with Schedule B, Part 2, line c | Year | March 31 | June 30 | September 30 | December 31 | Total columns (B + C + D + E) | Average (see instructions) | Percent* |
| Number of employees in EZ for current tax year | | | | | | | | |
| Number of employees in EZ for employment base year | | | | | | | | |

^{*} Divide the average number of employees in the current tax year by the average number of employees in base year (column G). Carry the result to two decimal places, but do not round.

Part 2 — Computation of EZ-EIC (see instructions)

| | Tax year in which EZ-ITC was allowed | B Amount of original EZ-ITC | | C EZ-EIC (multiply column B by 30% (.30)) |
|---|---------------------------------------|---------------------------------------|----|--|
| а | | | | |
| b | | | | |
| С | | | | |
| 8 | Total — Enter column C total here and | on line 18 | 8. | |

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

| escription of property | B Date acquired | C Date property ceased to qualify | D Life (months) | | F Percentage (E ÷ D) | G EZ-ITC allowed | | H Recaptured EZ-ITC (F × G) | Recaptured EZ-EIC |
|------------------------|------------------------|-----------------------------------|------------------------------|------------|----------------------------|-------------------------------|-----|--|-------------------|
| | | | | | | | | • | • |
| | | | | | | | | • | • |
| | | | | | | | | • | • |
| | | | | | | | | • | • |
| | | | | | | | | • | • |
| Amounts from attacl | ned sheets | | | | | | | • | |
| 9 Recaptured EZ-I | TC (add colui | mn H amounts) | | | | • | 9. | | |
| 10 Recaptured EZ-El | C (add column | l amounts; enter h | ere and o | n line 21) | | | 10. | | |
| 11 Augmented reca | pture amour | nt | 11. | | | | | | |
| 12 Add lines 9 and | 11; enter tota | al here and on | line 16 . | | | | 12. | | |

| Scl | nedule D — Part 1 — Computation of EZ-ITC (see instructions) | | | | |
|-----|--|---------------------------------------|-----|----------|---------------|
| 13 | EZ-ITC from line 7a or 7b | | • 1 | 3. | |
| | Unused EZ-ITC from preceding period | | _ | | |
| | Total (add lines 13 and 14) | | | | \top |
| | Recapture of EZ-ITC (from line 12) | | | | |
| | Net EZ-ITC or addback | | | | \top |
| | t 2 — Computation of EZ-EIC (see instructions) | | | | |
| | EZ-EIC from line 8 | | • 1 | 8. | |
| | Unused EZ-EIC from preceding period | | _ | | |
| | Total (add lines 18 and 19) | | | | |
| | Recapture of EZ-EIC (from line 10) | | | | |
| | Net EZ-EIC or addback | | | | |
| 90 | nedule E — Part 1 — Computation of EZ-EIC and EZ-ITC used (Ne | North Coornarations and | | ' | |
| | | · · · · · · · · · · · · · · · · · · · | | Column D | П |
| | | Column A | | Column B | |
| | - I | EZ-EIC | | EZ-ITC | |
| 23 | Tax before credits (from your franchise tax return), minus all | | | | |
| | credits claimed before the EZ-EIC (Column A) or before | | | | |
| • | the EZ-ITC (Column B) (see instructions) | | - | | _ |
| 24 | Enter in Column B the higher of the tax on the minimum taxable | | | | |
| | income base or the fixed dollar minimum tax | | | | |
| ٥- | (from Form CT-3 or CT-3-A) | | - | | |
| 25 | Enter in Column A the fixed dollar minimum tax (from Form CT-3 or | | | | |
| | CT-3-A) | | | | |
| 26 | EZ credit limitation (Column A: subtract line 25 from line 23; | | | | |
| ~= | Column B: subtract line 24 from line 23) | | # | | - |
| 27 | EZ credit used this period (Column A: enter the lesser of line 22 or Column A, | | | | |
| -00 | line 26; Column B: enter the lesser of line 17 or Column B, line 26) | | + | | _ |
| 28 | Total EZ-EIC and EZ-ITC used this period (add line 27, Columns A and B; see instructions). | | | | |
| Dar | t 2 — Credits available for refund or carryforward (New York C corporat | | • | | |
| | Net EZ-ITC from line 17 (if line 17 is zero or less, enter 0 here and on line 31). | | 2 | 9. | $\overline{}$ |
| | EZ-ITC used from line 27, Column B | | _ | | + |
| | EZ-ITC available for carryforward (subtract line 30 from line 29) | | | | |
| | Qualified or new businesses only: EZ-ITC available for refund (see insi | | | | |
| | Qualified or new businesses only: Amount of line 32 to be refunded (s | • | | | _ |
| | Qualified or new businesses only: Amount of line 32 to be retained as | | | 0. | + |
| 04 | next year's tax (subtract line 33 from line 32; see instructions) | | 3 | 4 | |
| 35 | EZ-ITC available for carryforward after refund (see instructions) | | | | - |
| | Net EZ-EIC from line 22 (if line 22 is zero or less, enter 0) | | | | - |
| 37 | EZ-EIC used from line 27, Column A | | | | + |
| 38 | EZ-EIC available for carryforward (subtract line 37 from line 36) | | | | |
| | Qualified businesses only: EZ-EIC available for refund (see instructions) | | | | |
| 40 | | | | | \top |
| | Qualified businesses only: Amount of line 39 to be applied as an over | | Ť | | \top |
| • | tax (subtract line 40 from line 39; see instructions) | | . 4 | 1. | |
| 42 | EZ-EIC available for carryforward after refund (see instructions) | | | | |
| | | | | | |

New York State Department of Taxation and Finance

Claim for QEZE Credit for Real Property Taxes

Tax Law - Article 1, Section 15

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

Staple forms here

| Mark an X in the appropriate box when answering Yes or No questions. Are you a clean energy enterprise (CEE)? | | | | | st enter tax perio | | | | endin | ~ | | |
|--|----------|-----------------------------------|--------------------|-----------------|----------------------|-----------------|-----------|--------------|------------|---|---------|-----------|
| Mark an X in the appropriate box when answering Yes or No questions. Are you a clean energy enterprise (CEE)? Are you a CEZE 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? Section 1 — For QEZEs first certified prior to April 1, 2005 (see Important information in the instructions) of first certification by Empire State Development (mm-dd-yy; attach copies of all Certificates of Eligibility, including retention certificates). Schedule A — Employment test for QEZEs first certified prior to April 1, 2005 Section 1 — EZ employment — Computation of the employment number within all EZs for the current tax year and in the five-base period. Include employees within all EZs even if you are not certified in all of those zones (see instructions). Schedule A — Employment number March 31 June 30 September 30 December 31 Total Number of full-time employees within all EZs even if you are not certified in all of those zones (see instructions). 1 Current tax year employment number within all EZs (do not round; see instructions). 2 Number in base year 1 Number in base year 3 1 Number in base year 3 2 Number in base year 4 2 Number in base year 3 3 Does the amount on line 1 equal or exceed the amount on line 2? (see instructions). 3 Yes N Part 2 — New York State employment number within all EZs (do not round; see instructions). 3 Yes N Part 2 — New York State employment outside all EZs — Computation of the employment number inside New York State and outside all EZs (do not round). Number of full-time employees inside New York State and outside all EZs — Computation of the employment number inside New York State and outside all EZs (do not round). Number of full-time employees inside New York State and outside all EZs — Computation of the employment number inside New York State and outside all EZs (do not round). Number in base year | Leg | al name of corporation filing the | franchise tax retu | rn | | E | mploye | r identifica | tion numl | oer (EIN | 1) | |
| Itellie this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-A, CT-3-C, CT-32-A, CT-32-S, CT-32-S, CT-32-S, CT-32-S, CT-33-NL, CT-33-A, or Mark an X in the appropriate box when answering Yes or No questions. Are you a clean energy enterprise (CEE)? | | and of annulus are selected | | | | | | | | | | |
| Mark an X in the appropriate box when answering Yes or No questions. Are you a clean energy enterprise (CEE)? Are you a clean energy enterprise (CEE)? Are you a cleat energy enterprise (CEE)? Are you a cleate the temptoprise (CEE)? Are you a cleate energy enterprise (CEE)? Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Bect entire (minimize) (min | INA | urie or empire zone(s) | | | | | | | | | | |
| Mark an X in the appropriate box when answering Yes or No questions. Are you a clean energy enterprise (CEE)? Are you a clean energy enterprise (CEE)? Are you a cleat energy enterprise (CEE)? Are you a cleate the temptoprise (CEE)? Are you a cleate energy enterprise (CEE)? Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Are you a cleate energy enterprise (CEE)? No Bect entire (minimize) (min | Eilo 4 | his form with your corporation f | ranchica tay ratur | n Form CT 2 C | Tan CTac CT | 22 CT 22 A 4 | T 22 C | CT 22 C | T 22 NII | CT 22 | ۸۵۲ | T 105 |
| Are you a clean energy enterprise (CEE)? Are you a OEZE 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? Section 1 — For QEZEs first certified prior to April 1, 2005 (see Important information in the instruct Date of first certification by Empire State Development (mm-dd-yy; attach copies of all Certificates of Eligibility, including retention certificates). Schedule A — Employment test for QEZEs first certified prior to April 1, 2005 Part 1 — EZ employment — Computation of the employment number within all EZs for the current tax year and in the five-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 (do not round; see instructions). 1 Qurrent tax year employment number within all EZs (do not round; see instructions) 1. Base period employment number Tax year ending (mm-yy) March 31 June 30 September 30 December 31 Total Number in base year 1 December 31 December 31 Total Number in base year 2 December 31 Total Number in base year 3 December 31 Total Part 2 — New York State employment outside all EZs on the our round; see instructions) Quarter tax year employment number within all EZs (do not round; see instructions) Quarter tax year employment number within all EZs (do not round; see instructions) Quarter tax year employment number within all EZs (do not round; see instructions) Quarter tax year employment number within all EZs (do not round; see instructions) Quarter tax year employment number within all EZs (do not round; see instructions) Quarter tax year employment number within all EZs (do not round; see instructions) Quarter tax year employment number within all EZs | | | | | | -32, G1-32-A, G | J 1-32-3 | , 01-33, 0 | 1-33-NL, | C 1-33- | A, or C | , I- 100. |
| 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 | • |
| it owns or leases that is located in an empire zone (EZ) and that is subject to a BCA executed prior to January 1, 2006? Yes Section 1 — For QEZEs first certified prior to April 1, 2005 (see Important information in the instruct Date of first certification by Empire State Development (mm-dd-yy; attach copies of all Certificates of Eligibility, including retention certificates) | | | , | | | | | | | | | |
| Section 1 — For QEZEs first certified prior to April 1, 2005 (see Important information in the instruct Date of first certification by Empire State Development (mm-dd-yy; attach copies of all Certificates of Eligibility, including retention certificates) | - | | - | | | | | | - / | • | No | • |
| Date of first certification by Empire State Development (mm-dd-yy; attach copies of all Certificates of Eligibility, including retention certificates). Schedule A — Employment test for QEZEs first certified prior to April 1, 2005 Part 1 — EZ employment — Computation of the employment number within all EZs for the current tax year and in the five-ybase 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 (do not round; see instructions). 1. Base period employment number Tax year ending (mm-yy) a Number in base year 1 b Number in base year 2 c Number in base year 4 e Number in base year 4 e Number in base year 4 e Number in base year 5 f Total number of full-time employees within all EZs (do not round; see instructions). 2 Base period employment number within all EZs in the base period | | | | - | | | | | | | struci | tions) |
| Schedule A — Employment test for QEZEs first certified prior to April 1, 2005 Part 1 — EZ employment — Computation of the employment number within all EZs for the current tax year and in the five-ybase period: Include employees within all EZs even if you are not certified in all of those zones (see instructions). Current tax year employment number | | | | | | | | | | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 50,000 | |
| Part 1 — EZ employment — Computation of the employment number within all EZs for the current tax year and in the five-pase 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 (do not round; see instructions). a Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 3 d Number in base year 4 e Number in base year 5 f Total number of full-time employees within all EZs (do not round; see instructions). 2 Base period employment number within all EZs in the base period. 2 Base period employment number within all EZs in the base period. 2 Base period employment number within all EZs in the base period. 2 Base period employment number within all EZs (do not round; see instructions). 3. Yes N Part 2 — New York State employment outside all EZs — Computation of the employment number inside New York Stato 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) and in the five-year base period (see instructions) becember 31 Total Number of full-time employees inside New York State and outside all EZs 4 Current tax year employment number March 31 June 30 September 30 December 31 Total Number of pull-time employees inside New York State and outside all EZs 4 Current tax year employment number Tax year ending March 31 June 30 September 30 December 31 Total Number in base year 1 b Number in base year 1 c Number in base year 3 d Number in base year 3 | | | | | | | | | • <u> </u> | | | |
| Part 1 — EZ employment — Computation of the employment number within all EZs for the current tax year and in the five-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 June 30 September 30 December 31 Total Base period employment number Tax year ending (mm-yy) March 31 June 30 September 30 December 31 Total Number in base year 1 | Scł | nedule A – Employme | nt test for Q | EZEs first | certified price | r to April | 1, 200 | 5 | | | | |
| Current tax year employment number March 31 June 30 September 30 December 31 Total Number of full-time employees within all EZs 1 Current tax year employment number within all EZs (do not round; see instructions) 1. Base period employment number Tax year ending March 31 June 30 September 30 December 31 Total | Par | t 1 – EZ employment – | Computation of | the employm | ent number with | in all EZs for | the curr | ent tax y | | n the f | ive-ye | ear |
| Number of full-time employees within all EZs 1 | | - | | - | | | | | s). | | | |
| 1 Current tax year employment number within all EZs (do not round; see instructions) | | | | March 31 | June 30 | September 3 | 0 Dece | mber 31 | | Tot | al | |
| Base period employment number Tax year ending | | | | | | | | | | | | |
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| a Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 4 e Number in base year 5 f Total number of full-time employees within all EZs in the base period | Bas | e period employment number | ا م | March 31 | June 30 | September 3 | Dece | mber 31 | | lot | al | |
| b Number in base year 2 c Number in base year 3 d Number in base year 4 e Number in base year 5 f Total number of full-time employees within all EZs in the base period | alı | Number in hase year 1 | (IIIIII-yy) | | | | | | | | | |
| c Number in base year 3 d Number in base year 4 e Number in base year 5 f Total number of full-time employees within all EZs in the base period | - | • | | | | | | | | | | |
| d Number in base year 4 e Number in base year 5 f Total number of full-time employees within all EZs in the base period | - | <u>-</u> | | | | | | | | | | |
| e Number in base year 5 f Total number of full-time employees within all EZs in the base period | - | <u>-</u> | | | | | | | | | | |
| 2 Base period employment number within all EZs (do not round; see instructions) | - | <u>-</u> | | | | | | | | | | |
| 3 Does the amount on line 1 equal or exceed the amount on line 2? (see instructions) | f | Total number of full-time emp | oloyees within a | I EZs in the ba | ase period | | <u></u> | | | | | |
| Part 2 — New York State employment outside all EZs — Computation of the employment number inside New York State 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 instruction of full-time employment number March 31 June 30 September 30 December 31 Total Number of full-time employees inside New York State and outside all EZs 4 Current tax year employment number inside New York State and outside all EZs (do not round) • 4. Base period employment number Tax year ending March 31 June 30 September 30 December 31 Total Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 4 | 2 | Base period employment nu | mber within all | EZs (do not rou | ınd; see instruction | s) | | • 2. | | | | |
| Part 2 — New York State employment outside all EZs — Computation of the employment number inside New York State 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 instruction of full-time employment number March 31 June 30 September 30 December 31 Total Number of full-time employees inside New York State and outside all EZs 4 Current tax year employment number inside New York State and outside all EZs (do not round) • 4. Base period employment number Tax year ending March 31 June 30 September 30 December 31 Total Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 4 | | | | | | | | | 7 | | | |
| 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 instriction of the five-year base period (see instriction of full-time employees inside New York State and outside all EZs 4 Current tax year employment number inside New York State and outside all EZs (do not round) • 4. Base period employment number Tax year ending (mm-yy) a Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 4 | 3 | Does the amount on line 1 e | qual or exceed | the amount o | on line 2? (see inst | tructions) | | 3. | Yes | | No |) [|
| 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 instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period (see instriction for the current tax year and in the five-year base period and in the five-year base period and in the five-year base period (see instriction for the five year and in the five-year base period and in the five-year base period (see instriction for the five year and in the five-year base period and in the five year and in the five year and in the five year and in the five year and in the five year and in the five year and in the five year and in the five year and in the five year and in the five year and in the five year and in the five year and i | — Dar | t 2 — New York State on | nolovment ou | teide all F7 | s — Computation | of the emplo | vment | number i | neida Na | v Vork | State | and |
| Current tax year employment number | | | | | | | | | | | | |
| Number of full-time employees inside New York State and outside all EZs 4 Current tax year employment number inside New York State and outside all EZs (do not round) • 4. Base period employment number Tax year ending (mm-yy) a Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 4 | | | | | | - | | - | | | | 001.10) |
| New York State and outside all EZs 4 Current tax year employment number inside New York State and outside all EZs (do not round) • 4. Base period employment number Tax year ending (mm-yy) a Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 4 | | | | | | · · | | | | | | |
| Base period employment number Tax year ending (mm-yy) March 31 June 30 September 30 December 31 Total a Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 4 | | | | | | | | | | | | |
| a Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 4 | | | | New York Sta | | | | | | | | |
| a Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 4 | Bas | e period employment number | Tax year ending | March 31 | June 30 | September 3 | 0 Dece | mber 31 | | Tot | al | |
| b Number in base year 2 c Number in base year 3 d Number in base year 4 | <u></u> | | (mm-yy) | | | | | | | | | |
| c Number in base year 3 d Number in base year 4 | - | | | | | | | | | | | |
| d Number in base year 4 | - | | | | | | | | | | | |
| | - | <u>-</u> | | | | | | | | | | |
| o predimodrini bado your o | - | | | | | | | | | | | |
| f Total number of full-time employees inside New York State and outside all EZs in the base period | - | | lovees inside N | ew York State | and outside all | EZs in the ha | se peri | od bc | | | | |
| 5 Base period employment number inside New York State and outside all EZs (do not round) | - | | | | | | | | | | | |
| | - | | 22 | | | - (| , | J | 1 | | | |
| 6 Does the amount on line 4 equal or exceed the amount on line 5? (see instructions) | 6 | Does the amount on line 4 e | qual or exceed | the amount o | on line 5? (see insi | tructions) | | 6. | Yes | | No | |

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

| Test year to (mm-yy) | March 31 | June 30 | September 30 | December | r 31 | Total |
|--|----------------|--------------------|------------------------|-----------------|------|-------|
| Number of full-time employees within the EZs | | | | | | |
| 7 Test year employment number within the EZ | s in which you | are certified (see | instructions; also ent | er on line 9) • | 7. | |

Schedule C — Employment increase factor (see instructions)

| 8 | Current tax year employment number within the EZs in which you are certified (see instructions) | | 8. | |
|----|---|---|----|--|
| 9 | Test year employment number within the EZs in which you are certified (from line 7) | | 9. | |
| 10 | Subtract line 9 from line 8 | 1 | 0. | |
| 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) | 1 | 1. | |
| 12 | Divide line 10 by 100 (carry result to four decimal places) | 1 | 2. | |
| 13 | Employment increase factor (enter the greater of line 11 or 12, but not more than 1.0; also enter on line 15) | 1 | 3. | |

Schedule D — Computation of QEZE credit for real property taxes for QEZEs first certified prior to April 1, 2005

| | | | • • • |
|----|---|----|-------|
| 14 | Tax year of the business tax benefit period; benefit period factor (from table below) | 14 | 4. |
| 15 | Employment increase factor (from line 13) | 14 | 5. |
| 16 | Eligible real property taxes (see instructions) | 16 | 6. |
| 17 | QEZE credit for real property taxes (multiply line 14 by line 15 by line 16) | 17 | 7. |
| 18 | Recapture of QEZE credit for real property taxes (from Worksheet A on page 5 of instructions) | 18 | 8. |
| 19 | QEZE credit for real property taxes after recapture (subtract line 18 from line 17; see instructions) • | 19 | 9. |
| 20 | QEZE credit for real property taxes limitation (see instructions, do not enter zero) | 20 | 0. |
| 21 | QEZE credit for real property taxes allowed (see instructions) | 2 | 1. |

| | 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.

Find the tax year of your business tax benefit period. Enter the benefit period factor for that year (from *Benefit period factor table*) on line 14.

(continued)

^{**} 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.

| | hedule E — Application of QEZE credit for real property taxes (New York S corporation Enter your franchise tax (see instructions) | | 22. | | | | |
|----|---|------------------------|----------|-----|-----|----------|---|
| 23 | Tax credits claimed before the QEZE credit for real property taxes (if applying multiple credits on you | - H | | | | | |
| | franchise tax return, see instructions) | | 23. | | | | |
| 24 | Subtract line 23 from line 22 | - 1 | 24. | | | | |
| 25 | Enter appropriate tax: | İ | | | | | |
| | Article 9, section 185 — Enter 10 | | | | | | |
| | Article 9-A — Enter the greater of the tax on the minimum taxable income base or the fixed dollar minimum Article 32 or 33 — Enter 250 | ı tax | | | | | |
| | Article 33 combined — Enter the sum of lines 4 and 12 from Form CT-33-A | | 25. | | | | |
| 26 | Credit limitation (subtract line 25 from line 24; if less than zero, enter 0) | • | 26. | | | | |
| 27 | QEZE credit for real property taxes to be used this period (see instructions) | •[| 27. | | | | |
| 28 | Unused QEZE credit for real property taxes (subtract line 27 from line 21) | • | 28. | | | | |
| 29 | Amount of unused credit on line 28 to be refunded (see instructions) | • | 29. | | | | |
| 30 | Amount of unused, nonrefunded credit to be credited as an overpayment to next year's tax | | | | | | |
| | (subtract line 29 from line 28; see instructions) | •[| 30. | | | | |
| | Name | | | EIN | | | |
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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.

| and monetoniplote enaite econon | · (pages : anes | .g o, o. ood | on = (pages o a | o a.g o / o o . | | |
|--|--------------------------|------------------|---------------------|------------------------|----------------------|-----------------------------|
| | | All filers mu | ıst enter tax pei | riod: beginning | | ending |
| Legal name of corporation filing the | franchise tay retu | | | 0 0 | nlover identificat | tion number (EIN) |
| Legal harne of corporation filling the | Tarionise tax retu | | | | | |
| Name of empire zone(s): Indicate w | hether each zone | e is a developme | ent zone (DZ) or i | investment zone (I | Z) (attach additiona | I sheets if necessary). |
| | | | | | | |
| File this form with your corporation for | anchise tax retur | n Form CT-3, C | T-3-A, CT-3-S, C | T-32, CT-32-A, C | T-32-S, CT-33, CT | F-33-NL, CT-33-A, or CT-185 |
| | | | | | | |
| Date of first certification by Emp | | • | | | | |
| including retention certificates) | | | | | | •L |
| Year of the business tax benefit | period <i>(enter a y</i> | ear between 1 a | nd 10) | | | |
| Schedule H — Employme | nt test for C | EZEs first | certified on | or after Apr | il 1, 2005 | |
| Part 1 – EZ employment – | | | | | | ear and in the four-vear |
| base period: Include employees v | | | | | | |
| Current tax year employment nu | mber | March 31 | June 30 | September 30 | December 31 | Total |
| Number of full-time employees v | vithin all EZs | | | | | |
| 31 Current tax year employmen | t number withir | all EZs (do no | t round; see insti | ructions) | • 31. | |
| Base period employment number | Tax year ending | March 31 | June 30 | September 30 | December 31 | Total |
| | (mm-yy) | | | | | |
| a Number in base year 1 | | | | | | |
| b Number in base year 2 | | | | | | |
| c Number in base year 3 | | | | | | |
| d Number in base year 4 | | | <u> </u> | | | |
| e Total number of full-time emp | | | • | | | |
| 32 Base period employment nu | mber within all | EZs (do not rou | nd; see instruction | ons) | • 32. | |
| | | | _ | | | 🗆 🗖 |
| 33 Does the amount on line 31 | exceed the am | ount on line 32 | 2? (see instruction | ons) | 33. | Yes No |
| Dort 2 Now York State on | nlovmont | Computation | of the employee | ant numberine | da Navy Varls Ct | ata far tha aurrent toy yea |
| Part 2 — New York State em and in the four-year base period (| | Computation | or the employing | ient number mai | de New York St | ate for the current tax yea |
| Current tax year employment nu | | March 31 | June 30 | September 30 | December 31 | Total |
| Number of full-time employees in I | | War of For | 04110 00 | Coptornibor Co | 2000111201 01 | - Total |
| 34 Current tax year employmen | | w York State (d | do not round) | | 9 34. | |
| Base period employment number | | March 31 | June 30 | September 30 | | Total |
| | (mm-yy) | | | | | |
| a Number in base year 1 | | | | | | |
| b Number in base year 2 | | | | | | |
| c Number in base year 3 | | | | | | |
| d Number in base year 4 | | | | | | |
| e Total number of full-time emp | loyees in New ` | York State in th | ne base period | | | |
| 35 Base period employment nu | mber in New Yo | ork State (do no | ot round) | | • 35. | |
| | | | | | | |
| 36 Does the amount on line 34 | exceed the am | ount on line 35 | ? (see instruction | ns) | 36 . | Yes No No |

| Sc | hedule I — Computation of net new employment (see instructions) | | | |
|----|---|---|---|--|
| | Current year employment number in the EZs in which you are certified Base period employment number in the EZs in which you are certified | - | | |
| | Net new employment number (subtract line 38 from 37) | | _ | |

Schedule J — Development zone (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 | 0.50 0.75 |
| | This number cannot exceed 1.0 |

Schedule K — Employee information (see instructions)

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 | 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) |
|--------------------------------|---|---|---|--|
| | | | | |
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| | | | | |
| | | | | |
| otal from column E of any addi | tional sheet(s) | ····· | · · · · · · · · · · · · · · · · · · · | |
| Total eligible wages, health b | enefits, and retirement be | nefits (add column E ar | mounts) | 1. |

(continued)

| 42 | Eligible wages, health benefits, and retirement benefits from line 41 | 42. | |
|-----|--|-----------------|----------------|
| | 25% (.25) factor | | .25 |
| | DZ employment increase factor from line 40 | | |
| | QEZE credit for real property taxes for QEZEs certified in DZs (multiply line 42 by line 43 by line 44) | | |
| | edule M — Computation of QEZE credit for real property taxes for manufacified only in an investment zone (IZ) (see instructions) | cturers and C | EZEs |
| 46 | Eligible wages, health benefits, and retirement benefits from line 41 | 46. | |
| 47 | 25% (.25) factor | 47. | .25 |
| 48 | QEZE credit for real property taxes (multiply line 46 by line 47) | 48. | |
| Sch | edule N — QEZE credit for real property taxes (see instructions) | | |
| 49 | QEZE credit from line 45 or line 48 | 49. | |
| 50 | Capital investment amount (from line 65 or 66) | 50. | |
| 51 | Enter the greater of line 49 or line 50 | 51. | |
| 52 | Eligible real property taxes (attach documentation) | 52. | |
| 53a | Enter the lesser of line 51 or line 52 | 53a. | |
| 53b | If certified on or after April 1, 2009, multiply line 53a by 75% (.75) and enter the result. If certified | | |
| | prior to April 1, 2009, make no entry | 53b. | |
| 54 | Recapture of QEZE credit for real property taxes (see instructions) | 54. | |
| 55 | QEZE credit for real property taxes after recapture (subtract line 54 from line 53a or 53b; see instructions) | 55. | |
| Sch | edule O — Application of QEZE credit for real property taxes (New York S corporation | s do not comple | ete Schedule O |
| 56 | Enter your franchise tax (see instructions) | 56. | |
| 57 | Tax credits claimed before the QEZE credit for real property taxes (if applying multiple credits on your | | |
| | franchise tax return, see instructions) | 57. | |
| 58 | Subtract line 57 from line 56 | 58. | |
| 59 | Enter appropriate tax: | | |
| | Article 9 section 185 — Enter 10 | | |
| | Article 9-A — Enter the greater of the tax on the minimum taxable income base or the fixed dollar minimum tax | | |
| | Article 32 or 33 — Enter 250 | | |
| | Article 33 combined — Enter the sum of lines 4 and 12 from Form CT-33-A | 59. | |
| 60 | Credit limitation (subtract line 59 from line 58; if less than zero, enter 0) | 60. | |
| | QEZE credit for real property taxes to be used this period (see instructions) | | |
| | Unused QEZE credit for real property taxes (subtract line 61 from line 55) | | |
| | Amount of unused credit on line 62 to be refunded (see instructions) | | |
| | | | |
| 64 | Amount of unused, nonrefunded credit to be credited as an overpayment to next year's tax | | |

(continued)

Schedule P - Related entities

List the names and employer identification numbers (EIN) of any related business entities. Attach additional sheets if necessary. See *Related persons* on page 2 of the instructions to determine if an entity is related.

| Name | EIN | | | | |
|------|-----|--|--|--|--|
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Schedule Q — Capital investment amount (complete only Part 1 or Part 2)

Part 1 — Capital investment amount for QEZEs certified in DZs (see instructions)

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|---|---------------|
| | _ |
| | $\overline{}$ |

| A Address of property | B Name of zone (if applicable) | C Cost or other basis attributable to construction, expansion, or rehabilitation of property | E Percentage of physical occupancy and use (see instructions) | F Multiply column D by column E |
|-----------------------------------|--------------------------------------|--|---|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total from column F of any addit | tional schedules | | <u>.</u> | |
| 65 Total (add column F amounts; e | enter here and on line 50 | 0) | • 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 | Multiply column C by 10% (0.1) | E Percentage of physical occupancy and use | of column C | G Multiply column D by the greater of column E or column F |
|-------------------------------|--------------------------------------|-----------------------------|-----------------------------------|--|-------------|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total from column G of any a | dditional schedule | S | | | | |
| 66 Total (add column G amount | ts; enter here and on | line 50) | | | • 66. | |



CT-611

New York State Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008

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

All filers must enter tax period:

beginning ending Legal name of corporation filing franchise tax return Employer identification number (EIN) File this form with your franchise tax return. A separate Form CT-611 must be filed for each Certificate of Completion (COC). Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program prior to June 23, 2008? Yes ● No If you answered Yes, complete Form CT-611 to claim the brownfield redevelopment tax credit. If you answered No, and the site was accepted on or after June 23, 2008, do not complete this form; instead use Form CT-611.1 to claim the brownfield redevelopment tax credit. Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit..... Schedule A — Brownfield site identifying information Enter the following information as listed on the COC issued by the DEC for the qualified site (see instructions). Attach a copy of the COC. Site name Site location - municipality Site location - county DEC region Division of Environmental Remediation (DER) site number | Date COC was issued If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. Attach a copy of the sale or transfer documentation to this form..... Is the qualified site for which the COC was issued by the DEC located in an environmental zone (EN-Zone)?..... Yes • No % If Yes, enter the percent of the qualified site located within an EN-Zone Schedule B — Site preparation credit component (see instructions) **C** Costs A
Description of site preparation costs Date costs paid or incurred (mm-dd-yy) Total of column C amounts from attached list..... 1 Add column C amounts % 2. 3 Site preparation credit component (multiply line 1 by line 2; enter here and on line 13; New York

S corporations, see instructions)

| Schedule C – Tangible prop | perty credit | component | : (see inst | tructions) | | | | | | | |
|---|---|---|------------------|----------------------------|-----------------------------|-----------------|---|-------|------|---|----------|
| A Description of qualified prope (list items separately) | erty | B Principal | use | Date | C e placed in (mm-dd- | | e Life (year | | | E Cost or other basis | |
| | | | | | | | | | • | | |
| | | | | | | | | | • | | |
| | | | | | | | | | • | | |
| Total of column E amounts from | attached list. | | | | | | | | • | | ╙ |
| 4 Add column E amounts | | | | | | | • | 4. | | | |
| 5 Applicable percentage rate (s | ee instructions) | | | | | | • | 5. | | | % |
| 6 Tangible property credit com | | | | | | | | | | | |
| S corporations, see instruction | | | | | | | | 6. | | | |
| Schedule D — On-site grou | ndwater ren | nediation cr | edit co | mponen | t (see in | structio | ons) | | | | |
| Description of | A of groundwater | remediation co | sts | | Da | ate costs (n | B s paid or inc nm-dd-yy) | urred | | C Costs | |
| | | | | | | | | | | | _ |
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| Total of column C amounts from | | | | | | | | 1 | 1 | | ╄ |
| 7 Add column C amounts | | | | | | | | | | | <u> </u> |
| 8 Applicable percentage rate (s | , | | | | | | | 8. | | | % |
| 9 On-site groundwater remedia | | | | | | | - | | | | |
| New York S corporations, see i | instructions) | | | | | | • | 9. | | | |
| Cabadula E Dagantura of | avadit taka | n in nyaviau | o tov vo | | | | | | | in-tur-ti | |
| Schedule E — Recapture of Recapture of tangible property | | | | | | | | jessa | ary, | see iristructions) | |
| | credit comp | onent for pro | | | 5 10 06 1 | iii quaii | illeu use. | | | | |
| A Description of property | Date property was placed in service (mm-dd-yy) | Date property ceased to qualify (mm-dd-yy) | Life (months) | Unused life (months) | Percent (col E ÷ co | ol D) Cr | G angible prop redit compor reviously allo | neńt | | H Recaptured tangible property credit component (column F x column G) | |
| | | | | | | | | | • | | T |
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| | | | | | | | | | • | | \top |
| Total of column H amounts from | attached list. | ' | | | | | | | • | | \top |
| 10 Recaptured tangible proper | | | | | | | | | Т | | \top |
| Recapture if COC is revoked (se | - | | | , | | | | | | | T |
| 11a Net tangible property credit | | | wed (see | instruction | າຣ) | | • | 11a. | | | |
| 11b Site preparation credit com | | | | | | | | | | | |
| 11c On-site groundwater remed | | | | | | | | | | | |
| 12 Enter line 10 amount or sun | n of lines 11a | through 11c | enter here | and on lin | e 17; Nev | v York | | | | | Т |
| S corporations, see instruction | | | | | | | | 12. | | | |
| Credit summary (New York S | | | | | | | | | | | |
| 13 Site preparation credit com | | | | | | | | 13. | | | Т |
| 14 Tangible property credit cor | | | | | | | | 14. | | | |
| 15 On-site groundwater remed | | | | | | | | 15. | | | |
| 16 Subtotal (add lines 13, 14, and | • | • | • | | | | | | | | |
| 17 Recapture of credit taken in | , | | | | | | | | | | |
| 18 Net brownfield redevelopme | - | - | | | | | | | | | Т |

| | nputation of brownfield rec ear (New York S corporations do | | sed, refunded, or cr | edited as | an o | overpayment in the next | |
|------|--|--------------------------------------|---------------------------------------|---------------------------------|---------|-------------------------------|---|
| 19 | Tax due before credits (see insti | ructions) | | | | 19. | |
| 20 | Tax credits claimed before the | brownfield redevelopment tax | c 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 | r (see instructions) | | • | 24. | |
| | Unused brownfield redevelopn | = | | | | | |
| | | | | | | 25. | |
| 26 | Brownfield redevelopment tax | credit to be refunded (limited to | o the amount on line 25; see | e instructions) | • | 26. | _ |
| | Brownfield redevelopment tax of | | | | | | |
| | line 26 from line 25; see instruction | | | • • | | 27. | |
| | tnership information (see ins | structions; attach additional sh | neets if necessary using | g the same i | | <u> </u> | _ |
| | | | | | _ | | |
| | | Site preparation costs | Tangible property | costs | | Groundwater remediation costs | _ |
| Cos | sts allocated to taxpayer | | | | | | |
| Nam | e of partnership | | | Partnership | o's EIN | <u> </u> | |
| Cos | sts allocated to taxpayer | Site preparation costs | Tangible property | costs | | Groundwater remediation costs | |
| Nam | e of partnership | • | | Partnership | o's EIN | N . | |
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| | | Site preparation costs | Tangible property | costs | | Groundwater remediation costs | _ |
| Cos | sts allocated to taxpayer | | | | | | |
| Nam | e of partnership | | | Partnership | o's EIN | N | |
| | | | | | _ | | |
| | | Site preparation costs | Tangible property | costs | | Groundwater remediation costs | |
| Cos | sts allocated to taxpayer | | | | | | |
| Nam | e of partnership | | | Partnership | o's EIN | N | |
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| | | Site preparation costs | Tangible property | costs | | Groundwater remediation costs | |
| Cos | sts allocated to taxpayer | | | | | | |
| Nam | e of partnership | | | Partnership | o's EIN | N | - |
| | | Site preparation costs | Tangible property | costs | | Groundwater remediation costs | _ |
| Cos | sts allocated to taxpayer | | | | | | |
| | | Site preparation costs | Tangible property | costs | | Groundwater remediation costs | - |
| Tota | al from additional sheet(s) if any | | | | | | |
| 28 | Total costs allocated from partnership(s) (enter here and include on lines 1, 4, and 7 | Site preparation costs 28 | ● Tangible property | costs | | Groundwater remediation costs | |



CT-612

New York State Department of Taxation and Finance

Claim for Remediated Brownfield Credit For Real Property Taxes

Tax Law — Article 9, Section 187-h; Article 9-A, Section 210.34; Article 32, Section 1456(r); and Article 33, Section 1511(v)

All filers must enter tax period: ending beginning Employer identification number (EIN) Legal name of corporation filing franchise tax return Address of qualified brownfield site 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..... Schedule A - Brownfield site identifying information Enter the following information as listed on the COC issued by the Department of Environmental Conservation (DEC) for the qualified site (see instructions). Attach a copy of the COC. Site name Site location - municipality Site location - county Division of Environmental Remediation (DER) site number DEC region Date COC was issued 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)?..... No Yes • Schedule B — Computation of average number of full-time employees employed by a developer and a lessee March 31 June 30 September 30 December 31 Schedule C — Computation of remediated brownfield credit for real property taxes 2 Employment number factor (see instructions) 2. 3 Eligible real property taxes (see instructions) 3. 4. 4 Enter 0.25 (if the qualified site is located entirely within an EN-Zone, enter 1.0) 5. 6. 7. 8. 9 Remediated brownfield credit for real property taxes after limitation (enter the lesser of line 7 or line 8) • 9. 10 Remediated brownfield credit for real property taxes from partnerships....... 10. 11 Total remediated brownfield credit for real property taxes (add lines 9 and 10; New York S corporations

| Sc | hedule D — Application of remediated brownfield credit for real property taxes (New York S corpor | ratio | ons do not complete tl | nis section) |
|----|---|-------|------------------------|--------------|
| 12 | Enter your franchise tax (see instructions) | 12 | 2. | |
| 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 | 3. | |
| 14 | Subtract line 13 from line 12 | 14 | 4. | |
| 15 | Minimum tax (see instructions) | 15 | 5. | |
| 16 | Credit limitation (subtract line 15 from line 14; if zero or less, enter 0) | 16 | 6. | |
| | Remediated brownfield credit for real property taxes to be used this tax year (see instructions) | | | |
| 18 | Unused remediated brownfield credit for real property taxes available for refund or as an | | | |
| | overpayment (subtract line 17 from line 11) | 18 | 8. | |
| 19 | Amount of unused credit on line 18 to be refunded (see instructions) | 19 | 9. | |
| | 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 | 0. | |

Schedule E — Partnership information (see instructions)

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



CT-613

New York State Department of Taxation and Finance

Claim for Environmental Remediation Insurance Credit

Tax Law — Article 1, Section 23; Article 9, Section 187; Article 9-A, Section 210.35; Article 32, Section 1456(s); and Article 33, Section 1511(w)

All filers must enter tax period: ending beginning Legal name of corporation filing franchise tax return Employer identification number (EIN) 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 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 location - municipality Site location - county Division of Environmental Remediation (DER) site number Date COC was issued DEC region 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 2. 2 Multiply line 1 by 50% (.5)...... 3 Enter line 2 amount or 30,000, whichever is less..... 3. 4. 4 Environmental remediation insurance credit received from a flow-through entity (see instructions) • 5 Subtotal (add lines 3 and 4; New York S corporations, see instructions) 5. 6 Recapture of credit (see instructions)..... 6. 7 Total environmental remediation insurance credit available for use (see instructions)...... 7. Computation of environmental remediation insurance credit limitation 8. 8 Tax due before credits (see instructions) 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. 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 15 Environmental remediation insurance credit to be refunded (limited to the amount on line 14; see instructions)... 16 Environmental remediation insurance credit to be credited as an overpayment in the next tax year

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

Partnership information (see instructions for line 4)

| Name of partnership | | P | artners | hip's | EIN | | | | Amount of cred | it |
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| from attached sheet(s) if any | | | | | | | | | | |



DTF-619

New York State Department of Taxation and Finance

Claim for QETC Facilities, Operations, and Training Credit Tax Law – Articles 9-A and 22

| | All filers must enter tax period: beginning ending |
|------|--|
| Nar | me(s) as shown on return Taxpayer identification number |
| | |
| | this form with corporate franchise tax return Form CT-3, CT-3-A, or CT-3-S or with personal income tax return Form IT-201, IT-203, 204, or IT-205. (See instructions, Form DTF-619-I, for assistance.) |
| | rk an X in the box for the tax year for which you are claiming the qualified emerging technology company (QETC) facilities, operations |
| and | d training credit on this return: 1st • 2nd • 3rd • 4th • or (only if relocating from incubator facility) 5th • |
| Lin | e A — Partner in a partnership, S corporation shareholder, or beneficiary of an estate or trust. |
| Bus | siness name Taxpayer identification number |
| Sc | hedule A — QETC eligibility requirements (All the questions in Schedule A pertain to the tax year for which you are claiming the credit. |
| Pai | rt 1 — Location and sales (Mark an X in the appropriate boxes.) |
| 1 | Is the company located in New York State? |
| 2 | Are the total annual product sales of the company \$10,000,000 or less? |
| | If you answered Yes to questions 1 and 2, continue with Part 2. If you answered No to either question 1 or 2, stop . You are not a QETC and cannot claim this credit for the current tax year. |
| Pai | rt 2 — QETC business activities |
| Res | search and development (R&D) activities |
| 3 | Does the company have R&D activities in New York State? |
| | Enter the amount of R&D funds |
| 5 | Enter the amount of net sales for the current tax year reported on your federal return. (If you have any amount of R&D funds but zero net sales, you are a QETC; mark the Yes box on line 7.) |
| 6 | R&D funds percentage (divide the amount on line 4 by the amount on line 5, and round the result to the fourth decimal place) |
| 7 | Does the percentage entered on line 6 equal or exceed 3.5%? |
| 1 | Does the percentage entered on line 6 equal or exceed 3.5%? |
| | If you answered <i>No</i> to question 7, you are a QETO. Continue with ochequie B. |
| Prin | mary products and services |
| | Does the company have products or services that may be classified as emerging technologies? |
| | |
| | If you answered No to line 3 and line 8, stop . You are not a QETC and cannot claim this credit. |
| 9 | Enter the gross receipts or sales from the company's emerging technology products or |
| | services described on line 8 reported on your federal return |
| 10 | Enter the gross receipts or sales from all the company's products or services from your federal return • 10. |
| 11 | Divide the amount on line 9 by the amount on line 10 (round the result to the fourth decimal place) 11. |
| 12 | Is the percentage entered on line 11 greater than 50%? |
| - | If you answered Yes to question 12, continue with Schedule B. |
| | If you answered No to question 12, stop. You are not a QETC and cannot claim this credit. |



| _ | | | | | | | | | |
|-----|---|--|--|--------------|--------------------------|------|--------|--|--|
| | hedule B — Credit eligibility requirements | | | | | | | | |
| Pai | rt 1 — Employment | | | | | | | | |
| 13 | Number of full-time employees employed in New York State | and elsewhere du | uring the tax year (see | e instr.) . | • 13. | | | | |
| 14 | Is the number of employees entered on line 13 one hundred (100) or less? | | | | | | | | |
| 15 | Number of employees entered on line 13 above who are employed in New York State | | | | | | | | |
| 16 | Divide the amount on line 15 by the amount on line 13 (round the result to the fourth decimal place) 16. % | | | | | | | | |
| 17 | Does the percentage on line 16 equal or exceed 75%? If you answered <i>Yes</i> to question 17, continue with line 18. If you answered <i>No</i> to question 17, stop . You are not eligible. | | | | Yes | No | | | |
| Pai | rt 2 — Research and development activities | | | | | | | | |
| 19 | Enter the amount of research and development funds | ed on your federal ox on line 21.) ount on line 18 by the de an entry on line 6 | return. (If you 19 e amount on f, line 20 will be the | | | .[| % | | |
| 21 | Does the percentage on line 20 equal or exceed 6%? | | | | Yes | No | | | |
| Pa | rt 3 — Gross revenues | | | | | | | | |
| 22 | For tax year 2009, were your gross revenues, along with the members, \$20,000,000 or less? | le C. | | | Yes ● | No ● | | | |
| Sc | hedule C — Computation of credit component | amounts | | | | | | | |
| Pai | rt 1 — Research and development property credit co | omponent | | | | | | | |
| | A Description of property, expense, or fee (list each and attach schedule if needed) | B Date placed in service (mm-dd-yyyy) | C Cost, basis, exper or fee | ise, | Crec (column C × rate | dit | (.18)) | | |
| | tals from attached schedule, if needed | | upp D and optor the total have | 22 | • | | | | |
| 23 | nesearch and development property credit component amo | urri (auu amounts in coll | ווווו ט מווט enter the total here, | ■ ∠3. | | • | | | |

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| | ude the line 24b amou tinue with Part 2. | unt on the <i>Total</i> line of Schedu | ule D, column | C, and | |
|------------------------------|--|---|------------------------------------|----------------------------|--|
| All others — Contin | | | | | |
| Part 2 — Qualified rese | earch expenses cre | edit component | | | |
| A Description of expense | | B Date paid incurred (mm-dd-yyy | | C Cost | Credit (column C × rate of 9% (.09)) |
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| | • | nent amount (add amounts in col | | | • |
| | | 's or trust's qualified research | | | |
| • | | mponent (add lines 25 and 26a) | | | |
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| All others — Conti | tinue with Part 3. | | | | |
| All others — Contil | nue with Part 3. | | | | |
| Part 3 — Qualified high | -technology traini | ng expenditures credit c | omponent | | |
| A | В | C | D | E | F |
| Employee name | Social security number | Description of qualified high-technology training expense | Date paid or incurred (mm-dd-yyyy) | Amount of expense | Credit (enter the lesser of column E or \$4,000) |
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| Total from attached sched | ule, if needed | | | | |
| 27 Qualified high-technology | training expenditures cre | dit component amount (add amounts | in column F and e | nter the total here) • 27. | |
| | | 's or trust's qualified high-tec | | | |
| | • | | | | |
| 28b Total qualified high-te | chnology training exp | enditures credit component (| add lines 27 ar | nd 28a) ● 28b | • |
| | ude the line 28b amou tinue with line 29. | ınt on the <i>Total</i> line of Schedu | ule D, column | E, and | |
| All others — Contin | | | | | |
| 29 Total credit componer | | | | 00 | |
| • | nt amount (add lines 24 | 1b, 26b and 28b) | | 29 | • |
| Fiduciaries — Con | | 4b, 26b and 28b) | | <u>• 29</u> | • |
| Fiduciaries — Com | | | | | • • |

24a Beneficiary: Enter your share of the estate's or trust's research and development property

Schedule C (continued)

| Beneficiary's name (same as Form T-205, schedule C) Total (same as Form T-205, schedule C) Totals from attached schedule, if needed Totals from attached schedule, if needed Total credit component Totals from attached schedule, if needed Fiduciary Schedule E — Credit limitation Total credit component amounts Fiduciaries — Enter the amount from the Fiduciary line of Schedule D, column F. All others — Enter the amount from line 29. Total credit limitation Total credit limitation (enter the amount from line 30 or line 31, whichever is less) Partners and S corporation shareholders: Enter your share of the partnership's or S corporation's credit (see instructions). Schedule F — Application of the QETC facilities, operations, and training credit (Article 9-A only) Schedule F — Application of the QETC facilities, operations, and training credit (see instructions) and tax (from Form CT-3-A, line 78, or Form CT-3-A, line 77, plus any net recapture of credits. Schedule F — Application of the Applications of the Applications of the Applications of the Applications of the Applications of the Applications of the Applications of the Applications of the Applications of the Applications of the Applications, and training credit (see instructions) and training credit (see instructions) and tax (from Form CT-3-A, line 78, or Form CT-3-A, line 77, plus any net recapture of credits. Schedule F — Application of the Applications, and training credit (see instructions) and tax (from Form CT-3-A, line 80) and tax (from Form CT-3-A, line 80) and tax (from Form CT-3-A, line 80) and tax (from Form CT-3-A, line 80) and tax (from Form CT-3-A, line 80) and tax (from Form CT-3-A, line 80) and tax (from Form CT-3-A, line 80) and tax (from Form CT-3-A, line 80) and tax (from Form CT-3-A, line 80) and tax (from Form CT-3-A, line 80) and tax (from Form CT-3-A, line 80) and tax (from Form CT-3-A, line 80) and tax (from Form CT-3-A, line 80) and tax (from Form CT-3-A, line 80) and tax (from Form CT-3-A, line 80) and tax (from Form C | | Α | В | С | D | | Е | | F | | |
|--|----------------|--------------------------|--------------------------------|------------------------------|------------------------|--------|-------------------|------|-----------------|--------|-----|
| Total Totals from attached schedule, if needed Fiduciary Schedule E — Credit limitation Total credit component amounts Fiduciaries — Enter the amount from the Fiduciary line of Schedule D, column F. All others — Enter the amount from line 29. Total credit limitation Total credit limitation Total credit limitation Total credit limitation Total credit limitation Total credit limitation Total credit limitation Total credit limitation (enter the amount from line 30 or line 31, whichever is less) Total available credit (add lines 32 and 33; see instructions) Total available credit (add lines 32 and 33; see instructions) Total available credit calcimed before the QETC facilities, operations, and training credit (see instructions) Total available credit (and lines 32 and 33; see instructions) Total available credit (and lines 32 and 33; see instructions) Total available credit (and lines 32 and 33; see instructions) Total available credit (and lines 32 and 33; see instructions) Total available credit (and lines 32 and 33; see instructions) Total available credit (and lines 32 and 33; see instructions) Total available credit (and lines 32 and 33; see instructions) Total available credit (and lines 32 and 33; see instructions) Total available credit (and lines 32 and 33; see instructions) Total available credit (and lines 32 and 33; see instructions) Total available credit (and lines 32 and 33; see instructions) Total available credit (and lines 32 and 33; see instructions) Total available credit (and lines 32 and 33; see instructions) Total available credit (and lines 32 and 33; see instructions) Total available credit (and lines 34 from line 35. Total available credit (and lines 34 or line 39 whichever is less; see instructions) Total available credit (and lines 34 or line 39, whichever is less; see instructions) Total available credit to be expelied as an overpayment to next period (subtract line 42 and line 44 and line 44 and line 44 and line 44 and line 44 and line 44 and line 44 a | | | Identifying | Share of research | _ | lified | _ | ed | <u>-</u> | | |
| Total Credit component Credi | • | | number | | | | | | (add columns C, | D, and | (E) |
| Totals from attached schedule, if needed Fiduciary Schedule E — Credit limitation Total credit component amounts Fiduciaries — Enter the amount from the Fiduciary line of Schedule D, column F. All others — Enter the amount from line 29. Credit limitation Total credit credit cafter limitation (enter the amount from line 30 or line 31, whichever is less). Partners and S corporation shareholders: Enter your share of the partnership's or S corporation's credit (see instructions). Total available credit (add lines 32 and 33; see instructions). Schedule F — Application of the QETC facilities, operations, and training credit (Article 9-A only) Enter your franchise tax from Form CT-3, line 78, or Form CT-3-A, line 77, plus any net recapture of credits. Total available of credit (add lines 35. Total credit sclaimed before the QETC facilities, operations, and training credit (see instructions). Schedule F — Application of the QETC facilities, operations, and training credit minimum tax at line 36 from line 35. Credit limitation (subtract line 38 from line 37). Schedule F — On Inive 39. OETC facilities, operations, and training credit (subtract line 38 from line 37; if line 38 is greater than line 37, enter 0 on line 39). OETC facilities, operations, and training credit (be used this period (enter the amount from line 34 or line 39, whichever is less; see instructions). 40. OETC facilities, operations, and training credit (be used this period (enter the amount from line 34 or line 39, whichever is less; see instructions). 40. Amount of unused credit to be eapplied as an overpayment to next period (subtract line 42 and and total credit to be eapplied as an overpayment to next period (subtract line 42 and and total nused credit to be eapplied as an overpayment to next period (subtract line 42 and and total nused credit to be eapplied as an overpayment to next period (subtract line 42 and and total nused credit to be eapplied as an overpayment to next period (subtract line 42 and and total nused credit t | So | chedule C) | | | | nent | 0 1 | | | | |
| Totals from attached schedule, if needed Fiduciary Schedule E — Credit limitation 30 Total credit component amounts | Total | | | credit component | | | Credit Componer | | • | | |
| Schedule E — Credit limitation 30 Total credit component amounts | IOIAI | | | | | | | | • | | |
| Schedule E — Credit limitation 30 Total credit component amounts | Totalo f | rom attached as | hadula if paadad | | | | | | • | | |
| Schedule E — Credit limitation 30 Total credit component amounts | | | nedule, il needed | | | | | | | | |
| Fiduciaries — Enter the amount from the Fiduciary line of Schedule D, column F. All others — Enter the amount from line 29. 31 Credit limitation | riducia | ГУ | | | | | | | 1 | | |
| Fiduciaries — Enter the amount from the Fiduciary line of Schedule D, column F. All others — Enter the amount from line 29. 31 Credit limitation | | | | | | | | | | | |
| Fiduciaries — Enter the amount from the Fiduciary line of Schedule D, column F. All others — Enter the amount from line 29. 31 Credit limitation | | | | | | | | | | | |
| Fiduciaries — Enter the amount from the Fiduciary line of Schedule D, column F. All others — Enter the amount from line 29. 31 Credit limitation | Schedu | ule E – Credit | tlimitation | | | | | | | | |
| Fiduciaries — Enter the amount from the Fiduciary line of Schedule D, column F. All others — Enter the amount from line 29. 31 Credit limitation | | | | | | | Γ | | | | |
| All others — Enter the amount from line 29. 31 Credit limitation | 30 lota | al credit compon | ent amounts | | | | ●[| 30. | | • | |
| 31. 2 5 0 0 0 0 32. 33. 32. 34. 34. 35. 34. 34. 35. 34. 34. 35. 34. 34. 34. 34. 34. 34. 34. 34. 34. 34 | F | iduciaries – Er | nter the amount from | the <i>Fiduciary</i> line of | f Schedule D, colu | umn F. | | | | | |
| Available credit after limitation (enter the amount from line 30 or line 31, whichever is less) | Α | III others — Ente | er the amount from lir | ne 29. | | | | | | | |
| Available credit after limitation (enter the amount from line 30 or line 31, whichever is less) | • • | | | | | | Г | | 0.5.0.0.0 | | |
| 33. 33. 34. 33. 34. | | | | | | | | | 25000 | 0 . (| 0 0 |
| S corporation's credit (see instructions) | | | • | | • | , | | 32. | | • | |
| Schedule F — Application of the QETC facilities, operations, and training credit (Article 9-A only) Schedule F — Application of the QETC facilities, operations, and training credit (Article 9-A only) Enter your franchise tax from Form CT-3, line 78, or Form CT-3-A, line 77, plus any net recapture of credits | | | - | • | • | | r | | | | |
| Schedule F — Application of the QETC facilities, operations, and training credit (Article 9-A only) 35 Enter your franchise tax from Form CT-3, line 78, or Form CT-3-A, line 77, plus any net recapture of credits | | = | | | | | T T | | | | |
| Senter your franchise tax from Form CT-3, line 78, or Form CT-3-A, line 77, plus any net recapture of credits | 34 Tota | al available credi | it (add lines 32 and 33; s | see instructions) | | | ● | 34. | | • | |
| Senter your franchise tax from Form CT-3, line 78, or Form CT-3-A, line 77, plus any net recapture of credits | | | | | | | | | | | |
| 35 Enter your franchise tax from Form CT-3, line 78, or Form CT-3-A, line 77, plus any net recapture of credits | | | | | | | | | | | |
| recapture of credits | Schedu | ule F — Applic | cation of the QETC | facilities, opera | tions, and train | ning o | redit (Article 9- | -A o | nly) | | |
| recapture of credits | | | | | | | | | | | |
| Tax credits claimed before the QETC facilities, operations, and training credit (see instructions) 36. 37. 38. 38. 39. 40. 40. 41. 41. 42. 43. 43. 43. 43. Amount of unused credit to be applied as an overpayment to next period (subtract line 42. 36. 37. 38. 37. 38. 39. 40. 40. 41. 42. 43. 43. 44. 44. 44. 45. 46. 47. 48. 48. 48. 49. 49. 40. 41. 42. 48. 49. 40. 41. 41. 42. 48. 48. 49. 49. 40. 41. 41. 42. 41. 42. 43. | | • | | | | - | | | | | |
| 37 Subtract line 36 from line 35 | | | | | | | | | | • - | |
| 38 Enter the higher of the tax on the minimum taxable income base or the fixed-dollar minimum tax (from Form CT-3, line 81, or Form CT-3-A, line 80) | | | | | | | | | | - - | |
| tax (from Form CT-3, line 81, or Form CT-3-A, line 80) | | | | | | | | | | | |
| 39 QETC facilities, operations, and training credit limitation (subtract line 38 from line 37; if line 38 is greater than line 37, enter 0 on line 39) | | • | | | | | | | | | |
| is greater than line 37, enter 0 on line 39) 40 QETC facilities, operations, and training credit to be used this period (enter the amount from line 34 or line 39, whichever is less; see instructions) 41 Unused QETC facilities, operations, and training credit (subtract line 40 from line 34; see instr.) 42 Amount of unused credit to be refunded (see instructions) 43 Amount of unused credit to be applied as an overpayment to next period (subtract line 42 | ta | ax (from Form CT- | -3, line 81, or Form CT-3 | 3-A, line 80) | | | • 38. | | | | |
| 40 QETC facilities, operations, and training credit to be used this period (enter the amount from line 34 or line 39, whichever is less; see instructions) | 39 QE | TC facilities, ope | erations, and training | credit limitation (sub | otract line 38 from li | ne 37; | if line 38 | | | | |
| line 34 or line 39, whichever is less; see instructions) | is | greater than line 3 | 37, enter 0 on line 39) | | | | • 39. | | | | |
| 41 Unused QETC facilities, operations, and training credit (subtract line 40 from line 34; see instr.) • 41. 42 Amount of unused credit to be refunded (see instructions) | 40 QE | TC facilities, ope | erations, and training | credit to be used th | is period (enter the | e amou | ınt from | | | | |
| 41 Unused QETC facilities, operations, and training credit (subtract line 40 from line 34; see instr.) • 41. 42 Amount of unused credit to be refunded (see instructions) | lir | ne 34 or line 39, w | hichever is less; see inst | tructions) | | | • 40. | | | | |
| 42 Amount of unused credit to be refunded (see instructions) | | | | | | | | | | | |
| 43 Amount of unused credit to be applied as an overpayment to next period (subtract line 42 | | | • | | | | | | | | |
| | | | | , | | | | | | | |
| | | | | | • | | | | | | |





DTF-630

New York State Department of Taxation and Finance

Claim for Green Building Credit

Tax Law — Section 19

| All filers must enter tax period: beg | ginning end | ling |
|--|---------------------------|---------------|
| See instructions, Form DTF-630-I, for assistance.) | | |
| Name(s) as shown on return | Taxpayer identific | cation number |
| | | |
| le this form with your corporation franchise tax return, Form CT-3, CT-3-A, CT-3-S, C T-33-NL, CT-183, CT-184, CT-185, or CT-186, or with your personal income tax retur | | |
| eart 1 — Partners in a partnership, shareholders of a New York S co | | |
| eneficiaries of an estate or trust: enter your share of the green building credit | t nere (see instr.) | • |
| susiness name of partnership, corporation, estate, or trust | Identification nur | nber |
| | | |
| art 2 — Computing the credit (see instructions before completing) | | |
| Green whole building credit component | • 1. | • |
| 2 Green base building credit component | • 2. | |
| 3 Green tenant space credit component | • 3. | |
| 4 Fuel cell credit component | • 4. | |
| 5 Photovoltaic module credit component | • 5. | |
| 6 Green refrigerant credit component | 6. | |
| 7 Total (add lines 1 through 6; fiduciaries, see instructions) | | |
| • | | |
| 8 Fiduciary: Enter the credit allocated to beneficiaries from Part 4 | | |
| | | |
| 9 Subtract line 8 from line 7 | 9. | |
| 9 Subtract line 8 from line 7 0 Available carryover of unused green building credit from preceding period (see ins | 9. structions) • 10. | • |
| Subtract line 8 from line 7 Available carryover of unused green building credit from preceding period (see ins | 9. structions) • 10. | |
| 9 Subtract line 8 from line 7 | 9. structions) • 10. | • |
| 9 Subtract line 8 from line 7 | 9. structions) • 10 • 11. | • |
| 9 Subtract line 8 from line 7 | 9. structions) • 10 • 11. | |
| 9 Subtract line 8 from line 7 10 Available carryover of unused green building credit from preceding period (see instantial from building credit (add lines 9 and 10 see instructions) 1 art 3 — Computation of credit used and carried forward 2 Total green building credit (see instructions) 3 Tax due before credits (see instructions) | 9. structions) • 10 • 11. | • |
| 9 Subtract line 8 from line 7 10 Available carryover of unused green building credit from preceding period (see instantial from preceding period | 9. structions) • 10 • 11. | • |
| 9 Subtract line 8 from line 7 1 Available carryover of unused green building credit from preceding period (see instantial from preceding period (| 9. structions) • 10 • 11. | • |
| 9 Subtract line 8 from line 7 10 Available carryover of unused green building credit from preceding period (see ins 1 Green building credit (add lines 9 and 10 see instructions) 1 Total green building credit (see instructions) 1 Tax due before credits (see instructions) 2 Enter other tax credits claimed before the green building credit (see instructions) 3 Net tax (subtract line 14 from line 13) 1 Available carryover of unused green building credit (see instructions) 1 Available carryover of unused green building credit (see instructions) 1 Available carryover of unused green building credit (see instructions) 1 Available carryover of unused green building credit (see instructions) 1 Available carryover of unused green building credit (see instructions) 1 Available carryover of unused green building credit (see instructions) 1 Available carryover of unused green building credit (see instructions) 1 Available carryover of unused green building credit (see instructions) 1 Available carryover of unused green building credit (see instructions) 1 Available carryover of unused green building credit (see instructions) 1 Available carryover of unused green building credit (see instructions) 1 Available carryover of unused green building credit (see instructions) 1 Available carryover of unused green building credit (see instructions) 1 Available carryover of unused green building credit (see instructions) 1 Available carryover of unused green building credit (see instructions) | 9. structions) • 10 • 11. | |
| 9 Subtract line 8 from line 7 10 Available carryover of unused green building credit from preceding period (see instantial from building credit (add lines 9 and 10 see instructions) 1 Total green building credit (see instructions) 1 Tax due before credits (see instructions) 2 Enter other tax credits claimed before the green building credit (see instructions) 3 Lax due before credits (see instructions) 4 Enter other tax credits claimed before the green building credit (see instructions) 5 Net tax (subtract line 14 from line 13) 6 Tax limitation (enter appropriate tax) | 9. structions) • 10 • 11. | • |
| Subtract line 8 from line 7 | 9. structions) • 10 • 11. | • |
| 9 Subtract line 8 from line 7 O Available carryover of unused green building credit from preceding period (see instantial from building credit (add lines 9 and 10 see instructions) art 3 — Computation of credit used and carried forward 2 Total green building credit (see instructions) 3 Tax due before credits (see instructions) 4 Enter other tax credits claimed before the green building credit (see instructions) 5 Net tax (subtract line 14 from line 13) 6 Tax limitation (enter appropriate tax) Section 183: enter minimum tax of \$75 Section 185: enter minimum tax of \$10 | 9. structions) • 10 • 11. | • |
| 9 Subtract line 8 from line 7 O Available carryover of unused green building credit from preceding period (see instantial from building credit (add lines 9 and 10 see instructions) art 3 — Computation of credit used and carried forward 2 Total green building credit (see instructions) 3 Tax due before credits (see instructions) 4 Enter other tax credits claimed before the green building credit (see instructions) 5 Net tax (subtract line 14 from line 13) 6 Tax limitation (enter appropriate tax) Section 183: enter minimum tax of \$75 Section 185: enter minimum tax of \$10 Section 186: enter minimum tax of \$125 | 9. structions) • 10 • 11. | |
| 9 Subtract line 8 from line 7 O Available carryover of unused green building credit from preceding period (see ins Green building credit (add lines 9 and 10 see instructions) art 3 — Computation of credit used and carried forward 2 Total green building credit (see instructions) 3 Tax due before credits (see instructions) 4 Enter other tax credits claimed before the green building credit (see instructions) 5 Net tax (subtract line 14 from line 13) 6 Tax limitation (enter appropriate tax) Section 183: enter minimum tax of \$75 Section 185: enter minimum tax of \$10 Section 186: enter minimum tax of \$125 Article 9-A: enter the larger of the tax on minimum taxable | 9. structions) • 10 • 11. | |
| 9 Subtract line 8 from line 7 O Available carryover of unused green building credit from preceding period (see ins 1 Green building credit (add lines 9 and 10) see instructions) art 3 — Computation of credit used and carried forward 2 Total green building credit (see instructions) 3 Tax due before credits (see instructions) 4 Enter other tax credits claimed before the green building credit (see instructions) 5 Net tax (subtract line 14 from line 13) 6 Tax limitation (enter appropriate tax) Section 183: enter minimum tax of \$75 Section 185: enter minimum tax of \$10 Section 186: enter minimum tax of \$125 Article 9-A: enter the larger of the tax on minimum tax able income base or the fixed dollar minimum tax | 9. structions) • 10 • 11. | |
| 9 Subtract line 8 from line 7 O Available carryover of unused green building credit from preceding period (see ins Green building credit (add lines 9 and 10) see instructions) art 3 — Computation of credit used and carried forward 2 Total green building credit (see instructions) 3 Tax due before credits (see instructions) 4 Enter other tax credits claimed before the green building credit (see instructions) 5 Net tax (subtract line 14 from line 13) 6 Tax limitation (enter appropriate tax) Section 183: enter minimum tax of \$75 Section 185: enter minimum tax of \$10 Section 186: enter minimum tax of \$125 Article 9-A: enter the larger of the tax on minimum taxable income base or the fixed dollar minimum tax Article 22: enter 0 | 9. structions) • 10 • 11. | |
| 9 Subtract line 8 from line 7 1 Available carryover of unused green building credit from preceding period (see ins 1 Green building credit (add lines 9 and 10) see instructions) 1 Tax art 3 — Computation of credit used and carried forward 2 Total green building credit (see instructions) 3 Tax due before credits (see instructions) 4 Enter other tax credits claimed before the green building credit (see instructions) 5 Net tax (subtract line 14 from line 13) 6 Tax limitation (enter appropriate tax) Section 183: enter minimum tax of \$75 Section 185: enter minimum tax of \$10 Section 186: enter minimum tax of \$125 Article 9-A: enter the larger of the tax on minimum tax able income base or the fixed dollar minimum tax Article 22: enter 0; Article 32: enter minimum tax of \$250 | 9. structions) • 10 • 11. | |
| 9 Subtract line 8 from line 7 10 Available carryover of unused green building credit from preceding period (see instant of the see instructions) 11 Green building credit (add lines 9 and 10 see instructions) 12 Total green building credit (see instructions) 13 Tax due before credits (see instructions) 14 Enter other tax credits claimed before the green building credit (see instructions) 15 Net tax (subtract line 14 from line 13) 16 Tax limitation (enter appropriate tax) Section 183: enter minimum tax of \$75 Section 186: enter minimum tax of \$10 Section 186: enter minimum tax of \$125 Article 9-A: enter the larger of the tax on minimum tax able income base or the fixed dollar minimum tax Article 32: enter 0; Article 33: see instructions 10 Available carryover of unused green building credit from preceding period (see instructions) 13. 4 14. 15. 15. 15. 15. 15. 15. 15. 15. 15. 15 | 9. structions) • 10 • 11. | |
| 9 Subtract line 8 from line 7 | 9. structions) • 10 • 11. | |
| 9 Subtract line 8 from line 7 O Available carryover of unused green building credit from preceding period (see ins 1 Green building credit (add lines 9 and 10 see instructions) art 3 — Computation of credit used and carried forward 2 Total green building credit (see instructions) 3 Tax due before credits (see instructions) 4 Enter other tax credits claimed before the green building credit (see instructions) 5 Net tax (subtract line 14 from line 13) 6 Tax limitation (enter appropriate tax) Section 183: enter minimum tax of \$75 Section 185: enter minimum tax of \$10 Section 186: enter minimum tax of \$125 Article 9-A: enter the larger of the tax on minimum tax be income base or the fixed dollar minimum tax Article 32: enter 0; Article 33: see instructions 16. 7 Limitation on green building credit (subtract line 16 from line 15; if line 16 is more than line 15, enter 0) 17. | 9. structions) • 10 • 11. | • |
| 5 Net tax (subtract line 14 from line 13) | 9. structions) • 10 • 11. | |
| 9 Subtract line 8 from line 7 | 9. | |

You must attach copies of the initial credit component certificate and eligibility certificate **to Form DTF-630**.



Part 4 — Beneficiary's and fiduciary's share of green building credit

| A Beneficiary's name (same as on Form IT-205, Schedule C) | B Identifying number | C Share of credit |
|--|--------------------------------|----------------------|
| Total (fiduciaries, enter the amount from Part 1, or the amount from Part 2, line 7) | | |
| | | • |
| | | |
| Fiduciary | | • |





CT-631

New York State Department of Taxation and Finance

Claim for Security Officer Training Tax Credit

Tax Law — Article 1, Section 26; Article 9, Section 187-n; Article 9-A, Section 210.37; Article 32, Section 1456(t); and Article 33, Section 1511(x)

| | All filers must enter tax period: | | | | |
|---|-----------------------------------|------------|--|-----------------|---------------|
| | beginning | | | ending | |
| Legal name of corporation | | Employe | r identifica — | ation number (E | IN) |
| File this form with Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-185, CT-186, CT-186-E, CT-186-EZ, or CT-186-P. | , CT-33, (| CT-33-A | , CT-33- | NL, CT-183, | , CT-184, |
| Part 1 — Computation of security officer training tax credit (see instru | ıctions) | | | | |
| A Enter the calendar year shown on the certificate of tax credit from the New Yor Homeland Security | | | • A. | | |
| Security officer training tax credit (enter amount from the certificate of tax credit from Office of Homeland Security and attach a copy of the certificate) | ons) | | • 1. • 2. | 1 | |
| Part 2 — Computation of security officer training tax credit used (see complete this part) | e instructio | ns; New | York S c | corporations o | lo not |
| 4 Tax due before credits (see instructions) 5 Tax credits claimed before the security officer training tax credit (see instruction) 6 Tax after application of credits (subtract line 5 from line 4) 7 Tax limitation (see instructions) 8 Limitation on security officer training tax credit (subtract line 7 from line 6; if line 7 is 9 Security officer training tax credit used for this period (see instructions) 10 Unused security officer training tax credit (subtract line 9 from line 3) 11 Amount of security officer training tax credit to be refunded (limited to the amount see instructions) 12 Amount of security officer training tax credit to be applied as an overpaymen (subtract line 11 from line 10; see instructions) | more than line | ne 6, ente | • 5. • 6. • 7. 70 • 8. • 9. • 10. | | |
| Part 3 — Partnership information (see instructions) Name of partnership | Partne | ership's | EIN | Credit amo | unt allocated |
| | | | | • | |
| | | | | • | |
| | | | | • | |
| Total from additional sheet(s), if any | | | 13. | • | |

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DTF-686

New York State Department of Taxation and Finance

Tax Shelter Reportable Transactions

Attachment to New York State Return

Tax Law Section 25(a)(1)

| U | All file | All filers must enter tax period: | | | | |
|---|---|--|------------------------------|--|--|--|
| | begin | ning | ending | | | |
| Name(s) as shown on your return | | Taxpayer identification nun tax return | nber shown on page 1 of your | | | |
| Spouse's name (for personal income tax, if applicable) | | Spouse's identification number (if applicable) | | | | |
| Mailing address | 1 | | | | | |
| City, village, town, or post office | | State | ZIP code | | | |
| Taxpayer's e-mail address | | | | | | |
| File this form with your business tax return, Form CT-3, CT-3-A, CT-3 CT-33-NL, CT-183, CT-184, CT-185, CT-186, CT-186-A, CT-186-E, C return; or with your personal income tax return, Form IT-150, IT-201, | T-186-EZ, or CT-18 | 6-P; or with your ame | nded business tax | | | |
| 1 Identify the type of federal reportable transactions. Mark an \boldsymbol{X} in t | he box(es) that app | ly (see instructions, For | m DTF-686-I). | | | |
| A. ● Listed transaction | saction | | | | | |
| B. • Confidential transaction E. • Transaction with brief assets holding period | | | | | | |
| C. ● Transaction with contractual protection | C. ● Transaction with contractual protection F. ● Transaction of interest | | | | | |
| 2 Enter the total number of IRS Form(s) 8886 that are attached to the | nis form | | 2. | | | |
| 3 Enter in the box(es) below the applicable code(s) for each federal listed transaction being reported (see instructions). | | | | | | |
| | • • | • | • | | | |
| 4 Identify the type of New York reportable transactions. Mark an X in the box(es) that apply (see instructions). | | | | | | |
| A. ● New York listed transaction | | | | | | |
| B. • New York confidential transaction | | | | | | |
| C. ● New York transaction with contractual protection | | | | | | |
| 5 Enter the total number of New York Form(s) DTF-686-ATT that are attached to this form | | | | | | |
| | | | | | | |
| Waiver of the secrecy provisions of the Tax Law for page (see instructions) | ourposes of a c | onsolidated disc | losure | | | |
| As an authorized officer of the above named corporation, I hereby consections 202, 211.8, 1467, and 1518 as such provisions relate to the | | | | | | |
| Signature of authorized officer | Official title | | Date | | | |
| E-mail address of authorized officer | | | | | | |



DTF-686 (2010) (back)

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



Internet access: www.nystax.gov (for information, forms, and publications)



Telephone assistance is available from 8:30 A.M. to 4:30 P.M. (eastern time), Monday through Friday.

Corporation Tax Information Center: (518) 485-6027 **Personal Income Tax** Information Center: (518) 457-5181 To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

