



**Department of
Taxation and Finance**

New York State Test Packet For Software Developers

Corporation Tax E-File

Tax Year 2022

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

Who must test

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

What to test

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

Test scenarios are provided with the computation lines missing; your software should compute those lines.

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

Test cases to submit

All vendors participating in corp tax e-file must submit the following tests:

Test#	Test Name	Test EIN	Main form	Associated forms
1a	CTEF5a	002190201	CT-5	
1b	CTEF5b	002190342	CT-5	
1c	CTEF5c	002190344	CT-5	
2	CTEF54	002190202	CT-5.4	
3	CTEF53	002190203	CT-5.3	
4	CTEF51	002190345	CT-5.1	
5	CTEF59	002190205	CT-5.9	
6	CTEF59E	002190206	CT-5.9E	
7	CTEF56	002190309	CT-5.6	
8	CTEF13	002190207	CT-13	
9	CTEF300	002190269	CT-300	
10a	CTEF400a	002190242	CT-400	JUNE
10b	CTEF400b	002190242	CT-400	SEPTEMBER
10c	CTEF400c	002190242	CT-400	DECEMBER
11	CTEF33M	002190210	CT-33/33M	CT-33R, CT-33.1, CT-399 (PDF)
12	CTEF33C	002190244	CT-33C	
13	CTEF33NL	002190209	CT-33NL/33M	CT-238
14	CTEF3M222	002190321	CT-3/3M	CT-3.4, CT-222, CT-227
15	CTEF37	002190214	CT-3	CT-3.4, CT-37, CT-238, CT-604, CT-606
16	CTEF246	002190215	CT-3	CT-3.3, CT-3.4, CT-246, CT-248, CT-261, CT-642,CT-654
17	CTEF44	002190216	CT-3	CT-3.1, CT-3.4, CT-44, CT-46, CT-225, CT-641, CT-648, CT-649, CT-650, CT-656
18	CTEF601	002190218	CT-3	CT-3.4, CT-46, CT-225, CT-601, CT-603, CT-646, CT-657, CT-658 DTF-686
19	CTEF47	002190219	CT-3	CT-3.4, CT-47, CT-227, CT-501, CT-635, CT-638, CT-644, CT-645
20	CTEF43	002190220	CT-3	CT-3.2, CT-3.4, CT-43, CT-225, CT-602, CT-604CP, CT-607 CT-611.1
21	CTEF604	002190221	CT-3	CT-3.1, CT-3.4, CT-224, CT-225, CT-604, CT-651, DTF-621
22	CTEF636	002190256	CT-3	CT-3.1, CT-3.4, CT-60,CT-225, CT-611.2, CT-636, CT-647
23	CTEF3S	002190222	CT-3S	CT-34SH,CT-60, CT-223, CT-225, CT-227, CT-241, CT-249, CT-605, CT-611, CT-612, CT-613, CT-633, CT-634, CT-637, CT-640, CT-643, CT-644, CT-652, CT-655, DTF-621,CT-250 (PDF),DTF-622(PDF)
24	CTEF3S5253	002190461	CT-3S	CT-34-SH, CT-60
25	CTEF183M	002190356	CT-183/183M	CT-249, CT-613
26	CTEF184M	002190357	CT-184/184M	CT-611.1
27	CTEF186E	002190358	CT-186E	CT-249, CT-501, CT-48, CT-631 (PDF)
28a	CTEF3A	002190349	CT-3A/3M	CT-3.4, CT-60, CT-225-A, CT-227, CT-650(2), CT-225-A/B (2)(PDF), CT-399 (3)(PDF)
28b	CTEF3ABC1	002190350	CT-3A/BC	
28c	CTEF3ABC2	002190351	CT-3A/BC	
29	CTEF33A	002190211	CT-33A	CT-33AATT (3), CT-33A/B, CT-33.2, CT-225A, CT-225A/B (PDF)

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

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

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

Payment Information

The following tests contain payment amounts:

Test#	Amount	Pymt Date
1a	\$2,275	04/18/2023
2	\$450	03/15/2023
3	\$126,974	04/18/2023
5	\$19,860	04/18/2023
6	\$4,555	04/18/2023
7	\$17,675	03/15/2023
8	\$2,045	05/15/2023
9	\$12,607	03/15/2023
10a	\$7,488	06/15/2023
10b	\$54,548	09/15/2023
10c	\$27,767	12/15/2023
11 (State/MTA)	\$276,103 / \$3,378	04/18/2023
13 (State/MTA)	\$103,704 / \$11,378	04/18/2023
14 (State/MTA)	\$4,018.91 / \$1,115.47	04/18/2023
20	\$617,926	04/18/2023
23	\$700	03/15/2023
25 (State/MTA)	\$1,613 / 473	04/18/2023
27	\$906,901	04/18/2023
28a (MTA)	\$1,572	04/18/2023

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

Bank Account Number: 123456789

ABA Number: 221373383

Account Type: Checking

Account Holder: Business

When to test

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

Transmitting test files

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

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

This email MUST include the test submission ID numbers for ALL test cases submitted, and any deviation from the test data. If your test is significantly different than the DTF test example, it would help to include a PDF of your test document in the e-mail, showing the main and supporting forms with data that you sent in your submission.

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

Communicating test results

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

Test acknowledgment

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

New York State Signature Requirement

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

Approval of e-file software

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

Test 1a

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[Return to Test Chart](#)



Request for Six-Month Extension to File

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

CT-5

All filers must enter tax period:

beginning ending

Employer identification number (EIN) 002190201	File number AA9	Business telephone number (518) 555-2626	
Legal name of corporation CTEF5A 2021 Vendor Test PDF with 75 character Legal Name Testing included 1		Trade name/DBA	
Mailing address Care of (c/o)CTEF5A Vendor Test PDF with 75 character Legal Name Testing included 1		State or country of incorporation New York	
Number and street or PO Box 5 WA Harriman Campus Suite 538 3535		Date of incorporation 06-01-2015	Foreign corporations: date began business in NYS
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			For office use only

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

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

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed
		2,275 ⁰⁰

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

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

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

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

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

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

Computation of estimated franchise tax

1	Franchise tax from the <i>Worksheet for lines 1 and 6</i> in Form CT-5-I	1	16,704 ⁰⁰
2			
3			
4	Prepayments of franchise tax (from line 16, column A)	4	
5	Balance due – franchise tax (subtract line 4 from line 1; do not enter less than zero)	5	

Computation of estimated MTA surcharge

6	MTA surcharge from the <i>Worksheet for lines 1 and 6</i> in Form CT-5-I	6	5,011 ⁰⁰
7			
8			
9	Prepayments of MTA surcharge (from line 16, column B)	9	
10	Balance due – MTA surcharge (subtract line 9 from line 6; do not enter less than zero)	10	
11	Total balance due (see instructions)	11	

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

		Date paid	A. Franchise tax	B. MTA surcharge
12 Mandatory first installment from Form CT-300.....	12	03-15-2022	3,700 ⁰⁰	1,160 ⁰⁰
13a Second installment from Form CT-400	13a	06-15-2022	3,700 ⁰⁰	1,160 ⁰⁰
13b Third installment from Form CT-400	13b	09-15-2022	3,700 ⁰⁰	1,160 ⁰⁰
13c Fourth installment from Form CT-400	13c	12-15-2022	3,700 ⁰⁰	1,160 ⁰⁰
14 Overpayment credited from prior years.....	14			
15 Overpayment credited from Form CT- _____	15	Period		
16 Total prepayments (total all entries in column A and column B)	16			

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT		Firm's EIN 123456789		Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this document	Address 315 Return Parkway		City Albany	State NY	ZIP code 12227
	Email address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912	or	Excl. code	Date 04-18-2023

See instructions for where to file.

Test 1b

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[Return to Test Chart](#)



Request for Six-Month Extension to File

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

CT-5

All filers must enter tax period:

beginning ending

Employer identification number (EIN) 002190342	File number AA 6	Business telephone number (518) 555-2626	
Legal name of corporation CTEF5B 2021 Vendor Test PDF with 75 character Legal Name Testing included 1		Trade name/DBA	
Mailing address Care of (c/o) CTEF5B Vendor Test PDF with 75 character Legal Name Testing included 2		State or country of incorporation New York	
Number and street or PO Box 5 WA Harriman Campus Suite 538 3535		Date of incorporation 06-01-2015	Foreign corporations: date began business in NYS
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			For office use only

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

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

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed
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Certain corporations filing as part of a combined group: Typically, taxpayers filing a combined return use Form CT-5.3. **However**, if for the tax year for which you are requesting an extension to file, you are either becoming a member of a **new** combined group, or being **added** to an **existing** group, you **must also** file Form CT-5. Complete the business information section above and line B. Then, mark an **X** in the box on either line C or D (see Corporations filing a combined franchise tax return only *in the instructions*).

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

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

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

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

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

Computation of estimated franchise tax

1 Franchise tax from the <i>Worksheet for lines 1 and 6</i> in Form CT-5-I	1	
2		
3		
4 Prepayments of franchise tax (from line 16, column A)	4	
5 Balance due – franchise tax (subtract line 4 from line 1; do not enter less than zero)	5	

Computation of estimated MTA surcharge

6 MTA surcharge from the <i>Worksheet for lines 1 and 6</i> in Form CT-5-I	6	
7		
8		
9 Prepayments of MTA surcharge (from line 16, column B)	9	
10 Balance due – MTA surcharge (subtract line 9 from line 6; do not enter less than zero)	10	
11 Total balance due (see instructions)	11	

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

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

Paid preparer use only <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i> TAXES DONE RIGHT		Firm's EIN 123456789		Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this document	Address 315 RETURN PARKWAY	City ALBANY	State NY	ZIP code 12227	
	Email address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912	or	Excl. code	Date 04-18-2023

See instructions for where to file.

Test 1c

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[Return to Test Chart](#)



Request for Six-Month Extension to File

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

All filers must enter tax period:

beginning ending

Employer identification number (EIN) 002190344	File number AA 6	Business telephone number (518) 555-2626	
Legal name of corporation CTEF5C 2022 Vendor Test PDF with 75 character Legal Name Testing included 1		Trade name/DBA	
Mailing address CTEF5C 2022 Vendor Test PDF with 75 character Legal Name Testing included 2		State or country of incorporation New York	
Number and street or PO Box 5WA Harriman Campus Suite 538 3535		Date of incorporation 06-01-2015	Foreign corporations: date began business in NYS
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			For office use only

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

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

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed
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Certain corporations filing as part of a combined group: Typically, taxpayers filing a combined return use Form CT-5.3. **However**, if for the tax year for which you are requesting an extension to file, you are either becoming a member of a **new** combined group, or being **added** to an **existing** group, you **must also** file Form CT-5. Complete the business information section above and line B. Then, mark an **X** in the box on either line C or D (see Corporations filing a combined franchise tax return only *in the instructions*).

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

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

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

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

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

Computation of estimated franchise tax

1 Franchise tax from the <i>Worksheet for lines 1 and 6</i> in Form CT-5-I	1	<input type="text"/>
2		<input type="text"/>
3		<input type="text"/>
4 Prepayments of franchise tax (from line 16, column A)	4	<input type="text"/>
5 Balance due – franchise tax (subtract line 4 from line 1; do not enter less than zero)	5	<input type="text"/>

Computation of estimated MTA surcharge

6 MTA surcharge from the <i>Worksheet for lines 1 and 6</i> in Form CT-5-I	6	<input type="text"/>
7		<input type="text"/>
8		<input type="text"/>
9 Prepayments of MTA surcharge (from line 16, column B)	9	<input type="text"/>
10 Balance due – MTA surcharge (subtract line 9 from line 6; do not enter less than zero)	10	<input type="text"/>
11 Total balance due (see instructions)	11	<input type="text"/>

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

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

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT		Firm's EIN 123456789		Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this document	Address 315 RETURN PARKWAY		City ALBANY	State NY	ZIP code 12227
	Email address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912	or	Excl. code	Date 04-18-2023

See instructions for where to file.

Test 2

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[Return to Test Chart](#)



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

CT-5.4

All filers must enter tax period:

Employer identification number (EIN) 002190202		File number AA 9	Business telephone number (518) 555-2626	beginning 01-01-2022	ending 12-31-2022
Legal name of corporation CTEF54			Trade name/DBA		
Mailing address Care of (c/o) 54 WA Harriman campus			State or country of incorporation New York		
Number and street or PO Box			Date of incorporation 09-12-1986	Foreign corporations: date began business in NYS	
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)	For office use only	
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.					

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

A. Pay amount shown on line 5. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed	
	A	450.00
Computation of estimated franchise tax		
1 Franchise tax (see instructions)	1	5,000.00
2 First installment of estimated tax for the next tax year (see instructions)	2	.00
3 Total franchise tax and first installment (add lines 1 and 2)	3	.00
4 Prepayments of franchise tax (from line 10 below)	4	.00
5 Balance due (subtract line 4 from line 3 and enter here; if zero or less, enter 0; enter the payment amount on line A above)	5	.00

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

	Date paid	Amount
6 Mandatory first installment	6 03-15-2022	1,250.00
7a Second installment from Form CT-400	7a 06-15-2022	1,250.00
7b Third installment from Form CT-400	7b 09-15-2022	1,250.00
7c Fourth installment from Form CT-400	7c 12-15-2022	1,250.00
8 Overpayment credited from prior years (see instructions)	8	800.00
9 Overpayment credited from Form CT-_____ Period _____	9	
10 Total prepayments (add all entries in Amount column)	10	.00

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN 987654321
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany
	Email address of individual preparing this document billsmith@taxesdoneright.com	State NY	ZIP code 12227
	Preparer's NYTPRIN or Excl. code 45678912	Date 03-15-2023	

See instructions for where to file.

Test 3

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[Return to Test Chart](#)



Request for Six-Month Extension to File

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

Tax Law – Articles 9-A and 33

CT-5.3

All filers must enter tax period:

Employer identification number (EIN)		File number	Business telephone number	beginning	01-01-2022	ending	12-31-2022
002190203		OA 1	(518) 555-2626				
Legal name of corporation				Trade name/DBA			
CTEF53							
Mailing address				State or country of incorporation			
Care of (c/o)				CA			
Number and street or PO Box				Date of incorporation	Foreign corporations: date began business in NYS		
53 WA HARRIMAN CAMPUS				12-11-2014	03-05-2015		
City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only			
Albany	NY	12227					
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.							

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

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

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

A. Pay amount shown on line 14. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed
		126,974.00

Computation of estimated franchise tax and fixed dollar minimum tax

1	Combined franchise tax from the worksheet (see instructions)	1	267,826.00
2	Combined fixed dollar minimum tax on taxable group member corporations (from the worksheet; see instructions)	2	9,800.00
3			
4	Total combined franchise tax and fixed dollar minimum tax on group member corporations (add lines 1 and 2)	4	
5			
6			
7	Prepayments of combined franchise tax and fixed dollar minimum tax on group member corporations (enter amount from line 22, column A)	7	
8	Balance due (subtract line 7 from line 4; do not enter less than zero)	8	

Computation of estimated MTA surcharge

9	Combined MTA surcharge from the worksheet (see instructions)	9	83,288.00
10			
11			
12	Prepayments of combined MTA surcharge (enter amount from line 22, column B)	12	
13	Balance due - combined MTA surcharge (subtract line 12 from line 9; do not enter less than zero)	13	
14	Total balance due (see instructions)	14	

Combined filer information

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

A Corporation name	B EIN	C Short tax year		D Member fixed dollar minimum tax (if taxable)	E Prior year payments	F Total CT-400 payments		G Amount paid with a separately filed CT-5 or CT-5.4 extension
		from (mmyy)	to (mmyy)					
Sub 1	001122345			4,600		5,600	00	
Sub 2	002233456			4,000				1,100 00
Sub 3	003344567			1,200				
15 Add amounts in Part 1, column D.....				15				

Part 2 – Parent or designated agent only

		E Prior year payments	F Total CT-400 payments
16 Parent or designated agent prepayments	16		
Composition of prepayments — Use the following worksheet to determine the prepayments of franchise tax on line 7 and the prepayments of the MTA surcharge on line 12 (see instructions).			
		A Combined franchise tax	B Combined MTA surcharge
		Amount	Amount
17 Mandatory first installment of combined group from Form CT-300	17	43,700.00	13,110.00
18a Second installment of combined group from Form CT-400	18a	43,700.00	13,110.00
18b Third installment of combined group from Form CT-400	18b	43,700.00	13,110.00
18c Fourth installment of combined group from Form CT-400	18c	43,700.00	13,110.00
19 Overpayment credited from combined return of prior years.....	19		
20 Overpayment credited from Form CT- _____ Period	20		
21 Total prepayments from member not previously included in the combined return.....	21	6,700.00	
22 Total prepayments (total all entries in column A and column B)	22		

Paid preparer use only <small>(see instr.)</small>	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City State ZIP code Albany NY 12227
	Email address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN or 45678912	Excl. code Date 04-18-2023
	See instructions for where to file.		

Test 4

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[Return to Test Chart](#)



Request for Additional Extension of Time to File

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

Tax Law – Articles 9, 9-A, 13, and 33

CT-5.1

All filers must enter tax period: beginning ending

Employer identification number (EIN) 002190345	File number AA 6	Business telephone number (518) 555-2626		
Legal name of corporation CTEF51		Trade name/DBA		
Mailing address Care of (c/o)		State or country of incorporation NY		
Number and street or PO Box 51 WA Harriman Campus		Date of incorporation 05-10-2000	Foreign corporations: date began business in NYS	
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)	For office use only
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.				

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

Article 9		Article 9-A		Article 33	
CT-183 <input type="checkbox"/>	CT-183-M <input type="checkbox"/>	CT-3 <input checked="" type="checkbox"/>	CT-3-M <input checked="" type="checkbox"/>	CT-33 <input type="checkbox"/>	CT-33-M <input type="checkbox"/>
CT-184 <input type="checkbox"/>	CT-184-M <input type="checkbox"/>	CT-3-A <input type="checkbox"/>	CT-3-M <input type="checkbox"/>	CT-33-C <input type="checkbox"/>	
Article 13				CT-33-A <input type="checkbox"/> CT-33-M <input type="checkbox"/>	
CT-186 <input type="checkbox"/>	CT-186-M <input type="checkbox"/>	CT-13 <input type="checkbox"/>		CT-33-NL <input type="checkbox"/> CT-33-M <input type="checkbox"/>	
CT-186-E <input type="checkbox"/>					
CT-186-P <input type="checkbox"/>	CT-186-P/M <input type="checkbox"/>				

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

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

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

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

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

Explain in detail why you need additional time to file:

Additional time needed to collect income & liability data, calculate & complete returns and credit forms.

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person		Official title President
	Email address of authorized person johndoe@ctef51.com	Telephone number (518) 555-2626		Date 04-18-2023
Paid preparer use only <i>(see instr.)</i>	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987		Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany	State NY
	Email address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN or 45678912		Excl. code 12227
				Date 04-18-2023

See instructions for where to file.

Test 5

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[Return to Test Chart](#)



Department of Taxation and Finance

Request for Three-Month Extension to File

CT-5.9

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

Tax Law – Article 9

For calendar year 2022

Employer identification number (EIN) 002190205	File number EE6	Business telephone number (518) 555-2626	
Legal name of corporation CTEF59	Trade name/DBA		
Mailing address Care of (c/o)	State or country of incorporation NEW YORK		
Number and street or PO Box 59 WA HARRIMAN CAMPUS	Date of incorporation 03-20-1994	Foreign corporations: date began business in NYS	
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States) For office use only
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			

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

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

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

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
	19,860.00

Computation of estimated tax

1 Tax from worksheet (see instructions)	1	80,000.00
2		
3		
4 Prepayments of tax (from line 16, column A)	4	
5 Balance due (subtract line 4 from line 1; do not enter less than zero)	5	

Computation of estimated MTA surcharge

6 MTA surcharge from worksheet (see instructions)	6	13,600.00
7		
8		
9 Prepayments of MTA surcharge (from line 16, column B)	9	
10 Balance due (subtract line 9 from line 6; do not enter less than zero)	10	
11 Total balance due (see instructions; enter the payment amount on line A above)	11	

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

	A Business tax		B MTA surcharge	
	Date paid	Amount	Amount	
12 Mandatory first installment from Form CT-300	12 03-15-2022	15,500.00	2,635.00	
13a Second installment from Form CT-400	13a 06-15-2022	15,500.00	2,635.00	
13b Third installment from Form CT-400	13b 09-15-2022	15,500.00	2,635.00	
13c Fourth installment from Form CT-400	13c 12-15-2022	15,500.00	2,635.00	
14 Overpayment credited from prior years (see instructions)	14	1,000.00	200.00	
15 Overpayment credited from Form CT- _____ Period _____	15			
16 Total prepayments (total all entries in column A and column B)	16			

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's EIN 123456789	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany
	Email address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	State NY
		Excl. code	Date 04-18-2023

See instructions for where to file.

Test 6

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[Return to Test Chart](#)



Department of Taxation and Finance

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

CT-5.9-E

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

For calendar year 2022

Employer identification number (EIN) 002190206	File number XX3	Business telephone number (518) 555-2626	
Legal name of corporation CTEF59E		Trade name/DBA	
Mailing address Care of (c/o)		State or country of incorporation New York	
Number and street or PO Box 59 E WA Harriman Campus		Date of incorporation 11-21-2010	Foreign corporations: date began business in NYS
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States) For office use only

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

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

A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)		Payment enclosed A 4,555.00	
Computation of estimated taxes and MTA surcharges		A. NYS tax	B. MTA surcharge
1 Total excise tax on telecommunications services (see instructions)	1	20,000.00	
2 Tax on the furnishing of utility services.....	2		
3 Total taxes (add lines 1 and 2)	3		
4 Total MTA surcharge related to telecommunication services	4		3,400.00
5 MTA surcharge on the furnishing of utility services	5		
6 Total MTA surcharges (add lines 4 and 5)	6		
7a			
7b			
8			
9 Total (column A, enter line 3 amount; column B, enter line 6 amount)	9		
10 Total prepayments (transfer amounts from line 17, columns A and B)	10		
11 Balance (subtract line 10 from line 9; do not enter less than zero)	11		
12 Total taxes and surcharges balance (see instructions)	12		

Composition of prepayments claimed on line 10 (see instructions)		A. NYS tax	B. MTA surcharge
	Date paid	Amount	Amount
13 Mandatory first installment from Form CT-300	13 03-15-2022	4,000.00	680.00
14a Second installment from Form CT-400	14a 06-15-2022	4,000.00	680.00
14b Third installment from Form CT-400	14b 09-15-2022	4,000.00	680.00
14c Fourth installment from Form CT-400	14c 12-15-2022	4,000.00	680.00
15 Overpayment credited from prior years	15	100.00	25.00
16 Overpayment credited from Form CT-_____ Period _____	16		
17 Total prepayments (total all entries in column A and column B; also enter on line 10)	17		

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany
	Email address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code 45678912	State NY
			ZIP code 12227
			Date 04-18-2023

See instructions for where to file.

Test 7

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[Return to Test Chart](#)



Department of Taxation and Finance

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

CT-5.6

(for utility corporation franchise tax return, MTA surcharge return, or both)
Tax Law – Article 9, former Section 186

For calendar year 2022

Employer identification number (EIN) 002190309	File number GG2	Business telephone number (518) 555-2626	
Legal name of corporation CTEF56	Trade name/DBA		
Mailing address Care of (c/o)	State or country of incorporation NY		
Number and street or PO Box 56 WA Harriman Campus	Date of incorporation 05/01/2000	Foreign corporations: date began business in NYS	
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			For office use only

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

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

CT-186 <input checked="" type="checkbox"/>	CT-186-M <input checked="" type="checkbox"/>
--	--

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed
		17,675 00

Computation of estimated tax

1 Tax from worksheet (see instructions)	1	20,000 00
2 First installment of estimated tax for the next tax year (see instructions)	2	
3 Total tax and first installment (add lines 1 and 2)	3	
4 Prepayments of tax (from line 16, column A)	4	
5 Balance due – tax and first installment (subtract line 4 from line 3)	5	

Computation of estimated MTA surcharge

6 MTA surcharge from worksheet (see instructions)	6	3,400 00
7 First installment of estimated MTA surcharge for the next tax year (see instructions)	7	
8 Total MTA surcharge and first installment (add lines 6 and 7)	8	
9 Prepayments of MTA surcharge (from line 16, column B)	9	
10 Balance due – MTA surcharge and first installment (subtract line 9 from line 8)	10	
11 Total balance due (add lines 5 and 10 and enter here; enter the payment amount on line A above)	11	

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

		Date paid	A	B
			Business tax	MTA surcharge
			Amount	Amount
12	Mandatory first installment	03/15/2022	2,500 00	425 00
13a	Second installment from Form CT-400	06/15/2022	2,500 00	425 00
13b	Third installment from Form CT-400	09/15/2022	2,500 00	425 00
13c	Fourth installment from Form CT-400	12/15/2022	2,400 00	400 00
14	Overpayment credited from prior years (see instructions)			
15	Overpayment credited from Form CT- _____ Period _____			
16	Total prepayments (total all entries in column A and column B)			

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany
	Email address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	or Excl. code

See instructions for where to file.

Test 8

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[Return to Test Chart](#)



CT-13

Department of Taxation and Finance

Unrelated Business Income Tax Return

Amended return

Tax Law – Article 13

All filers enter tax period:

beginning ending

Employer identification number (EIN) 002190207	File number MM 9	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation CTEF13		Trade name/DBA		
Mailing address Care of (c/o)		State or country of incorporation MA		
Number and street or PO Box 13 WA Harriman Campus		Date of incorporation 11-21-2002	Foreign corporations: date began business in NYS	
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)	
NAICS business code number (from federal return) 561920		For office use only		
Principal unrelated business activity (see instructions) Conventions		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		

Form CT-247, Application for Exemption from Corporation Franchise Taxes by a Not-For-Profit Organization

Organization – Have you filed this New York State application for exemption? (see instructions) Yes No

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

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

A. Pay amount shown on line 22. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
	2,045 00

Computation of income and tax

1	Federal unrelated business taxable income before net operating loss deduction and after \$1,000 specific deduction	1	1,410,000	00
2	New York State Article 13 and Article 23 tax deducted on federal return	2		
3	Additions required for shareholders of federal S corporations (see instructions)	3		
4	Grossed-up taxes for shareholders of New York S corporations (see instructions)	4		
5	Other additions (see instructions)	5	44,987	00
6	Add lines 1 through 5	6		
7	Other income (see instructions)	7	52,000	00
8	Federal S corporation shareholder subtractions (see instructions)	8	11,800	00
9	Other subtractions (see instructions)	9		
10	Total subtractions (add lines 7, 8, and 9)	10		
11	Taxable income before net operating loss deduction (subtract line 10 from line 6)	11		
12	New York net operating loss deduction (attach federal and NYS computations; see instructions)	12		
13	Taxable income (subtract line 12 from line 11)	13		
14	Allocated taxable income (multiply line 13 by <input type="text"/> % from line 42; or enter amount from line 13 if allocation is not claimed)	14		
15	Tax based on income (multiply line 14 by 9% (.09))	15		
16	Minimum tax	16	250	00
17	Tax (line 15 or line 16, whichever is larger)	17		
18	Total prepayments from line 46	18		
19	Balance (if line 18 is less than line 17, subtract line 18 from line 17)	19		
20	Interest on late payment (see instructions)	20		
21	Late filing and late payment penalties (see instructions)	21		
22	Balance due (add lines 19, 20, and 21 and enter here; enter the payment amount on line A above)	22		
23	Overpayment (if line 17 is less than line 18, subtract line 17 from line 18)	23		
24	Amount of overpayment on line 23 to be credited to next year	24		
25	Amount of overpayment on line 23 to be refunded (subtract line 24 from line 23)	25		

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

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

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

Schedule A – Unrelated business allocation

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

Average value of:	A New York State		B Everywhere	
26 Real estate owned (see instructions)	26	1,020,900 00		2,495,000 00
27 Gross rents (attach list; see instructions)	27			300,000 00
28 Inventories owned	28	48,900 00		94,000 00
29 Other tangible personal property owned (see instructions)	29	307,000 00		780,000 00
30 Total (add lines 26 through 29)	30			
31 Percentage in New York State (divide line 30, column A, by line 30, column B)	31			%

Receipts in the regular course of business from:

32 Sales of tangible personal property shipped to points within New York State	32	88,900 00		
33 All sales of tangible personal property	33			246,890 00
34 Services performed	34	597,860 00		2,547,559 00
35 Rentals of property	35			
36 Other business receipts	36	46,000 00		392,566 00
37 Total (add lines 32 through 36)	37			
38 Percentage in New York State (divide line 37, column A, by line 37, column B)	38			%
39 Wages, salaries, and other compensation of employees (except general executive officers; see instructions)	39	205,000 00		874,095 00
40 Percentage in New York State (divide line 39, column A, by line 39, column B)	40			%
41 Total of New York State percentages (add lines 31, 38, and 40)	41			%
42 Business allocation percentage (divide line 41 by three or by the number of percentages)	42			%

Composition of prepayments claimed on line 18*

		Date paid	Amount
43 Payment with extension request, Form CT-5, line 5	43	05-15-2022	8,250 00
44a Second installment from Form CT-400	44a	06-15-2022	8,250 00
44b Third installment from Form CT-400	44b	09-15-2022	8,250 00
44c Fourth installment from Form CT-400	44c	12-15-2022	8,250 00
45 Amount of overpayment credited from prior years	45		
46 Total prepayments (add lines 43 through 45; enter here and on line 18)	46		

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

Amended return information

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

- Final federal determination If marked, enter date of determination: • _____
- Capital loss carryback Federal return filed..... Form 1139 •
- Amended Form 990-T

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2626	Date 05-15-2022
Paid preparer use only <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or	State NY
		Excl. code 03	Date 05-10-2022

See instructions for where to file.

Test 9

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[Return to Test Chart](#)



Mandatory First Installment (MFI) of Estimated Tax for Corporations

CT-300

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

Employer identification number 00210269		File no. AA 6	Return type (required) CT-3	Tax Year	
				Beginning (mm-dd-yyyy) 01-01-2023	Ending (mm-dd-yyyy) 12-31-2023
Business telephone number (518) 555-2626	State or country of incorporation New York		Date of incorporation 03-16-2017		MFI due date 03-15-2023
Legal name of corporation CTEF300				Foreign corporations: date began business in NYS	
Mailing name (if different from legal name above) c/o				Date received (for Tax Department use only)	
Mailing address number and street or PO Box 300 WA Harriman Campus					
City Albany			State NY	ZIP code 12227	

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

A. Make payable to: <i>New York State Corporation Tax.</i> Enclose your payment. (<i>Detach all check stubs; see instructions for details.</i>)	A	Payment enclosed
		12,607 ⁰⁰

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

	A New York State MFI	B MTA MFI
1 Franchise, excise, or gross receipts tax from second preceding tax year	39,868 ⁰⁰	
2 First installment of estimated tax for the upcoming tax year	[Yellow]	
3 MTA surcharge from second preceding tax year		11,960 ⁰⁰
4 First installment of estimated MTA surcharge for the upcoming tax year		[Yellow]
5 Enter the total overpayments credited from prior periods (see instructions)	350 ⁰⁰	0 ⁰⁰
6 Subtotal (in column A: subtract line 5 from line 2; in column B: subtract line 5 from line 4; do not enter less than 0)	[Yellow]	[Yellow]
7 Total state and MTA MFI due (add line 6, columns A and B; enter here and payment amount on line A)	[Yellow]	
Note: If line 7 is zero and line 5 is greater than line 2 in column A or line 4 in column B, you have overpayments in excess of the amount of MFI due. Use line 8 to compute the estimated amount of overpayment remaining (see instructions).		
8 Estimated overpayment remaining (in column A: subtract line 2 from line 5; in column B: subtract line 4 from line 5; do not enter less than 0; see instr.)		

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	E-mail address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2626	Date 03-15-2023
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway Albany NY 12227	State ZIP code NY 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code 03	Date 03-15-2023

See instructions for where to file.

Tests 10a, 10b and 10c

Begin on next page

[Return to Test Chart](#)



Estimated Tax for Corporations

CT-400

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

See Form CT-400-I, *Instructions for Form CT-400*, for assistance.

Employer identification number 002190242		File no. AA4	Return type (required) CT-3	Tax year Beginning (mm-dd-yyyy) 01-01-2023 Ending (mm-dd-yyyy) 12-31-2023	
Business telephone number (518) 555-2627	State or country of incorporation New York		Date of incorporation 05-05-2001	Installment due date 6-15-2023	
Legal name of corporation CTEF400A					Foreign corporations: date began business in NYS
Street address or PO Box 400A WA Harriman Campus					For office use only
City Albany		State NY	ZIP code 12227		

A. Make payable to: <i>New York State Corporation Tax</i> Enclose your payment. (<i>Detach all check stubs; see instructions for details.</i>)	Payment enclosed	
	A	7,488.00

Installment payment amount

1 Tax	1	5,760.00
2 MTA surcharge.....	2	0.00

Declaration of estimated tax

3 Tax	3	23,040.00
4 MTA surcharge	4	0.00

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

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

Authorized person	Printed name of authorized person John Doe		Signature of authorized person		Official title President	
	E-mail address of authorized person john DOE@taxesdoneright.com			Telephone number (518) 555-2626		Date 06-15-2023
Paid preparer use only <small>(see instr.)</small>	Firm's name (or yours if self-employed) Taxes Done Right			Firm's EIN 123456789		Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return		Address 315 Return Parkway		City Albany	State ZIP code NY 12227
	E-mail address of individual preparing this return billsmith@taxesdoneright.com			Preparer's NYTPRIN or 03	Excl. code 03	Date 06-15-2023

See instructions for where to file.



Estimated Tax for Corporations

CT-400

Filing made easy: File and pay electronically through *Online Services* at www.tax.ny.gov.
See Form CT-400-I, *Instructions for Form CT-400*, for assistance.

Employer identification number 002190242		File no. AA4	Return type (required) CT-3	Tax year Beginning (mm-dd-yyyy) 01-01-2023 Ending (mm-dd-yyyy) 12-31-2023	
Business telephone number (518) 555-2627	State or country of incorporation New York		Date of incorporation 05-05-2001	Installment due date 09-15-2023	
Legal name of corporation CTEF400B				Foreign corporations: date began business in NYS	
Street address or PO Box 400B WA HARRIMAN CAMPUS				<i>For office use only</i>	
City Albany		State NY	ZIP code 12227		

A. Make payable to: <i>New York State Corporation Tax</i> Enclose your payment. (<i>Detach all check stubs; see instructions for details.</i>)	A	Payment enclosed
		54,548 00

Installment payment amount

1 Tax	1 41,960 00
2 MTA surcharge.....	2

Declaration of estimated tax

3 Tax	3 167,840 00
4 MTA surcharge	4

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	E-mail address of authorized person john DOE@taxesdoneright.com		Telephone number (518) 555-2627
Paid preparer use only <small>(see instr.)</small>	Firm's name (or yours if self-employed)		Firm's EIN
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	E-mail address of individual preparing this return billsmith@taxesdoneright.com		State NY
		Preparer's NYTPRIN or 03	Excl. code 03
		Date 09-15-2023	ZIP code 12227

See instructions for where to file.



Estimated Tax for Corporations

CT-400

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

See Form CT-400-I, *Instructions for Form CT-400*, for assistance.

Employer identification number 002190242		File no. AA4	Return type (required) CT-3	Tax year Beginning (mm-dd-yyyy) 01/01/2023 Ending (mm-dd-yyyy) 12/31/2023	
Business telephone number (518) 555-2627	State or country of incorporation New York		Date of incorporation 05-05-2001	Installment due date 12-15-2023	
Legal name of corporation CTEF400C				Foreign corporations: date began business in NYS	
Street address or PO Box 400C WA Harriman Campus				<i>For office use only</i>	
City Albany	State NY	ZIP code 12227			

A. Make payable to: <i>New York State Corporation Tax</i> Enclose your payment. (<i>Detach all check stubs; see instructions for details.</i>)	A	Payment enclosed 27,767.00
--	----------	--------------------------------------

Installment payment amount

1 Tax	1	21,359.00
2 MTA surcharge.....	2	0.00

Declaration of estimated tax

3 Tax	3	85,436.00
4 MTA surcharge	4	0.00

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	E-mail address of authorized person john.doe@taxesdoneright.com		Telephone number (518) 555-2627
Paid preparer use only <small>(see instr.)</small>	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456789
	Signature of individual preparing this return		Preparer's PTIN or SSN 987654123
	Address 315 Return Parkway		City State ZIP code Albany NY 12227
E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code 03	Date 12-15-2023

See instructions for where to file.

Test 11

Begins on next page

[Return to Test Chart](#)



CT-33

Department of Taxation and Finance

Life Insurance Corporation Franchise Tax Return

Tax Law – Article 33

All filers must enter tax period:

Amended return Final return

beginning ending

Employer identification number (EIN) 002190210	File number LL 4	Business telephone number (518) 555-2626		If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF33M		Trade name/DBA		
Mailing address Care of (c/o)		State or country of incorporation New York		
Number and street or PO Box 33M WA Harriman Campus		Date of incorporation 11-01-1982	Foreign corporations: date began business in NYS	
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)	For office use only
NAICS business code number (from NYS Pub 910) 524113	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			
NYS principal business activity Life insurance carrier				

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

A. Pay amount shown on line 21. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
	A <input type="text" value="276,103.00"/>

B. Federal return filed: (mark an X in one box) **Attach a complete copy of your federal return.**
Form 1120-L • Form 1120-PC • Consolidated basis • Other: _____ •

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

If Yes, list years: _____

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

Enter parent corporation name and EIN (if more than 50% owned by another corporation):	Name CTEF33, Inc	EIN 111222333
---	----------------------------	-------------------------

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

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

Legal name of disregarded entity	EIN
----------------------------------	-----

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

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

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

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

Computation of tax

1	Allocated entire net income (ENI) from line 82	•		× 0.071	•	1	
2	Allocated business and investment capital from line 58	•		× 0.0016	•	2	
3	Alternative tax (see instructions; attach computation)	•	11,433,243	00	× 0.09	•	3
4	Minimum tax					4	250 00
5	Allocated subsidiary capital from line 47	•		× 0.0008	•	5	
6	Life insurance company premiums (see instructions)	•	75,753,687	00	× 0.007	•	6
7	Total tax (amount from line 1, 2, 3, or 4, whichever is greatest, plus lines 5 and 6)					7	
8	Section 1505(b) floor limitation on tax (see instructions)	•		× 0.015	•	8	
9a	Tax before EZ and ZEA tax credits (see instructions)					9a	
9b	EZ and ZEA tax credits claimed (enter amount from line 100; see instructions)					9b	
9c	Tax after EZ and ZEA tax credits (subtract line 9b from line 9a; do not enter less than 250; see instr.)					9c	
10	Section 1505(a)(2) limitation on tax (see instructions)	•		× 0.02	•	10	
11	Tax (see instructions)					11	
12	Tax credits (enter amount from line 101; see instructions)					12	
13	Tax due (subtract line 12 from line 11; if less than zero, enter 0)					13	
14a							
14b							
15							
16	Total prepayments from line 99	•				16	
17a	Balance (see instructions)					17a	
17b	Additional amount (see instructions)					17b	
17c	Total before penalties and interest (see instructions)					17c	
18	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	•	<input type="checkbox"/>			18	
19	Interest on late payment (see instructions)					19	
20	Late filing and late payment penalties (see instructions)					20	
21	Balance due (add lines 17c through 20 and enter here; enter the payment amount on line A)					21	
22a	Overpayment (if line 13 is less than line 16, subtract line 13 from line 16)	•				22a	
22b	Amount of overpayment previously credited to 2023 MFI (see instructions)					22b	
22c	Balance of overpayment available (see instructions)					22c	
23	Amount of overpayment to be credited to next period					23	
24	Balance of overpayment (subtract line 23 from line 22c)					24	
25	Amount of overpayment to be credited to Form CT-33-M					25	
26	Refund of overpayment (subtract line 25 from line 24)					26	
27a	Refund of tax credits (see instructions)					27a	
27b	Tax credits to be credited as an overpayment to next year's tax return (see instructions)					27b	
28	Allocation percentage (from line 45)					28	%
29	Reinsurance allocation percentage from line 39					29	%

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

A	B	C	D
Name of ceding company	Reinsurance premiums received	Reinsurance allocation % (see instructions)	Reinsurance premiums allocated to New York State (column B × column C)
CED Company 1	73,388,000 00	25	
CED Company 2	13,100,285 00	50	
CED Company 3	6,744,085 00	100	
Totals from attached sheet			
30	Total (add column D amounts; enter here and include on line 34)		

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

31	New York taxable premiums (see instructions)	• 31	75,753,687	00	
32	New York ocean marine premiums (see instructions)	• 32			
33	New York premiums for annuity contracts and insurance for the elderly (see instr.)	• 33	24,657,263	00	
34	New York premiums on reinsurance assumed (see instructions)	• 34	31,641,228	00	
35	Total New York gross premiums (add lines 31 through 34)	• 35			
36	New York premiums ceded that are included on line 35 (see instructions)	• 36	56,298,491	00	
37	Total New York premiums (subtract line 36 from line 35)	• 37			
38	Total premiums (see instructions)	• 38	216,277,207	00	
39	New York premium percentage (divide line 37 by line 38; enter here and on line 29)	• 39			%
40	Weighted New York premium percentage (multiply line 39 by nine)	• 40			%
41	New York wages, salaries, personal service compensation, and commissions (see instructions)	• 41	2,135,713	00	
42	Total wages, salaries, personal service compensation, and commissions (see instructions)	• 42	6,307,412	00	
43	New York payroll percentage (divide line 41 by line 42)	• 43			%
44	Total New York percentages (add lines 40 and 43)	• 44			%
45	Allocation percentage (divide line 44 by ten; if line 39 or 43 is zero, see instructions)	• 45			%

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

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

Item	Name		EIN	
A	CTEF33M-A		123123123	
B	CTEF33M-B		456456456	
C	CTEF33M-C		789789789	
D				
E				
F				
G				
H				

A Item	B % of voting stock owned	C Average fair market value (see instructions)	D Average value of current liabilities attributable to subsidiary capital (see instr.)	E Net average fair market value (column C - column D)	F Allocation % (see instr.)	G Value allocated to New York State (column E x column F)
A	100	231,081,349 00			5.2174	
B	100	21,480,331 00			91.0000	
C	100	12,209,113 00			27.0000	
D						
E						
F						
G						
H						
Totals from attached sheet.....						
46	Totals (add amounts in columns C, D, and E) • 46					
47	Allocated subsidiary capital (add column G amounts; enter here and in the first box on line 5)					

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

	A Beginning of year		B End of year		C Average fair market value basis	
48 Total assets from annual statement (balance sheet)	1,636,608,907	00	2,210,708,311	00	48	
49 Fair market value adjustment (attach computation; if negative amount, use a minus (-) sign)	20,441,095	00	19,015,995	00	49	
50 Nonadmitted assets from annual statement (see instr.)	32,284,505	00	37,981,505	00	50	
51 Total assets (add lines 48, 49, and 50)					51	
52 Current liabilities (see instructions)	150,000,000	00	167,919,990	00	52	
53 Total capital (subtract line 52 from line 51)					53	
54 Subsidiary capital from line 46, column E					54	
55 Business and investment capital (subtract line 54 from line 53)					55	
56 Assets, excluding subsidiary assets included on line 54, held as reserves under NYS Insurance Law sections 1303, 1304, and 1305 (use same method to value assets as on line 51; see instr.)	Beginning of year		End of year			
	824,950,139	00	762,430,623	00	56	
57 Adjusted business and investment capital (subtract line 56 from line 55)					57	
58 Allocated business and investment capital (multiply line 57 by the allocation percentage from line 45; enter here and in the first box on line 2)					58	

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

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

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

A Name and address (give actual residence; attach separate sheet if necessary)	B Social Security number	C Official title	D Salary and all other compensation received from corporation
Steve Perry Journey St Unit 1 San Francisco CA 94016	867530909	President	9,467,848 00
Neal Schon Santana Ct Unit 5 San Francisco CA 94105	250624000	Vice President	4,170,059 00
Totals from attached sheet			
61 Totals (add column D amounts)			61

Schedule G – Computation and allocation of ENI

62 Federal taxable income before net operating loss (NOL) deduction (see instructions)	62	135,621,043	00
Additions			
63 Dividends-received and other special deductions (used to compute line 62)	63	147,547	00
64 Dividend or interest income not included in line 62 (attach list; see instructions)	64	309,860	00
65 Interest to stockholders: <input type="text"/> less 10% or \$1,000, whichever is greater (see instr.) ..	65		
66 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 (from line 60)	66		
67 Deductions attributable to subsidiary capital (attach list; see instructions)	67		
68 New York State franchise tax deducted on federal return (attach list; see instructions)	68	785,900	00
69a Amount deducted on your federal return as a result of a safe harbor lease (see instructions)	69a		
69b Amount that would have been required to be included on your federal return except for a safe harbor lease (see instructions)	69b		
70 Total amount of federal depreciation from Form CT-399 (see instructions)	70	555,085	00
71 Other additions (from Form CT-225; see instructions)	71		
72 Total (add lines 62 through 71)	72		
Subtractions			
73 Income from subsidiary capital (attach list; see instructions)	73	38,695,808	00
74 Fifty percent of dividends from nonsubsidiary corporations (attach list; see instructions)	74	1,230,612	00
75 Gain on installment sales made before January 1, 1974 (attach list; see instructions)	75		
76 New York NOL deduction (attach statement showing computation; see instructions)	76		
77a Amount included on your federal return as a result of a safe harbor lease (see instructions)	77a		
77b Amount that could have been deducted on your federal return except for a safe harbor lease (see instr.) ..	77b		
78 Total amount of New York depreciation allowed under Article 33 section 1503(b) from Form CT-399 (see instructions)	78	1,945,922	00
79 Other subtractions (from Form CT-225; see instructions)	79		
80 Total subtractions (add lines 73 through 79)	80		
81 ENI (subtract line 80 from line 72)	81		
82 Allocated ENI (multiply line 81 by line 45; enter here and in the first box on line 1)	82		

Schedule H – Computation of premiums (see instructions)

		A Premiums taxable under section 1510	B Premiums included in tax limitation/floor computation – section 1505
Life insurance companies			
83 Life insurance premiums	83	64,586,780	00
84 Accident and health insurance premiums	84	9,164,905	00
85 Other insurance premiums (attach list)	85	2,002,002	00
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 annuity contracts, ocean marine insurance, and group insurance on the elderly (see instructions)	87		
88 Total (add lines 86 and 87, column B; enter total here and in the first box on line 10)	88		

Schedule I

89	
90	
91	

Schedule J – Composition of prepayments (see instructions)

	Date paid	Amount
92 Mandatory first installment from Form CT-300 (see instructions)	92 03-15-2022	403,600.00
93 Second installment from Form CT-400	93 06-15-2022	201,800.00
94 Third installment from Form CT-400	94 09-15-2022	201,800.00
95 Fourth installment from Form CT-400	95 12-15-2022	201,800.00
96 Payment with extension request from Form CT-5, line 5	96	
97 Overpayment credited from prior years (see instructions)	97	
98 Overpayment credited from Form CT-33-M <input type="text"/> Period	98	
99 Total prepayments (add lines 92 through 98; enter here and on line 16)	99	

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

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

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

Form CT-601 .. Form CT-602

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

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

Fire insurance premiums tax credit.....	<input type="text"/>	Form CT-606 ...	<input type="text"/>	Form CT-652	<input type="text"/>
Form CT-33-R.....	38,844.00	Form CT-607 ...	<input type="text"/>	Form DTF-624...	<input type="text"/>
Form CT-33.1 ...	191,127.00	Form CT-611 ...	<input type="text"/>	Form DTF-630...	<input type="text"/>
Form CT-33.2 ...	<input type="text"/>	Form CT-611.1 ..	<input type="text"/>	Other credits	<input type="text"/>
Form CT-41 ...	<input type="text"/>	Form CT-611.2 ..	<input type="text"/>		
Form CT-43 ...	<input type="text"/>	Form CT-612 ...	<input type="text"/>		
Form CT-44 ...	<input type="text"/>	Form CT-613 ...	<input type="text"/>		
Form CT-238 ..	<input type="text"/>	Form CT-631 ...	<input type="text"/>		
Form CT-249 ..	<input type="text"/>	Form CT-633 ...	<input type="text"/>		
Form CT-250..	<input type="text"/>	Form CT-634 ...	<input type="text"/>		
Form CT-501..	<input type="text"/>	Form CT-643 ...	<input type="text"/>		
Form CT-604..	<input type="text"/>	Form CT-651 ...	<input type="text"/>		

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** 38,844.00

Amended return information

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

Final federal determination If marked, enter date of determination: ● - -

NOL carryback..... Capital loss carryback

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

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years	●	<input type="text"/>
Federal NOL carryover total available for use this tax year from all prior tax years	●	<input type="text"/>
New York State NOL carryforward total for future tax years.....	●	<input type="text"/>
Federal NOL carryforward total for future tax years	●	<input type="text"/>

Third – party designee <i>(see instructions)</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name <i>(print)</i> Bill Smith	Designee's phone number (518) 555-2525
	Designee's email address billsmith@taxesdoneright.com		PIN 54321

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

Authorized person	Printed name of authorized person Jane Doe	Signature of authorized person	Official title President
	Email address of authorized person janedoe@taxesdoneright.com	Telephone number (518) 555-2525	Date 04-18-2023

Paid preparer use only <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right	Firm's EIN 123234566	Preparer's PTIN or SSN 456567899
	Signature of individual preparing this return	Address 315 Return Parkway Albany	State ZIP code NY 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or 45678912	Excl. code Date 04-18-2023

See instructions for where to file.



Claim for Retaliatory Tax Credits

Tax Law – Sections 1511(c) and 1511(i)

CT-33-R

All filers must enter tax period:

beginning	01-01-2022	ending	12-31-2022
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Legal name of corporation CTEF33M	Employer identification number 002190210
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File this form with Form CT-33, CT-33-NL, or CT-33-A; but send documentation to address under *Retaliatory prints*.

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

For tax years before 2020, attach separate computation.	A 2020	B 2021	C 2022
1 Tax less credits (except for section 1511(c) retaliatory tax credit)	1 1,305,485 00	989,018 00	1,323,947 00
2 Section 1511(c) retaliatory tax credit claimed in 2020 and 2021	2 12,817 00	12,901 00	
3 Balance (subtract line 2 from line 1)	3		
4 90% of retaliatory taxes paid in 2022 on 2020 premiums and income (line 4 may not exceed line 3, column A)	4 0 00		
5 90% of retaliatory taxes paid in 2022 on 2021 premiums and income (line 5 may not exceed line 3, column B)		5 20,579 00	
6 90% of retaliatory taxes paid in 2022 on 2022 premiums and income (line 6 may not exceed line 1, column C)			6 18,265 00
7 Total section 1511(c) retaliatory tax credit claimed this year (add lines 4, 5, and 6)			7

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

For tax years before 2020, attach separate computation.	A 2020	B 2021	C 2022
8 Amount of assessment paid under section 2807-t	8		
9 Tax less credits (except for section 1511(i) retaliatory tax credit)	9		
10 Section 1511(i) retaliatory credit claimed in 2020 and 2021	10		
11 Balance (subtract line 10 from line 9)	11		
12 90% of retaliatory taxes paid to other states in 2022 because of 2020 section 2807-t assessments (may not exceed lesser of line 8, column A, or line 11, column A)	12		
13 90% of retaliatory taxes paid to other states in 2022 because of 2021 2807-t assessments (may not exceed lesser of line 8, column B, or line 11, column B)		13	
14 90% of retaliatory taxes paid to other states in 2022 because of 2022 section 2807-t assessments (may not exceed lesser of line 8, column C, or line 9, column C)			14
15 Total section 1511(i) retaliatory tax credit claimed this year (add lines 12, 13, and 14)			15

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

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

See instructions on page 2.



Claim for CAPCO Credit

Tax Law – Article 1 and Article 33

CT-33.1

All filers must enter tax period:

beginning	01-01-2022	ending	12-31-2022
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Legal name of corporation CTEF33M	Employer identification number (EIN) 002190210
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File this form with Form CT-33, *Life Insurance Corporation Franchise Tax Return*, Form CT-33-NL, *Non-Life Insurance Corporation Franchise Tax Return*, or Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*.

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

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

Part 2 – Computation of CAPCO credit used and carried forward

12	Tax (see instructions)	12	1,515,074	00
13	Tax credits claimed before the CAPCO credit (see instructions)	13		
14	Tax after application of all other credits (subtract line 13 from line 12)	14		
15	Minimum tax (see instructions)	15		
16	Limitation on CAPCO credit to be used this period (subtract line 15 from line 14)	16		
17	CAPCO credit to be used in the current tax year (see instructions)	17		
18	Total unused CAPCO credit carryforward available (subtract line 17 from line 11)	18		
19	Amount of unused CAPCO credit carryforward transferred to affiliates (enter amount from line 30 if applicable; otherwise enter 0)	19		
20	Unused CAPCO credit to be carried forward to the next tax year (subtract line 19 from line 18)	20		

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

A Description of CAPCO (Attach additional sheets if necessary)	B Total credit allocated by the Superintendent of Financial Services	C % of credit available for the current tax year	D Accumulated credit available in prior tax years	E Allocated credit available for the current tax year (column B x column C)
CAPCO CREDIT 1	1,911,270	0.1	1,529,016	
		0.1		
		0.1		
		0.1		

21	Total allocated CAPCO credit available for the current tax year (add column E amounts; enter here and on line 1)	21	
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Part 4 – Computation of CAPCO credit recapture

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

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

A Description of CAPCO <i>(Attach additional sheets if necessary)</i>	B Transferee corporation name	C EIN of transferee	D Unused credit allocated by the Superintendent of Financial Services transferred to affiliates	E % of credit available for the current tax year	F Allocated credit transferred to affiliates for the current tax year <i>(column D x column E)</i>
27 Total allocated CAPCO credit transferred to affiliates for the current tax year (add column F amounts; enter here and on line 2)					● 27

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

A Description of CAPCO <i>(Attach additional sheets if necessary)</i>	B Transferor corporation name	C EIN of transferor	D Unused credit allocated by the Superintendent of Financial Services transferred from affiliates	E % of credit available for the current tax year	F Allocated credit transferred from affiliates for the current tax year <i>(column D x column E)</i>
28 Total allocated CAPCO credit transferred from affiliates for the current tax year (add column F amounts; enter here and on line 4)					● 28

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

A Description of CAPCO <i>(Attach additional sheets if necessary)</i>	B Transferor corporation name	C EIN of transferor	D Date of transfer or sale	E Credit carryforward transferred from affiliates
29 Total CAPCO credit carryforward transferred from affiliates for the current tax year (add column E amounts; enter here and on line 7)				● 29

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

A Description of CAPCO <i>(Attach additional sheets if necessary)</i>	B Transferee corporation name	C EIN of transferee	D Date of transfer or sale	E Credit carryforward transferred to affiliates
30 Total CAPCO credit carryforward transferred to affiliates for the current tax year (add column E amounts; enter here and on line 19)				● 30



CT-33-M

Department of Taxation and Finance

Insurance Corporation MTA Surcharge Return

Tax Law – Article 33, Section 1505-a

Amended return

All filers must enter tax period: beginning ending

Employer identification number (EIN) 002190210	File number LL 4	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF33M		Trade name/DBA	
Mailing address Care of (c/o)		State or country of incorporation New York	
Number and street or PO Box 33M WA Harriman Campus		Date of incorporation 11-01-1982	Foreign corporations: date began business in NYS
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)
For office use only			

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

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

A. Pay amount shown on line 22. Make payable to: New York State Corporation Tax	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	3,378.00

Computation of MCTD allocation percentage

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

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

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

3a Net New York State premiums (from Form CT-33, line 37, or CT-33-A, line 40, column E)	3a		
3b MCTD premiums included on line 3a (see instructions)	3b	26,533,638	00
4 MCTD premium percentage (divide line 3b by line 3a)	4		%
5 Weighted MCTD premium percentage (multiply line 4 by nine)	5		%
6a New York State wages (from Form CT-33, line 41, or CT-33-A, line 44, column E)	6a		
6b MCTD wages included on line 6a (see instructions)	6b	1,418,327	00
7 MCTD wage percentage (divide line 6b by line 6a)	7		%
8 Total MCTD percentages (add lines 5 and 7)	8		%
9 MCTD allocation percentage (divide line 8 by ten; if line 4 or line 7 is 0, see instructions)	9		%

Computation of MTA surcharge

10 Net New York State franchise tax (from Form CT-33-NL, line 7; Form CT-33 and Form CT-33-A filers, see instructions)	10		
11 Allocated tax (Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers multiply line 10 by line 9)	11		
12 MTA surcharge before MTA surcharge retaliatory tax credit (multiply line 11 by 17% (.17))	12		
13 MTA surcharge retaliatory tax credit (see instructions)	13		
14 Total MTA surcharge due (subtract line 13 from line 12)	14		

15a, 15b, 16

17 Total prepayments (from line 45)	17		
18a Balance (see instructions)	18a		
18b Additional amount (see instructions)	18b		
18c Total before penalties and interest (see instructions)	18c		
19 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	19	<input type="checkbox"/>	
20 Interest on late payment (see instructions)	20		
21 Late filing and late payment penalties (see instructions)	21		
22 Balance due (add lines 18c through 21 and enter here; enter the payment amount on line A above)	22		

Computation of MTA surcharge (continued; see instructions)

23a	Overpayment (if line 14 is less than line 17, subtract line 14 from line 17; see instructions)	● 23a	
23b	Amount of overpayment previously credited to 2023 MFI (see instructions)	● 23b	
23c	Balance of overpayment available (see instructions)	● 23c	
24	Amount of overpayment to be credited to New York State franchise tax	● 24	
25	Amount of overpayment to be credited to next year's MTA surcharge	● 25	
26	Amount of overpayment to be refunded (subtract lines 24 and 25 from line 23c)	● 26	
27	Amount of MTA surcharge retaliatory tax credit to be refunded (from line 38)	● 27	
28	Total refund claimed (add lines 26 and 27)	● 28	

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

For tax years before 2017, attach separate computation		A 2017	B 2018	C 2019	D 2020	E 2021
29	MTA surcharge payable (see instructions)	29				
30	MTA surcharge retaliatory tax credits previously allowed (see instructions)	30				
31	Balance (subtract line 30 from line 29; if less than zero, enter 0)	31				
32	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2017 MTA surcharge (may not exceed line 31, column A; see instructions)	32				
33	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2018 MTA surcharge (may not exceed line 31, column B; see instr.)	33				
34	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2019 MTA surcharge (may not exceed line 31, column C; see instructions)	34				
35	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2020 MTA surcharge (may not exceed line 31, column D; see instructions)	35				
36	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2021 MTA surcharge (may not exceed line 31, column E; see instructions)	36				
37	Total MTA surcharge retaliatory tax credits allowed to date (see instructions)	37				
38	Total credits (add lines 32 through 36; enter here and on line 27)	38				

Composition of prepayments claimed on line 17 (see instructions)

	Date paid	Amount
39 Mandatory first installment from Form CT-300 (see instructions)	39 03-15-2022	32,000.00
40a Second installment from Form CT-400	40a 06-15-2022	16,000.00
40b Third installment from Form CT-400	40b 09-15-2022	16,000.00
40c Fourth installment from Form CT-400	40c 12-15-2022	16,000.00
41 Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13	41	
42 Overpayment credited from prior years (see instructions)	42	
43 Add lines 39 through 42	● 43	
44 Overpayment credited from Form CT-33-NL, CT-33, or CT-33-A <input type="text" value="Period"/>	● 44	
45 Total prepayments (add lines 43 and 44; enter here and on line 17)	45	

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Bill Smith	Designee's phone number (518) 555-2626
	Designee's email address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person Jane Doe	Signature of authorized person	Official title President
	Email address of authorized person janedoe@taxesdoneright.com	Telephone number (518) 555-2626	Date 04-18-2023
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's EIN 112233445	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address 315 RETURN PARKWAY	City Albany
	Email address of individual preparing this return billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRIN or 45678912	Excl. code Date 04-18-2023

See instructions for where to file.



Depreciation Adjustment Schedule

CT-399

Tax Law – Articles 9-A and 33

Legal name of corporation CTEF33M	Employer identification number 002190210
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Part 1 – Computation of New York State depreciation modifications when computing New York State taxable income
 List only depreciable property that requires or is entitled to a depreciation modification when computing New York State taxable income
 (see Form CT-399-I, Instructions for Form CT-399).

Section A – ACRS/MACRS property (attach separate sheets if necessary, displaying this information formatted as below; see instructions)

A – Description of property (identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)

Item	Property								
A Item	B Date placed in service (mm-dd-yy)	C Cost or other basis (see instructions)	D Accumulated federal ACRS/MACRS depreciation (see instructions)	E Federal ACRS/MACRS depreciation deduction (see instructions)	F Method of figuring NYS depreciation (see instructions)	G Life or rate (see instr.)	H Accumulated NYS depreciation (see instructions)	I Allowable NYS depreciation (see instructions)	
A	- -								
B	- -								
C	- -								
D	- -								
E	- -								
F	- -								
G	- -								
H	- -								
I	- -								
J	- -								
K	- -								
L	- -								
M	- -								
N	- -								
O	- -								
P	- -								
Q	- -								
Amounts from attached list, if any									
1 Totals of Section A	1								

Section B – Property qualified under IRC section 168(k)(2) for federal special depreciation (attach separate sheets if necessary, displaying this information formatted as below; see instructions)										
A – Description of property (identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)										
Item	Property									
A										
B										
C										
D										
E										
F										
G										
H										
I										
J										
K										
L										
M										
A Item	B Date placed in service (mm-dd-yy)	C Cost or other basis (see instructions)	D Accumulated federal depreciation (see instructions)	E Federal depreciation deduction (see instructions)	F Method of figuring NYS depreciation (see instructions)	G Life or rate (see instr.)	H Accumulated NYS depreciation (see instructions)	I Allowable NYS depreciation		
A	- -									
B	- -									
C	- -									
D	- -									
E	- -									
F	- -									
G	- -									
H	- -									
I	- -									
J	- -									
K	- -									
L	- -									
M	- -									
Amounts from attached list, if any										
2 Totals of Section B	2									
3 Add lines 1 and 2 in columns C, D, E, H, and I (see instr)	3									

If you **have not disposed** of any ACRS/MACRS property placed in service in tax years beginning before 1994, and you **have not disposed** of qualified property for which you claimed a federal special depreciation deduction (in a tax year beginning after December 31, 2002, for property placed in service on or after June 1, 2003), enter the total of column E as an addback to federal income and the total of column I as a deduction from federal income on the appropriate lines of the applicable form (see *line 3 instructions*).

If you have disposed of any property listed on this form in a prior year, complete Parts 2 and 3.

Part 2 – Disposition adjustments (attach separate sheets if necessary, displaying this information formatted as below; see instructions)

- For each item of property listed below, determine the difference between the total federal depreciation deduction, including a federal special depreciation deduction allowed under IRC section 168(k) for qualified property under IRC section 168(k)(2), and the total New York State depreciation used in the computation of federal and New York State taxable income in prior and current years.
- If the federal depreciation deduction is larger than the New York State depreciation deduction, subtract column D from column C and enter the result in column E.
- If the New York State depreciation deduction is larger than the federal depreciation deduction, subtract column C from column D and enter the result in column F.

Disposition of property for certain tax credits – In this tax period, did you dispose of property for which the investment tax credit was previously claimed? (mark an X in one box; see instructions) Yes No

A – Description of property (identify each item of property here; for each item of property complete columns B through F on the corresponding lines below)

Item	Property				
A	Property One				
B	Property Two				
C					
D					
E					
F					
G					
H					
A Item	B Date placed in service (mm-dd-yy)	C Total federal depreciation deduction taken (see instructions)	D Total New York State depreciation taken (see instructions)	E Adjustment (if C is larger than D, column C - column D; see instructions)	F Adjustment (if D is larger than C, column D - column C; see instructions)
A	02 - 01 - 18	2,324,850 ⁰⁰	378,928 ⁰⁰	1,945,922 ⁰⁰	
B	03 -01 - 19	86,800 ⁰⁰	641,885 ⁰⁰		555,085 ⁰⁰
C	- -				
D	- -				
E	- -				
F	- -				
G	- -				
H	- -				
Amounts from attached list, if any.....					
4 Total excess federal depreciation deductions over New York State depreciation deductions (add column E amounts)			4	1,945,922 ⁰⁰	
5 Total excess New York State depreciation deductions over federal depreciation deductions (add column F amounts)			5		555,085 ⁰⁰

Part 3 – Summary of adjustments to New York State taxable income		A Federal	B New York State
6 Enter amount from line 3, column E	6		
7 Enter amount from line 3, column I	7		
8 Enter amount from line 4	8		1,945,922 ⁰⁰
9 Enter amount from line 5	9	555,085 ⁰⁰	
10 Add amounts in column A and column B	10	555,085 ⁰⁰	1,945,922 ⁰⁰

If you file Form: **Enter the amount from line 10, column A, on Form:** **Enter the amount from line 10, column B, on Form:**

CT-3 CT-225, Schedule A CT-225, Schedule B

CT-3-A CT-225-A, Schedule A CT-225-A, Schedule B

CT-3-A/BC CT-225-A/B, Schedule A CT-225-A/B, Schedule B

CT-3-S CT-34-SH, line 2 CT-34-SH, line 4

CT-33 CT-33, line 70 CT-33, line 78

CT-33-A CT-33-A, line 73 CT-33-A, line 82

CT-33-A/B CT-33-A/B, line 73 CT-33-A/B, line 82

Test 12

Begins on next page

[Return to Test Chart](#)



CT-33-C

Department of Taxation and Finance

Captive Insurance Company Franchise Tax Return

Tax Law – Article 33

All filers must enter tax period:

Amended return <input type="checkbox"/>		beginning <input type="checkbox"/> 01-01-2022		ending <input type="checkbox"/> 12-31-2022	
Employer identification number (EIN) 002190244	File number LL 7	Business telephone number (518) 555-2526		If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>	
Legal name of corporation CTEF33C			Trade name/DBA		
Mailing address Care of (c/o)			State or country of incorporation New York		
Number and street or PO Box 33C WA Harriman Campus			Date of incorporation 12-05-2007	Foreign corporations: date began business in NYS	
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)		For office use only
NAICS business code number (from NYS Pub 910) 524210	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.				
NYS principal business activity Insurance Agencies & Brokerages					

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

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

Computation of tax (see instructions)

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

1	First \$20,000,000 of gross direct premiums	20,000,000.00	× 0.004	•	1		
2	\$20,000,001-\$40,000,000 of gross direct premiums	20,000,000.00	× 0.003	•	2		
3	\$40,000,001-\$60,000,000 of gross direct premiums	20,000,000.00	× 0.002	•	3		
4	Excess of \$60,000,000 of gross direct premiums	17,000,000.00	× 0.00075	•	4		

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

5	First \$20,000,000 of reinsurance premiums	20,000,000.00	× 0.00225	•	5		
6	\$20,000,001-\$40,000,000 of reinsurance premiums	20,000,000.00	× 0.0015	•	6		
7	\$40,000,001-\$60,000,000 of reinsurance premiums	16,000,000.00	× 0.0005	•	7		
8	Excess of \$60,000,000 of reinsurance premiums		× 0.00025	•	8		

Computation of tax

9	Tax due based upon premiums (add lines 1 through 8)	9		
10	Minimum tax	10	5,000	00
11	Tax due (enter the greater of line 9 or 10)	11		
12a				
12b				
13				
14	Total prepayments from line 27	14		
15a	Balance (see instructions)	15a		
15b	Additional amount (see instructions)	15b		
15c	Total before penalties and interest (see instructions)	15c		
16	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	16		
17	Interest on late payment (see instructions)	17		
18	Late filing and late payment penalties (see instructions)	18		
19	Balance due (add lines 15c through 18 and enter here; enter the payment amount on line A above)	19		
20a	Overpayment (if line 11 is less than line 14, subtract line 11 from line 14)	20a		
20b	Amount of overpayment previously credited to 2023 MFI (see instructions)	20b		
20c	Balance of overpayment available (see instructions)	20c		
21	Amount of overpayment to be credited to next period	21	20,000	00
22	Refund of overpayment (subtract line 21 from line 20c)	22	184,250	00

Composition of prepayments on line 14 (see instructions)

		Date paid	Amount
23	Mandatory first installment from Form CT-300 (see instructions)	03-15-2022	115,000 00
24a	Second installment from Form CT-400	06-15-2022	115,000 00
24b	Third installment from Form CT-400	09-15-2022	115,000 00
24c	Fourth installment from Form CT-400	12-15-2022	115,000 00
25	Payment with extension request (from Form CT-5, line 5)		
26	Overpayment credited from prior years (see instructions)		20,000 00
27	Total prepayments (add lines 23 through 26; enter here and on line 14)		

Have you been audited by the Internal Revenue Service in the past 5 years? Yes No
 (if Yes, list years) 2018

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

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

Authorized person	Printed name of authorized person Jane Doe	Signature of authorized person	Official title President
	Email address of authorized person janedoe@ctef33c.com	Telephone number (518) 555-2626	Date 04-18-2023
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway Albany	State ZIP code NY 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or 45678912	Excl. code Date 04-18-2023

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

See instructions for where to file.

Test 13

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CT-33-NL

Department of Taxation and Finance

Non-Life Insurance Corporation Franchise Tax Return

Tax Law – Article 33

All filers must enter tax period:

Amended return Final return

beginning ending

Employer identification number (EIN) 00210209	File number LL3	Business telephone number (518) 555-2527		If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF33NL			Trade name/DBA	
Mailing address Care of (c/o) 33NL WA Harriman Campus			State or country of incorporation NEW YORK	
Number and street or PO Box			Date of incorporation 11-15-2002	Foreign corporations: date began business in NYS
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)	
NAICS business code number (from NYS Pub 910) 524110	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			For office use only
NYS Principal business activity				

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

A. Pay amount shown on line 15. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
	71,783.00

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

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

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

If Yes, list years: _____

Enter primary corporation name and EIN (if a member of an affiliated federal group):	Name CTEF33NL,INC	EIN 002190209
---	----------------------	------------------

Enter parent corporation name and EIN (if more than 50% owned by another corporation):	Name CTEF33NL12,INC	EIN 111345678
---	------------------------	------------------

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

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

Legal name of disregarded entity	EIN
----------------------------------	-----

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

Computation of tax

1	Accident and health insurance premiums from line 34 (see instr.) ●		× 0.0175	●	1		
2	Other non-life insurance company premiums from line 35 (see instr.) ●		× 0.02	●	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		
8a							
8b							
9							
10	Total prepayments from line 46			●	10		
11a	Balance (see instructions)			●	11a		
11b	Additional amount (see instructions).....			●	11b		
11c	Total before penalties and interest (see instructions).....			●	11c		
12	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) ● <input type="checkbox"/>			●	12		
13	Interest on late payment (see instructions)			●	13		
14	Late filing and late payment penalties (see instructions)			●	14		
15	Balance due (add lines 11c through 14 and enter here; enter the payment amount on line A on page 1) ...			■	15		
16a	Overpayment (if line 7 is less than line 10, subtract line 7 from line 10)			●	16a		
16b	Amount of overpayment previously credited to 2023 MFI (see instructions)			●	16b		
16c	Balance of overpayment available (see instructions).....			●	16c		
17	Amount of overpayment to be credited to next period			■	17		
18	Balance of overpayment (subtract line 17 from line 16c)			●	18		
19	Amount of overpayment to be credited to Form CT-33-M.....			●	19		
20	Refund of overpayment (subtract line 19 from line 18)			■	20		
21a	Refund of tax credits (see instructions)			■	21a		
21b	Tax credits to be credited as an overpayment to next year's return (see instructions)			■	21b		
22	Issuer's allocation percentage (from line 38)			●	22		%
23	Reinsurance allocation percentage (from line 33)			●	23		%

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

A	B	C	D
Name of ceding company	Reinsurance premiums received	Reinsurance allocation % (see instr.)	Reinsurance premiums allocated to New York State (column B × column C)
CEDING 1	14,194,568 00	57.00	
CEDING 2	42,058,367 00	76.00	
CEDING 3	29,002,082 00	100.00	
Totals from attached sheet.....			
24 Total (add column D amounts; enter here and include on line 28)			

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

25	New York taxable premiums (see instructions)	• 25	59,378,602	00	
26	New York ocean marine premiums (see instructions)	• 26	783,609	00	
27	New York premiums for annuity contracts and insurance for the elderly (see instr.)	• 27	1,375,196	00	
28	New York premiums on reinsurance assumed (see instructions)	• 28	69,057,345	00	
29	Total New York gross premiums (add lines 25 through 28)	• 29			
30	New York premiums ceded that are included on line 29 (see instructions)	• 30	19,842,374	00	
31	Total New York premiums (subtract line 30 from line 29)	• 31			
32	Total premiums (see instructions)	• 32	990,868,799	00	
33	Reinsurance allocation percentage (divide line 31 by line 32; enter here and on line 23)	• 33			%

Schedule C – Computation of taxable premiums (see instructions)

34	Accident and health insurance premiums (enter here and in the first box on line 1)	34	23,178,911	00
35	Other non-life insurance premiums (enter here and in the first box on line 2)	35	36,199,691	00

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

36	New York gross direct premiums	• 36	57,840,903	00
37	Total gross direct premiums	• 37	405,400,714	00
38	Issuer’s allocation percentage (divide line 36 by line 37; enter here and on line 22)	• 38		%

Composition of prepayments (see instructions)

		Date paid	Amount
39	Mandatory first installment from Form CT-300 (see instructions)	39 03-15-2022	397,600 00
40	Second installment from Form CT-400	40 06-15-2022	198,800 00
41	Third installment from Form CT-400	41 09-15-2022	198,800 00
42	Fourth installment from Form CT-400	42 12-15-2022	198,800 00
43	Payment with extension request from Form CT-5, line 5	43	
44	Overpayment credited from prior years (see instructions)	44	
45	Overpayment credited from Form CT-33-M <input type="text" value="Period"/>	45	
46	Total prepayments (add lines 39 through 45; enter here and on line 10)	46	

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

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

Fire insurance premiums tax credit (enter amount claimed)	•		Form CT-633	•	
Form CT-33-R	•		Form CT-634	•	
Form CT-33.1	•		Form CT-643	•	
Form CT-41	•		Form CT-651	•	
Form CT-43	•		Form CT-652	•	
Form CT-44	•		Form DTF-624	•	
Form CT-238	•		Form DTF-630	•	
Form CT-249	•		Other credits	•	
Form CT-250	•				
Form CT-501	•				
Form CT-601	•				
Form CT-602	•				
Form CT-604	•				
Form CT-606	•				
Form CT-607	•				
Form CT-611	•				
Form CT-611.1	•				
Form CT-611.2	•				
Form CT-612	•				
Form CT-613	•				
Form CT-631	•				

47 Total tax credits claimed above (enter here and on line 6; see instructions) **47**

48 Total tax credits claimed above that are refund eligible (see instructions) **48**

Amended return information

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

Final federal determination If marked, enter date of determination: • - -

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

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Bill Smith	Designee's phone number (518) 555-2626
	Designee's email address billsmith@taxesdoneright.com		PIN 45678

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

Authorized person	Printed name of authorized person Jane Doe	Signature of authorized person	Official title President
	Email address of authorized person janedoe@ctef33nl.com	Telephone number (518) 555-2626	Date 04-18-2023
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 987766555	Preparer's PTIN or SSN 654356677
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	Email address of individual preparing this return billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRIN 45678912	or Excl. code Date 04-18-2023

See instructions for where to file.



CT-33-M

Department of Taxation and Finance

Insurance Corporation MTA Surcharge Return

Tax Law – Article 33, Section 1505-a

Amended return

All filers must enter tax period: beginning ending

Employer identification number (EIN) 002190209	File number LL 4	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF33NL		Trade name/DBA	
Mailing address Care of (c/o)		State or country of incorporation New York	
Number and street or PO Box 33M WA Harriman Campus		Date of incorporation 11-01-1982	Foreign corporations: date began business in NYS
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)
For office use only			

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

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

A. Pay amount shown on line 22. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
	11,378.00

Computation of MCTD allocation percentage

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

1a New York State direct premiums (total amounts from Form CT-33-NL, lines 34 and 35 and enter here)	1a		
1b MCTD premiums included on line 1a	1b	36,199,691.00	
2 MCTD allocation percentage (divide line 1b by line 1a)	2		%

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

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

Computation of MTA surcharge

10 Net New York State franchise tax (from Form CT-33-NL, line 7; Form CT-33 and Form CT-33-A filers, see instructions)	10		
11 Allocated tax (Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers multiply line 10 by line 9)	11		
12 MTA surcharge before MTA surcharge retaliatory tax credit (multiply line 11 by 17% (.17))	12		
13 MTA surcharge retaliatory tax credit (see instructions)	13		
14 Total MTA surcharge due (subtract line 13 from line 12)	14		

15a, 15b, 16

17 Total prepayments (from line 45)	17		
18a Balance (see instructions)	18a		
18b Additional amount (see instructions)	18b		
18c Total before penalties and interest (see instructions)	18c		
19 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	19	<input type="checkbox"/>	
20 Interest on late payment (see instructions)	20		
21 Late filing and late payment penalties (see instructions)	21		
22 Balance due (add lines 18c through 21 and enter here; enter the payment amount on line A above)	22		

Computation of MTA surcharge (continued; see instructions)

23a	Overpayment (if line 14 is less than line 17, subtract line 14 from line 17; see instructions)	● 23a	
23b	Amount of overpayment previously credited to 2023 MFI (see instructions)	● 23b	
23c	Balance of overpayment available (see instructions)	● 23c	
24	Amount of overpayment to be credited to New York State franchise tax	● 24	
25	Amount of overpayment to be credited to next year's MTA surcharge	● 25	
26	Amount of overpayment to be refunded (subtract lines 24 and 25 from line 23c)	● 26	
27	Amount of MTA surcharge retaliatory tax credit to be refunded (from line 38)	● 27	
28	Total refund claimed (add lines 26 and 27)	● 28	

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

For tax years before 2017, attach separate computation		A 2017	B 2018	C 2019	D 2020	E 2021
29	MTA surcharge payable (see instructions)	29				
30	MTA surcharge retaliatory tax credits previously allowed (see instructions)	30				
31	Balance (subtract line 30 from line 29; if less than zero, enter 0)	31				
32	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2017 MTA surcharge (may not exceed line 31, column A; see instructions)	32				
33	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2018 MTA surcharge (may not exceed line 31, column B; see instr.)	33				
34	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2019 MTA surcharge (may not exceed line 31, column C; see instructions)	34				
35	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2020 MTA surcharge (may not exceed line 31, column D; see instructions)	35				
36	Ninety percent (.9) of retaliatory taxes paid this year attributable to the 2021 MTA surcharge (may not exceed line 31, column E; see instructions)	36				
37	Total MTA surcharge retaliatory tax credits allowed to date (see instructions)	37				
38	Total credits (add lines 32 through 36; enter here and on line 27)	38				

Composition of prepayments claimed on line 17 (see instructions)

	Date paid	Amount
39 Mandatory first installment from Form CT-300 (see instructions)	39 03-15-2022	40,955.00
40a Second installment from Form CT-400	40a 06-15-2022	20,478.00
40b Third installment from Form CT-400	40b 09-15-2022	20,477.00
40c Fourth installment from Form CT-400	40c 12-15-2022	20,477.00
41 Payment with extension request, from Form CT-5, line 10, or Form CT-5.3, line 13	41	
42 Overpayment credited from prior years (see instructions)	42	
43 Add lines 39 through 42	● 43	
44 Overpayment credited from Form CT-33-NL, CT-33, or CT-33-A <input type="text" value="Period"/>	● 44	
45 Total prepayments (add lines 43 and 44; enter here and on line 17)	45	

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Bill Smith	Designee's phone number (518) 555-2626
	Designee's email address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person Jane Doe	Signature of authorized person	Official title President
	Email address of authorized person janedoe@taxesdoneright.com	Telephone number (518) 555-2626	Date 04-15-2023
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's EIN 112233445	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address 315 RETURN PARKWAY	City Albany
	Email address of individual preparing this return billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRIN or 45678912	Excl. code Date 04-10-2023

See instructions for where to file.



Claim for Rehabilitation of Historic Properties Credit

CT-238

Tax Law – Sections 210-B.26 and 1511(y)

All filers must enter tax period:

beginning	01/01/2022	ending	12/31/2022
-----------	------------	--------	------------

Legal name of corporation CTEF33NL	Employer identification number (EIN) 00210209
---------------------------------------	--

Attach to Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

All filers **must** complete line A.

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

C corporations

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

New York S corporations

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

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

Schedule A – Certified historic structure information

Property	A Address of certified historic structure	B Project number	C Date of completion
1	111 Project Parkway, Albany, NY 12227	11719ABC1	2018-06-15
2	222 Project Parkway, Albany, NY 12227	22116XWZ2	2020-09-25
3			

Schedule B – Certified historic structure credit amounts

Property	Small project (see instructions)	A Qualified rehabilitation expenditures	B Multiply column A by 20% (.2)	C Small projects only: Multiply column B by 150% (1.5) (see instr.)	D Allowable credit amount (see instructions)
1	<input checked="" type="checkbox"/>	175,028			
2	<input checked="" type="checkbox"/>	72,232			
3	<input type="checkbox"/>				

Total from additional sheet(s), if any.....					
1	Total of column D amounts.....	•	1		
2	Rehabilitation of historic properties credit from partnership(s) (from line 24; see instructions).....	•	2		
3	Subtotal (add lines 1 and 2).....	•	3		
4	Unused rehabilitation of historic properties credit carried over from previous tax years.....	•	4		
5	Total rehabilitation of historic properties credit (add lines 3 and 4; New York S corporations, see instructions) ...	•	5		
6	Rehabilitation of historic properties credit recapture (from line 23; New York S corporations, see instructions) ...	•	6		
7	Total rehabilitation of historic properties credit available (see instructions).....	•	7		

Part 2 – Computation of rehabilitation of historic properties credit used or carried forward (New York S corporations do not complete this section)

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

Part 3 – Computation of rehabilitation of historic properties credit recapture (see instructions)

19 Federal recapture amount on New York property.....	•	19	312,706
20 Amount of federal credit on New York property originally allowed	•	20	672,400
21 Divide line 19 by line 20 (carry result to four decimal places)		21	
22 Amount of New York credit originally allowed (see instructions)	•	22	90,856
23 New York recapture amount (multiply line 22 by line 21; enter here and on line 6)	•	23	

Part 4 – Partnership information (attach additional sheets as necessary)

Name of partnership	Partnership's EIN	Project number	Credit amount allocated
Partner 1	164578435	22518XWZ4	31,921
Total from additional sheet(s), if any.....			
24 Total credit amount allocated from partnership(s) (enter here and on line 2)			24

Test 14

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[Return to Test Chart](#)



General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2022. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return <input type="checkbox"/>		Amended return <input type="checkbox"/>		beginning <input type="text" value="01-01-2022"/>		ending <input type="text" value="12-31-2022"/>	
Employer identification number (EIN) 002190321		File number AA 4	Business telephone number (646) 555-1212		If you claim an overpayment, mark an X in the box <input type="checkbox"/>		
Legal name of corporation CTEF3M222				Trade name/DBA			
Mailing address Care of (c/o) 3M WA Harriman Campus				State or country of incorporation New York			
Number and street or PO Box 3M WA Harriman Campus				Date of incorporation 1-01-2019	Foreign corporations: date began business in NYS		
City NEW YORK	U.S. state/Canadian province NY	ZIP/Postal code 10001	Country (if not United States)		For office use only		
Principal business activity in NYS Marketing Management Consulting			NAICS business code number (from NYS Pub 910) 425110				
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.							

A. Pay amount shown on Part 2, line 19c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)		Payment enclosed 4,018 91	
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) <input type="checkbox"/> B Yes <input checked="" type="checkbox"/> X No <input type="checkbox"/>			
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions) <input type="checkbox"/> C			
D. Do you have an interest in any partnerships? (mark an X in the appropriate box) <input type="checkbox"/> D Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> X If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.			

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

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

Authorized person	Printed name of authorized person John Doe		Signature of authorized person _____		Official title President	
	Email address of authorized person johndoe@taxesdoneright.com			Telephone number (518) 555-2626		Date 4-18-2023
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this return _____		Address 315 Return Parkway		City Albany	State NY
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or 455678912		Excl. code _____	Date 4-18-2023

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

- 1 A qualified emerging technology company (QETC) eligible for the lower business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts **1**
- 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts **2**
- 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate **3**
- 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts **4**
- 5 A cooperative housing corporation eligible for the 0% capital base tax rate **5**
- 6 A small business taxpayer eligible for the 0% capital base tax rate **6**
- If you marked this box, complete line 6a below and Section B, line 1.
- 6a Total capital contributions **6a**
- 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base **7**

Section B – New York State information (see instructions)

- 1 Number of New York State employees **1**
- 2 Wages paid to New York State employees **2**
- 3 Number of business establishments in New York State **3**
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box **4**
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box **5**
- 5a If you marked the line 5 box, use line 5a to report the applicable exception

	Number	Amount
number (1-4) and the amount of royalty payments <input type="checkbox"/> 5a <input type="text"/>	<input type="text"/>	<input type="text"/>
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box **6**

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
1120 • 1120 consolidated • 1120-REIT or 1120-RIC 1120S • 1120F • 1120-H
- 2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:
Final federal determination • Date of determination NOL carryback • Capital loss carryback ... • 1139 • 1120X • Failure to meet investment capital holding period •
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • **2a**
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
CT-3.1 • CT-3.2 • CT-3.3 • CT-3.4 • CT-60 • CT-225 • CT-227 •
Other (identify): •
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. **4**
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box **5**
- 6 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60 **6**

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a Business income base tax (from Part 3, line 20)	•	1a			
1b Capital base tax (from Part 4, line 15; see instructions)	•	1b			
1c Fixed dollar minimum tax (see instr) • <input type="text" value="New York receipts"/>	•	1c			
2 Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2			
3 Tax credits used (from Part 7, line 2; see instructions)	•	3			
4 Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	■	4			

Penalties and interest

5 Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box) <input checked="" type="checkbox"/>	•	5			
6 Interest on late payment (see instructions)	•	6			
7 Late filing and late payment penalties (see instructions)	•	7			
8 Total penalties and interest (add lines 5, 6, and 7)	•	8			

Voluntary gifts/contributions

9 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	•	9			
10 Total amount due (add lines 4, 8, and 9)	•	10			

Prepayments

11 Mandatory first installment from Form CT-300 (see instructions)	•	11			
12 Second installment (from Form CT-400)	•	12			
13 Third installment (from Form CT-400)	•	13			
14 Fourth installment (from Form CT-400)	•	14			
15 Payment with extension request (from Form CT-5, line 5)	•	15			
16 Overpayment credited from prior years (see instr.) <input type="text" value="Period"/>	•	16			
17 Overpayment credited from CT-3-M <input type="text" value="Period"/>	•	17			
18 Total prepayments (add lines 11 through 17; see instructions)	•	18			

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

19a Underpayment	•	19a			
19b Additional amount for 2023 MFI	•	19b			
19c Balance due	■	19c			
20a Excess prepayments	•	20a			
20b Amount previously credited to 2023 MFI	•	20b			
20c Overpayment	•	20c			
21 Amount of overpayment to be credited to next period	■	21			
22 Balance of overpayment available (subtract line 21 from line 20c)	•	22			
23 Amount of overpayment to be credited to Form CT-3-M	•	23			
24 Balance of overpayment to be refunded (subtract line 23 from line 22)	■	24			
25 Unused tax credits to be refunded	■	25			
26 Unused tax credits applied to next period	■	26			

Part 3 – Computation of tax on business income base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	• 1	150,094	00
2	Additions to FTI (from Form CT-225, line 5)	• 2		
3	Add lines 1 and 2	• 3		
4	Subtractions from FTI (from Form CT-225, line 10)	• 4		
5	Subtract line 4 from line 3	• 5		
6	Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1; see instructions)	• 6		
7	Entire net income (ENI) (subtract line 6 from line 5)	• 7		
8	Investment and other exempt income (from Form CT-3.1, Schedule D, line 1)	• 8		
9	Subtract line 8 from line 7	• 9		
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (from Form CT-3.1, Schedule D, line 2)	• 10		
11	Business income (add lines 9 and 10)	• 11		
12	Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	• 12		
13	Business income after addback (add lines 11 and 12)	• 13		
14	Business apportionment factor (from Part 6, line 56)	• 14		
15	Apportioned business income after addback (multiply line 13 by line 14)	• 15		
16	Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)	• 16		
17	Subtract line 16 from line 15	• 17		
18	NOL deduction (from Form CT-3.4, line 6)	• 18		
19	Business income base (subtract line 18 from line 17)	• 19		
20	Business income base tax (multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)	• 20		

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

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

		A Beginning of year	B End of year	C Average value
1	Total assets from federal return	3,378,624	4,427,731	
2	Real property and marketable securities included on line 1	535,000	535,000	
3	Subtract line 2 from line 1	2,843,624	3,892,731	
4	Real property and marketable securities at fair market value	535,000	535,000	
5	Adjusted total assets (add lines 3 and 4)			
6	Total liabilities	1,302,527	1,686,417	
7	Total net assets (subtract line 6, column C, from line 5, column C)			
8	Investment capital (from Part 5, line 19; if zero or less, enter 0)			
9	Business capital (subtract line 8 from line 7)			
10	Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)			
11	Total business capital (add lines 9 and 10)			
12	Business apportionment factor (from Part 6, line 56)			
13	Apportioned business capital (multiply line 11 by line 12)			
14				
15	Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)			

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

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

Addback of capital previously reported as investment capital

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

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

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

		A – New York State	B – Everywhere
Section 210-A.2			
1	Sales of tangible personal property		7,165,094.00
2	Sales of electricity		
3	Net gains from sales of real property		
Section 210-A.3			
4	Rentals of real and tangible personal property		
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property		
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event		
Section 210-A.4			
7	Sale, licensing, or granting access to digital products		

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

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

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

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

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31	Brokerage commissions		
32	Margin interest earned on behalf of brokerage accounts		
33	Fees for advisory services for underwriting or management of underwriting		
34	Receipts from primary spread of selling concessions		
35	Receipts from account maintenance fees		
36	Fees for management or advisory services		
37	Interest from an affiliated corporation		
Section 210-A.5(c)			
38	Interest, fees, and penalties from credit cards		
39	Service charges and fees from credit cards		
40	Receipts from merchant discounts		
41	Receipts from credit card authorizations and settlement processing ..		
42	Other credit card processing receipts		
Section 210-A.5(d)			
43	Receipts from certain services to investment companies		
Section 210-A.5-a			
44	Global intangible low-taxed income	0 00	
Section 210-A.6			
45	Receipts from railroad and trucking business		
Section 210-A.6-a			
46	Receipts from the operation of vessels		
Section 210-A.7			
47	Receipts from air freight forwarding		
48	Receipts from other aviation services		
Section 210-A.8			
49	Advertising in newspapers or periodicals		
50	Advertising on television or radio		
51	Advertising via other means		
Section 210-A.9			
52	Transportation or transmission of gas through pipes		
Section 210-A.10			
53	Receipts from other services/activities not specified	7,038,804 00	7,038,804 00
Section 210-A.11			
54	Discretionary adjustments		
Total receipts			
55	Add lines 1 through 54 in columns A and B		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* • **56**

Enter line 56 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

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

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

CT-37	<input type="text"/>	CT-607	<input type="text"/>	CT-651	<input type="text"/>
CT-40	<input type="text"/>	CT-611	<input type="text"/>	CT-652	<input type="text"/>
CT-41	<input type="text"/>	CT-611.1	<input type="text"/>	CT-654	<input type="text"/>
CT-43	<input type="text"/>	CT-611.2	<input type="text"/>	CT-655	<input type="text"/>
CT-44	<input type="text"/>	CT-612	<input type="text"/>	CT-656	<input type="text"/>
CT-46	<input type="text"/>	CT-613	<input type="text"/>	CT-657	<input type="text"/>
CT-47	<input type="text"/>	CT-631	<input type="text"/>	CT-658	<input type="text"/>
CT-236	<input type="text"/>	CT-633	<input type="text"/>	DTF-621	<input type="text"/>
CT-238	<input type="text"/>	CT-634	<input type="text"/>	DTF-622	<input type="text"/>
CT-239	<input type="text"/>	CT-635	<input type="text"/>	DTF-624	<input type="text"/>
CT-241	<input type="text"/>	CT-636	<input type="text"/>	DTF-630	<input type="text"/>
CT-242	<input type="text"/>	CT-637	<input type="text"/>	Other credits	<input type="text"/>
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-640	<input type="text"/>		
CT-249	<input type="text"/>	CT-641	<input type="text"/>		
CT-250	<input type="text"/>	CT-642	<input type="text"/>		
CT-261	<input type="text"/>	CT-643	<input type="text"/>		
CT-501	<input type="text"/>	CT-644	<input type="text"/>		
CT-601	<input type="text"/>	CT-645	<input type="text"/>		
CT-602	<input type="text"/>	CT-646	<input type="text"/>		
CT-603	<input type="text"/>	CT-647	<input type="text"/>		
CT-604	<input type="text"/>	CT-648	<input type="text"/>		
CT-605	<input type="text"/>	CT-649	<input type="text"/>		
CT-606	<input type="text"/>	CT-650	<input type="text"/>		

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

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

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

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

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



Underpayment of Estimated Tax By a Corporation

Tax Law – Article 27, Section 1085

CT-222

All filers must enter tax period:

beginning ending

Tax return filed: CT-3

Legal name of corporation CTEF3M222	Employer identification number 002190321
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Read the instructions, Form CT-222-I, before completing.

Part 1 – Annual payment

1 Enter your 2022 corporation franchise, excise, or gross receipts tax after credits or enter the 2022 metropolitan transportation business tax (MTA surcharge) (if both, use separate forms)	1	3,500.00
2 Multiply line 1 by 91% (.91) or, if a large corporation, 100% (1.0). Large corporations enter this amount on line 5 and skip lines 3 and 4	2	3,185.00
3 Enter your 2021 corporation franchise, excise, or gross receipts tax after credits or enter the 2021 MTA surcharge ..	3	3,500.00
4 Enter the amount from line 101; if not using the line 9 exception, skip this line	4	
5 Annual payment. Enter the lesser of lines 2, 3, or 4. Large corporations, enter the line 2 amount.....	5	3,185.00

Part 2 – Reasons for filing

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

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

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

	A	B	C	D
10 Installment due dates (see instructions)	03-15-2022	06-15-2022	09-15-2022	12-15-2022
11 Required installments (see instructions)	875	770	770	770
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 preceding column.				
14 Add lines 12 and 13.....				
15 In column B, enter line 18, column A amount. In columns C and D, add amounts on lines 17 and 18 of the preceding column.		875	1645	2415
16 In column A, enter the line 12 amount. For other columns, subtract line 15 from line 14. If zero or less, enter 0				
17 If the amount on line 16 is zero, subtract line 14 from line 15. Otherwise, enter 0.....		875	1645	
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).....	875	770	770	770
19 Overpayment – If line 11 is less than line 16, subtract line 11 from line 16.....				

Part 4 – Computation of the underpayment penalty (see instructions)	A First	B Second	C Third	D Fourth
20 Enter the date of payment or the 15th day of the 4th month after the end of the tax year, whichever is earlier (mm-dd-yy) (see instructions)..	04-15-2023	04-15-2023	04-15-2023	04-15-2023
Number of days:				
21 From due date of installment to the date shown on line 20	[Yellow]	[Yellow]	[Yellow]	[Yellow]
22 On line 21 after 3/15/22 and before 4/1/22.....	[Yellow]			
23 On line 21 after 3/31/22 and before 7/1/22.....	[Yellow]	[Yellow]		
24 On line 21 after 6/30/22 and before 10/1/22.....	[Yellow]	[Yellow]	[Yellow]	
25 On line 21 after 9/30/22 and before 1/1/23.....	[Yellow]	[Yellow]	[Yellow]	[Yellow]
26 On line 21 after 12/31/22 and before 4/1/23.....	[Yellow]	[Yellow]	[Yellow]	[Yellow]
27 On line 21 after 3/31/23 and before 7/1/23.....	[Yellow]	[Yellow]	[Yellow]	[Yellow]
28 On line 21 after 6/30/23 and before 10/1/23.....				
29 On line 21 after 9/30/23 and before 1/1/24.....				
30 On line 21 after 12/31/23 and before 3/15/24.....				
31 On line 22 ÷ 365 × %* × amount on line 18.....	[Yellow]			
32 On line 23 ÷ 365 × %* × amount on line 18.....	[Yellow]	[Yellow]		
33 On line 24 ÷ 365 × %* × amount on line 18.....	[Yellow]	[Yellow]	[Yellow]	
34 On line 25 ÷ 365 × %* × amount on line 18.....	[Yellow]	[Yellow]	[Yellow]	[Yellow]
35 On line 26 ÷ 365 × %* × amount on line 18.....	[Yellow]	[Yellow]	[Yellow]	[Yellow]
36 On line 27 ÷ 365 × %* × amount on line 18.....	[Yellow]	[Yellow]	[Yellow]	[Yellow]
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	[Yellow]	[Yellow]	[Yellow]	[Yellow]
41 Underpayment penalty (see instructions)	[Yellow]	[Yellow]	[Yellow]	[Yellow]
42 Add line 41, columns A through D; enter here and on your franchise tax return or MTA surcharge return			42	[Yellow]
43 Multiply line 1 by 80% (.8)			43	[Yellow]
44 Subtract line 11, column A from line 43			44	[Yellow]
45 Divide line 44 by three			45	[Yellow]

* For applicable rates, access our website 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 business income, use the applicable tax base.

	A – 2019	B – 2020	C – 2021
46 Enter the period of 6 consecutive months for which the base period percentage is to be computed: ● [] through ● []			
47 Enter the business income for the same 6 consecutive month period in preceding periods	[]	[]	[]
48 Enter the total business income for the entire year in preceding periods ..	[]	[]	[]
49 In each column, enter as a percentage the result of dividing that column's line 47 by that column's line 48.....	%	%	%
50 Add the percentages in line 49, columns A, B, and C; enter the result here	%		
51 Base period percentage: Divide line 50 by three; enter the result here	%	If 70% or higher, continue with Schedule A, line 52a.	

Enter business income for the following:	A	B – 1st 5 months	C – 1st 8 months	D – 1st 11 months
52a Tax year beginning in 2019				
52b Tax year beginning in 2020				
52c Tax year beginning in 2021				
53 Enter the total of the amounts that enter into the computation of the business income base for 2022 for the months delineated in each column...				
Enter business income for the following periods:		1st 6 months	1st 9 months	Entire year
54a Tax year beginning in 2019				
54b Tax year beginning in 2020				
54c Tax year beginning in 2021				
55 Divide the amount in each column on line 52a by the amount in column D on line 54a				
56 Divide the amount in each column on line 52b by the amount in column D on line 54b				
57 Divide the amount in each column on line 52c by the amount in column D on line 54c				
58 Add lines 55 through 57				
59 Divide line 58 by three				
60 Divide line 53 by line 59				
61 Figure the tax on the amount on line 60 using the instructions for your corporation's return (see instructions for MTA surcharge)				
62 Divide the amount in each of columns B and C on line 54a by the amount in column D on line 54a				
63 Divide the amount in each of columns B and C on line 54b by the amount in column D on line 54b				
64 Divide the amount in each of columns B and C on line 54c by the amount in column D on line 54c				
65 Add lines 62 through 64				
66 Divide line 65 by three				
67 Multiply the amounts in columns B and C of line 61 by columns B and C of line 66. In column D, enter the amount from line 61, column D.....				
68 Enter any other taxes for each payment period (see instructions)				
69 Total tax before credits (add lines 67 and 68)				
70 Enter the amount of tax credits your corporation is entitled to for the months shown in each column heading above line 52a				
71 Total tax after credits. Subtract line 70 from line 69. If zero or less, enter 0				
72 If not a large corporation, enter .91 (91%). Otherwise, enter 1.				
73 Multiply line 71 by line 72				

Schedule A, Part 2 – Annualized income installment method

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

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

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

Schedule B – Line 9 exception (see instructions)

94 2021 ENI or business income (as applicable) base multiplied by 2022 ENI or business income base tax rate (as applicable)	●	94	
95 2021 capital base multiplied by 2022 capital tax rate.....	●	95	
96 Enter the amount from line 94 or 95 as applicable.....		96	
97 2021 subsidiary capital base multiplied by 2022 subsidiary capital tax rate	●	97	
98 Any other taxes (see instructions)	●	98	
99 Add lines 96, 97, and 98.....		99	
100 2021 tax credits	●	100	
101 Recomputed tax (subtract line 100 from line 99); enter here and on line 4.....		101	



New York State Voluntary Contributions

CT-227

File with Form CT-3, CT-3-A, or CT-3-S.

Legal name of corporation CTEF3M222	Employer identification number (EIN) 002190321
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Part 1 – Voluntary contributions (see instructions)

Name of fund			
1	Return a Gift to Wildlife	1	
2	Breast Cancer Research	2	
3	Prostate Cancer	3	
4	9/11 Memorial	4	
5	Volunteer Firefighting	5	
6	Veterans Remembrance	6	
7	Women’s Cancers Fund	7	
8	Veterans’ Homes	8	
9	Love Your Library Fund	9	
10	Lupus Fund	10	
11	Military Family Fund	11	
12	ALS Research and Education	12	
13	Home Delivered Meals for Seniors	13	
14	Leukemia, Lymphoma, and Myeloma Fund	14	
15	Retired and Rescued Thoroughbred Race Horse Aftercare	15	100
16	Retired and Rescued Standardbred Race Horse Aftercare	16	100
17	Gift for Lyme and Tick-Borne Diseases Education, Research, and Prevention	17	100

Part 2 – Total

1 Total (add Part 1, lines 1 through 17; see instructions)	1	
--	---	--



Net Operating Loss Deduction (NOLD)

CT-3.4

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

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

A If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box (see Election to waive carryback in instructions)

1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the <i>Tax rates schedule</i> in Form CT-3-I or CT-3-A-I (see instructions)	•	1			
2 Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)	•	2			
3 Subtract line 2 from line 1	•	3			
4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)	•	4			

Computation of net operating loss (NOL) to be used (see instructions)

5a NOL carryforward from prior year's Form CT-3.4	•	5a	25,721	00	
5b NOL carryforwards from new members who entered the group during the current tax year	•	5b			

NOL carryback (see instructions)

Loss year		C Amount allowed to be carried back
A Beginning date (mm-dd-yyyy)	B Ending date (mm-dd-yyyy)	

5c Total NOL carryback (add column C amounts)	•	5c			
5d Subtotal (add lines 5a, 5b, and 5c)	•	5d			
5e NOL carryforwards that have expired	•	5e			
5f NOL carryforwards unavailable for use in the current tax year	•	5f			
5g Add lines 5e and 5f	•	5g			
5 Total NOLs available to be used in the current tax year (subtract line 5g from line 5d)	•	5			
6 NOL to be used in the current tax year	•	6	20,538	00	

Computation of NOL carryforward (see instructions)

7a NOL incurred in the current tax year	•	7a			
7b Net NOLs available (add lines 5, 5f, and 7a)	•	7b			
7c NOL carryforwards from members who left the group during the current tax year	•	7c			
7d Add lines 6 and 7c	•	7d			
7 NOL available to be carried forward (subtract line 7d from 7b)	•	7			



CT-3-M

Department of Taxation and Finance

General Business Corporation MTA Surcharge Return

Tax Law – Article 9-A, Section 209-B

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2022. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Amended return <input type="checkbox"/>		All filers must enter tax period: beginning <input type="checkbox"/> 01-01-2022 ending <input type="checkbox"/> 12-31-2022	
Employer identification number (EIN) 002190321	File number AA 4	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF3M222		Trade name/DBA	
Mailing address Care of (c/o)		State or country of incorporation NY	
Number and street or PO Box 3M WA Harriman Campus		Date of incorporation 01-01-2018	Foreign corporations: date began business in NYS
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			For office use only

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

A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	1,115.47

Computation of MTA surcharge

1a New York State franchise tax (see instructions)	●	1a		
1b Sum of fixed dollar minimum taxes for members subject to the MTA surcharge (see instructions) ...	●	1b		
1 Total New York State franchise tax (add lines 1a and 1b)	●	1		
2 MCTD apportionment percentage from line 83	●	2		%
3 Apportioned franchise tax (multiply line 1 by line 2)	●	3		
4 MTA surcharge (multiply line 3 by 30% (.30))	●	4		
5a, 5b, 6				
7 Total prepayments from line 92	●	7		
8a Underpayment (subtract line 7 from line 4)	●	8a		
8b Additional amount for 2023 MFI (see instructions)	●	8b		
8c Total of lines 8a and 8b	●	8c		
9 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) ● <input checked="" type="checkbox"/>	●	9		
10 Interest on late payment (see instructions for Form CT-3 or CT-3-A)	●	10		
11 Late filing and late payment penalties (see instructions for Form CT-3 or CT-3-A)	●	11		
12 Balance due (add lines 8c through 11 and enter here; enter the payment amount on line A above)	■	12		
13a Excess prepayments (subtract line 4 from line 7)	●	13a		
13b Amount previously credited to 2023 MFI (see instructions)	●	13b		
13c Overpayment (subtract line 13b from line 13a)	●	13c		
14 Amount of overpayment to be credited to New York State franchise tax (see instructions)	●	14		
15 Amount of overpayment to be credited to MTA surcharge for next period (see instructions)	■	15		
16 Amount of overpayment to be refunded (see instructions)	■	16		

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

Average value of property (see instructions)		A MCTD	B New York State
17 Real estate owned (see instructions)	17	535,000.00	535,000.00
18 Real estate rented (see instructions)	18		
19 Inventories owned	19		
20 Tangible personal property owned (see instructions)	20		
21 Tangible personal property rented (see instructions)	21		
22 Total (add lines 17 through 21 in columns A and B)	● 22		
23 MCTD property factor (divide line 22, column A, by line 22, column B)	● 23		%

Receipts from: (see instructions for lines 24 through 77)		A MCTD	B New York State
Section 210-A.2			
24 Sales of tangible personal property	24		
25 Sales of electricity	25		
26 Net gains from sales of real property	26		
Section 210-A.3			
27 Rentals of real and tangible personal property	27		
28 Royalties from patents, copyrights, trademarks, and similar intangible personal property	28		
29 Sales of rights for certain closed-circuit and cable TV transmissions of an event	29		
Section 210-A.4			
30 Sale, licensing, or granting access to digital products	30		
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)			
31 If this irrevocable election was made on Form CT-3 or CT-3-A, mark an X in the box (see Form CT-3-I or CT-3-A-I, Part 6, line 8 instructions)			31
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see Form CT-3-I or CT-3-A-I, Part 6, line 8 instructions)			
Section 210-A.5(a)(2)(A)			
32 Interest from loans secured by real property	32		
33 Net gains from sales of loans secured by real property	33		
34 Interest from loans not secured by real property (QFI <input type="checkbox"/>)	34		
35 Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>)	35		
Section 210-A.5(a)(2)(B) (QFI <input type="checkbox"/>)			
36 Interest from federal debt	36		
37			
38 Interest from NYS and its political subdivisions debt	38		
39 Net gains from federal, NYS, and NYS political subdivisions debt	39		
40 Interest from other states and their political subdivisions debt	40		
41 Net gains from other states and their political subdivisions debt	41		
Section 210-A.5(a)(2)(C) (QFI <input type="checkbox"/>)			
42 Interest from asset-backed securities and other government agency debt	42		
43 Net gains from government agency debt or asset-backed securities sold through an exchange	43		
44 Net gains from all other asset-backed securities	44		
Section 210-A.5(a)(2)(D) (QFI <input type="checkbox"/>)			
45 Interest from corporate bonds	45		
46 Net gains from corporate bonds sold through broker/dealer or licensed exchange	46		
47 Net gains from other corporate bonds	47		
Section 210-A.5(a)(2)(E)			
48 Net interest from reverse repurchase and securities borrowing agreements	48		
Section 210-A.5(a)(2)(F)			
49 Net interest from federal funds	49		
Section 210-A.5(a)(2)(I) (QFI <input type="checkbox"/>)			
50 Net income from sales of physical commodities	50		
Section 210-A.5(a)(2)(J) (QFI <input type="checkbox"/>)			
51 Marked to market net gains	51		
Section 210-A.5(a)(2)(H) (QFI <input type="checkbox"/>)			
210-A.5(a)(2)(G) (QFI <input type="checkbox"/>)			
52 Interest from other financial instruments	52		
53 Net gains and other income from other financial instruments	53		

Receipts from: <i>(continued)</i>		A MCTD		B New York State	
Section 210-A.5(b)					
54	Brokerage commissions	54			
55	Margin interest earned on behalf of brokerage accounts	55			
56	Fees for advisory services for underwriting or management of underwriting	56			
57	Receipts from primary spread of selling concessions	57			
58	Receipts from account maintenance fees	58			
59	Fees for management or advisory services	59			
60	Interest from an affiliated corporation	60			
Section 210-A.5(c)					
61	Interest, fees, and penalties from credit cards	61			
62	Service charges and fees from credit cards	62			
63	Receipts from merchant discounts	63			
64	Receipts from credit card authorizations and settlement processing	64			
65	Other credit card processing receipts	65			
Section 210-A.5(d)					
66	Receipts from certain services to investment companies	66			
Section 210-A.5-a					
67	Global intangible low-taxed income	67			
Section 210-A.6					
68	Receipts from railroad and trucking business	68			
Section 210-A.6-a					
69	Receipts from the operation of vessels	69			
Section 210-A.7					
70	Receipts from air freight forwarding	70			
71	Receipts from other aviation services	71			
Section 210-A.8					
72	Advertising in newspapers or periodicals	72			
73	Advertising on television or radio	73			
74	Advertising via other means	74			
Section 210-A.9					
75	Transportation or transmission of gas through pipes	75			
Section 210-A.10					
76	Receipts from other services/activities not specified	76	7,038,804.00		7,038,804.00
Section 210-A.11					
77	Discretionary adjustments	77			
78	Total <i>(add lines 24 through 77 in columns A and B)</i>	78			
79	MCTD receipts factor <i>(divide line 78, column A, by line 78, column B)</i>	79			%
Payroll		A MCTD		B New York State	
80	Wages and other compensation of employees except general executive officers.....	80	1,000,000.00		1,000,000.00
81	MCTD payroll factor <i>(divide line 80, column A, by line 80, column B)</i>	81			%
82	Total MCTD factors <i>(add lines 23, 79, and 81)</i>	82			%
83	MCTD apportionment percentage <i>(Divide line 82 by three; if a factor is missing, see instructions. Enter here and on line 2.)</i>	83			%

Composition of prepayments claimed on line 7 (see instructions)		Date paid	Amount
84	Mandatory first installment from Form CT-300 (see instructions)	84	
85	Second installment from Form CT-400	85	
86	Third installment from Form CT-400	86	
87	Fourth installment from Form CT-400	87	
88	Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13...	88	
89	Overpayment credited from prior years (see instructions)	89	
90	Add lines 84 through 89	90	
91	Overpayment credited from Form CT- <input type="text"/> Period <input type="text"/>	91	
92	Total prepayments (add lines 90 and 91; enter here and on line 7)	92	

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2626	Date 04-18-2023
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	or Excl. code
			ZIP code 12227
			Date 04-18-2023

See instructions for where to file.



Underpayment of Estimated Tax By a Corporation

Tax Law – Article 27, Section 1085

CT-222

All filers must enter tax period:

beginning ending

Tax return filed: CT3M4M

Legal name of corporation CTEF3M222	Employer identification number 002190321
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Read the instructions, Form CT-222-I, before completing.

Part 1 – Annual payment

1 Enter your 2022 corporation franchise, excise, or gross receipts tax after credits or enter the 2022 metropolitan transportation business tax (MTA surcharge) (if both, use separate forms)	1	1,050.00
2 Multiply line 1 by 91% (.91) or, if a large corporation, 100% (1.0). Large corporations enter this amount on line 5 and skip lines 3 and 4	2	
3 Enter your 2021 corporation franchise, excise, or gross receipts tax after credits or enter the 2021 MTA surcharge ..	3	1,029.00
4 Enter the amount from line 101; if not using the line 9 exception, skip this line	4	
5 Annual payment. Enter the lesser of lines 2, 3, or 4. Large corporations, enter the line 2 amount.....	5	

Part 2 – Reasons for filing

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

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

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

	A	B	C	D
10 Installment due dates (see instructions)	03-15-2022	06-15-2022	09-15-2022	12-15-2022
11 Required installments (see instructions)	257	233	233	233
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 preceding column.				
14 Add lines 12 and 13.....				
15 In column B, enter line 18, column A amount. In columns C and D, add amounts on lines 17 and 18 of the preceding column.		257	490	723
16 In column A, enter the line 12 amount. For other columns, subtract line 15 from line 14. If zero or less, enter 0				
17 If the amount on line 16 is zero, subtract line 14 from line 15. Otherwise, enter 0.....		257	490	
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).....	257	233	233	233
19 Overpayment – If line 11 is less than line 16, subtract line 11 from line 16.....				

Part 4 – Computation of the underpayment penalty (see instructions)	A First	B Second	C Third	D Fourth
20 Enter the date of payment or the 15th day of the 4th month after the end of the tax year, whichever is earlier (mm-dd-yy) (see instructions) ..	04-15-2023	04-15-2023	04-15-2023	04-15-2023
Number of days:				
21 From due date of installment to the date shown on line 20	●	●	●	●
22 On line 21 after 3/15/22 and before 4/1/22.....	●			
23 On line 21 after 3/31/22 and before 7/1/22.....	●	●		
24 On line 21 after 6/30/22 and before 10/1/22.....	●	●	●	
25 On line 21 after 9/30/22 and before 1/1/23.....	●	●	●	●
26 On line 21 after 12/31/22 and before 4/1/23.....	●	●	●	●
27 On line 21 after 3/31/23 and before 7/1/23.....	●	●	●	●
28 On line 21 after 6/30/23 and before 10/1/23.....				
29 On line 21 after 9/30/23 and before 1/1/24.....				
30 On line 21 after 12/31/23 and before 3/15/24.....				
31 On line 22 ÷ 365 × %* × amount on line 18.....	●			
32 On line 23 ÷ 365 × %* × amount on line 18.....	●	●		
33 On line 24 ÷ 365 × %* × amount on line 18.....	●	●	●	
34 On line 25 ÷ 365 × %* × amount on line 18.....	●	●	●	●
35 On line 26 ÷ 365 × %* × amount on line 18.....	●	●	●	●
36 On line 27 ÷ 365 × %* × amount on line 18.....	●	●	●	●
37 On line 28 ÷ 365 × %* × amount on line 18.....				
38 On line 29 ÷ 365 × %* × amount on line 18.....				
39 On line 30 ÷ 366 × %* × amount on line 18.....				
40 Add lines 31 through 39	●	●	●	●
41 Underpayment penalty (see instructions)	●	●	●	●
42 Add line 41, columns A through D; enter here and on your franchise tax return or MTA surcharge return			42	●
43 Multiply line 11 by 80% (.8)			43	●
44 Subtract line 11, column A from line 43			44	●
45 Divide line 44 by three			45	●

* For applicable rates, access our website 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 business income, use the applicable tax base.

	A – 2019	B – 2020	C – 2021
46 Enter the period of 6 consecutive months for which the base period percentage is to be computed: ● <input type="text"/> through ● <input type="text"/>			
47 Enter the business income for the same 6 consecutive month period in preceding periods	●	●	●
48 Enter the total business income for the entire year in preceding periods ..	●	●	●
49 In each column, enter as a percentage the result of dividing that column's line 47 by that column's line 48.....	%	%	%
50 Add the percentages in line 49, columns A, B, and C; enter the result here	%		
51 Base period percentage: Divide line 50 by three; enter the result here	%	If 70% or higher, continue with Schedule A, line 52a.	

Enter business income for the following:	A	B – 1st 5 months	C – 1st 8 months	D – 1st 11 months
52a Tax year beginning in 2019				
52b Tax year beginning in 2020				
52c Tax year beginning in 2021				
53 Enter the total of the amounts that enter into the computation of the business income base for 2022 for the months delineated in each column...				
Enter business income for the following periods:		1st 6 months	1st 9 months	Entire year
54a Tax year beginning in 2019				
54b Tax year beginning in 2020				
54c Tax year beginning in 2021				
55 Divide the amount in each column on line 52a by the amount in column D on line 54a				
56 Divide the amount in each column on line 52b by the amount in column D on line 54b				
57 Divide the amount in each column on line 52c by the amount in column D on line 54c				
58 Add lines 55 through 57				
59 Divide line 58 by three				
60 Divide line 53 by line 59				
61 Figure the tax on the amount on line 60 using the instructions for your corporation's return (see instructions for MTA surcharge)				
62 Divide the amount in each of columns B and C on line 54a by the amount in column D on line 54a				
63 Divide the amount in each of columns B and C on line 54b by the amount in column D on line 54b				
64 Divide the amount in each of columns B and C on line 54c by the amount in column D on line 54c				
65 Add lines 62 through 64				
66 Divide line 65 by three				
67 Multiply the amounts in columns B and C of line 61 by columns B and C of line 66. In column D, enter the amount from line 61, column D.....				
68 Enter any other taxes for each payment period (see instructions)				
69 Total tax before credits (add lines 67 and 68)				
70 Enter the amount of tax credits your corporation is entitled to for the months shown in each column heading above line 52a				
71 Total tax after credits. Subtract line 70 from line 69. If zero or less, enter 0				
72 If not a large corporation, enter .91 (91%). Otherwise, enter 1.				
73 Multiply line 71 by line 72				

Schedule A, Part 2 – Annualized income installment method

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

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

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

Schedule B – Line 9 exception (see instructions)

94 2021 ENI or business income (as applicable) base multiplied by 2022 ENI or business income base tax rate (as applicable)	●	94	
95 2021 capital base multiplied by 2022 capital tax rate.....	●	95	
96 Enter the amount from line 94 or 95 as applicable.....		96	
97 2021 subsidiary capital base multiplied by 2022 subsidiary capital tax rate	●	97	
98 Any other taxes (see instructions)	●	98	
99 Add lines 96, 97, and 98.....		99	
100 2021 tax credits	●	100	
101 Recomputed tax (subtract line 100 from line 99); enter here and on line 4.....		101	

Test 15

Begins on next page

[Return to Test Chart](#)



General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2022. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return <input type="checkbox"/>		Amended return <input type="checkbox"/>		beginning <input type="text" value="01/01/2022"/>		ending <input type="text" value="12/31/2022"/>	
Employer identification number (EIN) 002190214		File number AA1	Business telephone number (518) 555-2626		If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>		
Legal name of corporation CTEF37				Trade name/DBA			
Mailing address Care of (c/o)				State or country of incorporation New York			
Number and street or PO Box 37 WA Harriman Campus			Date of incorporation 04/12/2008	Foreign corporations: date began business in NYS			
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)		For office use only		
Principal business activity in NYS Mortgage and Nonmortgage Loan brokers			NAICS business code number (from NYS Pub 910) 522310				
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.							

A. Pay amount shown on Part 2, line 19c. Make payable to: New York State Corporation Tax Attach your payment here. (<i>Detach all check stubs; see instructions for details.</i>)		Payment enclosed	
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (<i>see instructions; mark an X in the appropriate box</i>)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (<i>see instructions</i>)		<input type="checkbox"/> C	
D. Do you have an interest in any partnerships? (<i>mark an X in the appropriate box</i>) If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.		<input checked="" type="checkbox"/> D Yes <input type="checkbox"/> No	

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@taxesdoneright.com		Telephone number (518) 555-2626
Paid preparer use only <i>(see instr.)</i>	Firm's name (<i>or yours if self-employed</i>) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	Email address of individual preparing this return billsmith@taxesdoneright.co	Preparer's NYTPRIN 45678912	State NY

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

- 1 A qualified emerging technology company (QETC) eligible for the lower business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts **1**
- 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts **2**
- 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate **3**
- 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts **4**
- 5 A cooperative housing corporation eligible for the 0% capital base tax rate **5**
- 6 A small business taxpayer eligible for the 0% capital base tax rate **6**
If you marked this box, complete line 6a below and Section B, line 1.
- 6a Total capital contributions
- 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base **7**

Section B – New York State information (see instructions)

- 1 Number of New York State employees 150
- 2 Wages paid to New York State employees 15,500,500
- 3 Number of business establishments in New York State 2
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box **4**
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box **5**
- 5a If you marked the line 5 box, use line 5a to report the applicable exception
number (1-4) and the amount of royalty payments
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box **6**

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
1120 • 1120 consolidated • 1120-REIT or 1120-RIC 1120S • 1120F • 1120-H
- 2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:
Final federal determination • Date of determination NOL carryback • Capital loss carryback ... • 1139 • 1120X • Failure to meet investment capital holding period •
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period •
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
CT-3.1 • CT-3.2 • CT-3.3 • CT-3.4 • CT-60 • CT-225 • CT-227 •
Other (identify): _____ •
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. 4
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box **5**
- 6 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60
- 7 **Revoking a commonly owned group election** (only applies in the first year you revoke the election) – If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box **X**

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax (from Part 3, line 20)	•	1a			
1b	Capital base tax (from Part 4, line 15; see instructions)	•	1b			
1c	Fixed dollar minimum tax (see instr) • <input type="text" value="New York receipts"/>	•	1c			
2	Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2			
3	Tax credits used (from Part 7, line 2; see instructions)	•	3			
4	Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	■	4			

Penalties and interest

5	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	<input type="checkbox"/>	5		
6	Interest on late payment (see instructions)	•	6			
7	Late filing and late payment penalties (see instructions)	•	7			
8	Total penalties and interest (add lines 5, 6, and 7)	•	8			

Voluntary gifts/contributions

9	Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	•	9			
10	Total amount due (add lines 4, 8, and 9)	•	10			

Prepayments

11	Mandatory first installment from Form CT-300 (see instructions)	11	500,000			
12	Second installment (from Form CT-400)	12	500,000			
13	Third installment (from Form CT-400)	13	500,000			
14	Fourth installment (from Form CT-400)	14	500,000			
15	Payment with extension request (from Form CT-5, line 5)	15				
16	Overpayment credited from prior years (see instr.) <input type="text" value="Period"/>	16				
17	Overpayment credited from CT-3-M <input type="text" value="Period"/>	17				
18	Total prepayments (add lines 11 through 17; see instructions)	•	18			

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

19a	Underpayment	•	19a			
19b	Additional amount for 2023 MFI	•	19b			
19c	Balance due	■	19c			
20a	Excess prepayments	•	20a			
20b	Amount previously credited to 2023 MFI	•	20b			
20c	Overpayment	•	20c			
21	Amount of overpayment to be credited to next period	■	21			
22	Balance of overpayment available (subtract line 21 from line 20c)	•	22			
23	Amount of overpayment to be credited to Form CT-3-M	•	23			
24	Balance of overpayment to be refunded (subtract line 23 from line 22)	■	24			
25	Unused tax credits to be refunded	■	25			
26	Unused tax credits applied to next period	■	26			

Part 3 – Computation of tax on business income base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	●	1	25,500,500
2	Additions to FTI (from Form CT-225, line 5)	●	2	
3	Add lines 1 and 2	●	3	
4	Subtractions from FTI (from Form CT-225, line 10)	●	4	
5	Subtract line 4 from line 3	●	5	
6	Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1; see instructions)	●	6	
7	Entire net income (ENI) (subtract line 6 from line 5)	●	7	
8	Investment and other exempt income (from Form CT-3.1, Schedule D, line 1)	●	8	
9	Subtract line 8 from line 7	●	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (from Form CT-3.1, Schedule D, line 2)	●	10	
11	Business income (add lines 9 and 10)	●	11	
12	Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	●	12	
13	Business income after addback (add lines 11 and 12)	●	13	
14	Business apportionment factor (from Part 6, line 56)	●	14	
15	Apportioned business income after addback (multiply line 13 by line 14)	●	15	
16	Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)	●	16	
17	Subtract line 16 from line 15	●	17	
18	NOL deduction (from Form CT-3.4, line 6)	●	18	
19	Business income base (subtract line 18 from line 17)	●	19	
20	Business income base tax (multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)	●	20	

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

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

		A Beginning of year	B End of year	C Average value
1	Total assets from federal return	1,505,405,305	3,507,407,307	
2	Real property and marketable securities included on line 1			
3	Subtract line 2 from line 1			
4	Real property and marketable securities at fair market value			
5	Adjusted total assets (add lines 3 and 4)			
6	Total liabilities	300,000,000	700,000,000	
7	Total net assets (subtract line 6, column C, from line 5, column C)			
8	Investment capital (from Part 5, line 19; if zero or less, enter 0)			
9	Business capital (subtract line 8 from line 7)			
10	Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)			
11	Total business capital (add lines 9 and 10)			
12	Business apportionment factor (from Part 6, line 56)			
13	Apportioned business capital (multiply line 11 by line 12)			
14				
15	Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)			

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

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

Addback of capital previously reported as investment capital

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

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

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

		A – New York State	B – Everywhere
Section 210-A.2			
1	Sales of tangible personal property	1,000,000	1,000,000
2	Sales of electricity		
3	Net gains from sales of real property		
Section 210-A.3			
4	Rentals of real and tangible personal property	500,000	500,000
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property		
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event		
Section 210-A.4			
7	Sale, licensing, or granting access to digital products		

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

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

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

Section 210-A.5(a)(2)(A)			
9	Interest from loans secured by real property	2,000,000	2,000,000
10	Net gains from sales of loans secured by real property		
11	Interest from loans not secured by real property (QFI • <input type="checkbox"/>)		
12	Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)		
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)			
13	Interest from federal debt		
14			
15	Interest from NYS and its political subdivisions debt		
16	Net gains from federal, NYS, and NYS political subdivisions debt		
17	Interest from other states and their political subdivisions debt		
18	Net gains from other states and their political subdivisions debt		
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)			
19	Interest from asset-backed securities and other government agency debt		
20	Net gains from government agency debt or asset-backed securities sold through an exchange		
21	Net gains from all other asset-backed securities		
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)			
22	Interest from corporate bonds		
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange		
24	Net gains from other corporate bonds		
Section 210-A.5(a)(2)(E)			
25	Net interest from reverse repurchase and securities borrowing agreements		
Section 210-A.5(a)(2)(F)			
26	Net interest from federal funds		
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)			
27	Net income from sales of physical commodities		
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)			
28	Marked to market net gains		
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)			
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)			
29	Interest from other financial instruments		
30	Net gains and other income from other financial instruments		

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31	Brokerage commissions		
32	Margin interest earned on behalf of brokerage accounts		
33	Fees for advisory services for underwriting or management of underwriting	320,500,500	320,500,500
34	Receipts from primary spread of selling concessions	150,125,125	150,125,125
35	Receipts from account maintenance fees	200,750,750	200,750,750
36	Fees for management or advisory services	1,130,130	1,130,130
37	Interest from an affiliated corporation		
Section 210-A.5(c)			
38	Interest, fees, and penalties from credit cards		
39	Service charges and fees from credit cards		
40	Receipts from merchant discounts		
41	Receipts from credit card authorizations and settlement processing ..		
42	Other credit card processing receipts		
Section 210-A.5(d)			
43	Receipts from certain services to investment companies		
Section 210-A.5-a			
44	Global intangible low-taxed income	0 00	
Section 210-A.6			
45	Receipts from railroad and trucking business		
Section 210-A.6-a			
46	Receipts from the operation of vessels		
Section 210-A.7			
47	Receipts from air freight forwarding		
48	Receipts from other aviation services		
Section 210-A.8			
49	Advertising in newspapers or periodicals		
50	Advertising on television or radio		
51	Advertising via other means		
Section 210-A.9			
52	Transportation or transmission of gas through pipes		
Section 210-A.10			
53	Receipts from other services/activities not specified	150,000	150,000
Section 210-A.11			
54	Discretionary adjustments		
Total receipts			
55	Add lines 1 through 54 in columns A and B		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* • **56**

Enter line 56 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

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

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

CT-37	<input type="text"/>	CT-607	<input type="text"/>	CT-651	<input type="text"/>
CT-40	<input type="text"/>	CT-611	<input type="text"/>	CT-652	<input type="text"/>
CT-41	<input type="text"/>	CT-611.1	<input type="text"/>	CT-654	<input type="text"/>
CT-43	<input type="text"/>	CT-611.2	<input type="text"/>	CT-655	<input type="text"/>
CT-44	<input type="text"/>	CT-612	<input type="text"/>	CT-656	<input type="text"/>
CT-46	<input type="text"/>	CT-613	<input type="text"/>	CT-657	<input type="text"/>
CT-47	<input type="text"/>	CT-631	<input type="text"/>	CT-658	<input type="text"/>
CT-236	<input type="text"/>	CT-633	<input type="text"/>	DTF-621	<input type="text"/>
CT-238	<input type="text"/>	CT-634	<input type="text"/>	DTF-622	<input type="text"/>
CT-239	<input type="text"/>	CT-635	<input type="text"/>	DTF-624	<input type="text"/>
CT-241	<input type="text"/>	CT-636	<input type="text"/>	DTF-630	<input type="text"/>
CT-242	<input type="text"/>	CT-637	<input type="text"/>	Other credits	<input type="text"/>
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-640	<input type="text"/>		
CT-249	<input type="text"/>	CT-641	<input type="text"/>		
CT-250	<input type="text"/>	CT-642	<input type="text"/>		
CT-261	<input type="text"/>	CT-643	<input type="text"/>		
CT-501	<input type="text"/>	CT-644	<input type="text"/>		
CT-601	<input type="text"/>	CT-645	<input type="text"/>		
CT-602	<input type="text"/>	CT-646	<input type="text"/>		
CT-603	<input type="text"/>	CT-647	<input type="text"/>		
CT-604	<input type="text"/>	CT-648	<input type="text"/>		
CT-605	<input type="text"/>	CT-649	<input type="text"/>		
CT-606	<input type="text"/>	CT-650	<input type="text"/>		

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

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

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

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

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



Net Operating Loss Deduction (NOLD)

CT-3.4

Legal name of corporation CTEF37	Employer identification number (EIN) 002190214
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Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

A If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box (see Election to waive carryback in instructions)

1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the <i>Tax rates schedule</i> in Form CT-3-I or CT-3-A-I (see instructions)	1		
2 Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)	2		
3 Subtract line 2 from line 1	3		
4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)	4		

Computation of net operating loss (NOL) to be used (see instructions)

5a NOL carryforward from prior year's Form CT-3.4	5a	5000	
5b NOL carryforwards from new members who entered the group during the current tax year	5b		

NOL carryback (see instructions)

Loss year		C Amount allowed to be carried back
A Beginning date (mm-dd-yyyy)	B Ending date (mm-dd-yyyy)	

5c Total NOL carryback (add column C amounts)	5c		
5d Subtotal (add lines 5a, 5b, and 5c)	5d		
5e NOL carryforwards that have expired	5e		
5f NOL carryforwards unavailable for use in the current tax year	5f		
5g Add lines 5e and 5f	5g		
5 Total NOLs available to be used in the current tax year (subtract line 5g from line 5d)	5		
6 NOL to be used in the current tax year	6		

Computation of NOL carryforward (see instructions)

7a NOL incurred in the current tax year	7a		
7b Net NOLs available (add lines 5, 5f, and 7a)	7b		
7c NOL carryforwards from members who left the group during the current tax year	7c		
7d Add lines 6 and 7c	7d		
7 NOL available to be carried forward (subtract line 7d from 7b)	7		

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B <i>(see instr.; if necessary)</i>
01/01/2022-12/31/2022		12/31/2021
01/01/2021-12/31/2021	-5,000	
01/01/2022012/31/2020	21,000,000	
01/01/2019-12/31/2019	11,000,000	
01/01/2018-12/31/2018	8,000,000	
01/01/2018-12/31/2017	1,000,000	
01/01/2018-12/31/2016	500,000	12/31/2015
01/01/2018-12/31/2015	-400,000	

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



Servicing Mortgages Credit

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

CT-37

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF37	Employer identification number (EIN) 002190214
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Attach to Form CT-3 or CT-3-A.

Computation of credit available for use (see instructions)

1 Servicing mortgages credit (from your state of New York mortgage agency (SONYMA) letter)	1	400,500
2 Tax due before credits (see instructions)	2	
3 Tax credits claimed before this credit (if none, enter 0; see instructions)	3	
4 Tax after application of all other credits (subtract line 3 from line 2)	4	
5 Fixed dollar minimum tax (see instructions)	5	
6 Limitation on credit to be used this period (subtract line 5 from line 4; if line 4 is less than line 5, enter 0) ...	6	
7 Credit to be used this year (enter the lesser of line 1 or line 6; transfer this amount to your franchise tax return) ..	7	

Instructions

General information

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

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

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

Corporate partners

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

Combined filers

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

Line instructions

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

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

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

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

Need help? and Privacy notification

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



Claim for Rehabilitation of Historic Properties Credit

CT-238

Tax Law – Sections 210-B.26 and 1511(y)

All filers must enter tax period:

beginning	01/01/2022	ending	12/31/2022
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Legal name of corporation CTEF37	Employer identification number (EIN) 002190214
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Attach to Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

All filers **must** complete line A.

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

C corporations

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

New York S corporations

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

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

Schedule A – Certified historic structure information

Property	A Address of certified historic structure	B Project number	C Date of completion
1	37 WA Harriman Campus Albany NY 12227	NPSRHPC2212	05/22/2016
2	46 Graffin Dr Latham NY 12110	NPSRHPC2213	07/25/2017
3			

Schedule B – Certified historic structure credit amounts

Property	Small project (see instructions)	A Qualified rehabilitation expenditures	B Multiply column A by 20% (.2)	C Small projects only: Multiply column B by 150% (1.5) (see instr.)	D Allowable credit amount (see instructions)
1	<input type="checkbox"/>	4,701,700			
2	<input checked="" type="checkbox"/>	200,200			
3	<input type="checkbox"/>				

Total from additional sheet(s), if any.....	•	
1 Total of column D amounts.....	•	1
2 Rehabilitation of historic properties credit from partnership(s) (from line 24; see instructions).....	•	2
3 Subtotal (add lines 1 and 2).....	•	3
4 Unused rehabilitation of historic properties credit carried over from previous tax years.....	•	4 5000
5 Total rehabilitation of historic properties credit (add lines 3 and 4; New York S corporations, see instructions) ...	•	5
6 Rehabilitation of historic properties credit recapture (from line 23; New York S corporations, see instructions) ..	•	6
7 Total rehabilitation of historic properties credit available (see instructions).....	•	7

Part 2 – Computation of rehabilitation of historic properties credit used or carried forward (New York S corporations do not complete this section)

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

Part 3 – Computation of rehabilitation of historic properties credit recapture (see instructions)

19 Federal recapture amount on New York property.....	•	19	225,500
20 Amount of federal credit on New York property originally allowed	•	20	950,500
21 Divide line 19 by line 20 (carry result to four decimal places)		21	
22 Amount of New York credit originally allowed (see instructions)	•	22	500,000
23 New York recapture amount (multiply line 22 by line 21; enter here and on line 6)	•	23	

Part 4 – Partnership information (attach additional sheets as necessary)

Name of partnership	Partnership's EIN	Project number	Credit amount allocated
•			•
•			•
•			•
•			•
Total from additional sheet(s), if any.....			•
24 Total credit amount allocated from partnership(s) (enter here and on line 2)		24	



Claim for QEZE Tax Reduction Credit

CT-604

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

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

All filers must enter tax period: beginning 01/01/2022 ending 12/31/2022

Legal name of corporation CTEF37	Employer identification number (EIN) 002190214
Name of empire zone(s) Albany QUIP	

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

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

Are you a clean energy enterprise (CEE)?..... Yes No

Are you a QEZE first certified between August 1, 2002 and March 31, 2005, that conducts its operations on real property it owns or leases that is located in an empire zone (EZ) and that is subject to a BCA executed prior to January 1, 2006?..... Yes No

Section 1 – For QEZE first certified prior to April 1, 2005 (see Important information in the instructions)

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

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

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total	
Number of full-time employees within all EZs						
1 Current tax year employment number within all EZs (do not round; see instructions)..... 1						
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1					
b	Number in base year 2					
c	Number in base year 3					
d	Number in base year 4					
e	Number in base year 5					
f	Total number of full-time employees within all EZs in the base period.....					
2 Base period employment number within all EZs (do not round; see instructions)..... 2						

3 Does the amount on line 1 equal or exceed the amount on line 2? (see instructions)..... **3** Yes No

Part 2 – New York State employment outside all EZs – Computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and in the five-year base period (see instructions)

Current tax year employment number	March 31	June 30	September 30	December 31	Total	
Number of full-time employees inside New York State and outside all EZs						
4 Current tax year employment number inside New York State and outside all EZs (do not round)..... 4						
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1					
b	Number in base year 2					
c	Number in base year 3					
d	Number in base year 4					
e	Number in base year 5					
f	Total number of full-time employees inside New York State and outside all EZs in the base period.....					
5 Base period employment number inside New York State and outside all EZs (do not round)..... 5						

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

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

Test year _____ to _____ (mm-yy)	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs					
7 Test year employment number within the EZs in which you are certified (see instructions)					7

Schedule C – Employment increase factor (see instructions)

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

Schedule D – Zone allocation factor (see instructions)

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

(continued)

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

Part 1 – Computation of QEZE tax reduction credit

20	Tax year of the business tax benefit period _____; benefit period factor (from table below).....	20	1.0
21	Employment increase factor (from line 13).....	21	
22	Zone allocation factor (from line 19).....	22	
23	Tax factor (see instructions).....	23	
24	QEZE tax reduction credit (multiply line 20 by line 21 by line 22 by line 23).....	24	

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

25	Enter your franchise tax before credits (see instructions).....	25	
26	Tax credits claimed before the QEZE tax reduction credit (if applying multiple credits on your franchise tax return, see instructions).....	26	
27	Subtract line 26 from line 25.....	27	
28	Enter appropriate tax: Article 9-A – If line 19 equals 1.0, enter 0. If line 19 is less than 1.0, see instructions Article 33 – Enter 250 Article 33 combined – Multiply number of taxable filers in combined group by 250.....	28	
29	Credit limitation (subtract line 28 from line 27).....	29	
30	QEZE tax reduction credit used (see instructions).....	30	

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

* For taxpayers first certified prior to April 1, 2005, the QEZE tax reduction credit is generally available for up to 14 years for taxpayers that continue to qualify.

**For an owner of a qualified investment project or a significant capital investment project, the benefit period factor will be 1.0 during the entire business tax benefit period.

Find the tax year of your business tax benefit period. Enter the benefit period factor for that year (from *Benefit period factor table*) on line 20.

Schedule F – Related entities

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

Name	EIN

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

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

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Section 2 begins on page 5.**

Claim for QEZE Tax Reduction Credit

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

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

All filers must enter tax period: beginning 01/01/2022 ending 12/31/2022

Legal name of corporation CTEF37 Employer identification number (EIN) 002190214 Name of empire zone(s) Rensselaer

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

Date of first certification by Empire State Development (mm-dd-yy; attach copies of all Certificates of Eligibility, including retention certificates) 06/30/2010

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

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

Table with 6 columns: Current tax year employment number, March 31, June 30, September 30, December 31, Total. Rows include current tax year employment (line 31) and base period employment (lines 32-35) for all EZs.

33 Does the amount on line 31 exceed the amount on line 32? (see instructions) 33 Yes [x] No []

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

Table with 6 columns: Current tax year employment number, March 31, June 30, September 30, December 31, Total. Rows include current tax year employment (line 34) and base period employment (lines 35-36) for New York State.

36 Does the amount on line 34 exceed the amount on line 35? (see instructions) 36 Yes [x] No []

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

Test year <u>01/10</u> to <u>12/10</u> (mm-yy)	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs	20	22	24	26	
37 Test year employment number within the EZs in which you are certified (see instructions)					37

Schedule J – Employment increase factor (see instructions)

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

Schedule K – Zone allocation factor (see instructions)

	A EZ	B New York State
44 Average value of property (see instructions)	44 2,500,500	4,700,700
45 EZ property factor (divide line 44, column A by line 44, column B; carry result to four decimal places)	45	0.5319
46 Wages and other compensation of employees, excluding general executive officers (see instructions).....	46 2,575,575	9,500,500
47 EZ payroll factor (divide line 46, column A by line 46, column B; carry result to four decimal places)	47	
48 Total EZ factors (add lines 45 and 47)	48	
49 Zone allocation factor (divide line 48 by two; carry result to four decimal places; enter here and on line 52)	49	

(continued)



Claim for QEZE Credit for Real Property Taxes

CT-606

Tax Law - Article 1, Section 15

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

All filers must enter tax period: beginning 01/01/2022 ending 12/31/2022

Legal name of corporation CTEF37	Employer identification number (EIN) 002190214
Name of empire zone(s) Albany QUIP	

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

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

Are you a clean energy enterprise (CEE)?..... Yes No

Are you a QEZE first certified between August 1, 2002 and March 31, 2005, that conducts its operations on real property it owns or leases that is located in an empire zone (EZ) and that is subject to a BCA executed prior to January 1, 2006? Yes No

Section 1 – For QEZEs first certified prior to April 1, 2005 (see Important information in the instructions)

Date of first certification by Empire State Development (mm-dd-yy; attach copies of all certificates of eligibility, including retention certificates)

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

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

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

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

Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1					
b	Number in base year 2					
c	Number in base year 3					
d	Number in base year 4					
e	Number in base year 5					
f	Total number of full-time employees within all EZs in the base period					

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

3 Does the amount on line 1 equal or exceed the amount on line 2? (see instructions)..... 3 Yes No

Part 2 – New York State employment outside all EZs – Computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and in the five-year base period (see instructions)

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees inside New York State and outside all EZs					

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

Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1					
b	Number in base year 2					
c	Number in base year 3					
d	Number in base year 4					
e	Number in base year 5					
f	Total number of full-time employees inside New York State and outside all EZs in the base period					

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

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

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

Test year _____ to _____ (mm-yy)	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs					
7 Test year employment number within the EZs in which you are certified (see instructions; also enter on line 9)					7

Schedule C – Employment increase factor (see instructions)

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

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

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

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

* The QEZE credit for real property taxes is generally available for up to 14 years for taxpayers that continue to qualify.

** For an owner of a qualified investment project or a significant capital investment project, the benefit period factor will be 1.0 during the entire business tax benefit period.

Find the tax year of your business tax benefit period (enter a number from 1 to 15 for your benefit period). Enter the benefit period factor for that year (from *Benefit period factor table*) on line 14.

(continued)

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Section 2 begins on page 5.**

Claim for QEZE Credit for Real Property Taxes

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

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

All filers must enter tax period: beginning 01/01/2022 ending 12/31/2022

Legal name of corporation CTEF37	Employer identification number (EIN) 002190214
• Name of empire zone(s): Indicate whether each zone is a development zone (DZ) or investment zone (IZ) (attach additional sheets if necessary). Albany QUIP	

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

Date of first certification by Empire State Development (mm-dd-yy; attach copies of all certificates of eligibility, including retention certificates) 06/30/2010

Year of the business tax benefit period (see instructions) 12

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

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

Current tax year employment number		March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs		48	50	52	54	
31 Current tax year employment number within all EZs (do not round; see instructions)						31
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	12/09	18	20	22	24
b	Number in base year 2	12/08	16	18	21	23
c	Number in base year 3	12/07		14	15	16
d	Number in base year 4					
e Total number of full-time employees within all EZs in the base period						
32 Base period employment number within all EZs (do not round; see instructions)						32

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

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

Current tax year employment number		March 31	June 30	September 30	December 31	Total
Number of full-time employees in New York State		150	152	154	156	
34 Current tax year employment number in New York State (do not round)						34
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	12/09	50	52	54	56
b	Number in base year 2	12/08	58	60	62	64
c	Number in base year 3	12/07		51	53	55
d	Number in base year 4					
e Total number of full-time employees in New York State in the base period						
35 Base period employment number in New York State (do not round)						35

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

Schedule I – Computation of net new employment

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

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

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

40	DZ employment increase factor from table above.....	•	40	
----	---	---	----	--

Schedule K – Employee information

Enter name, Social Security number, employee’s zone location and wage and benefit information for all new employees included in the net new employment number on line 39 upon which this claim is based. Attach additional sheets if necessary.

A Employee’s name	B Employee’s Social Security number	C Employee’s zone location (see instructions)	D Total wages, health benefits, and retirement benefits	E Eligible wages, health benefits, and retirement benefits included in column D (enter no more than \$40,000 per employee)
Harry Potter	111222333	Albany QUIP DZ	150,000	
Ron weasley	222333444	Albany QUIP DZ	75,000	
Remus Lupin	333444555	Albany QUIP DZ	35,000	

Total from column E of any additional sheet(s).....

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

(continued)

Schedule L – Computation of credit for QEZEs certified in DZs (see instructions)

42 Eligible wages, health benefits, and retirement benefits from line 41	42		
43 25% (.25) factor.....	43		.25
44 DZ employment increase factor from line 40	44		
45 QEZE credit for real property taxes for QEZEs certified in DZs (multiply line 42 by line 43 by line 44)..... •	45		

Schedule M – Computation of QEZE credit for real property taxes for manufacturers and QEZEs certified only in an IZ (see instructions)

46 Eligible wages, health benefits, and retirement benefits from line 41	46		
47 25% (.25) factor.....	47		.25
48 QEZE credit for real property taxes (multiply line 46 by line 47)..... •	48		

Schedule N – QEZE credit for real property taxes

49 QEZE credit from line 45 or line 48..... •	49		
50 Capital investment amount (from line 65 or 66)	50		
51 Enter the greater of line 49 or line 50..... •	51		
52 Eligible real property taxes (attach documentation)	52		30,000
53a Enter the lesser of line 51 or line 52..... •	53a		
53b If certified on or after April 1, 2009, multiply line 53a by 75% (.75) and enter the result. If certified prior to April 1, 2009, make no entry..... •	53b		
54 Recapture of QEZE credit for real property taxes (see instructions)	54		
55 QEZE credit for real property taxes after recapture (subtract line 54 from line 53a or 53b; see instructions) •	55		

Schedule O – Application of QEZE credit for real property taxes (New York S corporations do not complete Schedule O)

56 Enter your franchise tax (see instructions).....	56		
57 Tax credits claimed before the QEZE credit for real property taxes (if applying multiple credits on your franchise tax return, see instructions)	57		
58 Subtract line 57 from line 56	58		
59 Enter appropriate tax: Article 9-A – Enter the fixed dollar minimum tax from Form CT-3 or the designated agent's fixed dollar minimum tax from Form CT-3-A Article 33 – Enter 250 Article 33 combined – Enter the sum of lines 4 and 12 from Form CT-33-A	59		
60 Credit limitation (subtract line 59 from line 58; if less than zero, enter 0)..... •	60		
61 QEZE credit for real property taxes to be used this period (see instructions)..... •	61		
62 Unused QEZE credit for real property taxes (subtract line 61 from line 58)..... •	62		
63 Amount of unused credit on line 62 to be refunded (see instructions)	63		
64 Amount of unused, nonrefunded credit to be credited as an overpayment to next year's tax (subtract line 63 from line 62; see instructions)	64		

(continued)

Schedule P – Related entities

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

Name	EIN

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

Part 1 – Capital investment amount for QEZEs certified in DZs

A Address of property	B Name of zone <i>(if applicable)</i>	C Cost or other basis attributable to construction, expansion, or rehabilitation of property <i>(see instructions)</i>	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use <i>(see instructions)</i>	F Multiply column D by column E
122 Quip Pl Albany NY 12227	Albany	800,000		100	
Total from column F of any additional schedules.....					
65 Total (add column F amounts; enter here and on line 50; see instructions).....					65

Part 2 – Capital investment amount for QEZEs certified only in IZs or for manufacturers (see instructions)

A Address of property	B Name of zone <i>(if applicable)</i>	C Cost or other basis <i>(see instructions)</i>	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use <i>(see instructions)</i>	F Percentage of column C attributable to construction, rehabilitation, or expansion of the building <i>(if 50% or more enter 100%)</i>	G Multiply column D by the greater of column E or column F
Total from column G of any additional schedules.....						
66 Total (add column G amounts; enter here and on line 50; see instructions).....						66

Test 16

Begins on next page

[Return to Test Chart](#)



General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2022. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return <input type="checkbox"/>		Amended return <input type="checkbox"/>		beginning <input type="checkbox"/> 01-01-2022		ending <input type="checkbox"/> 12-31-2022	
Employer identification number (EIN) 002190215		File number AA 1	Business telephone number (518) 555-2626		If you claim an overpayment, mark an X in the box <input type="checkbox"/>		
Legal name of corporation CTEF246				Trade name/DBA			
Mailing address Care of (c/o)				State or country of incorporation New York			
Number and street or PO Box 246 WA Harriman Campus				Date of incorporation 05-01-2015	Foreign corporations: date began business in NYS		
City Albany	U.S. state/Canadian province Newyork	ZIP/Postal code 12227	Country (if not United States)		For office use only		
Principal business activity in NYS Motion Picture & Video Industries			NAICS business code number (from NYS Pub 910) 512199				
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.							

A. Pay amount shown on Part 2, line 19c. Make payable to: New York State Corporation Tax Attach your payment here. (<i>Detach all check stubs; see instructions for details.</i>)		Payment enclosed <input type="checkbox"/>	
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (<i>see instructions; mark an X in the appropriate box</i>)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (<i>see instructions</i>)		<input type="checkbox"/> C	
D. Do you have an interest in any partnerships? (<i>mark an X in the appropriate box</i>) If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Third – party designee <i>(see instructions)</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (<i>print</i>) Bill Smith	Designee's phone number (518) 555-2626
	Designee's email address billsmith@taxesdoneright.com		PIN 12345

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2626	Date 04-18-2023
Paid preparer use only <i>(see instr.)</i>	Firm's name (<i>or yours if self-employed</i>) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	Email address of individual preparing this return billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRIN 45678912	or Excl. code Date 04-18-2023

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

- 1 A qualified emerging technology company (QETC) eligible for the lower business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts **1**
- 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts **2**
- 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate **3**
- 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts **4**
- 5 A cooperative housing corporation eligible for the 0% capital base tax rate **5**
- 6 A small business taxpayer eligible for the 0% capital base tax rate **6**
If you marked this box, complete line 6a below and Section B, line 1.
- 6a Total capital contributions
- 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base **7**

Section B – New York State information (see instructions)

- 1 Number of New York State employees 100
- 2 Wages paid to New York State employees 5,600,000
- 3 Number of business establishments in New York State 1
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box **4**
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box **5**
- 5a If you marked the line 5 box, use line 5a to report the applicable exception
number (1-4) and the amount of royalty payments
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box **6**

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
1120 • 1120 consolidated • 1120-REIT or 1120-RIC 1120S • 1120F • 1120-H
- 2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:
Final federal determination • Date of determination NOL carryback • Capital loss carryback ... • 1139 • 1120X • Failure to meet investment capital holding period •
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period •
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
CT-3.1 • CT-3.2 • CT-3.3 • CT-3.4 • CT-60 • CT-225 • CT-227 •
Other (identify): _____ •
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. 5
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box **5**
- 6 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60
- 7 Revoking a commonly owned group election (only applies in the first year you revoke the election) – If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to revoke the election, mark an **X** in the box **X**

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a Business income base tax (from Part 3, line 20)	•	1a		
1b Capital base tax (from Part 4, line 15; see instructions)	•	1b		
1c Fixed dollar minimum tax (see instr) • <input type="text" value="New York receipts"/>	•	1c		
2 Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2		
3 Tax credits used (from Part 7, line 2; see instructions)	•	3		
4 Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	■	4		

Penalties and interest

5 Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	<input type="checkbox"/>	5	
6 Interest on late payment (see instructions)	•	6		
7 Late filing and late payment penalties (see instructions)	•	7		
8 Total penalties and interest (add lines 5, 6, and 7)	•	8		

Voluntary gifts/contributions

9 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	•	9		
10 Total amount due (add lines 4, 8, and 9)	•	10		

Prepayments

11 Mandatory first installment from Form CT-300 (see instructions)		11	1,000	
12 Second installment (from Form CT-400)		12	1,000	
13 Third installment (from Form CT-400)		13	1,000	
14 Fourth installment (from Form CT-400)		14	1,000	
15 Payment with extension request (from Form CT-5, line 5)		15	500	
16 Overpayment credited from prior years (see instr.) <input type="text" value="Period 12-31-2021"/>		16	500	
17 Overpayment credited from CT-3-M <input type="text" value="Period"/>		17		
18 Total prepayments (add lines 11 through 17; see instructions)	•	18		

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

19a Underpayment	•	19a		
19b Additional amount for 2023 MFI	•	19b		
19c Balance due	■	19c		
20a Excess prepayments	•	20a		
20b Amount previously credited to 2023 MFI	•	20b		
20c Overpayment	•	20c		
21 Amount of overpayment to be credited to next period	■	21		
22 Balance of overpayment available (subtract line 21 from line 20c)	•	22		
23 Amount of overpayment to be credited to Form CT-3-M	•	23		
24 Balance of overpayment to be refunded (subtract line 23 from line 22)	■	24		
25 Unused tax credits to be refunded	■	25	110,000	
26 Unused tax credits applied to next period	■	26	74,320	

Part 3 – Computation of tax on business income base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	•	1	64,670,050
2	Additions to FTI (from Form CT-225, line 5)	•	2	
3	Add lines 1 and 2	•	3	
4	Subtractions from FTI (from Form CT-225, line 10)	•	4	
5	Subtract line 4 from line 3	•	5	
6	Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1; see instructions)	•	6	
7	Entire net income (ENI) (subtract line 6 from line 5)	•	7	
8	Investment and other exempt income (from Form CT-3.1, Schedule D, line 1)	•	8	
9	Subtract line 8 from line 7	•	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (from Form CT-3.1, Schedule D, line 2)	•	10	
11	Business income (add lines 9 and 10)	•	11	
12	Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	•	12	
13	Business income after addback (add lines 11 and 12)	•	13	
14	Business apportionment factor (from Part 6, line 56)	•	14	
15	Apportioned business income after addback (multiply line 13 by line 14)	•	15	
16	Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)	•	16	
17	Subtract line 16 from line 15	•	17	
18	NOL deduction (from Form CT-3.4, line 6)	•	18	
19	Business income base (subtract line 18 from line 17)	•	19	
20	Business income base tax (multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)	•	20	

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

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

		A Beginning of year	B End of year	C Average value
1	Total assets from federal return	575,400,495	590,495,400	
2	Real property and marketable securities included on line 1			
3	Subtract line 2 from line 1			
4	Real property and marketable securities at fair market value			
5	Adjusted total assets (add lines 3 and 4)			
6	Total liabilities	35,000,000	45,000,000	
7	Total net assets (subtract line 6, column C, from line 5, column C)			
8	Investment capital (from Part 5, line 19; if zero or less, enter 0)			
9	Business capital (subtract line 8 from line 7)			
10	Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)			
11	Total business capital (add lines 9 and 10)			
12	Business apportionment factor (from Part 6, line 56)			
13	Apportioned business capital (multiply line 11 by line 12)			
14				
15	Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)			

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

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

Addback of capital previously reported as investment capital

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

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

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

		A – New York State	B – Everywhere
Section 210-A.2			
1	Sales of tangible personal property	5,600,050	25,060,050
2	Sales of electricity		
3	Net gains from sales of real property		
Section 210-A.3			
4	Rentals of real and tangible personal property		
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property	12,000,070	35,020,010
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event	4,000,060	9,123,450
Section 210-A.4			
7	Sale, licensing, or granting access to digital products	3,456,230	21,485,560

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

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

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

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

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31	Brokerage commissions		
32	Margin interest earned on behalf of brokerage accounts		
33	Fees for advisory services for underwriting or management of underwriting		
34	Receipts from primary spread of selling concessions		
35	Receipts from account maintenance fees		
36	Fees for management or advisory services		
37	Interest from an affiliated corporation		
Section 210-A.5(c)			
38	Interest, fees, and penalties from credit cards		
39	Service charges and fees from credit cards		
40	Receipts from merchant discounts		
41	Receipts from credit card authorizations and settlement processing ..		
42	Other credit card processing receipts		
Section 210-A.5(d)			
43	Receipts from certain services to investment companies		
Section 210-A.5-a			
44	Global intangible low-taxed income	0 00	
Section 210-A.6			
45	Receipts from railroad and trucking business		
Section 210-A.6-a			
46	Receipts from the operation of vessels		
Section 210-A.7			
47	Receipts from air freight forwarding		
48	Receipts from other aviation services		
Section 210-A.8			
49	Advertising in newspapers or periodicals	2,010,220	3,400,500
50	Advertising on television or radio	3,020,030	4,500,500
51	Advertising via other means	1,100,200	2,200,300
Section 210-A.9			
52	Transportation or transmission of gas through pipes		
Section 210-A.10			
53	Receipts from other services/activities not specified		
Section 210-A.11			
54	Discretionary adjustments		
Total receipts			
55	Add lines 1 through 54 in columns A and B		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* • **56**

Enter line 56 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

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

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

CT-37	<input type="text"/>	CT-607	<input type="text"/>	CT-651	<input type="text"/>
CT-40	<input type="text"/>	CT-611	<input type="text"/>	CT-652	<input type="text"/>
CT-41	<input type="text"/>	CT-611.1	<input type="text"/>	CT-654	<input type="text"/>
CT-43	<input type="text"/>	CT-611.2	<input type="text"/>	CT-655	<input type="text"/>
CT-44	<input type="text"/>	CT-612	<input type="text"/>	CT-656	<input type="text"/>
CT-46	<input type="text"/>	CT-613	<input type="text"/>	CT-657	<input type="text"/>
CT-47	<input type="text"/>	CT-631	<input type="text"/>	CT-658	<input type="text"/>
CT-236	<input type="text"/>	CT-633	<input type="text"/>	DTF-621	<input type="text"/>
CT-238	<input type="text"/>	CT-634	<input type="text"/>	DTF-622	<input type="text"/>
CT-239	<input type="text"/>	CT-635	<input type="text"/>	DTF-624	<input type="text"/>
CT-241	<input type="text"/>	CT-636	<input type="text"/>	DTF-630	<input type="text"/>
CT-242	<input type="text"/>	CT-637	<input type="text"/>	Other credits	<input type="text"/>
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-640	<input type="text"/>		
CT-249	<input type="text"/>	CT-641	<input type="text"/>		
CT-250	<input type="text"/>	CT-642	<input type="text"/>		
CT-261	<input type="text"/>	CT-643	<input type="text"/>		
CT-501	<input type="text"/>	CT-644	<input type="text"/>		
CT-601	<input type="text"/>	CT-645	<input type="text"/>		
CT-602	<input type="text"/>	CT-646	<input type="text"/>		
CT-603	<input type="text"/>	CT-647	<input type="text"/>		
CT-604	<input type="text"/>	CT-648	<input type="text"/>		
CT-605	<input type="text"/>	CT-649	<input type="text"/>		
CT-606	<input type="text"/>	CT-650	<input type="text"/>		

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

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

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

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

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



Prior Net Operating Loss Conversion (PNOLC) Subtraction

CT-3.3

Legal name of corporation CTEF246	Employer identification number (EIN) 002190215
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Attach to Form CT-3 or CT-3-A. All filers complete all schedules.

Schedule A – PNOLC subtraction pool detail and tax period allotment *(see instructions)*

All filers: Complete all information each tax period.

CT-3-A filers: Enter all requested information in each column for **each** combined member that was in the group for the tax period.

A CT-3 filer or CT-3-A combined members				B Base year end date	
		Name	EIN	If non-taxpayer, mark an X	
A	•	CTEF246	002190215	<input type="checkbox"/>	12-31-2014
B	•			<input type="checkbox"/>	
C	•			<input type="checkbox"/>	
D	•			<input type="checkbox"/>	
E	•			<input type="checkbox"/>	
F	•			<input type="checkbox"/>	
G	•			<input type="checkbox"/>	
H	•			<input type="checkbox"/>	
I	•			<input type="checkbox"/>	
J	•			<input type="checkbox"/>	

	C Tax period count	D Unabsorbed net operating loss (UNOL)	E PNOLC subtraction pool	F PNOLC subtraction allotment %	G Tax period PNOLC subtraction allotment (column E x column F)	H Remaining PNOLC subtraction pool [column E - (column C x column G)]
A	8	975,000	975,000	10		
B						
C						
D						
E						
F						
G						
H						
I						
J						
Totals from attached sheet(s)						
1	1					

Schedule B – Overall limitation on PNOLC subtraction *(All filers must complete Schedule B)*

1	Apportioned business income after addback for the current tax period <i>(from Form CT-3 or CT-3-A, Part 3, line 15; if zero or less, enter 0 on line 5)</i>	•	1		
2	Multiply line 1 by your appropriate <i>business income base</i> tax rate for the current tax period from the <i>Tax rates schedule</i> table 1, 2, 3, or 4 in Form CT-3-I or CT-3-A-I <i>(round the result up to the next highest whole dollar)</i>	•	2		
3	Greater of the capital base tax or the fixed dollar minimum tax for the current tax period <i>(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)</i>	•	3		
4	Subtract line 3 from line 2 <i>(if zero or less, enter 0)</i>	•	4		
5	Maximum amount of the PNOLC subtraction to be deducted in the current tax period <i>(if line 4 is zero, enter 0; otherwise, divide line 4 by the same tax rate used for line 2)</i>	•	5		

Schedule C – Computation of PNOLC subtraction used and unused amount carried forward
(see instructions)

1	Tax period PNOLC subtraction allotment <i>(from Schedule A, line 1, column G)</i>	•	1		
2	Unused PNOLC subtraction carried forward from prior tax period <i>(see instructions)</i>	•	2		
3	PNOLC subtraction available for use this tax period <i>(add lines 1 and 2)</i>	•	3		
4	PNOLC subtraction used in the current tax period <i>(see instructions)</i>	•	4		
5	Unused PNOLC subtraction to be carried forward <i>(see instructions)</i>	•	5		
6	Remaining PNOLC subtraction pool <i>(from Schedule A, line 1, column H)</i>	•	6		195,000
7	Unexhausted PNOLC subtraction <i>(add lines 5 and 6)</i>	•	7		195,000

Note: You **must** complete and attach Form CT-3.3 to Form CT-3 or CT-3-A for each tax period for which you or any member of the combined group claim a PNOLC subtraction or carry a PNOLC subtraction balance.



Net Operating Loss Deduction (NOLD)

CT-3.4

Legal name of corporation CTEF246	Employer identification number (EIN) 002190215
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Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

A If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box (see Election to waive carryback *in instructions*)

1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the <i>Tax rates schedule</i> in Form CT-3-I or CT-3-A-I (see <i>instructions</i>)	1			
2 Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)	2			
3 Subtract line 2 from line 1	3			
4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)	4			

Computation of net operating loss (NOL) to be used (see *instructions*)

5a NOL carryforward from prior year's Form CT-3.4	5a			
5b NOL carryforwards from new members who entered the group during the current tax year	5b			

NOL carryback (see *instructions*)

Loss year		C Amount allowed to be carried back
A Beginning date (mm-dd-yyyy)	B Ending date (mm-dd-yyyy)	

5c Total NOL carryback (add column C amounts)	5c			
5d	5d			
5e NOL carryforwards that have expired	5e			
5f NOL carryforwards unavailable for use in the current tax year	5f			
5g Add lines 5e and 5f	5g			
5 Total NOLs available to be used in the current tax year (subtract line 5g from line 5d)	5			
6 NOL to be used in the current tax year	6			

Computation of NOL carryforward (see *instructions*)

7a NOL incurred in the current tax year	7a			
7b Net NOLs available (add lines 5, 5f, and 7a)	7b			
7c NOL carryforwards from members who left the group during the current tax year	7c			
7d Add lines 6 and 7c	7d			
7 NOL available to be carried forward (subtract line 7d from 7b)	7			

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B <i>(see instr.; if necessary)</i>
2022-01-01 2022-12-31		
2021-01-01 2021-12-31	11,776,445	12-31-2020
2020-01-01 2020-12-31	-12,464,702	
2019-01-01 2019-12-31	947,463	
2018-01-01 2018-12-31	7,410,301	
2017-01-01 2017-12-31	1,999,764	
2016-01-01 2016-12-31	1,039,998	

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



Claim for Empire State Commercial Production Credit

CT-246

Tax Law – Article 1, Section 28 and Article 9-A, Section 210-B.23

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF246	Employer identification number (EIN) 002190215
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Attach to Form CT-3, CT-3-A, or CT-3-S.

Part 1 – Computation of commercial production credit available for use (see instructions)

1 Enter the amount of commercial production credit (see instructions)	• 1	170,500
2 Commercial production credit from partnership(s) (from line 18)	• 2	
3 Add lines 1 and 2 (New York S corporations see instructions)	• 3	
4 Unused commercial production credit carried over from the previous tax year	• 4	10,000
5 Total commercial production credit available in the current tax year (add lines 3 and 4)	• 5	

Part 2 – Computation of commercial production credit used, refunded, and carried forward (see instructions; New York S corporations do not complete this part)

6 Tax due before credits (see instructions)	• 6	
7 Tax credits claimed before the commercial production credit (if none, enter 0; see instructions)	• 7	
8 Tax after application of all other credits (subtract line 7 from line 6)	• 8	
9 Fixed dollar minimum tax (see instructions)	• 9	
10 Limitation on commercial production credit to be used this period (subtract line 9 from line 8; if line 8 is less than line 9, enter 0)	• 10	
11 Commercial production credit to be used this year (see instructions)	• 11	
12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0	• 12	0
13 Subtract line 11 from line 5	• 13	0
14 Amount available for carryforward (multiply line 12 by 50% (.5))	• 14	
15 Amount of commercial production credit available for refund (subtract line 14 from line 13)	• 15	
16 Amount of commercial production credit you want to be refunded (limited to the amount on line 15; see instructions)	• 16	
17 Amount of refundable commercial production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions)	• 17	

Part 3 – Partnership information (attach additional sheets as necessary)

Name of partnership	Partnership's EIN	Credit amount allocated
Partnership 1	111222333	20,000
Partnership 2	222333444	10,000
Total from additional sheet(s), if any	•	
18 Total credit amount allocated from partnerships (enter here and on line 2)	• 18	

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



Claim for Empire State Film Post-Production Credit

CT-261

Tax Law – Sections 31 and 210-B.32

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF246	Employer identification number (EIN) 002190215
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Attach to Form CT-3, CT-3-A, or CT-3-S.

Part 1 – Computation of post-production credit available for use

1a Enter the amount of post-production credit (see instructions)	• 1a	400,750
1b Amount of line 1a available for the current tax year (see instructions)	• 1b	400,750
1c Post-production credit from prior years (see instructions)	• 1c	50,000
2 Post-production credit from partnership(s) (from line 18; see instructions)	• 2	25,000
3 Add lines 1b, 1c, and 2 (New York S corporations see instructions)	• 3	[redacted]
4 Unused post-production credit carried over from the previous tax year (see instructions)	• 4	20,000
5 Total post-production credit available in the current tax year (add lines 3 and 4)	• 5	[redacted]

Part 2 – Computation of post-production credit used, refunded, and carried forward (New York S corporations do not complete this part)

6 Tax due before credits (see instructions)	• 6	[redacted]
7 Tax credits claimed before the post-production credit (if none, enter 0; see instructions)	• 7	[redacted]
8 Tax after application of all other credits (subtract line 7 from line 6)	• 8	[redacted]
9 Fixed dollar minimum tax (see instructions)	• 9	[redacted]
10 Limitation on post-production credit to be used this period (subtract line 9 from line 8; if line 8 is less than line 9, enter 0)	• 10	[redacted]
11 Post-production credit to be used this year (see instructions)	• 11	[redacted]
12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0	• 12	[redacted]
13 Subtract line 11 from line 5	• 13	[redacted]
14 Amount available for carryforward (multiply line 12 by 50% (.5))	• 14	[redacted]
15 Amount of post-production credit available for refund (subtract line 14 from line 13)	• 15	[redacted]
16 Amount of post-production credit you want to be refunded (limited to the amount on line 15; see instructions)	• 16	[redacted]
17 Amount of refundable post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions)	• 17	[redacted]

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

Name of partnership	Partnership's EIN	Credit amount allocated
Partnership 1	111222333	12,000
Partnership 2	222333444	13,000
Total from additional sheet(s), if any		• [redacted]
18 Total credit amount allocated from partnerships for the current year (enter here and on line 2)		• 18 [redacted]

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

19 Amount of credit to be claimed for 2023 (see instructions)	• 19	[redacted]
20 Amount of credit to be claimed for 2024 (see instructions)	• 20	[redacted]

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



Department of Taxation and Finance

CT-654

New York City Musical and Theatrical Production Tax Credit

Tax Law – Sections 24-c and 210-B(57)

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF246	Employer identification number (EIN) 002190215
--------------------------------------	---

File this form with your franchise tax return.

All filers **must** complete lines A through D.

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

C corporations

If **Yes**, complete lines B through D, and Schedules A through C.

If **No**, and you are claiming this credit as a corporate partner, complete lines B through D, and Schedules B and C.

New York S corporations

If **Yes**, complete lines B through D, and Schedules A and B.

If **No**, and you are claiming this credit as a corporate partner, complete lines B through D, and Schedule B.

Certificate information

On lines B through D below, enter the information from your certificate of tax credit (see instructions).

B Name and EIN of the business certified by Empire State Development (ESD) to participate in the New York City musical and theatrical production tax credit program.

•	Name of certified business CTEF246	EIN 002190215
		12-31-2022
		ESDNMTP2212345

C Completion date

D Certificate number

Schedule A – Computation of credit

1 New York City musical and theatrical production tax credit (see instructions)	1	10,000
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Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Certificate number	D Credit amount allocated
Partnership 1	111222333	ESDNMTP2212223	3,000
Partnership 2	222333444	ESDNMTP2212224	2,000
Total from additional Form(s) CT-654, if any			•
2 Total credit allocated from partnership(s) (add column D amounts)			2
3 Total credit (add lines 1 and 2; New York S corporations, see instructions)			3

Schedule C – Computation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: do not complete this schedule.)

4 Tax due before credits (see instructions)	4	
5 Tax credits claimed before this credit (if none, enter 0; see instructions)	5	
6 Tax after application of credits (subtract line 5 from line 4)	6	
7 Fixed dollar minimum tax (see instructions)	7	
8 Credit limitation (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)	8	0
9 Credit used for this tax year (enter the lesser of line 3 or line 8; enter here and on your franchise tax return)	9	0
10 Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	10	
11 Amount of credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	11	10,000
12 Amount of credit to be applied as an overpayment to the next year's tax (subtract line 11 from line 10; enter here and on your franchise tax return)	12	5,000

Test 17

Begins on next page

[Return to Test Chart](#)



General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2022. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return <input type="checkbox"/>		Amended return <input type="checkbox"/>		beginning <input type="text" value="01-01-2022"/> ending <input type="text" value="12-31-2022"/>	
Employer identification number (EIN) 002190216	File number AA 4	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>		
Legal name of corporation CTEF44			Trade name/DBA		
Mailing address Care of (c/o)			State or country of incorporation New York		
Number and street or PO Box 44 Harriman Campus			Date of incorporation 05-10-2013	Foreign corporations: date began business in NYS	
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)	For office use only	
Principal business activity in NYS Marketing		NAICS business code number (from NYS Pub 910) 541910			
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.					

A. Pay amount shown on Part 2, line 19c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)	<input type="checkbox"/> Payment enclosed
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box)	<input type="checkbox"/> B Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> X
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions)	<input type="checkbox"/> C
D. Do you have an interest in any partnerships? (mark an X in the appropriate box)	<input type="checkbox"/> D Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> X

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

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2626	Date 4-18-2023
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	Email address of individual preparing this return billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRIN or 455678912	Excl. code Date 4-18-2023

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

- 1 A qualified emerging technology company (QETC) eligible for the lower business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts **1**
- 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts **2**
- 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate **3**
- 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts **4**
- 5 A cooperative housing corporation eligible for the 0% capital base tax rate **5**
- 6 A small business taxpayer eligible for the 0% capital base tax rate **6**
- If you marked this box, complete line 6a below and Section B, line 1.
- 6a Total capital contributions **6a**
- 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base **7**

Section B – New York State information (see instructions)

- 1 Number of New York State employees **1**
- 2 Wages paid to New York State employees **2** **00**
- 3 Number of business establishments in New York State **3**
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box **4**
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box **5**
- 5a If you marked the line 5 box, use line 5a to report the applicable exception

	Number	Amount	
number (1-4) and the amount of royalty payments <input type="checkbox"/> 5a <input type="text"/>	<input type="text"/>	<input type="text"/>	
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box **6**

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
1120 • 1120 consolidated • 1120-REIT or 1120-RIC 1120S • 1120F • 1120-H
- 2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:

Final federal determination • <input type="checkbox"/>	Date of determination <input type="text"/>	NOL carryback • <input type="checkbox"/>	Capital loss carryback ... • <input type="checkbox"/>	1139 • <input type="checkbox"/>	1120X • <input type="checkbox"/>	Failure to meet investment capital holding period • <input type="checkbox"/>
--	--	--	---	---------------------------------	----------------------------------	--
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • **2a**
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
CT-3.1 • CT-3.2 • CT-3.3 • CT-3.4 • CT-60 • CT-225 • CT-227 •
Other (identify): •
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. **4**
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box **5**
- 6 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60
- 7 **Revoking a commonly owned group election** (only applies in the first year you revoke the election) – If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax (from Part 3, line 20)	•	1a			
1b	Capital base tax (from Part 4, line 15; see instructions)	•	1b			
1c	Fixed dollar minimum tax (see instr) • <input type="text" value="New York receipts"/>	•	1c			
2	Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2			
3	Tax credits used (from Part 7, line 2; see instructions)	•	3			
4	Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	■	4			

Penalties and interest

5	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	<input type="checkbox"/>	5		
6	Interest on late payment (see instructions)	•	6			
7	Late filing and late payment penalties (see instructions)	•	7			
8	Total penalties and interest (add lines 5, 6, and 7)	•	8			

Voluntary gifts/contributions

9	Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	•	9			
10	Total amount due (add lines 4, 8, and 9)	•	10			

Prepayments

11	Mandatory first installment from Form CT-300 (see instructions)	11	21,000	00		
12	Second installment (from Form CT-400)	12	21,000	00		
13	Third installment (from Form CT-400)	13	21,000	00		
14	Fourth installment (from Form CT-400)	14	21,000	00		
15	Payment with extension request (from Form CT-5, line 5)	15				
16	Overpayment credited from prior years (see instr.) <input type="text" value="Period 12-31-2021"/>	16	23,477	00		
17	Overpayment credited from CT-3-M <input type="text" value="Period"/>	17				
18	Total prepayments (add lines 11 through 17; see instructions)	•	18			

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

19a	Underpayment	•	19a			
19b	Additional amount for 2023 MFI	•	19b			
19c	Balance due	■	19c			
20a	Excess prepayments	•	20a			
20b	Amount previously credited to 2023 MFI	•	20b			
20c	Overpayment	•	20c			
21	Amount of overpayment to be credited to next period	■	21			
22	Balance of overpayment available (subtract line 21 from line 20c)	•	22			
23	Amount of overpayment to be credited to Form CT-3-M	•	23			
24	Balance of overpayment to be refunded (subtract line 23 from line 22)	■	24			
25	Unused tax credits to be refunded	■	25			
26	Unused tax credits applied to next period	■	26			

Part 3 – Computation of tax on business income base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	• 1	83,831,012	00
2	Additions to FTI (from Form CT-225, line 5)	• 2		
3	Add lines 1 and 2	• 3		
4	Subtractions from FTI (from Form CT-225, line 10)	• 4		
5	Subtract line 4 from line 3	• 5		
6	Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1; see instructions)	• 6		
7	Entire net income (ENI) (subtract line 6 from line 5)	• 7		
8	Investment and other exempt income (from Form CT-3.1, Schedule D, line 1)	• 8		
9	Subtract line 8 from line 7	• 9		
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (from Form CT-3.1, Schedule D, line 2)	• 10		
11	Business income (add lines 9 and 10)	• 11		
12	Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	• 12		
13	Business income after addback (add lines 11 and 12)	• 13		
14	Business apportionment factor (from Part 6, line 56)	• 14		
15	Apportioned business income after addback (multiply line 13 by line 14)	• 15		
16	Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)	• 16		
17	Subtract line 16 from line 15	• 17		
18	NOL deduction (from Form CT-3.4, line 6)	• 18		
19	Business income base (subtract line 18 from line 17)	• 19		
20	Business income base tax (multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)	• 20		

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

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

		A Beginning of year	B End of year	C Average value
1	Total assets from federal return	575,879,643.00	590,365,621.00	
2	Real property and marketable securities included on line 1	11,962,927.00	13,500,879.00	
3	Subtract line 2 from line 1			
4	Real property and marketable securities at fair market value	11,962,927.00	13,500,879.00	
5	Adjusted total assets (add lines 3 and 4)			
6	Total liabilities	112,658,744.00	123,717,102.00	
7	Total net assets (subtract line 6, column C, from line 5, column C)			
8	Investment capital (from Part 5, line 19; if zero or less, enter 0)			
9	Business capital (subtract line 8 from line 7)			
10	Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)			
11	Total business capital (add lines 9 and 10)			
12	Business apportionment factor (from Part 6, line 56)			
13	Apportioned business capital (multiply line 11 by line 12)			
14				
15	Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)			

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

	A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16	Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1).....		
17	Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)	945,940.00	240,500.00
18	Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)	169,590.00	66,090.00
19	Total investment capital for the current year (Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)		

Addback of capital previously reported as investment capital

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

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

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

		A – New York State	B – Everywhere
Section 210-A.2			
1	Sales of tangible personal property		
2	Sales of electricity		
3	Net gains from sales of real property		
Section 210-A.3			
4	Rentals of real and tangible personal property		
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property	131,205,609 00	254,681,044 00
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event	294,753,344 00	691,021,713 00
Section 210-A.4			
7	Sale, licensing, or granting access to digital products	19,430,995 00	37,000,333 00

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

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

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

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

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	• 31		
32 Margin interest earned on behalf of brokerage accounts	• 32		
33 Fees for advisory services for underwriting or management of underwriting	• 33		
34 Receipts from primary spread of selling concessions	• 34		
35 Receipts from account maintenance fees	• 35		
36 Fees for management or advisory services	• 36	77,230,019 00	178,017,993 00
37 Interest from an affiliated corporation	• 37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	• 38		
39 Service charges and fees from credit cards	• 39		
40 Receipts from merchant discounts	• 40		
41 Receipts from credit card authorizations and settlement processing ..	• 41		
42 Other credit card processing receipts	• 42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	• 43		
Section 210-A.5-a			
44 Global intangible low-taxed income	• 44	0 00	
Section 210-A.6			
45 Receipts from railroad and trucking business	• 45		
Section 210-A.6-a			
46 Receipts from the operation of vessels	• 46		
Section 210-A.7			
47 Receipts from air freight forwarding	• 47		
48 Receipts from other aviation services	• 48		
Section 210-A.8			
49 Advertising in newspapers or periodicals	• 49		
50 Advertising on television or radio	• 50		
51 Advertising via other means	• 51		
Section 210-A.9			
52 Transportation or transmission of gas through pipes	• 52	9,047,682 00	23,932,971 00
Section 210-A.10			
53 Receipts from other services/activities not specified	• 53		
Section 210-A.11			
54 Discretionary adjustments	• 54		
Total receipts			
55 Add lines 1 through 54 in columns A and B	• 55		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* •

Enter line 56 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

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

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

CT-37	<input type="text"/>	CT-607	<input type="text"/>	CT-651	<input type="text"/>
CT-40	<input type="text"/>	CT-611	<input type="text"/>	CT-652	<input type="text"/>
CT-41	<input type="text"/>	CT-611.1	<input type="text"/>	CT-654	<input type="text"/>
CT-43	<input type="text"/>	CT-611.2	<input type="text"/>	CT-655	<input type="text"/>
CT-44	<input type="text"/>	CT-612	<input type="text"/>	CT-656	<input type="text"/>
CT-46	<input type="text"/>	CT-613	<input type="text"/>	CT-657	<input type="text"/>
CT-47	<input type="text"/>	CT-631	<input type="text"/>	CT-658	<input type="text"/>
CT-236	<input type="text"/>	CT-633	<input type="text"/>	DTF-621	<input type="text"/>
CT-238	<input type="text"/>	CT-634	<input type="text"/>	DTF-622	<input type="text"/>
CT-239	<input type="text"/>	CT-635	<input type="text"/>	DTF-624	<input type="text"/>
CT-241	<input type="text"/>	CT-636	<input type="text"/>	DTF-630	<input type="text"/>
CT-242	<input type="text"/>	CT-637	<input type="text"/>	Other credits	<input type="text"/>
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-640	<input type="text"/>		
CT-249	<input type="text"/>	CT-641	<input type="text"/>		
CT-250	<input type="text"/>	CT-642	<input type="text"/>		
CT-261	<input type="text"/>	CT-643	<input type="text"/>		
CT-501	<input type="text"/>	CT-644	<input type="text"/>		
CT-601	<input type="text"/>	CT-645	<input type="text"/>		
CT-602	<input type="text"/>	CT-646	<input type="text"/>		
CT-603	<input type="text"/>	CT-647	<input type="text"/>		
CT-604	<input type="text"/>	CT-648	<input type="text"/>		
CT-605	<input type="text"/>	CT-649	<input type="text"/>		
CT-606	<input type="text"/>	CT-650	<input type="text"/>		

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

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

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

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

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



Investment and Other Exempt Income And Investment Capital

Legal name of corporation CTEF44	Employer identification number (EIN) 002190216
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Attach to Form CT-3 or CT-3-A

Schedule A – 40% safe harbor election (see instructions)

- 1 If making the election to reduce your gross investment income and gross other exempt income (other than gross exempt cross-article dividends) by 40% in lieu of direct or indirect attribution, mark an **X** in the box (see instructions) **1**

Schedule B – Other exempt income (see instructions)

Part 1 – Gross exempt controlled foreign corporation (CFC) income, gross exempt unitary corporation dividends, and 40% safe harbor reduction

1a 95% of global intangible low-taxed income (GILTI) (see instructions)	•	1a	
1b Gross exempt CFC income (do not enter less than zero; see instructions)	•	1b	
2 Gross exempt unitary corporation dividends (other than gross exempt cross-article dividends) (see instr.)	•	2	
3 Add lines 1a, 1b, and 2 (if the safe harbor election is made, complete lines 4 and 5; otherwise, skip to Part 2)	•	3	
4 40% safe harbor reduction (if the safe harbor election is made, multiply line 3 by 40%; see instructions)	•	4	
5 Exempt CFC income and exempt unitary corporation dividends after safe harbor reduction (subtract line 4 from line 3; do not complete Parts 3, 4, or 5 below)	•	5	

Part 2 – Gross exempt cross-article dividends and deductions attributable to gross exempt cross-article dividends (see instructions)

6 Gross exempt cross-article dividends	•	6	
7 Interest deductions directly attributable to gross exempt cross-article dividends	•	7	
8 Interest deductions indirectly attributable to gross exempt cross-article dividends	•	8	
9 Total interest deductions attributable to gross exempt cross-article dividends (add lines 7 and 8)	•	9	
10 Exempt cross-article dividends (if line 9 is less than line 6, subtract line 9 from line 6; otherwise, enter 0)	•	10	
11 Excess interest deductions attributable to gross exempt cross-article dividends (if line 9 is more than line 6, subtract line 6 from line 9; otherwise, enter 0)	•	11	

Part 3 – Deductions attributable to gross exempt CFC income – only if the safe harbor election is not made (see instructions)

12 Interest deductions directly attributable to gross exempt CFC income on lines 1a and 1b	•	12	
13 Interest deductions indirectly attributable to gross exempt CFC income on lines 1a and 1b	•	13	
14 Total interest deductions attributable to gross exempt CFC income (add lines 12 and 13)	•	14	

Part 4 – Deductions attributable to gross exempt unitary corporation dividends – only if the safe harbor election is not made (see instructions)

15 Interest deductions directly attributable to gross exempt unitary corporation dividends	•	15	
16 Interest deductions indirectly attributable to gross exempt unitary corporation dividends	•	16	
17 Total interest deductions attributable to gross exempt unitary corporation dividends (add lines 15 and 16)	•	17	

Part 5 – Total other exempt income and excess deductions attributable – only if the safe harbor election is not made

18 Total gross other exempt income (add lines 3 and 6)	•	18	
19 Interest deductions attributable to gross other exempt income (add lines 9, 14, and 17)	•	19	
20 Other exempt income (if line 19 is less than line 18, subtract line 19 from line 18; otherwise, enter 0)	•	20	
21 Excess interest deductions attributable to gross other exempt income (if line 19 is more than line 18, subtract line 18 from line 19; otherwise, enter 0)	•	21	

Part 6 – Total other exempt income and excess deductions attributable – only if the safe harbor election is made

22 Add lines 5 and 10	•	22	
23 Excess interest deductions attributable to gross exempt cross-article dividends (from line 11)	•	23	
24 Other exempt income (if line 23 is less than line 22, subtract line 23 from line 22; otherwise, enter 0)	•	24	
25 Excess interest deductions attributable to gross other exempt income (if line 23 is more than line 22, subtract line 22 from line 23; otherwise, enter 0)	•	25	

Part 7 – Entire net income (ENI) limitation on other exempt income

26 ENI (from Form CT-3 or CT-3-A, Part 3, line 7)	•	26	
27 Other exempt income (if the safe harbor election is not made, enter the amount from line 20; if the safe harbor election is made, enter the amount from line 24)	•	27	
28 Total other exempt income allowed after ENI limitation (enter the lesser of line 26 or 27; if zero or less, enter 0)	•	28	
29 Remaining ENI limitation (subtract line 28 from line 26; if zero or less, enter 0)	•	29	

Note: You must complete and attach Form CT-3.1 to Form CT-3 or CT-3-A if you have any entries on Form CT-3 or CT-3-A, Part 3, line 8, 10, or 12; Part 5, line 16, 17, 18, or 20; or Part 6, line 44.

Schedule C – Investment income (see instructions)

Part 1 – Limitation on gross investment income (see instructions)

1	ENI (from Form CT-3 or CT-3-A, Part 3, line 7)	•	1		
2	8% of ENI (multiply line 1 by 8% (.08); do not enter less than zero)	•	2		
3	Gross investment income from investments generating income not taxable by New York under the U.S. Constitution	•	3		
4	Limitation on gross investment income (enter the greater of line 2 or line 3)	•	4		
5	Remaining limitation (subtract line 3 from line 4; if zero or less, enter 0)	•	5		
6	Dividend income from investment capital from stocks actually held more than one year	•	6	11,937,211	00
7	Net capital gains in excess of losses from investment capital from stocks actually held more than one year	•	7	4,565,917	00
8	Add lines 6 and 7	•	8		
9	Gross investment income from stocks actually held more than one year after limitation (enter the lesser of line 5 or line 8)	•	9		
10	Remaining balance of limitation on gross investment income (subtract line 9 from line 5; if zero or less, enter 0)	•	10		
11	Dividend income from investment capital from stocks presumed held more than one year	•	11	1,537,803	00
12	Gross investment income from stocks presumed held more than one year after limitation (enter the lesser of line 10 or line 11)	•	12		
13	Total gross investment income (add lines 3, 9, and 12)	•	13		

Part 2 – 40% safe harbor reduction for gross investment income (see instructions)

14	40% safe harbor reduction (if the safe harbor election is made, multiply line 13 by 40%; see instructions)	•	14		
15	Investment income after safe harbor reduction (subtract line 14 from line 13; skip Part 3 below and continue with Part 4)	•	15		

Part 3 – Deductions attributable to investment capital or to gross investment income – only if the safe harbor election is not made (see instructions)

16	Interest deductions directly attributable to investment capital or to gross investment income	•	16	628,698	00
17	Interest deductions indirectly attributable to investment capital or to gross investment income	•	17	590,939	00
18	Total interest deductions attributable to investment capital or to gross investment income (add lines 16 and 17)	•	18		
19	Investment income (if line 18 is less than line 13, subtract line 18 from line 13; otherwise, enter 0)	•	19		
20	Excess interest deductions attributable to investment capital or to gross investment income (if line 18 is more than line 13, subtract line 13 from line 18; otherwise, enter 0)	•	20		

Part 4 – Total investment income and excess deductions attributable

21	Investment income (if the safe harbor election is made, enter the amount from line 15; if the safe harbor election is not made, enter the amount from line 19)	•	21		
22	Excess interest deductions attributable to investment capital or to gross investment income (if the safe harbor election is made, enter 0; if the safe harbor election is not made, enter the amount from line 20)	•	22		

Part 5 – ENI limitation on investment income

23	Total investment income allowed after ENI limitation (enter the lesser of line 21 or Schedule B, line 29)	•	23		
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Schedule D – Total investment and other exempt income and excess interest deductions attributable

1	Total investment and other exempt income (add Schedule B, line 28 and Schedule C, line 23; enter here and on Form CT-3 or CT-3-A, Part 3, line 8; do not enter less than zero)	•	1		
2	Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income (add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is not made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on Form CT-3 or CT-3-A, Part 3, line 10; do not enter less than zero)	•	2		

Schedule E – Investment capital (see instructions)

Part 1 – Investment capital that generates income claimed not taxable by New York under the U.S. Constitution

Description of asset (identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through H on the corresponding lines below; enter only directly owned assets in items A through G)

Item	A – Description of asset				B – Number of shares acquired, if applicable		C – Date acquired	
A								
B								
C								
D								
E								
F								
G								
Item	D Number of shares sold, if applicable	E Date sold	F Average FMV		G Liabilities attributable		H Net average FMV	
A								
B								
C								
D								
E								
F								
G								
Total from additional sheet(s)								
Total from partnerships								
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 16 ...				1				

Part 2 – Investment capital – stocks actually held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number				B – Number of shares acquired		C – Date acquired	
A	ABC Corp / 999999 / 99 / 9				39,000		04-18-2019	
B	XYZ Corp / 121212 / 12 / 1				22,500		05-01-2020	
C								
D								
E								
F								
G								
Item	D Number of shares sold	E Date sold	F Average FMV		G Liabilities attributable		H Net average FMV	
A	2411	11-15-2022	696,940	00	174,000	00	522,940	00
B	800	11-15-2021	249,000	00	66,500	00	182,500	00
C								
D								
E								
F								
G								
Total from additional sheet(s)								
Total from partnerships								
2 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 17 ...				2				

Schedule E – Investment capital (see instructions) (continued)

Part 3 – Investment capital – stocks presumed held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns F through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number		B – Number of shares acquired	C – Date acquired
A	MLN CORP / 000009 / 09 / 0		484	06-24-2017
B				
C				
D				
E				
F				
G				

Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV
A			169,590 00	66,090 00	103,500 00
B					
C					
D					
E					
F					
G					
Total from additional sheet(s)					
Total from partnerships					
3 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 18 ... • 3					

Part 4 – Total investment capital

4 Total of all investment capital (add lines 1, 2, and 3 in columns F, G, and H)	4				
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Schedule F – Current year addback of prior year presumed investment capital and investment income (see instructions)

Do **not** complete schedule F if you have prior year presumed investment capital that failed to meet the holding period presumption **and** you **amended** your prior year return to reflect the fact that the stock was **not** investment capital (and that any related income was not investment income).

Part 1 – Addback of prior year presumed investment capital for stocks that did not meet holding period requirement (see instructions)

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number			B – Number of shares acquired	C – Date acquired
A					
B					
C					
D					
E					
F					
G					
Item	D Number of shares sold	E Date sold	F Average FMV, as previously reported	G Liabilities attributable, as previously reported	H Net average FMV, as previously reported
A					
B					
C					
D					
E					
F					
G					
Total from additional sheet(s)					
Total from partnerships					
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 20 ... ● 1					

Part 2 – Addback of prior year presumed investment income for stocks that did not meet holding period requirement (see instr.)

2 Prior year presumed gross investment income after Schedule C, Part 1 – Limitation on gross investment income for stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (see instructions)	●	2	
3 If the safe harbor election was made on the prior year return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was not made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the prior year return to the specific stocks listed in Part 1 above or to the prior year income from those stocks shown on line 2 above (see instructions)	●	3	
4 Prior year presumed investment income from stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (subtract line 3 from line 2; if zero or less, enter 0)	●	4	
5 Maximum addback based on prior year limitations (enter the amount from prior year Form CT-3.1, Schedule C, line 12)	●	5	
6 Addback of prior year presumed investment income for stocks not held more than one year (Enter the lesser of line 4 or 5; enter here and on Form CT-3 or CT-3-A, Part 3, line 12. If zero or less, enter 0.)	●	6	



Net Operating Loss Deduction (NOLD)

CT-3.4

Legal name of corporation CTEF44	Employer identification number (EIN) 002190216
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Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

A If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box (see Election to waive carryback in instructions)

1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the <i>Tax rates schedule</i> in Form CT-3-I or CT-3-A-I (see instructions)	• 1			
2 Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)	• 2			
3 Subtract line 2 from line 1	• 3			
4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)	• 4			

Computation of net operating loss (NOL) to be used (see instructions)

5a NOL carryforward from prior year's Form CT-3.4	• 5a	683,501	00	
5b NOL carryforwards from new members who entered the group during the current tax year	• 5b			

NOL carryback (see instructions)

Loss year		C Amount allowed to be carried back
A Beginning date (mm-dd-yyyy)	B Ending date (mm-dd-yyyy)	

5c Total NOL carryback (add column C amounts)	• 5c			
5d Subtotal (add lines 5a, 5b, and 5c)	• 5d			
5e NOL carryforwards that have expired	• 5e			
5f NOL carryforwards unavailable for use in the current tax year	• 5f			
5g Add lines 5e and 5f	• 5g			
5 Total NOLs available to be used in the current tax year (subtract line 5g from line 5d)	• 5			
6 NOL to be used in the current tax year	• 6			

Computation of NOL carryforward (see instructions)

7a NOL incurred in the current tax year	• 7a			
7b Net NOLs available (add lines 5, 5f, and 7a)	• 7b			
7c NOL carryforwards from members who left the group during the current tax year	• 7c			
7d Add lines 6 and 7c	• 7d			
7 NOL available to be carried forward (subtract line 7d from 7b)	• 7			

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B <i>(see instr.; if necessary)</i>
01/01/2022-12/31/2022	33,081,178 ⁰⁰	12-31-2019
01/01/2021-12/31/2021	349,214 ⁰⁰	
01/01/2020-12/31/2020	154,546 ⁰⁰	
01/01/2019-12/31/2019	-683,501 ⁰⁰	
01/01/2018-12/31/2018	11,098,539 ⁰⁰	
01/01/2017-12/31/2017	27,692,785 ⁰⁰	
01/01/2016-12/31/2016	11,568,879 ⁰⁰	

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



Claim for Investment Tax Credit for the Financial Services Industry

CT-44

Tax Law – Article 9-A, Sections 210-B.1 and 210-B.2; and Article 33, Section 1511(q)

All filers must enter tax period:

beginning	01-01-2022	ending	12-31-2022
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Legal name of corporation CTEF44	Employer identification number 002190216
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File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, or CT-33-A.

A If you are claiming this credit as a corporate partner, mark an **X** in the box (see instructions)

Schedule A – Summary of tax credit(s)

1 Unused ITC or EIC from preceding period (New York S corporations, enter 0)	• 1	1,828,711	00
2 Recapture of credit(s) (from line 6)	• 2		
3 Net credit (see instructions)	• 3		

Schedule B – Recapture of ITC (see instructions) Attach additional sheets if necessary

A Description of property	B Date acquired	C Date property ceased to qualify	D Life (months)	E Unused life (months)	F Percentage (column E ÷ column D)	G Total original ITC allowed	H Recaptured ITC
Bad Investment	05/21/2020	06/20/2022	36	11	.305556	3,351,988	00

Amounts from attached list

4 Recaptured ITC (add column H amounts)	• 4		
5 Additional recapture (see instructions)	• 5		
6 Recapture total (add lines 4 and 5; enter here and on line 2)	• 6		

Schedule C – Computation of credit used or carried forward (New York S corporations do not complete this section)

7 Tax before credits (see instructions)	7		
8 Tax credits claimed before this credit (see instructions).....	• 8		
9 Subtract line 8 from line 7	9		
10 Minimum tax (see instructions)	10		
11 Limitation on credit used (subtract line 10 from line 9; if zero or less, enter 0).....	• 11		
12 Credit to be used this period (see instructions)	• 12		
13 Unused credit (subtract line 12 from line 3)	• 13		
14 Unused expired tax credits (see instructions)	• 14		
15 Unused ITC and EIC available to be carried forward (subtract line 14 from line 13)	• 15		



Claim for Investment Tax Credit

(Includes Employment Incentive Credit)

CT-46

Tax Law – Sections 210-B.1 and 210-B.2

All filers must enter tax period:

beginning	01/01/2022	ending	12/31/2022
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Legal name of corporation CTEF44	Employer identification number 002190216
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File this form with Form CT-3, CT-3-A, or CT-3-S.

Summary of tax credit(s)

1	Investment tax credit (from line 20)	•	1	
2	Investment tax credit on research and development (R&D) property at the optional rate (from line 21)	•	2	
2a	Investment tax credit for eligible farmers (from line 21a)	•	2a	
3	Subtotal (add lines 1, 2, and 2a)		3	
4	Employment incentive credit (from line 28)	•	4	
5	Unused investment tax credit or employment incentive credit from preceding period (New York S corporations, enter 0)	•	5	
6	Unused expired tax credits (see instructions; New York S corporations, enter 0)	•	6	
7	Subtract line 6 from line 5		7	
8	Total (add lines 3, 4, and 7; New York S corporations, see instructions)	•	8	
9	Recapture of excess credit taken in previous periods (from line 32; New York S corporations, see instructions)	•	9	
10	Net investment tax credit(s) (see instructions)	•	10	

Computation of investment tax credit used, refunded, or carried forward (New York S corporations do not complete this section)

11	Tax due before credits (see instructions)	•	11	
12	Tax credits claimed before the investment tax credit (see instructions)	•	12	
13	Subtract line 12 from line 11		13	
14	Fixed dollar minimum tax (see instructions)	•	14	
15	Limitation on investment tax credit (subtract line 14 from line 13; if less than zero, enter 0)	•	15	
16	Investment tax credit to be used this period (see instructions)	•	16	
17	Unused investment tax credit (subtract line 16 from line 10)	•	17	
18a	Qualified new businesses only: Investment tax credit available for refund (see instructions)	•	18a	
18b	Qualified new businesses only: Amount of line 18a to be refunded (see instructions)	•	18b	
18c	Qualified new businesses only: Amount of line 18a to be applied as an overpayment to next year's tax (subtract line 18b from line 18a; see instructions)	•	18c	
19	Unused investment tax credit available to be carried forward (see instructions)	•	19	

Schedule A – Investment tax credit (Attach additional Forms CT-46 as necessary; see instructions)

For each property, complete columns A through D here and columns E through H on the corresponding lines below.

Item	A – Description of property (list items separately)	B – Principal use of property	C – Date acquired (mm-dd-yy)	D – Useful (years)
A	Office Building	Head Quarters	02-15-18	25
B	Manufacturing Plant	R & D	07-01-19	20
Item	E – Investment credit base	F – Investment credit (column E × standard rate; see Rate schedule 1 in Form CT-46-I)	G – Investment credit for research and development property (column E × standard rate; see Rate schedule 1 in Form CT-46-I)	H – Investment credit for eligible farmers on qualified property (see instructions) (column E × 20% (.2))
A	13,938,889		1,254,500	
B	15,170,000			3,034,000
Amounts from additional Forms CT-46 if any				
20	Add column F amounts (enter here and on line 1)	20		
21	Add column G amounts (enter here and on line 2)	21		
21a	Add column H amounts (enter here and on line 2a)	21a		

A If you are claiming this credit as a corporate partner, mark an X in the box (see instructions).....

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

A Use with Schedule C, line 26, first succeeding year	A Year	B March 31	C June 30	D September 30	E December 31	F Total (B+C+D+E)	G Average	H* Percent %
22 Number of New York State employees in employment base year	2019	179	178	178	178			
23 Number of New York State employees in current tax year	2022	184	183	183	184			
B Use with Schedule C, line 27, second succeeding year	Year	March 31	June 30	September 30	December 31	Total (B+C+D+E)	Average	Percent %
24 Number of New York State employees in employment base year	2018	178	175	175	178			
25 Number of New York State employees in current tax year	2022	182	183	183	182			

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

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

	A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional rate)	C Employment incentive credit (multiply column B by the appropriate rate from Rate schedule 2 in Form CT-46-I)
26 Information for first succeeding year: use line 23, column H, to determine rate	2020	39,750	
27 Information for second succeeding year: use line 25, column H, to determine rate	2019	39,750	
28 Add column C amounts (enter here and on line 4)			28

Schedule D – Recapture of investment tax credit, including rehabilitation expenditures for retail enterprises and historic barns
(Attach additional Forms CT-46 as necessary)

A Description of property	B Date of acquisition or rehabilitation (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Total original investment tax credit allowed	H Recaptured investment tax credit (F × G)
29 Total recaptured investment tax credit from additional Forms CT-46 if any							29
30 Recaptured investment tax credit (add column H amounts and line 29)							30
31 Additional recapture (see instructions)							31
32 Add lines 30 and 31 (enter here and on line 9)							32



New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation CTEF44	Employer identification number (EIN) 002190216
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File this form with Form CT-3, CT-3-S, or CT-33.

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

Schedule A – Certain New York State additions to federal income

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

1 New York State additions (see instructions)

		Modification number	Amount			Modification number	Amount				
1a	•	A - 110	1,388,792			1i	•	A -		00	
1b	•	A -				1j	•	A -		00	
1c	•	A -				1k	•	A -		00	
1d	•	A -				1l	•	A -		00	
1e	•	A -				1m	•	A -		00	
1f	•	A -				1n	•	A -		00	
1g	•	A -				1o	•	A -		00	
1h	•	A -				1p	•	A -		00	
Total from additional Form(s) CT-225, if any									00		
2 Total (add lines 1a through 1p and the total from additional Form(s) CT-225)										2	00

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

3 New York State additions (see instructions)

		Modification number	Amount			Modification number	Amount				
3a	•	EA -				3i	•	EA -		00	
3b	•	EA -				3j	•	EA -		00	
3c	•	EA -				3k	•	EA -		00	
3d	•	EA -				3l	•	EA -		00	
3e	•	EA -				3m	•	EA -		00	
3f	•	EA -				3n	•	EA -		00	
3g	•	EA -				3o	•	EA -		00	
3h	•	EA -				3p	•	EA -		00	
Total from additional Form(s) CT-225, if any									00		
4 Total (add lines 3a through 3p and the total from additional Form(s) CT-225)										4	00
5 Total additions (add lines 2 and 4; see instructions)										5	00

Schedule B – Certain New York State subtractions from federal income

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

6 New York State subtractions (see instructions)

	Modification number	Amount		Modification number	Amount		
6a	S - 111	6,424,902	00	6i	S -	00	
6b	S -		00	6j	S -	00	
6c	S -		00	6k	S -	00	
6d	S -		00	6l	S -	00	
6e	S -		00	6m	S -	00	
6f	S -		00	6n	S -	00	
6g	S -		00	6o	S -	00	
6h	S -		00	6p	S -	00	
Total from additional Form(s) CT-225, if any			00				
7 Total (add lines 6a through 6p and the total from additional Form(s) CT-225)						7	00

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

8 New York State subtractions (see instructions)

	Modification number	Amount		Modification number	Amount		
8a	ES -		00	8i	ES -	00	
8b	ES -		00	8j	ES -	00	
8c	ES -		00	8k	ES -	00	
8d	ES -		00	8l	ES -	00	
8e	ES -		00	8m	ES -	00	
8f	ES -		00	8n	ES -	00	
8g	ES -		00	8o	ES -	00	
8h	ES -		00	8p	ES -	00	
Total from additional Form(s) CT-225, if any			00				
9 Total (add lines 8a through 8p and the total from additional Form(s) CT-225)						9	00
10 Total subtractions (add lines 7 and 9; see instructions)						10	00



Manufacturer's Real Property Tax Credit

CT-641

Tax Law – Article 9-A, Section 210-B.43

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF44	Employer identification number (EIN) 002190216
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File this form with Form CT-3, CT-3-A, or CT-3-S.

All filers **must** complete line A.

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

C corporations

If **Yes**, complete Schedules A and B, and if applicable, Schedule D.
If **No**, and you are claiming this credit as a corporate partner, complete Schedule A (lines 4 through 7), Schedules B and C, and if applicable, Schedule D.

New York S corporations

If **Yes**, complete Schedule A and if applicable, Schedule D.
If **No**, and you are claiming this credit as a corporate partner, complete Schedule A (lines 4, 5, and 6), Schedule C, and if applicable, Schedule D.

Schedule A – Computation of credit

Property	A Physical address of the real property (see instructions)	B Eligible real property taxes paid for property listed in column A
1	1 JET WAY ALBANY, NY 12227	308,350 ⁰⁰
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
Total from additional sheet(s), if any		
1	Eligible real property taxes (add column B amounts)	1
2	Tax credit rate (20%)	2 .20
3	Tax credit (multiply line 1 by line 2)	3
4	Partner: Enter your share of the credit from your partnership(s) (from line 14; see instructions)	4
5	Add lines 3 and 4 (New York S corporations, see instructions)	5
6	Recapture of credit (from line 17; see instructions)	6
7	Total credit computed for the current tax year (see instructions)	7

Schedule B – Computation of credit used (New York S corporations do not complete this schedule)

8	Tax due before credits (see instructions)	8
9	Tax credits claimed before this credit (see instructions)	9
10	Net tax (subtract line 9 from line 8)	10
11	Tax limitation	11 25 ⁰⁰
12	Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0)	12
13	Credit used for the current tax year (enter the lesser of line 7 or line 12 here and on your franchise tax return) ...	13



Life Sciences Research and Development Tax Credit

Tax Law – Article 1, Section 43 and Article 9-A, Section 210-B(52)

CT-648

All filers must enter tax period: beginning ending

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

Legal name of corporation CTEF44	Employer identification number (EIN) 002190216
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All filers **must** complete line A.

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

C corporations

If Yes, complete lines B through E, and Schedules A, C (line 5), and D.

Form CT-3-A filers: Also complete Schedule B, if applicable.

If No, and you are claiming this credit as a corporate partner, complete Schedules C and D.

New York S corporations

If Yes, complete lines B through E, and Schedules A and C (line 5).

If No, and you are claiming this credit as a corporate partner, complete Schedule C.

B Credit allocation year (from your certificate of tax credit)

C Certificate number (from your certificate of tax credit)

D Number of employees (from your certificate of tax credit)

E To indicate the year of eligibility for which you are claiming the credit on this form, mark an **X** in the appropriate box (see instructions) 1st 2nd 3rd

You must attach a copy of the certificate of tax credit issued by Empire State Development (ESD).

Schedule A – Computation of credit

1 Life sciences research and development tax credit (see instructions)

Form CT-3-A filers: If more than one member of a combined group whose amounts are in the combined return is claiming the life sciences research and development tax credit as a **qualified life sciences company**, complete Schedule B. Otherwise, continue with Schedule C.

Schedule B – Combined filer limitation for multiple life sciences research and development credit claims (see instructions)

A Limitation on combined return	B Amount of life sciences research and development tax credits applied prior to this credit	
	Name of member of combined group claiming the credit as a qualified life sciences company	Amount of credit claimed
Total amount from additional sheets, if any		
\$500,000	Total amount used	

2 Unused credit limitation (column A - column B; may not exceed \$500,000)

3 Enter the lesser of line 1 or line 2

Schedule C – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Partnership's certificate number	D Credit amount allocated
Total from additional sheets, if any			•
4 Total credit amount allocated from partnerships (add column D amounts).....			4
5 Total credit (see instructions).....			5

Schedule D – Computation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: do not complete this schedule.)

6 Tax due before credits (see instructions)	6	
7 Tax credits claimed before this credit (see instructions)	7	
8 Tax after application of credits (subtract line 7 from line 6)	8	
9 Fixed dollar minimum tax (see instructions)	9	
10 Limitation on credit (subtract line 9 from line 8; if line 9 is more than line 8, enter 0)	10	
11 Credit used for this tax year (enter the lesser of line 5, or line 10; enter here and on your franchise tax return)	11	
12 Unused tax credit available as a refund or as an overpayment (subtract line 11 from line 5)	12	
13 Amount of credit to be refunded (limited to the amount on line 12; enter here and on your franchise tax return)	13	
14 Amount of credit to be applied as an overpayment to next year's tax (subtract line 13 from line 12; enter here and on your franchise tax return).....	14	



Farm Donations to Food Pantries Credit

Tax Law – Article 9-A, Section 210-B(52)

CT-649

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF44	Employer identification number (EIN) 002190216
-------------------------------------	---

File this form with your franchise tax return.

All filers **must** complete line A.

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

C corporations

If Yes, complete lines B and C, and Schedules A, B, and D.

If No, and you are claiming this credit as a corporate partner, complete line B, Schedule A (lines 2 and 3), and Schedules B and C.

New York S corporations

If Yes, complete line C and Schedules A and D.

If No, and you are claiming this credit as a corporate partner, complete Schedule A (lines 2 and 3) and Schedule C.

B Form CT-3 and CT-3-A filers: Complete *Line B Worksheet* in the instructions. Is the amount shown on *Line B Worksheet*, line 12, at least 0.6667 (66.67%)? (mark an **X** in the appropriate box; see instructions) ... Yes No

If No, **stop**: you do not qualify for this credit.

C Enter the name, EIN, and physical address of the farm.

Business name CTEF44		EIN 0021900216	
Number and street 44 Harriman Campus	City Albany	State NY	ZIP code 12227

Schedule A – Computation of credit (complete Schedules C and D, as applicable, before completing this schedule)

1 Farm donations to food pantries credit from line 16	•	1		
2 Partner: Enter your share of the credit from your partnership(s) from line 13	•	2		
3 Total credit (add lines 1 and 2; New York S corporations, see instructions)	•	3		

Schedule B – Computation of credit used, refunded, or credited as an overpayment to the next tax year (New York S corporations: do not complete this schedule.)

4 Tax due before credits (see instructions)	•	4		
5 Tax credits claimed before this credit (see instructions)	•	5		
6 Subtract line 5 from line 4	•	6		
7 Fixed dollar minimum tax (see instructions)	•	7		
8 Credit limitation (subtract line 7 from line 6; if zero or less, enter 0)	•	8		
9 Credit to be used this tax year (enter the lesser of line 3 or line 8 here and on your franchise tax return)	•	9		
10 Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	•	10		
11 Tax credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	•	11		
12 Amount to be applied as an overpayment to next year's tax (subtract line 11 from line 10; enter here and on your franchise tax return)	•	12		

Schedule C – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Total column C amounts from additional sheets, if any		
13 Total credit allocated from partnerships (enter here and on line 2).....		13

Schedule D – Qualified donations

Complete columns A through E for each qualified donation.

A Date of qualified donation	B Location of qualified donation (city and state)	C Name of eligible food pantry	D EIN of eligible food pantry	E Fair market value of the qualified donation
03-15-2022	Albany, NY	Food Pantry 1	111444555	1,000.00
05-15-2022	Malta, NY	Food Pantry 2	454545454	1,000.00
06-15-2022	Troy, NY	Food Pantry 3	667766776	1,000.00
09-15-2022	Clifton Park, NY	Food Pantry 4	988988988	1,000.00
Total of column E amounts from additional sheets, if any				
14 Total of all column E amounts				14
15 Multiply line 14 by 25% (.25)				15
16 Enter the lesser of line 15 or 5,000 (enter here and on line 1)				16

Schedule C – Computation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: Do not complete this schedule.)

4 Tax due before credits <i>(see instructions)</i>	4		
5 Tax credits claimed before this credit <i>(see instructions)</i>	5		
6 Tax after application of credits <i>(subtract line 5 from line 4)</i>	6		
7 Fixed dollar minimum tax <i>(see instructions)</i>	7		
8 Credit limitation <i>(subtract line 7 from line 6; if line 7 is more than line 6, enter 0)</i>	8		
9 Credit used for this tax year <i>(enter the lesser of line 3 or line 8 here and on your franchise tax return)</i>	9		
10 Unused tax credit available as a refund or as an overpayment <i>(subtract line 9 from line 3)</i>	10		
11 Amount of credit to be refunded <i>(limited to the amount on line 10; enter here and on your franchise tax return)</i>	11		
12 Amount of credit to be applied as an overpayment to next year's tax <i>(subtract line 11 from line 10; enter here and on your franchise tax return)</i>	12		



Grade Number 6 Heating Oil Conversion Credit

Tax Law – Sections 47 and 210-B(58)

CT-656

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF44	Employer identification number (EIN) 002190216
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File this form with your franchise tax return.

All filers **must** complete lines A through E.

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

C corporations

If **Yes**, complete lines B through E, and Schedules A through C.

If **No**, and you are claiming this credit as a corporate partner, complete lines B through E, and Schedules B and C.

New York S corporations

If **Yes**, complete lines B through E, and Schedules A and B.

If **No**, and you are claiming this credit as a corporate partner, complete lines B through E, and Schedule B.

Certificate information

On lines B through E below, enter the information from your certificate issued by the New York State Energy Research and Development Authority (NYSERDA) (see instructions).

B Name and EIN of the facility certified by the NYSERDA.

Name of facility BUILDING 8	Facility's EIN 002190216
--------------------------------	-----------------------------

C Facility's address

44 Harriman St, Albany NY 12227

D Completion date 12-31-2022

E Certificate number ERDGHOC2212345

Schedule A – Computation of credit (see instructions)

1 Conversion costs certified by the NYSERDA from your certificate	1	10,000
2 Multiply line 1 by 50% (0.5)	2	
3 Enter the lesser of line 2 or \$500,000	3	
4 Enter the total of all additional Forms CT-656	4	
5 Total credit (add lines 3 and 4)	5	

Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Certificate number	D Credit amount allocated
Total from additional Forms CT-656, if any.....			•
6 Total credit allocated from partnership(s) (add column D amounts)			• 6
7 Total credit (add lines 5 and 6; New York S corporations, see instructions)			• 7

Schedule C – Computation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: do not complete this schedule.)

8 Tax due before credits (see instructions)	8	
9 Tax credits claimed before this credit (if none, enter 0; see instructions)	• 9	
10 Tax after application of credits (subtract line 9 from line 8)	10	
11 Fixed dollar minimum tax (see instructions)	11	
12 Credit limitation (subtract line 11 from line 10; if line 11 is more than line 10, enter 0)	• 12	
13 Credit used for this tax year (enter the lesser of line 7 or line 12; enter here and on your franchise tax return)	• 13	
14 Unused tax credit available as a refund or as an overpayment (subtract line 13 from line 7).....	• 14	
15 Amount of credit to be refunded (limited to the amount on line 14; enter here and on your franchise tax return)	• 15	
16 Amount of credit to be applied as an overpayment to the next year's tax (subtract line 15 from line 14; enter here and on your franchise tax return)	• 16	

Test 18

Begins on next page

[Return to Test Chart](#)



General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2022. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return <input type="checkbox"/>		Amended return <input type="checkbox"/>		beginning <input type="text" value="01/01/2022"/>		ending <input type="text" value="12/31/2022"/>	
Employer identification number (EIN) <input type="text" value="002190218"/>		File number <input type="text" value="AA1"/>	Business telephone number <input type="text" value="(518)555-2626"/>		If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>		
Legal name of corporation <input type="text" value="CTEF601"/>				Trade name/DBA			
Mailing address <input type="text" value="601 Harriman Campus"/>				State or country of incorporation <input type="text" value="New York"/>			
Number and street or PO Box <input type="text" value="601 Harriman Campus"/>				Date of incorporation <input type="text" value="05/01/2002"/>		Foreign corporations: date began business in NYS	
City <input type="text" value="Albany"/>		U.S. state/Canadian province <input type="text" value="NY"/>		ZIP/Postal code <input type="text" value="12227"/>		Country (if not United States)	
Principal business activity in NYS <input type="text" value="Farming and manufacturing"/>				NAICS business code number (from NYS Pub 910) <input type="text" value="111998"/>			
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.							

A. Pay amount shown on Part 2, line 19c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)		Payment enclosed	
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
D. Do you have an interest in any partnerships? (mark an X in the appropriate box)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

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

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

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

Authorized person	Printed name of authorized person <input type="text" value="John Doe"/>		Signature of authorized person <input type="text" value="President"/>		Official title <input type="text" value="President"/>
	Email address of authorized person <input type="text" value="johndoe@taxesdoneright.com"/>		Telephone number <input type="text" value="(518)555-2626"/>		Date <input type="text" value="04/15/2023"/>
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) <input type="text" value="Taxes Done Right"/>		Firm's EIN <input type="text" value="123456987"/>		Preparer's PTIN or SSN <input type="text" value="987654321"/>
	Signature of individual preparing this return <input type="text" value="315 Return Parkway"/>		Address <input type="text" value="315 Return Parkway"/>		City <input type="text" value="Albany"/>
	Email address of individual preparing this return <input type="text" value="billsmith@taxesdoneright.com"/>		Preparer's NYTPRIN <input type="text" value="54678912"/>	or <input type="checkbox"/>	Excl. code <input type="text" value=""/>

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

- 1 A qualified emerging technology company (QETC) eligible for the lower business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts 1
- 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts 2
- 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate 3
- 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts 4
- 5 A cooperative housing corporation eligible for the 0% capital base tax rate 5
- 6 A small business taxpayer eligible for the 0% capital base tax rate 6
 - If you marked this box, complete line 6a below and Section B, line 1.
 - 6a Total capital contributions 6a
- 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base 7

Section B – New York State information (see instructions)

- 1 Number of New York State employees 1
- 2 Wages paid to New York State employees 2
- 3 Number of business establishments in New York State 3
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box 4
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box 5
- 5a If you marked the line 5 box, use line 5a to report the applicable exception

	Number	Amount
number (1-4) and the amount of royalty payments <input type="checkbox"/> 5a	<input type="text"/>	<input type="text"/>
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box 6

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
1120 • 1120 consolidated • 1120-REIT or 1120-RIC 1120S • 1120F • 1120-H
- 2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:

Final federal determination • <input type="checkbox"/>	Date of determination <input type="text"/>	NOL carryback • <input type="checkbox"/>	Capital loss carryback ... • <input type="checkbox"/>	1139 • <input type="checkbox"/>	1120X • <input type="checkbox"/>	Failure to meet investment capital holding period • <input type="checkbox"/>
--	--	--	---	---------------------------------	----------------------------------	--
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • 2a
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
CT-3.1 • CT-3.2 • CT-3.3 • CT-3.4 • CT-60 • CT-225 • CT-227 •
Other (identify): DTF-686 •
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. 4
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box 5
- 6 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60
- 7 **Revoking a commonly owned group election** (only applies in the first year you revoke the election) – If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax (from Part 3, line 20)	•	1a			
1b	Capital base tax (from Part 4, line 15; see instructions)	•	1b			
1c	Fixed dollar minimum tax (see instr) • <input type="text" value="New York receipts"/>	•	1c			
2	Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2			
3	Tax credits used (from Part 7, line 2; see instructions)	•	3			
4	Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	■	4			

Penalties and interest

5	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	<input type="checkbox"/>	5		
6	Interest on late payment (see instructions)	•	6			
7	Late filing and late payment penalties (see instructions)	•	7			
8	Total penalties and interest (add lines 5, 6, and 7)	•	8			

Voluntary gifts/contributions

9	Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	•	9			
10	Total amount due (add lines 4, 8, and 9)	•	10			

Prepayments

11	Mandatory first installment from Form CT-300 (see instructions)	11	600			
12	Second installment (from Form CT-400)	12	600			
13	Third installment (from Form CT-400)	13	600			
14	Fourth installment (from Form CT-400)	14	600			
15	Payment with extension request (from Form CT-5, line 5)	15				
16	Overpayment credited from prior years (see instr.) <input type="text" value="Period"/>	16				
17	Overpayment credited from CT-3-M <input type="text" value="Period"/>	17				
18	Total prepayments (add lines 11 through 17; see instructions)	•	18			

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

19a	Underpayment	•	19a			
19b	Additional amount for 2023 MFI	•	19b			
19c	Balance due	■	19c			
20a	Excess prepayments	•	20a			
20b	Amount previously credited to 2023 MFI	•	20b			
20c	Overpayment	•	20c			
21	Amount of overpayment to be credited to next period	■	21			
22	Balance of overpayment available (subtract line 21 from line 20c)	•	22			
23	Amount of overpayment to be credited to Form CT-3-M	•	23			
24	Balance of overpayment to be refunded (subtract line 23 from line 22)	■	24			
25	Unused tax credits to be refunded	■	25	13,500		
26	Unused tax credits applied to next period	■	26	90,599		

Part 3 – Computation of tax on business income base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	●	1	425,425
2	Additions to FTI (from Form CT-225, line 5)	●	2	
3	Add lines 1 and 2	●	3	
4	Subtractions from FTI (from Form CT-225, line 10)	●	4	35,425
5	Subtract line 4 from line 3	●	5	
6	Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1; see instructions)	●	6	
7	Entire net income (ENI) (subtract line 6 from line 5)	●	7	
8	Investment and other exempt income (from Form CT-3.1, Schedule D, line 1)	●	8	
9	Subtract line 8 from line 7	●	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (from Form CT-3.1, Schedule D, line 2)	●	10	
11	Business income (add lines 9 and 10)	●	11	
12	Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	●	12	
13	Business income after addback (add lines 11 and 12)	●	13	
14	Business apportionment factor (from Part 6, line 56)	●	14	
15	Apportioned business income after addback (multiply line 13 by line 14)	●	15	
16	Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)	●	16	
17	Subtract line 16 from line 15	●	17	
18	NOL deduction (from Form CT-3.4, line 6)	●	18	
19	Business income base (subtract line 18 from line 17)	●	19	
20	Business income base tax (multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)	●	20	

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

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

		A Beginning of year	B End of year	C Average value
1	Total assets from federal return	2,500,500	3,000,000	
2	Real property and marketable securities included on line 1			
3	Subtract line 2 from line 1			
4	Real property and marketable securities at fair market value			
5	Adjusted total assets (add lines 3 and 4)			
6	Total liabilities	925,000	1,025,025	
7	Total net assets (subtract line 6, column C, from line 5, column C)			
8	Investment capital (from Part 5, line 19; if zero or less, enter 0)			
9	Business capital (subtract line 8 from line 7)			
10	Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)			
11	Total business capital (add lines 9 and 10)			
12	Business apportionment factor (from Part 6, line 56)			
13	Apportioned business capital (multiply line 11 by line 12)			
14				
15	Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)			

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

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

Addback of capital previously reported as investment capital

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

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

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

		A – New York State	B – Everywhere
Section 210-A.2			
1	Sales of tangible personal property	425,000	975,000
2	Sales of electricity		
3	Net gains from sales of real property		
Section 210-A.3			
4	Rentals of real and tangible personal property		
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property		
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event		
Section 210-A.4			
7	Sale, licensing, or granting access to digital products		

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

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

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

Section 210-A.5(a)(2)(A)			
9	Interest from loans secured by real property	2500	3000
10	Net gains from sales of loans secured by real property		
11	Interest from loans not secured by real property (QFI • <input type="checkbox"/>)		
12	Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)		
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)			
13	Interest from federal debt		
14			
15	Interest from NYS and its political subdivisions debt		
16	Net gains from federal, NYS, and NYS political subdivisions debt		
17	Interest from other states and their political subdivisions debt		
18	Net gains from other states and their political subdivisions debt		
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)			
19	Interest from asset-backed securities and other government agency debt		
20	Net gains from government agency debt or asset-backed securities sold through an exchange		
21	Net gains from all other asset-backed securities		
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)			
22	Interest from corporate bonds		
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange		
24	Net gains from other corporate bonds		
Section 210-A.5(a)(2)(E)			
25	Net interest from reverse repurchase and securities borrowing agreements		
Section 210-A.5(a)(2)(F)			
26	Net interest from federal funds		
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)			
27	Net income from sales of physical commodities	325,000	695,000
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)			
28	Marked to market net gains		
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)			
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)			
29	Interest from other financial instruments		
30	Net gains and other income from other financial instruments		

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31	Brokerage commissions		
32	Margin interest earned on behalf of brokerage accounts		
33	Fees for advisory services for underwriting or management of underwriting		
34	Receipts from primary spread of selling concessions		
35	Receipts from account maintenance fees	25,000	40,000
36	Fees for management or advisory services		
37	Interest from an affiliated corporation		
Section 210-A.5(c)			
38	Interest, fees, and penalties from credit cards		
39	Service charges and fees from credit cards		
40	Receipts from merchant discounts		
41	Receipts from credit card authorizations and settlement processing ..		
42	Other credit card processing receipts		
Section 210-A.5(d)			
43	Receipts from certain services to investment companies		
Section 210-A.5-a			
44	Global intangible low-taxed income	0 00	
Section 210-A.6			
45	Receipts from railroad and trucking business		
Section 210-A.6-a			
46	Receipts from the operation of vessels		
Section 210-A.7			
47	Receipts from air freight forwarding		
48	Receipts from other aviation services		
Section 210-A.8			
49	Advertising in newspapers or periodicals		
50	Advertising on television or radio		
51	Advertising via other means		
Section 210-A.9			
52	Transportation or transmission of gas through pipes		
Section 210-A.10			
53	Receipts from other services/activities not specified	40,000	131,225
Section 210-A.11			
54	Discretionary adjustments		
Total receipts			
55	Add lines 1 through 54 in columns A and B		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* • **56**

Enter line 56 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

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

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

CT-37	<input type="text"/>	CT-607	<input type="text"/>	CT-651	<input type="text"/>
CT-40	<input type="text"/>	CT-611	<input type="text"/>	CT-652	<input type="text"/>
CT-41	<input type="text"/>	CT-611.1	<input type="text"/>	CT-654	<input type="text"/>
CT-43	<input type="text"/>	CT-611.2	<input type="text"/>	CT-655	<input type="text"/>
CT-44	<input type="text"/>	CT-612	<input type="text"/>	CT-656	<input type="text"/>
CT-46	<input type="text"/>	CT-613	<input type="text"/>	CT-657	<input type="text"/>
CT-47	<input type="text"/>	CT-631	<input type="text"/>	CT-658	<input type="text"/>
CT-236	<input type="text"/>	CT-633	<input type="text"/>	DTF-621	<input type="text"/>
CT-238	<input type="text"/>	CT-634	<input type="text"/>	DTF-622	<input type="text"/>
CT-239	<input type="text"/>	CT-635	<input type="text"/>	DTF-624	<input type="text"/>
CT-241	<input type="text"/>	CT-636	<input type="text"/>	DTF-630	<input type="text"/>
CT-242	<input type="text"/>	CT-637	<input type="text"/>	Other credits	<input type="text"/>
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-640	<input type="text"/>		
CT-249	<input type="text"/>	CT-641	<input type="text"/>		
CT-250	<input type="text"/>	CT-642	<input type="text"/>		
CT-261	<input type="text"/>	CT-643	<input type="text"/>		
CT-501	<input type="text"/>	CT-644	<input type="text"/>		
CT-601	<input type="text"/>	CT-645	<input type="text"/>		
CT-602	<input type="text"/>	CT-646	<input type="text"/>		
CT-603	<input type="text"/>	CT-647	<input type="text"/>		
CT-604	<input type="text"/>	CT-648	<input type="text"/>		
CT-605	<input type="text"/>	CT-649	<input type="text"/>		
CT-606	<input type="text"/>	CT-650	<input type="text"/>		

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

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

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

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

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



Net Operating Loss Deduction (NOLD)

CT-3.4

Legal name of corporation CTEF601	Employer identification number (EIN) 002190218
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Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

A If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box (see Election to waive carryback *in instructions*)

1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the <i>Tax rates schedule</i> in Form CT-3-I or CT-3-A-I (see <i>instructions</i>)	1			
2 Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)	2			
3 Subtract line 2 from line 1	3			
4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)	4			

Computation of net operating loss (NOL) to be used (see *instructions*)

5a NOL carryforward from prior year's Form CT-3.4	5a			
5b NOL carryforwards from new members who entered the group during the current tax year	5b			

NOL carryback (see *instructions*)

Loss year		C Amount allowed to be carried back
A Beginning date (mm-dd-yyyy)	B Ending date (mm-dd-yyyy)	

5c Total NOL carryback (add column C amounts)	5c			
5d Subtotal (add lines 5a, 5b, and 5c)	5d			
5e NOL carryforwards that have expired	5e			
5f NOL carryforwards unavailable for use in the current tax year	5f			
5g Add lines 5e and 5f	5g			
5 Total NOLs available to be used in the current tax year (subtract line 5g from line 5d)	5			
6 NOL to be used in the current tax year	6			

Computation of NOL carryforward (see *instructions*)

7a NOL incurred in the current tax year	7a			
7b Net NOLs available (add lines 5, 5f, and 7a)	7b			
7c NOL carryforwards from members who left the group during the current tax year	7c			
7d Add lines 6 and 7c	7d			
7 NOL available to be carried forward (subtract line 7d from 7b)	7			

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B <i>(see instr.; if necessary)</i>
01/01/2022-12/31/2022	172,878	
01/01/2021-12/31/2021	200,000	
01/01/2020-12/31/2020	1,125,125	
01/01/2019-12/31/2019	225,225	
01/01/2018-12/31/2018	100,100	
01/01/2017-12/31/2017	207,250	12/31/2016
01/01/2016-12/31/2016	-325,000	
01/01/2015-12/31/2015	135,150	

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



Claim for Investment Tax Credit

(Includes Employment Incentive Credit)

CT-46

Tax Law – Sections 210-B.1 and 210-B.2

All filers must enter tax period:

beginning	01/01/2022	ending	12/31/2022
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Legal name of corporation CTEF601	Employer identification number 002190218
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File this form with Form CT-3, CT-3-A, or CT-3-S.

Summary of tax credit(s)

1	Investment tax credit (from line 20)	•	1	
2	Investment tax credit on research and development (R&D) property at the optional rate (from line 21)	•	2	
2a	Investment tax credit for eligible farmers (from line 21a)	•	2a	
3	Subtotal (add lines 1, 2, and 2a)		3	
4	Employment incentive credit (from line 28)	•	4	
5	Unused investment tax credit or employment incentive credit from preceding period (New York S corporations, enter 0)	•	5	
6	Unused expired tax credits (see instructions; New York S corporations, enter 0)	•	6	
7	Subtract line 6 from line 5		7	
8	Total (add lines 3, 4, and 7; New York S corporations, see instructions)	•	8	
9	Recapture of excess credit taken in previous periods (from line 32; New York S corporations, see instructions)	•	9	
10	Net investment tax credit(s) (see instructions)	•	10	

Computation of investment tax credit used, refunded, or carried forward (New York S corporations do not complete this section)

11	Tax due before credits (see instructions)	•	11	
12	Tax credits claimed before the investment tax credit (see instructions)	•	12	
13	Subtract line 12 from line 11		13	
14	Fixed dollar minimum tax (see instructions)	•	14	
15	Limitation on investment tax credit (subtract line 14 from line 13; if less than zero, enter 0)	•	15	
16	Investment tax credit to be used this period (see instructions)	•	16	
17	Unused investment tax credit (subtract line 16 from line 10)	•	17	
18a	Qualified new businesses only: Investment tax credit available for refund (see instructions)	•	18a	
18b	Qualified new businesses only: Amount of line 18a to be refunded (see instructions)	•	18b	
18c	Qualified new businesses only: Amount of line 18a to be applied as an overpayment to next year's tax (subtract line 18b from line 18a; see instructions)	•	18c	
19	Unused investment tax credit available to be carried forward (see instructions)	•	19	

Schedule A – Investment tax credit (Attach additional Forms CT-46 as necessary; see instructions)

For each property, complete columns A through D here and columns E through H on the corresponding lines below.

Item	A – Description of property (list items separately)	B – Principal use of property	C – Date acquired (mm-dd-yy)	D – Useful (years)
A	46 Harriman campus	Farming	05/05/20	26
B	52 Harriman campus	Machining	05/05/20	26
Item	E – Investment credit base	F – Investment credit (column E × standard rate; see Rate schedule 1 in Form CT-46-I)	G – Investment credit for research and development property (column E × standard rate; see Rate schedule 1 in Form CT-46-I)	H – Investment credit for eligible farmers on qualified property (see instructions) (column E × 20% (.2))
A	375,550			
B	375,550			
Amounts from additional Forms CT-46 if any				
20	Add column F amounts (enter here and on line 1)	20		
21	Add column G amounts (enter here and on line 2)	21		
21a	Add column H amounts (enter here and on line 2a)	21a		

A If you are claiming this credit as a corporate partner, mark an X in the box (see instructions).....

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

A Use with Schedule C, line 26, first succeeding year	A Year	B March 31	C June 30	D September 30	E December 31	F Total (B+C+D+E)	G Average	H* Percent %
22 Number of New York State employees in employment base year								
23 Number of New York State employees in current tax year								
B Use with Schedule C, line 27, second succeeding year	Year	March 31	June 30	September 30	December 31	Total (B+C+D+E)	Average	Percent %
24 Number of New York State employees in employment base year								
25 Number of New York State employees in current tax year								

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

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

	A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional rate)	C Employment incentive credit (multiply column B by the appropriate rate from Rate schedule 2 in Form CT-46-I)
26 Information for first succeeding year: use line 23, column H, to determine rate			
27 Information for second succeeding year: use line 25, column H, to determine rate			
28 Add column C amounts (enter here and on line 4)			28

Schedule D – Recapture of investment tax credit, including rehabilitation expenditures for retail enterprises and historic barns
(Attach additional Forms CT-46 as necessary)

A Description of property	B Date of acquisition or rehabilitation (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Total original investment tax credit allowed	H Recaptured investment tax credit (F × G)
29 Total recaptured investment tax credit from additional Forms CT-46 if any							29
30 Recaptured investment tax credit (add column H amounts and line 29)							30
31 Additional recapture (see instructions)							31
32 Add lines 30 and 31 (enter here and on line 9)							32



New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation CTEF601	Employer identification number (EIN) 002190218
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File this form with Form CT-3, CT-3-S, or CT-33.

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

Schedule A – Certain New York State additions to federal income

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

1 New York State additions (see instructions)

		Modification number	Amount			Modification number	Amount	
1a	•	A -	00	1i	•	A -	00	
1b	•	A -	00	1j	•	A -	00	
1c	•	A -	00	1k	•	A -	00	
1d	•	A -	00	1l	•	A -	00	
1e	•	A -	00	1m	•	A -	00	
1f	•	A -	00	1n	•	A -	00	
1g	•	A -	00	1o	•	A -	00	
1h	•	A -	00	1p	•	A -	00	
Total from additional Form(s) CT-225, if any			00				00	
2 Total (add lines 1a through 1p and the total from additional Form(s) CT-225)							2	00

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

3 New York State additions (see instructions)

		Modification number	Amount			Modification number	Amount	
3a	•	EA -	00	3i	•	EA -	00	
3b	•	EA -	00	3j	•	EA -	00	
3c	•	EA -	00	3k	•	EA -	00	
3d	•	EA -	00	3l	•	EA -	00	
3e	•	EA -	00	3m	•	EA -	00	
3f	•	EA -	00	3n	•	EA -	00	
3g	•	EA -	00	3o	•	EA -	00	
3h	•	EA -	00	3p	•	EA -	00	
Total from additional Form(s) CT-225, if any			00				00	
4 Total (add lines 3a through 3p and the total from additional Form(s) CT-225)							4	00
5 Total additions (add lines 2 and 4; see instructions)							5	00

Schedule B – Certain New York State subtractions from federal income

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

6 New York State subtractions (see instructions)

	Modification number	Amount		Modification number	Amount		
6a	S - 220	35,425	00	6i	S -	00	
6b	S -		00	6j	S -	00	
6c	S -		00	6k	S -	00	
6d	S -		00	6l	S -	00	
6e	S -		00	6m	S -	00	
6f	S -		00	6n	S -	00	
6g	S -		00	6o	S -	00	
6h	S -		00	6p	S -	00	
Total from additional Form(s) CT-225, if any			00				
7	Total (add lines 6a through 6p and the total from additional Form(s) CT-225)					7	35,425 00

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

8 New York State subtractions (see instructions)

	Modification number	Amount		Modification number	Amount		
8a	ES -		00	8i	ES -	00	
8b	ES -		00	8j	ES -	00	
8c	ES -		00	8k	ES -	00	
8d	ES -		00	8l	ES -	00	
8e	ES -		00	8m	ES -	00	
8f	ES -		00	8n	ES -	00	
8g	ES -		00	8o	ES -	00	
8h	ES -		00	8p	ES -	00	
Total from additional Form(s) CT-225, if any			00				
9	Total (add lines 8a through 8p and the total from additional Form(s) CT-225)					9	00
10	Total subtractions (add lines 7 and 9; see instructions)					10	35,425 00



Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit

Tax Law – Sections 210-B.3 and 210-B.4

CT-603

All filers must enter tax period:

beginning ending

Employer identification number (EIN) shown on page 1 of your tax return 002190218	File this claim with your corporation franchise tax return, Form CT-3, CT-3-S, or CT-3-A. See Form CT-603-I, <i>Instructions for Form CT-603</i> , for assistance in completing this form. Attach a copy of the <i>Certificate of Eligibility</i> and retention certificate.
Legal name of corporation filing the franchise tax return CTEF601	
Name of empire zone (EZ) Albany	

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

Schedule A

Part 1 – Computation of EZ investment tax credit (EZ-ITC)

1 Unused EZ-ITC from preceding period.....	• 1	2500
2 Recapture of EZ-ITCs taken in previous periods from line 25 (New York S corporations, see instructions)	• 2	
3 Net EZ-ITC or addback (see instructions)	• 3	

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

4 EZ-EIC from line 24 (New York S corporations, see instructions)	• 4	
5 Unused EZ-EIC from preceding period	• 5	2000
6 Total (add lines 4 and 5)	• 6	
7 Recapture of EZ-EICs taken in previous periods from line 26 (New York S corporations, see instructions)	• 7	
8 Net EZ-EIC or addback (see instructions)	• 8	

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

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

	A EZ-EIC		B EZ-ITC	
9 Franchise tax minus all credits claimed before the EZ-EIC (column A) or before the EZ-ITC (column B) (see instructions)	9	500	500	
10 Enter in column B the fixed dollar minimum tax (from Form CT-3 or CT-3-A, Part 2, line 1c)	10		500	
11 Enter in column A the fixed dollar minimum tax (from Form CT-3 or CT-3-A, Part 2, line 1c)	11	500		
12 EZ credit limitation (column A: subtract line 11 from line 9; column B: subtract line 10 from line 9)	• 12	0		0
13 EZ credit used this period (column A: enter the lesser of line 8 or line 12, column A; column B: enter the lesser of line 3 or line 12, column B)	13	0		0
14 Total EZ-EIC and EZ-ITC used this period (add line 13, columns A and B; see instructions)	• 14			0

Part 2 – Credits available for refund or carryforward

15	Net EZ-ITC from line 3 (if line 3 is a negative number, enter 0 here and on line 17)	15	
16	EZ-ITC used from line 13, column B	16	
17	EZ-ITC available for carryforward (subtract line 16 from line 15)	17	
18a	Qualified businesses only: EZ-ITC available for refund (see instructions)	18a	
18b	Qualified businesses only: amount of line 18a to be refunded (see instructions)	18b	
18c	Qualified businesses only: amount of line 18a to be applied as an overpayment to next year's tax (subtract line 18b from line 18a; see instructions)	18c	
19	EZ-ITC available for carryforward after refund (see instructions)	19	
20	Net EZ-EIC from line 8 (if line 8 is a negative number, enter 0 here and on line 22)	20	
21	EZ-EIC used from line 13, column A	21	
22	EZ-EIC available for carryforward (subtract line 21 from line 20; see instructions)	22	
23a	Qualified businesses only: EZ-EIC available for refund (enter the lesser of 50% of line 4 or 50% of line 22)	23a	
23b	Qualified businesses only: amount of line 23a to be refunded (see instructions)	23b	
23c	Qualified businesses only: amount of line 23a to be applied as an overpayment to next year's tax (subtract line 23b from line 23a; see instructions)	23c	
23d	EZ-EIC available for carryforward after refund (see instructions)	23d	

Schedule C – EZ-EIC (see instructions)

Part 1 – Eligibility for EZ-EIC (see instructions)

	A	B	C	D	E	F	G	H
A Provide information for the tax year listed on Schedule C, Part 2, line A	Year	March 31	June 30	September 30	December 31	Total (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for the current tax year	2022	28	28	28	28			
Number of employees in EZ for employment base year	2016	20	20	22	22			%
B Provide information for the tax year listed on Schedule C, Part 2, line B	Year	March 31	June 30	September 30	December 31	Total (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for the current tax year								
Number of employees in EZ for employment base year								%
C Provide information for the tax year listed on Schedule C, Part 2, line C	Year	March 31	June 30	September 30	December 31	Total (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for the current tax year								
Number of employees in EZ for employment base year								%

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

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

A	B	C
Tax year in which EZ-ITC was allowed	Amount of original EZ-ITC	EZ-EIC (multiply column B by 30% (.3))
A 2016	10,000	
B		
C		
24 Total – Enter column C total here and on line 4		

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

A Description of property	B Date acquired	C Date property ceased to qualify	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G EZ-ITC allowed (see instructions)	H Recaptured EZ-ITC (F x G)	I Recaptured EZ-EIC (see instructions)	
Machinery	05/01/2015	12/31/2020	100	16	16	9375			
Totals from attached pages									
25 Recaptured EZ-ITC (add column H amounts; enter here and on line 2)							25		
26 Recaptured EZ-EIC (add column I amounts; enter here and on line 7).....							26		



COVID-19 Capital Costs Credit

Tax Law – Section 210-B.58

CT-657

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF601	Employer identification number (EIN) 002190218
--------------------------------------	---

File this form with your franchise tax return.

All filers **must** complete line A.

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

C corporations

If Yes, complete Schedules A through C.
If No, and you are claiming this credit as a corporate partner, complete Schedules B and C.

New York S corporations

If Yes, complete Schedules A and B.
If No, and you are claiming this credit as a corporate partner, complete Schedule B.

All filers: Complete Schedule D, if applicable.

Schedule A – Computation of credit (see instructions)

Enter the information from your certificate of tax credit in columns A and B below.

	A Certificate number	B Credit
	ESDCCCC2212345	7000
Total from any additional Forms CT-657.....	•	
1 COVID-19 capital costs credit (add column B amounts)	• 1	

Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Certificate number	D Share of credit
Total from any additional Forms CT-657			•
2 Total credit allocated from partnership(s) (add column D amounts)			• 2
3 Total credit (add lines 1 and 2; New York S corporations, see instructions)			• 3

Schedule C – Computation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: do not complete this schedule.)

4 Tax due before credits (see instructions)	4	
5 Tax credits claimed before this credit (see instructions)	5	
6 Tax after application of credits (subtract line 5 from line 4)	6	
7 Fixed dollar minimum tax (see instructions)	7	
8 Credit limitation (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)	8	
9 Credit used for this tax year (enter the lesser of line 3 or line 8 here and on your franchise tax return)	9	
10 Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	10	
11 Amount of credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	11	
12 Amount of credit to be applied as an overpayment to the next year's tax (subtract line 11 from line 10; enter here and on your franchise tax return)	12	

Schedule D – Recapture of credit (see instructions)

	A		B	
	Revoked certificate number		Amount of credit previously claimed	
Total from any additional Forms CT-657				
13 Total (add column B amounts)	13			



Additional Restaurant Return-to-Work Credit

Tax Law – Section 210-B.56-a

CT-658

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF601	Employer identification number (EIN) 002190218
--------------------------------------	---

File this form with your franchise tax return.

All filers **must** complete line A.

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

C corporations

If **Yes**, complete Schedules A through D.
If **No**, and you are claiming this credit as a corporate partner, complete Schedules B through D.

New York S corporations

If **Yes**, complete Schedules A and B.
If **No**, and you are claiming this credit as a corporate partner, complete Schedule B.

All filers: Complete Schedule E, if applicable.

Schedule A – Computation of credit

Enter the information from your certificate of tax credit in columns A through E below.

A Name of entity	B EIN	C Employment measurement date	D Certificate number	E Credit
CTEF601	002190218	02/15/2021	ESDAARW2212345	6000
Total from additional Form(s) CT-658, if any				•
1 Additional restaurant return-to-work credit (see instructions)				• 1

Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Certificate number	D Share of credit
Total from additional Form(s) CT-658, if any			•
2 Total credit allocated from partnership(s) (add column D amounts)			• 2
3 Total credit (add lines 1 and 2; New York S corporations, see instructions)			• 3

Schedule C – Reconciliation of advance payments (New York S corporations: do not complete this schedule.)

4 Total credit (from line 3)	•	4	
5 Additional restaurant return-to-work credit advance payment(s) received (see instructions)	•	5	1000
6 Net additional restaurant return-to-work credit unclaimed or overpaid (subtract line 5 from line 4; see instr.)	•	6	

Schedule D – Computation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: do not complete this schedule.)

7 Tax due before credits (see instructions)	•	7	
8 Tax credits claimed before this credit (see instructions)	•	8	
9 Tax after application of credits (subtract line 8 from line 7)	•	9	
10 Fixed dollar minimum tax (see instructions)	•	10	
11 Credit limitation (subtract line 10 from line 9; if line 10 is more than line 9, enter 0)	•	11	
12 Credit used for this tax year (enter the lesser of line 6 or line 11 here and on your franchise tax return)	•	12	
13 Unused tax credit available as a refund or as an overpayment (subtract line 12 from line 6).....	•	13	
14 Amount of credit to be refunded (limited to the amount on line 13; enter here and on your franchise tax return)	•	14	
15 Amount of credit to be applied as an overpayment to the next year's tax (subtract line 14 from line 13; enter here and on your franchise tax return)	•	15	

Schedule E – Recapture of additional restaurant return-to-work credit (see instructions)

A Revoked certificate number	B Amount of credit previously claimed
Total of column B from additional Form(s) CT-658, if any	•
16 Total (add column B amounts; see instructions)	• 16



Tax Shelter Reportable Transactions

DTF-686

Attachment to New York State Return

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

All filers must enter tax period:

beginning ending

Name(s) as shown on your return CTEF601		Taxpayer identification number shown on page 1 of your tax return 002190218	
Spouse's name (for personal income tax, if applicable)		Spouse's identification number (if applicable)	
Mailing address (number and street or PO Box) 601 Harriman Campus			
City, village, town, or post office Albany		State NY	ZIP code 12227
Taxpayer's email address johndoe@taxesdoneright.com			

File this form with your business tax return, your amended business tax return, your personal income tax return, or your amended personal income tax return.

1 Identify the type of federal reportable transactions. Mark an **X** in the box(es) that apply (see instructions, Form DTF-686-I).

- A. Listed transaction
- B. Confidential transaction
- C. Transaction with contractual protection
- D. Loss transaction
- E. Transaction with brief assets holding period
- F. Transaction of interest

2 Enter the total number of IRS Form(s) 8886 that are attached to this form

3 Enter in the box(es) below the applicable code(s) for each federal listed transaction being reported (see instructions).

01
 05
 14
 15
 17
 19
 20
 25
 30
 37

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 purposes of a consolidated disclosure

(see instructions)

As an authorized officer of the above named corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law, Article 9, section 202; Article 9-A, section 211.8; and Article 33, section 1518 as such provisions relate to the disclosure requirements of Tax Law section 25.

Authorized officer	Printed name of authorized officer John Doe	Signature of authorized officer	Official title President
	Email address of authorized officer johndoe@taxesdoneright.com	Telephone number (518)555-2626	Date 04/15/2023

Test 19

Begins on next page

[Return to Test Chart](#)



Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2022. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return <input type="checkbox"/>		Amended return <input checked="" type="checkbox"/>		beginning <input type="checkbox"/> 01/01/2022		ending <input type="checkbox"/> 12/31/2022	
Employer identification number (EIN) 002190219		File number AA1	Business telephone number (518) 555-2626		If you claim an overpayment, mark an X in the box <input type="checkbox"/>		
Legal name of corporation CTEF47				Trade name/DBA			
Mailing address Care of (c/o)				State or country of incorporation Delaware			
Number and street or PO Box 47 WA Harriman Campus			Date of incorporation 04/05/2014		Foreign corporations: date began business in NYS		
City Albany		U.S. state/Canadian province NY		ZIP/Postal code 12227		Country (if not United States)	
Principal business activity in NYS Farm Supplies Merchant Wholesalers				NAICS business code number (from NYS Pub 910) 424910			
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.							

A. Pay amount shown on Part 2, line 19c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)		Payment enclosed <input type="checkbox"/>	
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions)		<input type="checkbox"/> C	
D. Do you have an interest in any partnerships? (mark an X in the appropriate box) If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.		<input checked="" type="checkbox"/> D Yes <input type="checkbox"/> No	

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

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

Authorized person	Printed name of authorized person John Doe		Signature of authorized person		Official title President	
	Email address of authorized person johndoe@taxesdoneright.com			Telephone number (518) 555-2626		Date 04/15/2023
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN 987654321	
	Signature of individual preparing this return		Address 315 Return Parkway		City Albany	State NY
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or	Excl. code 03	Date 04/15/2023	

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

- 1 A qualified emerging technology company (QETC) eligible for the lower business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts 1
- 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts 2
- 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate 3
- 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts 4
- 5 A cooperative housing corporation eligible for the 0% capital base tax rate 5
- 6 A small business taxpayer eligible for the 0% capital base tax rate 6
If you marked this box, complete line 6a below and Section B, line 1.
- 6a Total capital contributions
- 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base 7

Section B – New York State information (see instructions)

- 1 Number of New York State employees
- 2 Wages paid to New York State employees
- 3 Number of business establishments in New York State
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box 4
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box 5
- 5a If you marked the line 5 box, use line 5a to report the applicable exception
number (1-4) and the amount of royalty payments
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box 6

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
1120 • 1120 consolidated • 1120-REIT or 1120-RIC 1120S • 1120F • 1120-H
- 2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:
Final federal determination • Date of determination NOL carryback • Capital loss carryback ... • 1139 • 1120X • Failure to meet investment capital holding period •
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period •
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
CT-3.1 • CT-3.2 • CT-3.3 • CT-3.4 • CT-60 • CT-225 • CT-227 •
Other (identify):
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed.
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box 5
- 6 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60
- 7 **Revoking a commonly owned group election** (only applies in the first year you revoke the election) – If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax (from Part 3, line 20)	•	1a			
1b	Capital base tax (from Part 4, line 15; see instructions)	•	1b			
1c	Fixed dollar minimum tax (see instr)	•	1c			
2	Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2			
3	Tax credits used (from Part 7, line 2; see instructions)	•	3			
4	Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	•	4			

Penalties and interest

5	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	5			
6	Interest on late payment (see instructions)	•	6			
7	Late filing and late payment penalties (see instructions)	•	7			
8	Total penalties and interest (add lines 5, 6, and 7)	•	8			

Voluntary gifts/contributions

9	Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	•	9			
10	Total amount due (add lines 4, 8, and 9)	•	10			

Prepayments

11	Mandatory first installment from Form CT-300 (see instructions)	•	11	45,000		
12	Second installment (from Form CT-400)	•	12	45,000		
13	Third installment (from Form CT-400)	•	13	45,000		
14	Fourth installment (from Form CT-400)	•	14	45,000		
15	Payment with extension request (from Form CT-5, line 5)	•	15	500		
16	Overpayment credited from prior years (see instr.)	•	16	250		
17	Overpayment credited from CT-3-M	•	17			
18	Total prepayments (add lines 11 through 17; see instructions)	•	18			

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

19a	Underpayment	•	19a			
19b	Additional amount for 2023 MFI	•	19b			
19c	Balance due	•	19c			
20a	Excess prepayments	•	20a			
20b	Amount previously credited to 2023 MFI	•	20b			
20c	Overpayment	•	20c			
21	Amount of overpayment to be credited to next period	•	21			
22	Balance of overpayment available (subtract line 21 from line 20c)	•	22			
23	Amount of overpayment to be credited to Form CT-3-M	•	23			
24	Balance of overpayment to be refunded (subtract line 23 from line 22)	•	24			
25	Unused tax credits to be refunded	•	25			
26	Unused tax credits applied to next period	•	26			

Part 3 – Computation of tax on business income base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	• 1	5,750,000
2	Additions to FTI (from Form CT-225, line 5)	• 2	
3	Add lines 1 and 2	• 3	
4	Subtractions from FTI (from Form CT-225, line 10)	• 4	
5	Subtract line 4 from line 3	• 5	
6	Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1; see instructions)	• 6	
7	Entire net income (ENI) (subtract line 6 from line 5)	• 7	
8	Investment and other exempt income (from Form CT-3.1, Schedule D, line 1)	• 8	
9	Subtract line 8 from line 7	• 9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (from Form CT-3.1, Schedule D, line 2)	• 10	
11	Business income (add lines 9 and 10)	• 11	
12	Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	• 12	
13	Business income after addback (add lines 11 and 12)	• 13	
14	Business apportionment factor (from Part 6, line 56)	• 14	
15	Apportioned business income after addback (multiply line 13 by line 14)	• 15	
16	Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)	• 16	
17	Subtract line 16 from line 15	• 17	
18	NOL deduction (from Form CT-3.4, line 6)	• 18	
19	Business income base (subtract line 18 from line 17)	• 19	
20	Business income base tax (multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)	• 20	

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

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

		A Beginning of year	B End of year	C Average value
1	Total assets from federal return	200,210,210	210,220,220	
2	Real property and marketable securities included on line 1	1,000,000	1,000,000	
3	Subtract line 2 from line 1			
4	Real property and marketable securities at fair market value	1,000,000	1,000,000	
5	Adjusted total assets (add lines 3 and 4)			
6	Total liabilities	40,000,000	50,000,000	
7	Total net assets (subtract line 6, column C, from line 5, column C)			
8	Investment capital (from Part 5, line 19; if zero or less, enter 0)			
9	Business capital (subtract line 8 from line 7)			
10	Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)			
11	Total business capital (add lines 9 and 10)			
12	Business apportionment factor (from Part 6, line 56)			
13	Apportioned business capital (multiply line 11 by line 12)			
14				
15	Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)			

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

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

Addback of capital previously reported as investment capital

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

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

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

		A – New York State		B – Everywhere	
Section 210-A.2					
1	Sales of tangible personal property	6,125,175		7,100,500	
2	Sales of electricity				
3	Net gains from sales of real property				
Section 210-A.3					
4	Rentals of real and tangible personal property				
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property				
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event				
Section 210-A.4					
7	Sale, licensing, or granting access to digital products				

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

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

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

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

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31	Brokerage commissions		
32	Margin interest earned on behalf of brokerage accounts		
33	Fees for advisory services for underwriting or management of underwriting		
34	Receipts from primary spread of selling concessions	3,500,500	3,500,500
35	Receipts from account maintenance fees		
36	Fees for management or advisory services		
37	Interest from an affiliated corporation		
Section 210-A.5(c)			
38	Interest, fees, and penalties from credit cards		
39	Service charges and fees from credit cards		
40	Receipts from merchant discounts	4,525,525	4,525,525
41	Receipts from credit card authorizations and settlement processing ..		
42	Other credit card processing receipts		
Section 210-A.5(d)			
43	Receipts from certain services to investment companies		
Section 210-A.5-a			
44	Global intangible low-taxed income	0 00	
Section 210-A.6			
45	Receipts from railroad and trucking business		
Section 210-A.6-a			
46	Receipts from the operation of vessels		
Section 210-A.7			
47	Receipts from air freight forwarding		
48	Receipts from other aviation services		
Section 210-A.8			
49	Advertising in newspapers or periodicals		
50	Advertising on television or radio		
51	Advertising via other means		
Section 210-A.9			
52	Transportation or transmission of gas through pipes		
Section 210-A.10			
53	Receipts from other services/activities not specified	97,000	97,000
Section 210-A.11			
54	Discretionary adjustments		
Total receipts			
55	Add lines 1 through 54 in columns A and B		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)*

Enter line 56 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

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

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

CT-37	<input type="text"/>	CT-607	<input type="text"/>	CT-651	<input type="text"/>
CT-40	<input type="text"/>	CT-611	<input type="text"/>	CT-652	<input type="text"/>
CT-41	<input type="text"/>	CT-611.1	<input type="text"/>	CT-654	<input type="text"/>
CT-43	<input type="text"/>	CT-611.2	<input type="text"/>	CT-655	<input type="text"/>
CT-44	<input type="text"/>	CT-612	<input type="text"/>	CT-656	<input type="text"/>
CT-46	<input type="text"/>		<input type="text"/>	CT-657	<input type="text"/>
CT-47	<input type="text"/>		<input type="text"/>	CT-658	<input type="text"/>
CT-236	<input type="text"/>		<input type="text"/>	DTF-621	<input type="text"/>
CT-238	<input type="text"/>		<input type="text"/>	DTF-622	<input type="text"/>
CT-239	<input type="text"/>		<input type="text"/>	DTF-624	<input type="text"/>
CT-241	<input type="text"/>		<input type="text"/>	DTF-630	<input type="text"/>
CT-242	<input type="text"/>		<input type="text"/>	Other credits	<input type="text"/>
CT-246	<input type="text"/>		<input type="text"/>		
CT-248	<input type="text"/>		<input type="text"/>		
CT-249	<input type="text"/>		<input type="text"/>		
CT-250	<input type="text"/>		<input type="text"/>		
CT-261	<input type="text"/>		<input type="text"/>		
CT-501	<input type="text"/>		<input type="text"/>		
CT-601	<input type="text"/>		<input type="text"/>		
CT-602	<input type="text"/>		<input type="text"/>		
CT-603	<input type="text"/>	CT-647	<input type="text"/>		
CT-604	<input type="text"/>	CT-648	<input type="text"/>		
CT-605	<input type="text"/>	CT-649	<input type="text"/>		
CT-606	<input type="text"/>	CT-650	<input type="text"/>		

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

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

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

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

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



New York State Voluntary Contributions

CT-227

File with Form CT-3, CT-3-A, or CT-3-S.

Legal name of corporation CTEF47	Employer identification number (EIN) 002190219
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Part 1 – Voluntary contributions (see instructions)

Name of fund			
1	Return a Gift to Wildlife	• 1	200
2	Breast Cancer Research	• 2	
3	Prostate Cancer	• 3	
4	9/11 Memorial	• 4	100
5	Volunteer Firefighting	• 5	
6	Veterans Remembrance	• 6	
7	Women’s Cancers Fund	• 7	
8	Veterans’ Homes	• 8	
9	Love Your Library Fund	• 9	
10	Lupus Fund	• 10	
11	Military Family Fund	• 11	
12	ALS Research and Education	• 12	
13	Home Delivered Meals for Seniors	• 13	
14	Leukemia, Lymphoma, and Myeloma Fund	• 14	
15	Retired and Rescued Thoroughbred Race Horse Aftercare	• 15	200
16	Retired and Rescued Standardbred Race Horse Aftercare	• 16	200
17	Gift for Lyme and Tick-Borne Diseases Education, Research, and Prevention	• 17	200

Part 2 – Total

1 Total (add Part 1, lines 1 through 17; see instructions)	1	
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Net Operating Loss Deduction (NOLD)

CT-3.4

Legal name of corporation CTEF47	Employer identification number (EIN) 002190219
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Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

A If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box (see Election to waive carryback *in instructions*)

1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the <i>Tax rates schedule</i> in Form CT-3-I or CT-3-A-I (see <i>instructions</i>)	1			
2 Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)	2			
3 Subtract line 2 from line 1	3			
4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)	4			

Computation of net operating loss (NOL) to be used (see *instructions*)

5a NOL carryforward from prior year's Form CT-3.4	5a		10,000	
5b NOL carryforwards from new members who entered the group during the current tax year	5b			

NOL carryback (see *instructions*)

Loss year		C Amount allowed to be carried back
A Beginning date (mm-dd-yyyy)	B Ending date (mm-dd-yyyy)	
01/01/2023	12/31/2023	1,000

5c Total NOL carryback (add column C amounts)	5c			
5d Subtotal (add lines 5a, 5b, and 5c)	5d			
5e NOL carryforwards that have expired	5e			
5f NOL carryforwards unavailable for use in the current tax year	5f			
5g Add lines 5e and 5f	5g			
5 Total NOLs available to be used in the current tax year (subtract line 5g from line 5d)	5			
6 NOL to be used in the current tax year	6			

Computation of NOL carryforward (see *instructions*)

7a NOL incurred in the current tax year	7a			
7b Net NOLs available (add lines 5, 5f, and 7a)	7b			
7c NOL carryforwards from members who left the group during the current tax year	7c			
7d Add lines 6 and 7c	7d			
7 NOL available to be carried forward (subtract line 7d from 7b)	7			

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B <i>(see instr.; if necessary)</i>
01/01/2022-12/31/2022		12/31/2021
01/01/2021-12/31/2021	-11,000	
01/01/2020-12/31/2020	22,000	
01/01/2019-12/31/2019	33,000	
01/01/2018-12/31/2018	56,000	
01/01/2017-12/31/2017	2,500,500	
01/01/2016-12/31/2016	30,000	
01/01/2015-12/31/2015	20,000	

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



Claim for Farmers' School Tax Credit

Tax Law - Section 210-B.11

CT-47

All filers must enter tax period: beginning ending

Legal name of corporation CTEF47	Employer identification number 002190219
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File this form with Form CT-3 or CT-3-A (See Form CT-47-I, Instructions for Form CT-47, for assistance)

Part 1 – Eligibility

Form CT-3-S filers: do **not** complete this form. Instead, include the shareholders' amounts of the following on Form CT-34-SH: eligible taxes paid; total acres of qualified agricultural property; total acres of qualified agricultural property converted to nonqualified use; and total acres of qualified conservation property.

- If you mark an **X** in a *No* box for question A, B, C, or D, **stop**; you do not qualify for this credit.
- A Did you have qualified agricultural property during the tax year? (see instructions) • Yes • No
 - B Were eligible school district property taxes paid on that property during the tax year? (see instructions) • Yes • No
 - C Complete Worksheet A in the instructions. Is the amount shown on line 3 of Worksheet A less than \$300,000? • Yes • No
 - D Complete Worksheet B in the instructions (and Worksheet C, if applicable). Is the amount shown on line 12 of Worksheet B, or line 6 of Worksheet C, if applicable, at least 0.6667? (see instructions) • Yes • No
 - E If you and one or more related persons (see instructions) each owned qualified agricultural property on March 1 of the tax year, mark an **X** here and see instructions for line 4 •
 - F If all or part of your qualified agricultural property was converted to nonqualified use during the tax year, mark an **X** here and see instructions •

Part 2 – Computation of credit

1 Corporations: Enter the total acres of qualified agricultural property owned by you during the tax year (see instructions)	1	75	
2 Corporate partners: Enter your share of acres of qualified agricultural property from a partnership	2		
3 Add lines 1 and 2.....	3		
4 Enter base acreage amount (see instructions)	4	75	
5 Subtract line 4 from line 3 (if zero or less, skip lines 6 and 7, enter 1.0000 (100%) on line 8, and continue on line 9) ...	5	0	
6 Multiply line 5 by 50% (.5)	6	0	
7 Add lines 4 and 6.....	7		
8 Divide line 7 by line 3 and round the result to four decimal places	8		
9 Corporations: Enter the eligible school taxes you paid during the year (see instructions)	9	6500	
10 Corporate partners: Enter your share of eligible taxes from a partnership (see instructions)	10		
11 Add lines 9 and 10.....	11		
12 Multiply line 11 by line 8	12		
13 Enter the amount from Worksheet A, line 3 of the instructions (if the line 13 amount is \$200,000 or less, skip lines 14, 15, and 16, and enter the line 12 amount on line 17)	13	6000	
14 Enter the excess of line 13 over \$200,000 (cannot exceed \$100,000) ...	14		
15 Divide line 14 by \$100,000 and round the result to four decimal places (cannot exceed 1.0000 (100%)) ...	15		
16 Multiply line 12 by line 15	16		
17 Subtract line 16 from line 12.....	17		
18 Unused excess farmers' school tax credit carried forward from prior years.....	18	500	
19 Total credit (add lines 17 and 18)	19		

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

Part 2 – Computation of credit *(continued)*

20	Recapture of farmers' school tax credit <i>(from line 33, column E)</i>	•	20		
21	Credit available after recapture <i>(see instructions)</i>	•	21		
22	Tax due before credits <i>(see instructions)</i>	•	22		
23	Enter any other credits applied before this credit for this tax period <i>(see instructions)</i>	•	23		
24	Net tax <i>(subtract line 23 from line 22)</i>	•	24		
25	Fixed dollar minimum tax <i>(enter the amount from Form CT-3, Part 2, line 1c, or Form CT-3-A, Part 2, line 1c)</i>	•	25		
26	Farmers' school tax credit limitation <i>(subtract line 25 from line 24; if the result is negative, enter 0)</i>	•	26		
27	Credit used <i>(see instructions)</i>	•	27		
28	Unused credit <i>(subtract line 27 from line 21)</i>	•	28		
29	Unused credit available to be refunded, credited as an overpayment, or carried forward <i>(enter the lesser of line 17 or line 28)</i> ...	•	29		
30	Unused credit to be refunded <i>(see instructions)</i>	•	30		
31	Unused credit to be credited as an overpayment to next year's return <i>(see instructions)</i>	•	31		
32	Unused credit to be carried forward <i>(subtract lines 30 and 31 from line 28)</i>	•	32		

Part 3 – Credit recapture on qualified agricultural property converted to nonqualified use *(see instructions)*

	A	B	C	D	E
	Total acres of qualified agricultural property converted to nonqualified use in the tax year	Total acres of qualified agricultural property owned before conversion	Column A + column B	Total credit claimed in the two previous tax years	Total amount of credit to be recaptured <i>(column C × column D; transfer this amount to line 20)</i>
33					



Temporary Deferral Nonrefundable Payout Credit

For Nonrefundable Credits Deferred for Tax Years Beginning on Or After January 1, 2010 and Before January 1, 2013

Tax Law – Article 1, Section 34; Article 9, Section 187-o; Article 9-A, Section 210-B.33; and Article 33, Section 1511(y)

File this form with your franchise tax return.

Legal name of corporation CTEF47	Employer identification number 002190219
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Schedule A – Computation of credit used and carried over

1 Temporary deferral nonrefundable payout credit carry forward from last year's Form CT-501	• 1	24,000
2 Tax due before credits (see instructions)	• 2	
3 Tax credits claimed before this credit (see instructions)	• 3	
4 Subtract line 3 from line 2	• 4	
5 Minimum tax limitation (see instructions)	• 5	
6 Credit limitation (subtract line 5 from line 4; if zero or less, enter 0)	• 6	
7 Amount of credit used for the current tax year (see instructions)	• 7	
8 Amount of credit available for carryover to next year (subtract line 7 from line 1)	• 8	

Instructions

General information

Temporary deferral of certain tax credits

For tax years beginning on or after January 1, 2010, and before January 1, 2013, if the total amount of certain credits that you could use to reduce your tax or have refunded to you was greater than \$2 million, the excess over \$2 million was deferred to tax years beginning on or after January 1, 2013.

Purpose of Form CT-501

For tax years beginning on or after January 1, 2013, use Form CT-501 to claim the temporary deferral nonrefundable payout credit.

Note: Use this form **only** for the nonrefundable credits that were deferred for tax years beginning on or after January 1, 2010, and before January 1, 2013.

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

New York S corporations: **Only** file this form if you filed Form CT-500 and deferred a special additional mortgage recording tax credit. Shareholders of New York S corporations will file Form IT-501 with their New York personal income tax return to claim any credits flowed through from the S corporation that were required to be deferred.

Using your accumulated deferred credits

The accumulated amounts of **nonrefundable** tax credits that were deferred for tax years beginning on or after January 1, 2010, and before January 1, 2013, are combined to become your **temporary deferral nonrefundable payout credit**. Any amount of this credit that is not deductible for the tax year beginning on or after January 1, 2013, and before January 1, 2014, may be carried over to the following year(s) to be deducted from your tax until the accumulated credit amount is exhausted.

Line instructions

Schedule A – Computation of credit used and carried over

Lines 2 and 5 entries table		
Section 1		
Franchise tax return filed	Enter on line 2 any net recaptured tax credits plus the amount from	Enter on line 5 the amount below
Forms CT-183 and CT-184	Form CT-183, line 4 plus Form CT-184, line 3 or 4	75
Form CT-186	Line 5	125
Form CT-3	Part 2, line 2	Part 2, line 1c
Form CT-3-A	Part 2, line 2	Part 2, line 1c
Form CT-3-S	Part 2, line 23	Part 2, line 23
Form CT-33	Line 11	250
Form CT-33-A	Line 15	Line 4 plus line 12
Form CT-33-NL	Line 5	250
Section 2		
Tax return filed	Enter on line 2 any net recaptured tax credits plus the amount from	Enter on line 5 the amount below
Form CT-186-E	Line 88	0
Form CT-186-P	Line 4	0

Line 2 – Enter your tax before credits using the *Lines 2 and 5 entries table* above. The temporary deferral nonrefundable payout credit can be applied to taxes as computed on the forms listed in the table above. However, the credit cannot be applied against both a franchise tax return listed in Section 1 and a tax return listed in Section 2.

Line 3 – If you are claiming more than one tax credit for this year, enter the amount of credits claimed before applying this credit; otherwise, enter **0**. You must apply certain credits before the temporary deferral nonrefundable payout credit. Refer to the instructions of your franchise tax return to determine the order of credits that applies.



New York Youth Jobs Program Tax Credit

Tax Law – Section 210-B.36

CT-635

All filers enter tax period:

beginning ending

Legal name of corporation CTEF47	Employer identification number (EIN) 002190219
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File this form with your franchise tax return. You must also attach a copy of the annual final certificate of tax credit issued by the New York State (NYS) Department of Labor.

All filers **must** complete line A.

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

C corporations

If Yes, complete lines B through F and Schedules A and B.
If No, and you are claiming this credit as a corporate partner, complete Schedules A, B, and C.

New York S corporations

If Yes, complete lines B through F and Schedule A.
If No, and you are claiming this credit as a corporate partner, complete Schedules A and C.

B Name of the business certified by the NYS Department of Labor to participate in the New York Youth Jobs Program.....

C Certified business's EIN

D Number of certified youth employed full-time and included in this claim for credit

E Number of certified youth employed part-time and included in this claim for credit

F Program year from the annual final certificate of tax credit

Schedule A – Credit for certified youths

1 New York youth jobs program tax credit (see instructions)	1	8000
2 Partner: Enter your share of the credit from your partnership from line 13	2	
3 Total credit (see instructions)	3	

Schedule B – Computation of tax credit used, refunded, or credited as an overpayment to the next tax year. **New York S corporations:** Do not complete this section.

4 Tax due before credits (see instructions)	4	
5 Tax credits claimed before this credit (see instructions)	5	
6 Subtract line 5 from line 4	6	
7 Minimum tax (see instructions)	7	
8 Credit limitation (subtract line 7 from line 6; if zero or less, enter 0)	8	
9 Credit to be used this tax year (see instructions)	9	
10 Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	10	0
11 Tax credit to be refunded (limited to the amount on line 10; see instructions)	11	
12 Amount to be applied as an overpayment to next year's tax (subtract line 11 from line 10; see instructions)	12	

Schedule C – Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Credit amount allocated
	•	
	•	
	•	
Total from attachment(s)		
13 Total credit allocated from partnerships <i>(enter here and on line 2)</i>		13



START-UP NY Tax Elimination Credit

CT-638

Tax Law – Article 1, Section 40 and Article 9-A, Section 210-B.41

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF47	Employer identification number (EIN) 002190219
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File this form with Form CT-3, CT-3-A, or CT-3-S.

All filers **must** complete line A.

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

C corporations

If **Yes**, complete lines B, C, and D and Schedules A, C (Part 1), D and E.

If **No**, and you are claiming this credit as a corporate partner, complete lines B, C, and D and Schedules C (Part 2), D and E.

New York S corporations

If **Yes**, complete lines B, C, and D and Schedules A and B.

If **No**, and you are claiming this credit as a corporate partner, do **not** complete this form. Instead use Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*, to report the allocation factor of the partnership (see instructions).

B Certificate number from Form DTF-74, *Certificate of Eligibility*, issued to the approved START-UP NY business (see instructions) •

C Are you certified by multiple sponsors? (mark an **X** in the appropriate box) Yes • No
Enter the sponsor(s) name(s) below from Form DTF-74 (see instructions).

Sponsor(s) names(s)

D Year of START-UP NY business tax benefit period (enter a number from 1 to 10; see instructions) •

Schedule A – Allocation factor (see instructions)

	A Tax-free NY area	B New York State
1 Average value of property (see instructions)	900,000	1,200,000
2 Property factor (divide line 1, column A, by line 1, column B; round the result to the fourth decimal place)		
3 Wages, salaries, and other compensation of employees (see instructions)....	100,000	2,000,000
4 Wage factor (divide line 3, column A, by line 3, column B; round the result to the fourth decimal place).....		
5 Total factors (add lines 2 and 4).....		
6 Allocation factor (divide line 5 by two; round the result to the fourth decimal place; enter here and on line 24).....		

Schedule B – New York S corporation business allocation factor (*C corporations do not complete this schedule*)

	A New York State	B Everywhere
7 Average value of property (see instructions).....	7	
8 Property factor (divide line 7, column A, by line 7, column B; round the result to the fourth decimal place).....	8	
9 Wages, salaries, and other compensation of employees (see instructions) ..	9	
10 Wage factor (divide line 9, column A, by line 9, column B; round the result to the fourth decimal place)	10	
11 Apportionment factor (from Form CT-3-S, line C).....	11	
12 Total factors (add lines 8, 10, and 11)	12	
13 Business allocation factor (divide line 12 by three; round the result to the fourth decimal place)	13	

Schedule C – Tax factor (complete Part 1 or Part 2; see instructions; New York S corporations do not complete this schedule)

Part 1 – Corporations computing their own credit (see instructions)

14 Enter your tax	14	
15 All other credits applied against your tax	15	
16 Tax factor	16	

Part 2 – Corporate partners (see instructions)

17 Tax from your franchise tax return (see instructions)	17	
18 All other credits applied against your tax (see instructions)	18	
19 Tax factor before partnership allocation (see instructions)	19	
20 Your share of partnership income allocated to New York State (see instructions)	20	
21 Partners business income allocated to New York State	21	
22 Divide line 20 by line 21 (cannot exceed 1.0; round the result to the fourth decimal place)	22	
23 Corporate partners tax factor (multiply line 19 by line 22; enter here and on line 25)	23	

Schedule D – Computation of credit

24 Allocation factor (from line 6; corporate partners see instructions)	24	
25 Tax factor (from line 16 or line 23)	25	
26 Total credit (multiply line 24 by line 25)	26	

Schedule E – Computation of tax credit used, refunded, or credited as an overpayment to the next year (New York S corporations do not complete this schedule)

27 Tax due before credits (see instructions)	27	
28 Tax credits claimed before this credit (see instructions)	28	
29 Subtract line 28 from line 27	29	
30 If line 24 equals 1.0, enter 0. If line 24 is less than 1.0, see instructions	30	
31 Credit limitation (subtract line 30 from line 29)	31	
32 Credit used this year (enter the lesser of line 26 or line 31, here and on your franchise tax return)	32	
33 Unused credit available as a refund or as an overpayment (subtract line 32 from line 26).....	33	
34 Amount of credit to be refunded (limited to the amount on line 33; enter here and on your franchise tax return)	34	
35 Amount of credit to be applied as an overpayment to next year's tax (subtract line 34 from line 33; enter here and on your franchise tax return)	35	



Workers with Disabilities Tax Credit

CT-644

Tax Law – Article 9-A, Section 210-B.48

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF47	Employer identification number (EIN) 002190219
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Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of the final *Certificate of Eligibility* issued by the New York State (NYS) Department of Labor.

All filers **must** complete line A.

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

C corporations

If **Yes**, complete lines B through E, and Schedules A and/or B, as applicable and Schedules C and D.

If **No**, and you are claiming this credit as a corporate partner, complete Schedules C, D, and E.

New York S corporations

If **Yes**, complete lines B through E, and Schedules A and/or B, as applicable and Schedule C.

If **No**, and you are claiming this credit as a corporate partner, complete Schedules C and E.

B Enter the name and EIN of the business certified by the NYS Department of Labor to participate in the Workers with Disabilities Tax Credit Program.

Name of certified business CTEF47	EIN 002190219
--------------------------------------	------------------

C Enter the total number of qualified full-time employees claimed for this credit

D Enter the total number of qualified part-time employees claimed for this credit

E Enter the allocation year (see instructions)

Schedule A – Computation of credit for qualified full-time employees (Do not include employees shown in Schedule B. See instructions.)

A Name of qualified employee	B Qualified employee's Social Security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid (see instructions)	F Multiply column E by 15% (.15)	G Enter lesser of column F or 5,000
Ginny Weasley	444555666	03/02/2020	10/15/2022	30,000		
Sirius Black	555666777	05/08/2020		50,000		
Hermione Granger	666777888	09/01/2020		20,000		
Total from additional sheet(s) if any.....						
1 Credit for qualified full-time employees (add column G amounts)						1

Schedule B – Computation of credit for qualified part-time employees (Do not include employees shown in Schedule A on page 1. See instructions.)

A Name of qualified employee	B Qualified employee's Social Security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid (see instructions)	F Multiply column E by 10% (.10)	G Enter lesser of column F or 2,500
Harry potter	111222333	02/01/2020	12/31/2022	20,000		
Ron Weasley	222333444	03/05/2020		45,000		
Total from additional sheet(s) if any.....						
2 Credit for qualified part-time employees (add column G amounts).....						2
3 Total credit for all qualified employees (add lines 1 and 2)						3

Schedule C – Computation of credit (see instructions)

4 Partner: Enter your share of the credit from your partnership(s) (from line 16)	4	
5 Unused credit carried over from previous tax years (New York S corporations, enter 0).....	5	2000
6 Total credit (add lines 3, 4, and 5; New York S corporations, see instructions)	6	

Schedule D – Computation of credit used or carried forward (New York S corporations do not complete this schedule.)

7 Tax due before credits (see instructions)	7	
8 Tax credits claimed before this credit (see instructions)	8	
9 Net tax (subtract line 8 from line 7)	9	
10 Fixed dollar minimum tax (see instructions)	10	
11 Credit limitation (subtract line 10 from line 9; if zero or less, enter 0)	11	
12 Credit to be used this tax year (enter the lesser of line 6 or line 11 here and on your franchise tax return) ...	12	
13 Unused credit (subtract line 12 from line 6)	13	
14 Unused expired tax credit (see instructions)	14	
15 Amount of credit available for carryover to next year (subtract line 14 from line 13)	15	

Schedule E – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s) if any		
16 Credit allocated from partnerships		16



Recapture of START-UP NY Tax Benefits

CT-645

Tax Law – Article 1, Sections 39 and 39-a

All filers must enter tax period: beginning ending

Legal name of corporation CTEF47	Employer identification number (EIN) 002190219
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Attach to Form CT-3, CT-3-A, or CT-3-S.

- A** Certificate number from Form DTF-74, *Certificate of Eligibility*, issued to the approved START-UP NY business (see instructions)
- B** EIN of certified START-UP NY business

Schedule A – Proportional recovery of tax benefits (see instructions)

- C** Beginning and ending dates of the year subject to proportional recovery Beginning Ending
- D** Year of START-UP NY business tax benefit period (enter a number from 1 to 10; see instructions)

Proportional recovery percentage (see instructions)

1 Benchmark number of net new jobs	1	11
2 Number of net new jobs actually created	2	6
3 Subtract line 2 from line 1	3	
4 Proportional recovery percentage (divide line 3 by line 1; round to four decimal places)	4	

START-UP NY tax elimination credit (see instructions)

5 Credit claimed	5	2400
6 Proportional recovery percentage (from line 4)	6	
7 Recapture of credit (multiply line 5 by line 6)	7	

START-UP NY telecommunication service excise tax credit (see instructions)

8 Credit claimed	8	2700
9 Proportional recovery percentage (from line 4)	9	
10 Recapture of credit (multiply line 8 by line 9)	10	

Metropolitan commuter transportation mobility tax (MCTMT) (see instructions)

11 MCTMT on payroll expenses previously excluded	11	
12 Proportional recovery percentage (from line 4)	12	
13 Recapture of MCTMT (multiply line 11 by line 12)	13	

Sales and use tax (see instructions)

14 Credit or refund claimed	14	1800
15 Proportional recovery percentage (from line 4)	15	
16 Recapture of credit or refund of sales and use tax (multiply line 14 by line 15)	16	

Real estate transfer tax (see instructions)

17 Transfer tax exempted	17	
18 Proportional recovery percentage (from line 4)	18	
19 Recapture of transfer tax (multiply line 17 by line 18)	19	

Organization tax (Tax Law, Article 9, former section 180) and license and maintenance fees (Tax Law, Article 9, former section 181) (see instr.)

20 License and/or maintenance fee	20	
21 Proportional recovery percentage (from line 4)	21	
22 Recapture of fees (multiply line 20 by line 21)	22	

23 Total (add lines 7, 10, 13, 16, 19, and 22; enter here and on line 33)

Test 20

Begins on next page

[Return to Test Chart](#)



General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2022. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return <input type="checkbox"/>		Amended return <input type="checkbox"/>		beginning <input type="text" value="01-01-2022"/>		ending <input type="text" value="12-31-2022"/>	
Employer identification number (EIN) 002190220		File number AA 2	Business telephone number (518) 555-2626		If you claim an overpayment, mark an X in the box <input type="checkbox"/>		
Legal name of corporation CTEF43				Trade name/DBA			
Mailing address Care of (c/o)				State or country of incorporation New York			
Number and street or PO Box 43 Harriman Campus			Date of incorporation 06-01-2005		Foreign corporations: date began business in NYS		
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)		For office use only		
Principal business activity in NYS Commercial banking			NAICS business code number (from NYS Pub 910) 522110				
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.							

A. Pay amount shown on Part 2, line 19c. Make payable to: New York State Corporation Tax		Payment enclosed	
Attach your payment here. (Detach all check stubs; see instructions for details.)		617,926	
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
D. Do you have an interest in any partnerships? (mark an X in the appropriate box) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.			

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

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

Authorized person	Printed name of authorized person John Doe		Signature of authorized person		Official title President	
	Email address of authorized person johndoe@taxesdoneright.com			Telephone number (518) 555-2626		Date 04-18-2023
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this return		Address 315 Return Parkway		City Albany	State NY
	Email address of individual preparing this return johndoe@taxesdoneright.com		Preparer's NYTPRIN or 45678912		Excl. code	Date 04-18-2023

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

- 1 A qualified emerging technology company (QETC) eligible for the lower business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts 1
- 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts 2
- 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate 3
- 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts 4
- 5 A cooperative housing corporation eligible for the 0% capital base tax rate 5
- 6 A small business taxpayer eligible for the 0% capital base tax rate 6
- If you marked this box, complete line 6a below and Section B, line 1.
- 6a Total capital contributions 6a
- 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base 7

Section B – New York State information (see instructions)

- 1 Number of New York State employees 1
- 2 Wages paid to New York State employees 2
- 3 Number of business establishments in New York State 3
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box 4
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box 5
- 5a If you marked the line 5 box, use line 5a to report the applicable exception

	Number	Amount	
number (1-4) and the amount of royalty payments <input type="checkbox"/> 5a <input type="text"/>	<input type="checkbox"/>	<input type="text"/>	
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box 6

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
1120 • 1120 consolidated • 1120-REIT or 1120-RIC 1120S • 1120F • 1120-H
- 2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:
Final federal determination • Date of determination NOL carryback • Capital loss carryback ... • 1139 • 1120X • Failure to meet investment capital holding period •
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • 2a
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
CT-3.1 • CT-3.2 • CT-3.3 • CT-3.4 • CT-60 • CT-225 • CT-227 •
Other (identify): •
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. 4
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box 5
- 6 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60
- 7 **Revoking a commonly owned group election** (only applies in the first year you revoke the election) – If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax (from Part 3, line 20)	•	1a			
1b	Capital base tax (from Part 4, line 15; see instructions)	•	1b			
1c	Fixed dollar minimum tax (see instr) • <input type="text" value="New York receipts"/>	•	1c			
2	Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2			
3	Tax credits used (from Part 7, line 2; see instructions)	•	3			
4	Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	■	4			

Penalties and interest

5	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	<input type="checkbox"/>	5		
6	Interest on late payment (see instructions)	•	6			
7	Late filing and late payment penalties (see instructions)	•	7			
8	Total penalties and interest (add lines 5, 6, and 7)	•	8			

Voluntary gifts/contributions

9	Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	•	9			
10	Total amount due (add lines 4, 8, and 9)	•	10			

Prepayments

11	Mandatory first installment from Form CT-300 (see instructions)	11	200,000			
12	Second installment (from Form CT-400)	12	200,000			
13	Third installment (from Form CT-400)	13	200,000			
14	Fourth installment (from Form CT-400)	14	200,000			
15	Payment with extension request (from Form CT-5, line 5)	15				
16	Overpayment credited from prior years (see instr.) <input type="text" value="Period"/>	16				
17	Overpayment credited from CT-3-M <input type="text" value="Period"/>	17				
18	Total prepayments (add lines 11 through 17; see instructions)	•	18			

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

19a	Underpayment	•	19a			
19b	Additional amount for 2023 MFI	•	19b			
19c	Balance due	■	19c			
20a	Excess prepayments	•	20a			
20b	Amount previously credited to 2023 MFI	•	20b			
20c	Overpayment	•	20c			
21	Amount of overpayment to be credited to next period	■	21			
22	Balance of overpayment available (subtract line 21 from line 20c)	•	22			
23	Amount of overpayment to be credited to Form CT-3-M	•	23			
24	Balance of overpayment to be refunded (subtract line 23 from line 22)	■	24			
25	Unused tax credits to be refunded	■	25			
26	Unused tax credits applied to next period	■	26			

Part 3 – Computation of tax on business income base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	●	1	85,000,500
2	Additions to FTI (from Form CT-225, line 5)	●	2	
3	Add lines 1 and 2	●	3	
4	Subtractions from FTI (from Form CT-225, line 10)	●	4	
5	Subtract line 4 from line 3	●	5	
6	Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1; see instructions)	●	6	
7	Entire net income (ENI) (subtract line 6 from line 5)	●	7	
8	Investment and other exempt income (from Form CT-3.1, Schedule D, line 1)	●	8	
9	Subtract line 8 from line 7	●	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (from Form CT-3.1, Schedule D, line 2)	●	10	
11	Business income (add lines 9 and 10)	●	11	
12	Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	●	12	
13	Business income after addback (add lines 11 and 12)	●	13	
14	Business apportionment factor (from Part 6, line 56)	●	14	
15	Apportioned business income after addback (multiply line 13 by line 14)	●	15	
16	Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)	●	16	
17	Subtract line 16 from line 15	●	17	
18	NOL deduction (from Form CT-3.4, line 6)	●	18	
19	Business income base (subtract line 18 from line 17)	●	19	
20	Business income base tax (multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)	●	20	

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

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

		A Beginning of year	B End of year	C Average value
1	Total assets from federal return	2,640,395,940	2,860,054,259	
2	Real property and marketable securities included on line 1	65,000,000	75,000,000	
3	Subtract line 2 from line 1			
4	Real property and marketable securities at fair market value	75,123,550	80,140,180	
5	Adjusted total assets (add lines 3 and 4)			
6	Total liabilities	790,000,555	890,123,666	
7	Total net assets (subtract line 6, column C, from line 5, column C)			
8	Investment capital (from Part 5, line 19; if zero or less, enter 0)			
9	Business capital (subtract line 8 from line 7)			
10	Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)			
11	Total business capital (add lines 9 and 10)			
12	Business apportionment factor (from Part 6, line 56)			
13	Apportioned business capital (multiply line 11 by line 12)			
14				
15	Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)			3,595,865

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

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

Addback of capital previously reported as investment capital

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

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

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

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

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

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

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

Section 210-A.5(a)(2)(A)

9	Interest from loans secured by real property	100,120,970	100,120,970
10	Net gains from sales of loans secured by real property	6,100,375	6,100,375
11	Interest from loans not secured by real property (QFI • <input type="checkbox"/>)		
12	Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)		

Section 210-A.5(a)(2)(B) (QFI •)

13	Interest from federal debt		
14			

15	Interest from NYS and its political subdivisions debt		
16	Net gains from federal, NYS, and NYS political subdivisions debt		
17	Interest from other states and their political subdivisions debt		
18	Net gains from other states and their political subdivisions debt		

Section 210-A.5(a)(2)(C) (QFI •)

19	Interest from asset-backed securities and other government agency debt	6,133,456	6,133,456
20	Net gains from government agency debt or asset-backed securities sold through an exchange		
21	Net gains from all other asset-backed securities		

Section 210-A.5(a)(2)(D) (QFI •)

22	Interest from corporate bonds		
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange		
24	Net gains from other corporate bonds		

Section 210-A.5(a)(2)(E)

25	Net interest from reverse repurchase and securities borrowing agreements		
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Section 210-A.5(a)(2)(F)

26	Net interest from federal funds	8,125,375	8,125,375
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Section 210-A.5(a)(2)(I) (QFI •)

27	Net income from sales of physical commodities		
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Section 210-A.5(a)(2)(J) (QFI •)

28	Marked to market net gains		
----	----------------------------------	--	--

Section 210-A.5(a)(2)(H) (QFI •)

29	Interest from other financial instruments	2,152,322	2,152,322
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210-A.5(a)(2)(G) (QFI •)

30	Net gains and other income from other financial instruments		
----	---	--	--

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31	Brokerage commissions		
32	Margin interest earned on behalf of brokerage accounts		
33	Fees for advisory services for underwriting or management of underwriting		
34	Receipts from primary spread of selling concessions		
35	Receipts from account maintenance fees		
36	Fees for management or advisory services		
37	Interest from an affiliated corporation		
Section 210-A.5(c)			
38	Interest, fees, and penalties from credit cards		
39	Service charges and fees from credit cards		
40	Receipts from merchant discounts		
41	Receipts from credit card authorizations and settlement processing ..		
42	Other credit card processing receipts		
Section 210-A.5(d)			
43	Receipts from certain services to investment companies		
Section 210-A.5-a			
44	Global intangible low-taxed income	0 00	
Section 210-A.6			
45	Receipts from railroad and trucking business		
Section 210-A.6-a			
46	Receipts from the operation of vessels		
Section 210-A.7			
47	Receipts from air freight forwarding		
48	Receipts from other aviation services		
Section 210-A.8			
49	Advertising in newspapers or periodicals		
50	Advertising on television or radio		
51	Advertising via other means		
Section 210-A.9			
52	Transportation or transmission of gas through pipes		
Section 210-A.10			
53	Receipts from other services/activities not specified	2,166,453	2,166,453
Section 210-A.11			
54	Discretionary adjustments		
Total receipts			
55	Add lines 1 through 54 in columns A and B		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* • **56**

Enter line 56 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

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

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

CT-37● <input type="text"/>	CT-607● <input type="text"/>	CT-651● <input type="text"/>
CT-40● <input type="text"/>	CT-611● <input type="text"/>	CT-652● <input type="text"/>
CT-41● <input type="text"/>	CT-611.1● <input type="text"/>	CT-654● <input type="text"/>
CT-43● <input type="text"/>	CT-611.2● <input type="text"/>	CT-655● <input type="text"/>
CT-44● <input type="text"/>	CT-612● <input type="text"/>	CT-656● <input type="text"/>
CT-46● <input type="text"/>	CT-613● <input type="text"/>	CT-657● <input type="text"/>
CT-47● <input type="text"/>	CT-631● <input type="text"/>	CT-658● <input type="text"/>
CT-236● <input type="text"/>	CT-633● <input type="text"/>	DTF-621● <input type="text"/>
CT-238● <input type="text"/>	CT-634● <input type="text"/>	DTF-622● <input type="text"/>
CT-239● <input type="text"/>	CT-635● <input type="text"/>	DTF-624● <input type="text"/>
CT-241● <input type="text"/>	CT-636● <input type="text"/>	DTF-630● <input type="text"/>
CT-242● <input type="text"/>	CT-637● <input type="text"/>	Other credits ● <input type="text"/>
CT-246● <input type="text"/>	CT-638● <input type="text"/>	
CT-248● <input type="text"/>	CT-640● <input type="text"/>	
CT-249● <input type="text"/>	CT-641● <input type="text"/>	
CT-250● <input type="text"/>	CT-642● <input type="text"/>	
CT-261● <input type="text"/>	CT-643● <input type="text"/>	
CT-501● <input type="text"/>	CT-644● <input type="text"/>	
CT-601● <input type="text"/>	CT-645● <input type="text"/>	
CT-602● <input type="text"/>	CT-646● <input type="text"/>	
CT-603● <input type="text"/>	CT-647● <input type="text"/>	
CT-604● <input type="text"/>	CT-648● <input type="text"/>	
CT-605● <input type="text"/>	CT-649● <input type="text"/>	
CT-606● <input type="text"/>	CT-650● <input type="text"/>	

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

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

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

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

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



Subtraction Modification for Qualified Banks

Legal name of corporation CTEF43	Employer identification number (EIN) 002190220
-------------------------------------	---

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

Schedule A – Modification used in the current tax year (use only one; see instructions)

1 Subtraction modification for qualified banks (enter amount from line 3; if line 3 is zero, enter amount from line 14 or line 16; do not enter less than zero)	1	
---	---	--

Note: All filers must complete Schedule B even if it is not applicable to you. If this is the case, skip to line 3 and enter 0, then continue with the rest of the form.

Schedule B – Computation of modification for a captive real estate investment trust (REIT) (§208.9(t)) (see instr.)

Identify the captive REIT which you maintained as of April 1, 2014, and which you also maintained for federal income tax purposes on the last day of this tax year	EIN of captive REIT
--	---------------------

2 Amount of dividends paid deductions allowed to the captive REIT maintained as identified above	2	
3 Subtraction modification for a captive REIT (Multiply line 2 by 160% (1.6); enter here and on line 1 above. If not applicable, enter 0.)	3	

Schedule C – Computation of modification for qualified residential loan portfolios (§208.9(r)) (see instructions)

4 Qualified residential loan portfolio assets (Form CT-3-A filers include assets for all qualifying members; see instructions)	4	
5 Total assets (Form CT-3-A filers include assets for all qualifying members; see instructions)	5	
6 Divide line 4 by line 5 (see instructions)	6	
Form CT-3-A filers: Complete lines 7 through 10, as applicable.		
7 Enter average total assets of members that are thrifts and qualified community banks (see instr.) ...	7	
8 Enter average total assets of all corporations included in the combined group (see instructions)	8	
9 Divide line 7 by line 8 (see instructions)	9	
10 Entire net income (ENI) before this modification (multiply line 9 by the amount from Form CT-3-A, Part 3, line 5; see instructions)	10	
11 Form CT-3 filers: ENI before this modification (from Form CT-3, Part 3, line 5; see instructions)	11	
12 Multiply line 10 or line 11, as applicable, by 32% (.32) (see instructions)	12	
13 Amounts deducted per IRC sections 166 and 585 in the computation of federal taxable income (FTI), less any amounts included in FTI as a result of the recovery of loans (see instructions)	13	
14 Subtraction modification for qualified residential loan portfolios (Subtract line 13 from line 12; enter here and on line 1 above, if applicable. If zero or less, enter 0.)	14	

Schedule D – Computation of modification for community banks and small thrifts (§208.9(s)) (see instructions)

15 Total net interest income from qualifying loans (see instructions)	15	21,836,142
Form CT-3-A filers: enter the total number of all Schedules E attached to this form ...		
16 Subtraction modification for community banks and small thrifts (multiply line 15 by 50% (.5); enter here and on line 1 above, if applicable)	16	

Note: You must attach Form CT-3.2 to Form CT-3 or CT-3-A if you have an entry on Form CT-3 or CT-3-A, Part 3, line 6.

Schedule E – Computation of total net interest income from qualifying loans

Complete this schedule to compute net interest income from qualifying loans.

EIN of qualifying entity

Form CT-3-A filers: Compute on a separate basis for each combined entity (see instructions) ...

1	Gross interest income from loans for the entity identified	•	1	100,102,150	
2	Gross interest expense for the entity identified	•	2	48,301,220	
3	Average total value of loans owned during the tax year by the entity identified	•	3	1,650,250,750	
4	Average total assets during the tax year owned by the entity identified	•	4	2,750,225,100	
5	Loan factor (divide line 3 by line 4)	•	5		
6	Gross interest expense from loans (multiply line 2 by line 5)	•	6		
7	Net interest income from loans (subtract line 6 from line 1; if less than zero, enter 0 on line 7 and on line 11)	•	7		
8	Gross interest income from qualifying loans for the entity identified	•	8	30,734,864	
9	Gross interest income from all loans for the entity identified (from line 1)	•	9	100,102,150	
10	Qualifying loan interest income factor (divide line 8 by line 9)	•	10	0.307035	
11	Net interest income from qualifying loans for the entity identified (multiply line 7 by line 10; enter on Schedule D, line 15)	•	11	21,836,142	

Form CT-3-A filers: Total line 11 amounts for all combined entities in the group; enter the total on Schedule D, line 15 (see instructions).



Net Operating Loss Deduction (NOLD)

CT-3.4

Legal name of corporation CTEF43	Employer identification number (EIN) 002190220
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Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

A If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box (see Election to waive carryback *in instructions*)

1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the <i>Tax rates schedule</i> in Form CT-3-I or CT-3-A-I (see instructions)	1			
2 Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)	2			
3 Subtract line 2 from line 1	3			
4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)	4			

Computation of net operating loss (NOL) to be used (see instructions)

5a NOL carryforward from prior year's Form CT-3.4	5a	7,150,120		
5b NOL carryforwards from new members who entered the group during the current tax year	5b			

NOL carryback (see instructions)

Loss year		C Amount allowed to be carried back
A Beginning date (mm-dd-yyyy)	B Ending date (mm-dd-yyyy)	

5c Total NOL carryback (add column C amounts)	5c			
5d Subtotal (add lines 5a, 5b, and 5c)	5d			
5e NOL carryforwards that have expired	5e			
5f NOL carryforwards unavailable for use in the current tax year	5f			
5g Add lines 5e and 5f	5g			
5 Total NOLs available to be used in the current tax year (subtract line 5g from line 5d)	5			
6 NOL to be used in the current tax year	6			

Computation of NOL carryforward (see instructions)

7a NOL incurred in the current tax year	7a			
7b Net NOLs available (add lines 5, 5f, and 7a)	7b			
7c NOL carryforwards from members who left the group during the current tax year	7c			
7d Add lines 6 and 7c	7d			
7 NOL available to be carried forward (subtract line 7d from 7b)	7			

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B <i>(see instr.; if necessary)</i>
01-01-2021 12-31-2021		12-31-2021
01-01-2021 12-31-2021	7,150,120	
01-01-2020 12-31-2020	-5,160,120	
01-01-2019 12-31-2019	52,473,513	
01-01-2018 12-31-2018	50,889,122	
01-01-2017 12-31-2017	38,432,012	
01-01-2016 12-31-2016	18,910,055	12-31-2015
01-01-2015 12-31-2015	-11,138,705	

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



Claim for Special Additional Mortgage Recording Tax Credit

CT-43

Tax Law – Article 9, Section 187; Article 9-A, Section 210-B.9; and Article 33, Section 1511(e)

All filers must enter tax period:

beginning 01/01/2022 ending 12/31/2022

Legal name of corporation CTEF43	Employer identification number 002190220
-------------------------------------	---

See Form CT-43-I, *Instructions for Form CT-43*.

Attach this form to your franchise tax return.

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

B Enter the total number of properties included on this claim

Computation of credit

Use a separate line for each property. If you need more lines, attach additional sheets, as formatted below (*see instructions*).

A Property address	B Date mortgage recorded	C Amount of mortgage	D Amount of special additional mortgage recording tax paid
4189 State St, Albany, NY 12222	03/11/2022	12,555,700	25,000
281 Wolf Rd, Albany, NY 12205	04/05/2022	10,525,000	24,000
321 North Greenbush Rd, Troy, NY 12180	05/06/2022	8,500,500	20,000
41 Holland Ave Albany, NY 12208	07/22/2022	4,125,120	10,000
Total from additional sheets, if any			
1a Total special additional mortgage recording tax paid during current tax year that qualifies for the credit (<i>add column D amounts</i>)			1a
1b Special additional mortgage recording tax paid during current year from a flow through entity that qualifies for the credit (<i>see instructions</i>)			1b
2 Unused special additional mortgage recording tax credit from preceding period			2 80,450
3 Total available tax credit (<i>add lines 1a, 1b, and 2</i>)			3

Computation of special additional mortgage recording tax credit used and available to be carried forward

4 Tax due before credits (<i>see instructions</i>)	4	
5 Tax credits claimed before the special additional mortgage recording tax credit (<i>see instructions</i>)	5	
6 Subtotal (<i>subtract line 5 from line 4</i>)	6	
7 Minimum tax (<i>see instructions</i>)	7	
8 Limitation on credit used (<i>subtract line 7 from line 6; if less than zero, enter 0</i>)	8	
9 Special additional mortgage recording tax credit used this period (<i>see instructions</i>)	9	
10 Unused special additional mortgage recording tax credit available for carryforward (<i>subtract line 9 from line 3</i>)	10	

Refund or credit and carryforward of special additional mortgage recording tax credit (*Article 9-A taxpayers only*)

11 Amount of recording tax included on lines 1a and 1b for recording of residential mortgages only (<i>see instructions</i>)	11	
12 Amount of special additional mortgage recording tax credit eligible for refund or credit (<i>see instructions</i>)	12	
13 Balance to be refunded (<i>enter the amount from line 12 to be refunded; see instructions</i>)	13	
14 Balance to be credited as an overpayment (<i>subtract line 13 from line 12; see instructions</i>)	14	
15 Amount of carryforward (<i>subtract lines 13 and 14 from line 10</i>)	15	



New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation CTEF43	Employer identification number (EIN) 002190220
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File this form with Form CT-3, CT-3-S, or CT-33.

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

Schedule A – Certain New York State additions to federal income

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

1 New York State additions (see instructions)

	Modification number	Amount		Modification number	Amount			
1a	A - 105	200,000	00	1i	A -	00		
1b	A - 203	1,250,500	00	1j	A -	00		
1c	A - 506	675,425	00	1k	A -	00		
1d	A -		00	1l	A -	00		
1e	A -		00	1m	A -	00		
1f	A -		00	1n	A -	00		
1g	A -		00	1o	A -	00		
1h	A -		00	1p	A -	00		
Total from additional Form(s) CT-225, if any			00					
2 Total (add lines 1a through 1p and the total from additional Form(s) CT-225)						2		00

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

3 New York State additions (see instructions)

	Modification number	Amount		Modification number	Amount			
3a	EA - 105	5000	00	3i	EA -	00		
3b	EA -		00	3j	EA -	00		
3c	EA -		00	3k	EA -	00		
3d	EA -		00	3l	EA -	00		
3e	EA -		00	3m	EA -	00		
3f	EA -		00	3n	EA -	00		
3g	EA -		00	3o	EA -	00		
3h	EA -		00	3p	EA -	00		
Total from additional Form(s) CT-225, if any			00					
4 Total (add lines 3a through 3p and the total from additional Form(s) CT-225)						4		00
5 Total additions (add lines 2 and 4; see instructions)						5		00

Schedule B – Certain New York State subtractions from federal income

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

6 New York State subtractions (see instructions)

	Modification number	Amount		Modification number	Amount		
6a	S - 215	375,500	00	6i	S -	00	
6b	S -		00	6j	S -	00	
6c	S -		00	6k	S -	00	
6d	S -		00	6l	S -	00	
6e	S -		00	6m	S -	00	
6f	S -		00	6n	S -	00	
6g	S -		00	6o	S -	00	
6h	S -		00	6p	S -	00	
Total from additional Form(s) CT-225, if any			00				
7 Total (add lines 6a through 6p and the total from additional Form(s) CT-225)						7	00

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

8 New York State subtractions (see instructions)

	Modification number	Amount		Modification number	Amount		
8a	ES -		00	8i	ES -	00	
8b	ES -		00	8j	ES -	00	
8c	ES -		00	8k	ES -	00	
8d	ES -		00	8l	ES -	00	
8e	ES -		00	8m	ES -	00	
8f	ES -		00	8n	ES -	00	
8g	ES -		00	8o	ES -	00	
8h	ES -		00	8p	ES -	00	
Total from additional Form(s) CT-225, if any			00				
9 Total (add lines 8a through 8p and the total from additional Form(s) CT-225)						9	00
10 Total subtractions (add lines 7 and 9; see instructions)						10	00



Claim for EZ Capital Tax Credit

Tax Law – Articles 9-A and 33

CT-602

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF43	Employer identification number (EIN) <i>(as shown on page 1 of your tax return)</i> 002190220
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File this form with your franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.
See Form CT-602-I, *Instructions for Form CT-602*.

A Mark an **X** in the box if you are claiming this credit as a corporate partner **A**

Schedule A – Limitations of EZ capital tax credit

Part 1 – Fifty percent limitation

1 Tax from Form CT-3, Part 2, line 2; Form CT-3-A, Part 2, line 2; Form CT-33, lesser of line 9a or line 10; Form CT-33-A, lesser of line 10 or line 14; or Form CT-33-NL, line 5	•	1	<input type="text"/>
2 Enter 50% (.5) of line 1	•	2	<input type="text"/>

Part 2 – Tax limitation

3 Tax due before credits (<i>see instructions</i>).....	•	3	<input type="text"/>
4 Credits claimed before the EZ capital tax credit (<i>see instructions</i>)	•	4	<input type="text"/>
5 Balance of tax (<i>subtract line 4 from line 3</i>).....	•	5	<input type="text"/>
6 Minimum tax (<i>see instructions</i>)	•	6	<input type="text"/>
7 Credit limitation (<i>subtract line 6 from line 5</i>).....	•	7	<input type="text"/>

Schedule B – Computation of EZ capital tax credit used and carried forward

8 Unused EZ capital tax credit from previous periods.....	•	8	<input type="text" value="500,560"/>
9 EZ capital tax credit used this year (<i>enter the lesser of line 2, line 7, or line 8; transfer this amount to your franchise tax return</i>)	•	9	<input type="text"/>
10 EZ capital tax credit available for carryforward (<i>subtract line 9 from line 8</i>)	•	10	<input type="text"/>



Department of Taxation and Finance

Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit For Corporate Partners

CT-604-CP

Tax Law – Article 1, Sections 15 and 16

All filers must enter tax period:

beginning 01/01/2022 ending 12/31/2022

Legal name of corporation CTEF43	Your employer identification number (EIN) 002190220
Name of QEZE partnership Partnership 1	EIN of QEZE partnership 111222333

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

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

1 Enter your share of the QEZE credit for real property taxes obtained from your partnership	• 1	20,250
2 Enter your franchise tax (see instructions)	• 2	
3 Tax credits claimed before the QEZE credit for real property taxes (see instructions).....	• 3	
4 Subtract line 3 from line 2.....	• 4	
5 Article 9-A filers: See instructions; Article 33 filers: Enter 250 ; Article 33 combined filers: Multiply number of taxable filers in combined group by 250.....	• 5	
6 Credit limitation (subtract line 5 from line 4; if zero or less, enter 0)	• 6	
7 QEZE credit for real property taxes to be used this period (see instructions)	• 7	
8 Unused QEZE credit for real property taxes (subtract line 7 from line 1)	• 8	
9 Amount of unused credit on line 8 to be refunded (see instructions)	• 9	
10 Amount of unused, nonrefunded credit on line 8 to be applied as an overpayment (subtract line 9 from line 8; see instructions)	• 10	

QEZE tax reduction credit computation

11 Enter the benefit period factor obtained from your partnership.....	• 11	
12 Enter the employment increase factor obtained from your partnership.....	• 12	
13 Enter the zone allocation factor obtained from your partnership.....	• 13	
14 Compute your tax factor:		
A Tax from your franchise tax return (see instructions).....	A	
B Your share of partnership income allocated to New York State (see instructions)	B	
C Partner's business income or other tax base (see instructions).....	C	
D Divide line B by line C.....	D	
Tax factor (multiply line D by line A; see instructions).....	• 14	
15 QEZE tax reduction credit (multiply line 11 × line 12 × line 13 × line 14).....	• 15	

QEZE tax reduction credit application

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



Claim for Excelsior Jobs Program Tax Credit

CT-607

Tax Law – Sections 31, 210-B.31, and 1511(y)

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF43	Employer identification number (EIN) 002190220
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File this form with your franchise tax return. You must also attach a copy of the certificate(s) of tax credit issued by Empire State Development (ESD).

A Excelsior Jobs Program project number (see instructions) **A**

B Year of eligibility (enter a number from 1 to 10; see instructions) **B**

B1 Green CHIPS projects only: indicate the phase from your certificate issued by ESD Phase 1 Phase 2

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

Schedule A – Excelsior jobs tax credit component (see instructions)

1 Excelsior jobs tax credit component (see instructions)	1	95,450
2 Excelsior jobs tax credit component from partnerships (from line 33)	2	
3 Total excelsior jobs tax credit component (add lines 1 and 2; enter here and on line 16; New York S corporations, see instructions).....	3	

Schedule B – Excelsior investment tax credit component (see instructions)

4 Excelsior investment tax credit component (see instructions)	4	450,600
5 Excelsior investment tax credit component from partnerships (from line 33)	5	
6 Total excelsior investment tax credit component (add lines 4 and 5; enter here and on line 17; New York S corporations, see instructions).....	6	

Schedule C – Excelsior research and development tax credit component (see instructions)

7 Excelsior research and development tax credit component (see instructions)	7	200,250
8 Excelsior research and development tax credit component from partnerships (from line 33)	8	
9 Total excelsior research and development tax credit component (add lines 7 and 8; enter here and on line 18; New York S corporations, see instructions).....	9	

Schedule D – Excelsior real property tax credit component (see instructions)

10 Excelsior real property tax credit component (see instructions)	10	225,250
11 Excelsior real property tax credit component from partnerships (from line 33)	11	
12 Total excelsior real property tax credit component (add lines 10 and 11; enter here and on line 19; New York S corporations, see instructions).....	12	

Schedule E – Excelsior child care services tax credit component (see instructions)

13 Excelsior child care services tax credit component (see instructions)	13	60,000
14 Excelsior child care services tax credit component from partnerships (from line 33)	14	
15 Total excelsior child care services tax credit component (add lines 13 and 14; enter here and on line 20; New York S corporations, see instructions).....	15	

Schedule F – Credit summary (New York S corporations only complete this schedule if reporting a recapture)

16 Excelsior jobs tax credit component (from line 3).....	16	
17 Excelsior investment tax credit component (from line 6)	17	
18 Excelsior research and development tax credit component (from line 9).....	18	
19 Excelsior real property tax credit component (from line 12)	19	
20 Excelsior child care services tax credit component (from line 15).....	20	
21 Subtotal (add lines 16 through 20).....	21	
22 Recapture of credit taken in previous tax years (see instructions).....	22	
23 Net excelsior jobs program tax credit (see instructions).....	23	



Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

CT-611.1

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008 and Prior to July 1, 2015

Tax Law – Section 21; Section 187-g; Section 210-B.17; and Section 1511(u)

All filers must enter tax period: beginning ending

Legal name of corporation CTEF43	Employer identification number (EIN) 002190220
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File this form with your franchise tax return. A separate Form CT-611.1 must be filed for each *Certificate of Completion (COC)*.

Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **on or after June 23, 2008** and **prior to July 1, 2015**? Yes No

If you answered Yes, and the site received a COC **by** December 31, 2019, complete this form to claim the brownfield redevelopment tax credit.

If you answered Yes, and the site receives a COC **after** December 31, 2019, do **not** complete this form; instead, use Form CT-611.2 to claim the credit.

Note: See *Exception*: under *Which form to use* in the instructions.

If you answered No, do **not** complete this form. If the site was accepted **prior to June 23, 2008**, use Form CT-611; if the site was accepted **on or after July 1, 2015**, use Form CT-611.2 to claim the credit.

For additional information, see *Which form to use* in the instructions.

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

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

Schedule A – Brownfield site identifying information

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

Site name Brownfield Site 1		
Site location – municipality Troy	Site location – county Rensselaer	
DEC region 4	Division of Environmental Remediation (DER) site number 45655	Date COC was issued 03/15/2019

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 (as a decimal rounded to four places) of the qualified site located within an EN-Zone...

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

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

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

Schedule B – Site preparation credit component (see instructions)

A Description of site preparation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs
Infrastructure	03/15/2018	2,300,000
Excavation	01/01/2019	4,200,000
Contamination Removal	03/18/2019	3,500,000
Total of column C amounts from attached list		
1 Add column C amounts (corporate partners: see instructions)	1	
2 Applicable percentage rate (see instructions)	2	
3 Site preparation credit component (multiply line 1 by line 2; enter here and on line 13; New York S corporations, see instructions)	3	

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

A Description of groundwater remediation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs
Groundwater remediation	03/15/2018	2,450,000
Total of column C amounts from attached list		
4 Add column C amounts (corporate partners: see instructions)	4	
5 Applicable percentage rate (see instructions)	5	
6 On-site groundwater remediation credit component (multiply line 4 by line 5; enter here and on line 15; New York S corporations, see instructions)	6	

Schedule D – Tangible property credit component (see instructions)

A Description of qualified property (list items separately; see instr.)	B Principal use	C Date placed in service (mm-dd-yy)	D Life (years; see instr.)	E Cost or other basis
Excavation Equipment	Site Prep	08/15/2016	20	3,225,225
Total of column E amounts from attached list				
7 Add column E amounts (corporate partners: see instructions)	7			
8 Applicable percentage rate (see instructions)	8			
9a Tentative tangible property component (multiply line 7 by line 8)	9a			
9b Tangible property component limitation for the qualified site (see instructions)	9b			
9c Tangible property component available for use in the current tax year (see instructions)	9c			325,000
9d Tangible property credit component (enter the lesser of line 9a or 9c; enter here and on line 14; see instructions)	9d			

Schedule E – Recapture of credit taken in previous tax years (attach additional sheets if necessary)

Recapture of tangible property credit component for property that ceases to be in qualified use (see instructions)

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

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

Test 21

Begins on next page

[Return to Test Chart](#)



General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2022. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return <input type="checkbox"/>		Amended return <input type="checkbox"/>		beginning <input type="text" value="01/01/2022"/>		ending <input type="text" value="12/31/2022"/>	
Employer identification number (EIN) 002190221		File number AA 2	Business telephone number (518) 555-2626		If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>		
Legal name of corporation CTEF604				Trade name/DBA			
Mailing address Care of (c/o) 604 WA Harriman Campus				State or country of incorporation New York			
Number and street or PO Box				Date of incorporation 01-01-2002		Foreign corporations: date began business in NYS	
City Albany		U.S. state/Canadian province NY		ZIP/Postal code 12227		Country (if not United States)	
Principal business activity in NYS Computer Manufacturing				NAICS business code number (from NYS Pub 910) 334100			
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.							

A. Pay amount shown on Part 2, line 19c. Make payable to: New York State Corporation Tax Attach your payment here. (<i>Detach all check stubs; see instructions for details.</i>)		Payment enclosed	
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (<i>see instructions; mark an X in the appropriate box</i>)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (<i>see instructions</i>)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
D. Do you have an interest in any partnerships? (<i>mark an X in the appropriate box</i>)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

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

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

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

Authorized person	Printed name of authorized person John Doe		Signature of authorized person		Official title President	
	Email address of authorized person johndoe@taxesdoneright.com 			Telephone number (518) 555-2626		Date 04/15/2023
Paid preparer use only <i>(see instr.)</i>	Firm's name (<i>or yours if self-employed</i>) Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN 987654321	
	Signature of individual preparing this return		Address 315 Return Parkway		City Albany	State NY
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code 45678912		Date 04/10/2023	

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

- 1 A qualified emerging technology company (QETC) eligible for the lower business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts **1**
- 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts **2**
- 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate **3**
- 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts **4**
- 5 A cooperative housing corporation eligible for the 0% capital base tax rate **5**
- 6 A small business taxpayer eligible for the 0% capital base tax rate **6**
If you marked this box, complete line 6a below and Section B, line 1.
- 6a Total capital contributions **6a**
- 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base **7**

Section B – New York State information (see instructions)

- 1 Number of New York State employees **1** 60
- 2 Wages paid to New York State employees **2** 40,501,250
- 3 Number of business establishments in New York State **3** 1
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box **4**
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box **5**
- 5a If you marked the line 5 box, use line 5a to report the applicable exception
number (1-4) and the amount of royalty payments **5a**
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box **6**

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
1120 • 1120 consolidated • 1120-REIT or 1120-RIC 1120S • 1120F • 1120-H
- 2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:
Final federal determination • Date of determination NOL carryback • Capital loss carryback ... • 1139 • 1120X • Failure to meet investment capital holding period •
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • **2a**
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
CT-3.1 • CT-3.2 • CT-3.3 • CT-3.4 • CT-60 • CT-225 • CT-227 •
Other (identify): •
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. **4** 3
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box **5**
- 6 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60
- 7 **Revoking a commonly owned group election** (only applies in the first year you revoke the election) – If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a Business income base tax (from Part 3, line 20)	•	1a		
1b Capital base tax (from Part 4, line 15; see instructions)	•	1b	0	
1c Fixed dollar minimum tax (see instr) • <input type="text" value="New York receipts"/>	•	1c		
2 Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2		
3 Tax credits used (from Part 7, line 2; see instructions)	•	3		
4 Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	■	4		

Penalties and interest

5 Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	<input type="checkbox"/>	5	
6 Interest on late payment (see instructions)	•	6		
7 Late filing and late payment penalties (see instructions)	•	7		
8 Total penalties and interest (add lines 5, 6, and 7)	•	8		

Voluntary gifts/contributions

9 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	•	9		
10 Total amount due (add lines 4, 8, and 9)	•	10		

Prepayments

11 Mandatory first installment from Form CT-300 (see instructions)	•	11	20,000	
12 Second installment (from Form CT-400)	•	12	20,000	
13 Third installment (from Form CT-400)	•	13	20,000	
14 Fourth installment (from Form CT-400)	•	14	20,000	
15 Payment with extension request (from Form CT-5, line 5)	•	15		
16 Overpayment credited from prior years (see instr.) <input type="text" value="Period"/>	•	16		
17 Overpayment credited from CT-3-M <input type="text" value="Period"/>	•	17		
18 Total prepayments (add lines 11 through 17; see instructions)	•	18		

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

19a Underpayment	•	19a		
19b Additional amount for 2023 MFI	•	19b		
19c Balance due	■	19c		
20a Excess prepayments	•	20a		
20b Amount previously credited to 2023 MFI	•	20b		
20c Overpayment	•	20c		
21 Amount of overpayment to be credited to next period	■	21		
22 Balance of overpayment available (subtract line 21 from line 20c)	•	22		
23 Amount of overpayment to be credited to Form CT-3-M	•	23		
24 Balance of overpayment to be refunded (subtract line 23 from line 22)	■	24		
25 Unused tax credits to be refunded	■	25	28,320	
26 Unused tax credits applied to next period	■	26		

Part 3 – Computation of tax on business income base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	●	1	15,500,250
2	Additions to FTI (from Form CT-225, line 5)	●	2	
3	Add lines 1 and 2	●	3	
4	Subtractions from FTI (from Form CT-225, line 10)	●	4	
5	Subtract line 4 from line 3	●	5	
6	Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1; see instructions)	●	6	
7	Entire net income (ENI) (subtract line 6 from line 5)	●	7	
8	Investment and other exempt income (from Form CT-3.1, Schedule D, line 1)	●	8	
9	Subtract line 8 from line 7	●	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (from Form CT-3.1, Schedule D, line 2)	●	10	
11	Business income (add lines 9 and 10)	●	11	
12	Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	●	12	
13	Business income after addback (add lines 11 and 12)	●	13	
14	Business apportionment factor (from Part 6, line 56)	●	14	
15	Apportioned business income after addback (multiply line 13 by line 14)	●	15	
16	Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)	●	16	
17	Subtract line 16 from line 15	●	17	
18	NOL deduction (from Form CT-3.4, line 6)	●	18	
19	Business income base (subtract line 18 from line 17)	●	19	
20	Business income base tax (multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)	●	20	

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

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

		A Beginning of year	B End of year	C Average value
1	Total assets from federal return	60,500,200	65,200,500	
2	Real property and marketable securities included on line 1			
3	Subtract line 2 from line 1	60,500,200	65,200,500	
4	Real property and marketable securities at fair market value			
5	Adjusted total assets (add lines 3 and 4)			
6	Total liabilities	9,000,000	10,000,000	
7	Total net assets (subtract line 6, column C, from line 5, column C)			
8	Investment capital (from Part 5, line 19; if zero or less, enter 0)			
9	Business capital (subtract line 8 from line 7)			
10	Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)			
11	Total business capital (add lines 9 and 10)			
12	Business apportionment factor (from Part 6, line 56)			
13	Apportioned business capital (multiply line 11 by line 12)			
14				
15	Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)			

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

	A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16	Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1).....		
17	Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)	4,250,250	1,500,500
18	Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)		
19	Total investment capital for the current year (Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)		

Addback of capital previously reported as investment capital

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

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

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

		A – New York State	B – Everywhere
Section 210-A.2			
1	Sales of tangible personal property		
2	Sales of electricity	6,375,900	10,295,950
3	Net gains from sales of real property		
Section 210-A.3			
4	Rentals of real and tangible personal property	4,105,625	8,705,005
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property		
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event		
Section 210-A.4			
7	Sale, licensing, or granting access to digital products		

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

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

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

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

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31	Brokerage commissions		
32	Margin interest earned on behalf of brokerage accounts		
33	Fees for advisory services for underwriting or management of underwriting		
34	Receipts from primary spread of selling concessions		
35	Receipts from account maintenance fees		
36	Fees for management or advisory services		
37	Interest from an affiliated corporation		
Section 210-A.5(c)			
38	Interest, fees, and penalties from credit cards		
39	Service charges and fees from credit cards		
40	Receipts from merchant discounts		
41	Receipts from credit card authorizations and settlement processing ..		
42	Other credit card processing receipts		
Section 210-A.5(d)			
43	Receipts from certain services to investment companies		
Section 210-A.5-a			
44	Global intangible low-taxed income	0 00	2,500,225
Section 210-A.6			
45	Receipts from railroad and trucking business		
Section 210-A.6-a			
46	Receipts from the operation of vessels		
Section 210-A.7			
47	Receipts from air freight forwarding		
48	Receipts from other aviation services		
Section 210-A.8			
49	Advertising in newspapers or periodicals		
50	Advertising on television or radio		
51	Advertising via other means		
Section 210-A.9			
52	Transportation or transmission of gas through pipes		
Section 210-A.10			
53	Receipts from other services/activities not specified		
Section 210-A.11			
54	Discretionary adjustments		
Total receipts			
55	Add lines 1 through 54 in columns A and B		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* • **56**

Enter line 56 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

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

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

CT-37	<input type="text"/>	CT-607	<input type="text"/>	CT-651	<input type="text"/>
CT-40	<input type="text"/>	CT-611	<input type="text"/>	CT-652	<input type="text"/>
CT-41	<input type="text"/>	CT-611.1	<input type="text"/>	CT-654	<input type="text"/>
CT-43	<input type="text"/>	CT-611.2	<input type="text"/>	CT-655	<input type="text"/>
CT-44	<input type="text"/>	CT-612	<input type="text"/>	CT-656	<input type="text"/>
CT-46	<input type="text"/>	CT-613	<input type="text"/>	CT-657	<input type="text"/>
CT-47	<input type="text"/>	CT-631	<input type="text"/>	CT-658	<input type="text"/>
CT-236	<input type="text"/>	CT-633	<input type="text"/>	DTF-621	<input type="text"/>
CT-238	<input type="text"/>	CT-634	<input type="text"/>	DTF-622	<input type="text"/>
CT-239	<input type="text"/>	CT-635	<input type="text"/>	DTF-624	<input type="text"/>
CT-241	<input type="text"/>	CT-636	<input type="text"/>	DTF-630	<input type="text"/>
CT-242	<input type="text"/>	CT-637	<input type="text"/>	Other credits	<input type="text"/>
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-640	<input type="text"/>		
CT-249	<input type="text"/>	CT-641	<input type="text"/>		
CT-250	<input type="text"/>	CT-642	<input type="text"/>		
CT-261	<input type="text"/>	CT-643	<input type="text"/>		
CT-501	<input type="text"/>	CT-644	<input type="text"/>		
CT-601	<input type="text"/>	CT-645	<input type="text"/>		
CT-602	<input type="text"/>	CT-646	<input type="text"/>		
CT-603	<input type="text"/>	CT-647	<input type="text"/>		
CT-604	<input type="text"/>	CT-648	<input type="text"/>		
CT-605	<input type="text"/>	CT-649	<input type="text"/>		
CT-606	<input type="text"/>	CT-650	<input type="text"/>		

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

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

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

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

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



Investment and Other Exempt Income And Investment Capital

Legal name of corporation CTEF604	Employer identification number (EIN) 002190221
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Attach to Form CT-3 or CT-3-A

Schedule A – 40% safe harbor election (see instructions)

- 1 If making the election to reduce your gross investment income and gross other exempt income (other than gross exempt cross-article dividends) by 40% in lieu of direct or indirect attribution, mark an **X** in the box (see instructions) **1**

Schedule B – Other exempt income (see instructions)

Part 1 – Gross exempt controlled foreign corporation (CFC) income, gross exempt unitary corporation dividends, and 40% safe harbor reduction

1a 95% of global intangible low-taxed income (GILTI) (see instructions)	•	1a	
1b Gross exempt CFC income (do not enter less than zero; see instructions)	•	1b	
2 Gross exempt unitary corporation dividends (other than gross exempt cross-article dividends) (see instr.)	•	2	
3 Add lines 1a, 1b, and 2 (if the safe harbor election is made, complete lines 4 and 5; otherwise, skip to Part 2)	•	3	
4 40% safe harbor reduction (if the safe harbor election is made, multiply line 3 by 40%; see instructions)	•	4	
5 Exempt CFC income and exempt unitary corporation dividends after safe harbor reduction (subtract line 4 from line 3; do not complete Parts 3, 4, or 5 below)	•	5	

Part 2 – Gross exempt cross-article dividends and deductions attributable to gross exempt cross-article dividends (see instructions)

6 Gross exempt cross-article dividends	•	6	
7 Interest deductions directly attributable to gross exempt cross-article dividends	•	7	
8 Interest deductions indirectly attributable to gross exempt cross-article dividends	•	8	
9 Total interest deductions attributable to gross exempt cross-article dividends (add lines 7 and 8)	•	9	
10 Exempt cross-article dividends (if line 9 is less than line 6, subtract line 9 from line 6; otherwise, enter 0)	•	10	
11 Excess interest deductions attributable to gross exempt cross-article dividends (if line 9 is more than line 6, subtract line 6 from line 9; otherwise, enter 0)	•	11	

Part 3 – Deductions attributable to gross exempt CFC income – only if the safe harbor election is not made (see instructions)

12 Interest deductions directly attributable to gross exempt CFC income on lines 1a and 1b	•	12	
13 Interest deductions indirectly attributable to gross exempt CFC income on lines 1a and 1b	•	13	
14 Total interest deductions attributable to gross exempt CFC income (add lines 12 and 13)	•	14	

Part 4 – Deductions attributable to gross exempt unitary corporation dividends – only if the safe harbor election is not made (see instructions)

15 Interest deductions directly attributable to gross exempt unitary corporation dividends	•	15	
16 Interest deductions indirectly attributable to gross exempt unitary corporation dividends	•	16	
17 Total interest deductions attributable to gross exempt unitary corporation dividends (add lines 15 and 16)	•	17	

Part 5 – Total other exempt income and excess deductions attributable – only if the safe harbor election is not made

18 Total gross other exempt income (add lines 3 and 6)	•	18	
19 Interest deductions attributable to gross other exempt income (add lines 9, 14, and 17)	•	19	
20 Other exempt income (if line 19 is less than line 18, subtract line 19 from line 18; otherwise, enter 0)	•	20	
21 Excess interest deductions attributable to gross other exempt income (if line 19 is more than line 18, subtract line 18 from line 19; otherwise, enter 0)	•	21	

Part 6 – Total other exempt income and excess deductions attributable – only if the safe harbor election is made

22 Add lines 5 and 10	•	22	
23 Excess interest deductions attributable to gross exempt cross-article dividends (from line 11)	•	23	
24 Other exempt income (if line 23 is less than line 22, subtract line 23 from line 22; otherwise, enter 0)	•	24	
25 Excess interest deductions attributable to gross other exempt income (if line 23 is more than line 22, subtract line 22 from line 23; otherwise, enter 0)	•	25	

Part 7 – Entire net income (ENI) limitation on other exempt income

26 ENI (from Form CT-3 or CT-3-A, Part 3, line 7)	•	26	
27 Other exempt income (if the safe harbor election is not made, enter the amount from line 20; if the safe harbor election is made, enter the amount from line 24)	•	27	
28 Total other exempt income allowed after ENI limitation (enter the lesser of line 26 or 27; if zero or less, enter 0)	•	28	
29 Remaining ENI limitation (subtract line 28 from line 26; if zero or less, enter 0)	•	29	

Note: You must complete and attach Form CT-3.1 to Form CT-3 or CT-3-A if you have any entries on Form CT-3 or CT-3-A, Part 3, line 8, 10, or 12; Part 5, line 16, 17, 18, or 20; or Part 6, line 44.

Schedule C – Investment income (see instructions)

Part 1 – Limitation on gross investment income (see instructions)

1	ENI (from Form CT-3 or CT-3-A, Part 3, line 7)	•	1		
2	8% of ENI (multiply line 1 by 8% (.08); do not enter less than zero)	•	2		
3	Gross investment income from investments generating income not taxable by New York under the U.S. Constitution	•	3		
4	Limitation on gross investment income (enter the greater of line 2 or line 3)	•	4		
5	Remaining limitation (subtract line 3 from line 4; if zero or less, enter 0)	•	5		
6	Dividend income from investment capital from stocks actually held more than one year	•	6		
7	Net capital gains in excess of losses from investment capital from stocks actually held more than one year	•	7		
8	Add lines 6 and 7	•	8		
9	Gross investment income from stocks actually held more than one year after limitation (enter the lesser of line 5 or line 8)	•	9		
10	Remaining balance of limitation on gross investment income (subtract line 9 from line 5; if zero or less, enter 0)	•	10		
11	Dividend income from investment capital from stocks presumed held more than one year	•	11		
12	Gross investment income from stocks presumed held more than one year after limitation (enter the lesser of line 10 or line 11)	•	12		
13	Total gross investment income (add lines 3, 9, and 12)	•	13		

Part 2 – 40% safe harbor reduction for gross investment income (see instructions)

14	40% safe harbor reduction (if the safe harbor election is made, multiply line 13 by 40%; see instructions)	•	14		
15	Investment income after safe harbor reduction (subtract line 14 from line 13; skip Part 3 below and continue with Part 4)	•	15		

Part 3 – Deductions attributable to investment capital or to gross investment income – only if the safe harbor election is not made (see instructions)

16	Interest deductions directly attributable to investment capital or to gross investment income	•	16		
17	Interest deductions indirectly attributable to investment capital or to gross investment income	•	17		
18	Total interest deductions attributable to investment capital or to gross investment income (add lines 16 and 17)	•	18		
19	Investment income (if line 18 is less than line 13, subtract line 18 from line 13; otherwise, enter 0)	•	19		
20	Excess interest deductions attributable to investment capital or to gross investment income (if line 18 is more than line 13, subtract line 13 from line 18; otherwise, enter 0)	•	20		

Part 4 – Total investment income and excess deductions attributable

21	Investment income (if the safe harbor election is made, enter the amount from line 15; if the safe harbor election is not made, enter the amount from line 19)	•	21		
22	Excess interest deductions attributable to investment capital or to gross investment income (if the safe harbor election is made, enter 0; if the safe harbor election is not made, enter the amount from line 20)	•	22		

Part 5 – ENI limitation on investment income

23	Total investment income allowed after ENI limitation (enter the lesser of line 21 or Schedule B, line 29)	•	23		
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Schedule D – Total investment and other exempt income and excess interest deductions attributable

1	Total investment and other exempt income (add Schedule B, line 28 and Schedule C, line 23; enter here and on Form CT-3 or CT-3-A, Part 3, line 8; do not enter less than zero)	•	1		
2	Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income (add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is not made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on Form CT-3 or CT-3-A, Part 3, line 10; do not enter less than zero)	•	2		

Schedule E – Investment capital (see instructions)

Part 1 – Investment capital that generates income claimed not taxable by New York under the U.S. Constitution

Description of asset (identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through H on the corresponding lines below; enter only directly owned assets in items A through G)

Item	A – Description of asset			B – Number of shares acquired, if applicable	C – Date acquired
A					
B					
C					
D					
E					
F					
G					
Item	D Number of shares sold, if applicable	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV
A					
B					
C					
D					
E					
F					
G					
Total from additional sheet(s).....					
Total from partnerships.....					
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 16... • 1					

Part 2 – Investment capital – stocks actually held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number			B – Number of shares acquired	C – Date acquired
A	Stocks	S1CUSIP31	LOT 19	185,000	02/01/2020
B					
C					
D					
E					
F					
G					
Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV
A			4,250,250	1,500,500	2,749,750
B					
C					
D					
E					
F					
G					
Total from additional sheet(s).....					
Total from partnerships.....					
2 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 17... • 2					

Schedule E – Investment capital (see instructions) (continued)

Part 3 – Investment capital – stocks presumed held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns F through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number			B – Number of shares acquired	C – Date acquired
A					
B					
C					
D					
E					
F					
G					
Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV
A					
B					
C					
D					
E					
F					
G					
Total from additional sheet(s)					
Total from partnerships					
3	Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 18 ... ●			3	

Part 4 – Total investment capital

4	Total of all investment capital (add lines 1, 2, and 3 in columns F, G, and H)	●	4		
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Schedule F – Current year addback of prior year presumed investment capital and investment income (see instructions)

Do **not** complete schedule F if you have prior year presumed investment capital that failed to meet the holding period presumption **and** you **amended** your prior year return to reflect the fact that the stock was **not** investment capital (and that any related income was not investment income).

Part 1 – Addback of prior year presumed investment capital for stocks that did not meet holding period requirement (see instructions)

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number			B – Number of shares acquired		C – Date acquired	
A							
B							
C							
D							
E							
F							
G							
Item	D Number of shares sold	E Date sold	F Average FMV, as previously reported	G Liabilities attributable, as previously reported		H Net average FMV, as previously reported	
A							
B							
C							
D							
E							
F							
G							
Total from additional sheet(s)							
Total from partnerships							
1	Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 20 ...			1			

Part 2 – Addback of prior year presumed investment income for stocks that did not meet holding period requirement (see instr.)

2	Prior year presumed gross investment income after Schedule C, Part 1 – Limitation on gross investment income for stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (see instructions)	2	
3	If the safe harbor election was made on the prior year return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was not made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the prior year return to the specific stocks listed in Part 1 above or to the prior year income from those stocks shown on line 2 above (see instructions)	3	
4	Prior year presumed investment income from stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption (subtract line 3 from line 2; if zero or less, enter 0)	4	
5	Maximum addback based on prior year limitations (enter the amount from prior year Form CT-3.1, Schedule C, line 12)	5	
6	Addback of prior year presumed investment income for stocks not held more than one year (Enter the lesser of line 4 or 5; enter here and on Form CT-3 or CT-3-A, Part 3, line 12. If zero or less, enter 0.)	6	



Net Operating Loss Deduction (NOLD)

CT-3.4

Legal name of corporation CTEF604	Employer identification number (EIN) 002190221
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Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

A If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box (see Election to waive carryback in instructions)

1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the <i>Tax rates schedule</i> in Form CT-3-I or CT-3-A-I (see instructions)	●	1			
2 Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)	●	2			
3 Subtract line 2 from line 1	●	3			
4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)	●	4			

Computation of net operating loss (NOL) to be used (see instructions)

5a NOL carryforward from prior year's Form CT-3.4	●	5a	500,700		
5b NOL carryforwards from new members who entered the group during the current tax year	●	5b			

NOL carryback (see instructions)

Loss year		C Amount allowed to be carried back
A Beginning date (mm-dd-yyyy)	B Ending date (mm-dd-yyyy)	

5c Total NOL carryback (add column C amounts)	●	5c			
5d Subtotal (add lines 5a, 5b, and 5c)	●	5d			
5e NOL carryforwards that have expired	●	5e			
5f NOL carryforwards unavailable for use in the current tax year	●	5f			
5g Add lines 5e and 5f	●	5g			
5 Total NOLs available to be used in the current tax year (subtract line 5g from line 5d)	●	5			
6 NOL to be used in the current tax year	●	6			

Computation of NOL carryforward (see instructions)

7a NOL incurred in the current tax year	●	7a			
7b Net NOLs available (add lines 5, 5f, and 7a)	●	7b			
7c NOL carryforwards from members who left the group during the current tax year	●	7c			
7d Add lines 6 and 7c	●	7d			
7 NOL available to be carried forward (subtract line 7d from 7b)	●	7			

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

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B <i>(see instr.; if necessary)</i>
01/01/2022-12/31/2022		12/31/2021
01/01/2021-12/31/2021	-500,700	
01/01/2020-12/31/2020	200,500	
01/01/2019-12/31/2019	6,499,071	
01/01/2018-12/31/2018	4,091,806	12/31/2017
01/01/2017-12/31/2017	-99,706	
01/01/2016-12/31/2016	1,708,931	
01/01/2015-12/31/2015	2,011,553	

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



Public Utility, Power Producer, and Pipeline Adjustments

CT-224

Tax Law – Article 9-A, Section 208.9(c-2) and (c-3)

Legal name of corporation CTEF604	Employer identification number (EIN) 002190221
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Attach this form to Form CT-225 or Form CT-225-A.

For information and details about how to complete this form, see Form CT-224-I, *Instructions for Form CT-224*.

Schedule A – Adjustments for qualified public utilities and transferees

Other additions			
1	Federal depreciation deduction for transition property	• 1	54,250
2	Federal loss on the sale of transition property	• 2	112,250
3	New York gain on the sale of transition property	• 3	
4	Add lines 1, 2, and 3	• 4	
Other subtractions			
5	New York depreciation deduction for transition property	• 5	
6	New York loss on the sale of transition property	• 6	
7	Federal gain on the sale of transition property	• 7	
8	Transition property basis adjustment carryover to gain transactions	• 8	
9	Transition property basis adjustment carryover to loss transactions.....	• 9	
10	New York State regulatory asset deduction.....	• 10	
11	Add lines 5 through 10	• 11	

Schedule B – Adjustments for qualified power producers and qualified pipeline corporations

Other additions			
12	Federal depreciation deduction for transition property	• 12	
Other subtractions			
13	New York depreciation deduction for transition property	• 13	



New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation CTEF604	Employer identification number (EIN) 002190221
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File this form with Form CT-3, CT-3-S, or CT-33.

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

Schedule A – Certain New York State additions to federal income

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

1 New York State additions (see instructions)

		Modification number	Amount			Modification number	Amount
1a	•	A - 110	550,450			1i	00
1b	•	A - 502	166,500			1j	00
1c	•	A - 505	145,050			1k	00
1d	•	A -	00			1l	00
1e	•	A -	00			1m	00
1f	•	A -	00			1n	00
1g	•	A -	00			1o	00
1h	•	A -	00			1p	00
Total from additional Form(s) CT-225, if any							00
2 Total (add lines 1a through 1p and the total from additional Form(s) CT-225)							00

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

3 New York State additions (see instructions)

		Modification number	Amount			Modification number	Amount
3a	•	EA -	00			3i	00
3b	•	EA -	00			3j	00
3c	•	EA -	00			3k	00
3d	•	EA -	00			3l	00
3e	•	EA -	00			3m	00
3f	•	EA -	00			3n	00
3g	•	EA -	00			3o	00
3h	•	EA -	00			3p	00
Total from additional Form(s) CT-225, if any							00
4 Total (add lines 3a through 3p and the total from additional Form(s) CT-225)							00
5 Total additions (add lines 2 and 4; see instructions)							00

Schedule B – Certain New York State subtractions from federal income

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

6 New York State subtractions (see instructions)

	Modification number	Amount		Modification number	Amount		
6a	S -	00		6i	S -	00	
6b	S -	00		6j	S -	00	
6c	S -	00		6k	S -	00	
6d	S -	00		6l	S -	00	
6e	S -	00		6m	S -	00	
6f	S -	00		6n	S -	00	
6g	S -	00		6o	S -	00	
6h	S -	00		6p	S -	00	
Total from additional Form(s) CT-225, if any		00		Total from additional Form(s) CT-225, if any		00	
7 Total (add lines 6a through 6p and the total from additional Form(s) CT-225)						7	00

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

8 New York State subtractions (see instructions)

	Modification number	Amount		Modification number	Amount		
8a	ES -	00		8i	ES -	00	
8b	ES -	00		8j	ES -	00	
8c	ES -	00		8k	ES -	00	
8d	ES -	00		8l	ES -	00	
8e	ES -	00		8m	ES -	00	
8f	ES -	00		8n	ES -	00	
8g	ES -	00		8o	ES -	00	
8h	ES -	00		8p	ES -	00	
Total from additional Form(s) CT-225, if any		00		Total from additional Form(s) CT-225, if any		00	
9 Total (add lines 8a through 8p and the total from additional Form(s) CT-225)						9	00
10 Total subtractions (add lines 7 and 9; see instructions)						10	00



Claim for QEZE Tax Reduction Credit

CT-604

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

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

All filers must enter tax period: beginning 01/01/2022 ending 12/31/2022

Legal name of corporation CTEF604	Employer identification number (EIN) 002190221
Name of empire zone(s)	

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

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

Are you a clean energy enterprise (CEE)?..... Yes No

Are you a QEZE first certified between August 1, 2002 and March 31, 2005, that conducts its operations on real property it owns or leases that is located in an empire zone (EZ) and that is subject to a BCA executed prior to January 1, 2006?..... Yes No

Section 1 – For QEZEs first certified prior to April 1, 2005 (see Important information in the instructions)

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

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

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total	
Number of full-time employees within all EZs						
1 Current tax year employment number within all EZs (do not round; see instructions)..... <input type="checkbox"/> 1						
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1					
b	Number in base year 2					
c	Number in base year 3					
d	Number in base year 4					
e	Number in base year 5					
f	Total number of full-time employees within all EZs in the base period.....					
2 Base period employment number within all EZs (do not round; see instructions)..... <input type="checkbox"/> 2						

3 Does the amount on line 1 equal or exceed the amount on line 2? (see instructions)..... **3** Yes No

Part 2 – New York State employment outside all EZs – Computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and in the five-year base period (see instructions)

Current tax year employment number	March 31	June 30	September 30	December 31	Total	
Number of full-time employees inside New York State and outside all EZs						
4 Current tax year employment number inside New York State and outside all EZs (do not round)..... <input type="checkbox"/> 4						
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1					
b	Number in base year 2					
c	Number in base year 3					
d	Number in base year 4					
e	Number in base year 5					
f	Total number of full-time employees inside New York State and outside all EZs in the base period.....					
5 Base period employment number inside New York State and outside all EZs (do not round)..... <input type="checkbox"/> 5						

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

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

Test year _____ to _____ (mm-yy)	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs					
7 Test year employment number within the EZs in which you are certified (see instructions)					7

Schedule C – Employment increase factor (see instructions)

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

Schedule D – Zone allocation factor (see instructions)

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

(continued)

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

Part 1 – Computation of QEZE tax reduction credit

20	Tax year of the business tax benefit period _____; benefit period factor (from table below).....	20	
21	Employment increase factor (from line 13).....	21	
22	Zone allocation factor (from line 19).....	22	
23	Tax factor (see instructions).....	23	
24	QEZE tax reduction credit (multiply line 20 by line 21 by line 22 by line 23).....	24	

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

25	Enter your franchise tax before credits (see instructions).....	25	
26	Tax credits claimed before the QEZE tax reduction credit (if applying multiple credits on your franchise tax return, see instructions).....	26	
27	Subtract line 26 from line 25.....	27	
28	Enter appropriate tax: Article 9-A – If line 19 equals 1.0, enter 0. If line 19 is less than 1.0, see instructions Article 33 – Enter 250 Article 33 combined – Multiply number of taxable filers in combined group by 250.....	28	
29	Credit limitation (subtract line 28 from line 27).....	29	
30	QEZE tax reduction credit used (see instructions).....	30	

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

* For taxpayers first certified prior to April 1, 2005, the QEZE tax reduction credit is generally available for up to 14 years for taxpayers that continue to qualify.

**For an owner of a qualified investment project or a significant capital investment project, the benefit period factor will be 1.0 during the entire business tax benefit period.

Find the tax year of your business tax benefit period. Enter the benefit period factor for that year (from *Benefit period factor table*) on line 20.

Schedule F – Related entities

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

Name	EIN

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

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

**This page was intentionally left blank.
Section 2 begins on page 5.**

Claim for QEZE Tax Reduction Credit

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

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

All filers must enter tax period: beginning 01/01/2022 ending 12/31/2022

Legal name of corporation CTEF604	Employer identification number (EIN) 002190221
Name of empire zone(s) Albany	

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

Date of first certification by Empire State Development (mm-dd-yy; attach copies of all Certificates of Eligibility, including retention certificates) 02/01/2009

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

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

Current tax year employment number		March 31	June 30	September 30	December 31	Total	
Number of full-time employees within all EZs		60	60	70	70		
31 Current tax year employment number within all EZs (do not round; see instructions)						31	
Base period employment number		Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1	12-08	18	17	16	18	
b	Number in base year 2	12-07	16	15	14	16	
c	Number in base year 3	12-06	14	13	12	14	
d	Number in base year 4	12-05	12	11	10	12	
e Total number of full-time employees within all EZs in the base period							
32 Base period employment number within all EZs (do not round; see instructions)						32	

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

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

Current tax year employment number		March 31	June 30	September 30	December 31	Total	
Number of full-time employees in New York State							
34 Current tax year employment number in New York State (do not round)						34	
Base period employment number		Tax year ending (mm-yy)	March 31	June 30	September 30	December 31	Total
a	Number in base year 1						
b	Number in base year 2						
c	Number in base year 3						
d	Number in base year 4						
e Total number of full-time employees in New York State in the base period							
35 Base period employment number in New York State (do not round)						35	

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

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

Test year <u>01-09</u> to <u>12-09</u> (mm-yy)	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs	20	20	22	22	
37 Test year employment number within the EZs in which you are certified (see instructions)					37

Schedule J – Employment increase factor (see instructions)

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

Schedule K – Zone allocation factor (see instructions)

	A EZ	B New York State
44 Average value of property (see instructions)	44 20,000,000	20,000,000
45 EZ property factor (divide line 44, column A by line 44, column B; carry result to four decimal places)	45	
46 Wages and other compensation of employees, excluding general executive officers (see instructions).....	46 3,000,000	3,000,000
47 EZ payroll factor (divide line 46, column A by line 46, column B; carry result to four decimal places)	47	
48 Total EZ factors (add lines 45 and 47)	48	
49 Zone allocation factor (divide line 48 by two; carry result to four decimal places; enter here and on line 52)	49	

(continued)



Department of Taxation and Finance

Recovery Tax Credit

Tax Law – Sections 210-B.53 and 1511(dd)

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF604	Employer identification number (EIN) 002190221
--------------------------------------	---

File this form with your franchise tax return. You must also submit a copy of the certificate of tax credit issued by the New York State Office of Addiction Services and Supports (NYS OASAS).

All filers **must** complete line A.

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

C corporations

If **Yes**, complete lines B through D, and Schedules A, B, and C.

If **No**, and you are claiming this credit as a corporate partner, complete Schedules B and C.

New York S corporations

If **Yes**, complete lines B through D, and Schedules A and B.

If **No**, and you are claiming this credit as a corporate partner, complete Schedule B.

Certificate information

On lines B through D below, enter the information from your certificate of tax credit.

B Name and EIN of the business certified by the NYS OASAS to participate in the Recovery tax credit program.

Name of certified business CTEF604	EIN 002190221
C Certificate number	OASARTC2212345
D Number of eligible employees for which the recovery tax credit is being claimed	4

Schedule A – Computation of credit

1 Recovery tax credit (see instructions)	1	4500
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Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Certificate number	D Credit amount allocated
Partnership 1	111222333	OASARTC2212346	2150
Total from additional sheet(s), if any.....			
2 Total credit allocated from partnership(s) (add column D amounts)			2
3 Total credit (add lines 1 and 2; New York S corporations, see instructions)			3

Schedule C – Computation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: do not complete this schedule.)

4 Tax due before credits (see instructions)	4		
5 Tax credits claimed before this credit (see instructions)	5		
6 Tax after application of credits (subtract line 5 from line 4)	6		0
7 Fixed dollar minimum tax (see instructions)	7		
8 Credit limitation (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)	8		0
9 Credit used for this tax year (enter the lesser of line 3 or line 8 here and on your franchise tax return)	9		0
10 Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	10		
11 Amount of credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	11		
12 Amount of credit to be applied as an overpayment to the next year's tax (subtract line 11 from line 10; enter here and on your franchise tax return)	12		



Claim for QETC Employment Credit

Tax Law – Article 9-A, Section 210-B.7 and Article 22, Section 606(q)

All filers must enter tax period: beginning ending

Name as shown on return CTEF604	Taxpayer identification number 002190221
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File this form with corporate franchise tax return Form CT-3, CT-3-A, or CT-3-S, or with income tax return Form IT-201, IT-203, IT-204, or IT-205.

Mark with an **X** the tax year for which you are claiming the qualified emerging technology company (QETC) employment credit on this return: 1st 2nd 3rd

A Partner in a partnership, S corporation shareholder, or a beneficiary of an estate or trust:
enter your share of the QETC employment credit (see instructions, Form DTF-621-I) • **A**

Business name of the partnership, S corporation, estate, or trust	Taxpayer identification number
<input type="text"/>	<input type="text"/>

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

Schedule A – Eligibility requirements (All the questions in Schedule A pertain to the tax year for which you are claiming the credit.)

Part 1 – Location and sales (mark **X** in the appropriate boxes)

- 1 Is the company located in New York State? Yes No
- 2 Are the total annual product sales of the company \$10,000,000 or less? Yes No

If you answered *Yes* to questions 1 and 2, continue with Part 2. If you answered *No* to either question 1 or 2, you do not qualify for a QETC employment credit for the current tax year.

Part 2 – QETC business activities

Research and development (R&D) activities (see instructions)

- 3 Does the company have R&D activities in New York State? Yes No

If *No*, skip lines 4 through 7 and continue with question 8. If *Yes*, continue with line 4.

4 Enter the amount of R&D funds • **4**

5 Enter the amount of net sales (if you have any amount of R&D funds but zero net sales, you are a QETC; skip lines 6a and 6b; mark the Yes box on line 7) • **5**

6a R&D funds percentage (divide line 4 by line 5; enter the result as a percentage) • **6a** %

6b Enter the most recently published average ratio (see instructions) • **6b** %

- 7 Does the percentage on line 6a equal or exceed the percentage on line 6b? Yes No

If *Yes*, you are a QETC; continue with Part 3. If *No*, continue with question 8.

Primary products and services

8 Does the company develop or create products or services that are classified as emerging technologies? Yes No
 If Yes, enter in the box below a description of the company's emerging technology products or services, and continue with line 9.

•

If you answered No to lines 3 and 8 or lines 7 and 8, you cannot claim this credit.

9 Enter the gross receipts or sales from the company's emerging technology products or services described on line 8 that were included on your federal return • **9**

10 Enter from your federal return the gross receipts or sales from all the company's products or services • **10**
 If line 10 is zero, skip lines 11 and 12 and continue with line 13.
 If line 10 is greater than zero, continue with line 11.

11 Divide line 9 by line 10 (enter the result as a percentage) • **11** %

12 Is the percentage on line 11 greater than 50%? Yes No
 If Yes, continue with Part 3. If No, you cannot claim this credit.

13 Enter the total expenditures attributable to the development or creation of emerging technology products or services included on your federal return • **13**

14 Enter the total expenditures included on your federal return..... • **14**

15 Divide line 13 by line 14 (enter the result as a percentage) • **15** %

16 Is the percentage on line 15 greater than 50%? Yes No
 If Yes, continue with Part 3. If No, stop. You cannot claim this credit.

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

Current tax year	March 31	June 30	Sept. 30	Dec. 31	Total
Number of full-time employees in New York State	70	70	70	70	

17 Average number of full-time employees in New York State for the current tax year (see instructions) • **17**

Number of full-time employees in New York State for three-year base period	March 31	June 30	Sept. 30	Dec. 31	Total
First year	50	50	55	55	
Second year	45	50	45	50	
Third year	45	45	45	45	
Total number of full-time employees in New York State for the three-year base period					

18 Average number of full-time employees in New York State for the three-year base period (see instructions) • **18**

19 Percentage of employment for full-time employees in New York State (divide line 17 by line 18; enter the result as a percentage; see instructions) • **19** %

If your percentage of employment for full-time employees in New York State on line 19 is less than 101%, do not complete Schedule B; see instructions.

If your percentage of employment is at least 101%, continue with Schedule B.

Schedule C – Computation of QETC employment credit

25 Enter the amount from page 1, line A (<i>Fiduciaries: see instructions.</i>)	25	<input type="text"/>	<input type="text"/>
26 QETC employment credit computed for the current tax year (<i>from Schedule B, line 24; see instr.</i>) ..	26	<input type="text"/>	<input type="text"/>
27 QETC employment credit (<i>add lines 25 and 26; see instructions</i>)	27	<input type="text"/>	<input type="text"/>

Schedule D – Computation of QETC employment credit limitation (Article 9-A only)

28 Current year's tax (<i>see instructions</i>)	28	<input type="text"/>	<input type="text"/>
29 Enter other credits used (<i>see instructions</i>)	29	<input type="text"/>	<input type="text"/>
30 Net tax (<i>subtract line 29 from line 28</i>)	30	<input type="text"/>	<input type="text"/>
31 Enter your fixed dollar minimum tax (<i>see instructions</i>)	31	<input type="text"/>	<input type="text"/>
32 Credit limitation. Subtract line 31 from line 30 (<i>if less than zero, enter 0</i>)	32	<input type="text"/>	<input type="text"/>
33 QETC employment credit to be used for the current tax year (<i>see instructions</i>)	33	<input type="text"/>	<input type="text" value="0"/>
34 Unused QETC employment credit (<i>subtract line 33 from line 27</i>)	34	<input type="text"/>	<input type="text"/>
35 Amount of unused credit on line 34 to be refunded (<i>see instructions</i>)	35	<input type="text"/>	<input type="text"/>
36 Amount of unused, nonrefunded credit to be applied as an overpayment to the next year's tax return (<i>subtract line 35 from line 34; see instructions</i>)	36	<input type="text"/>	<input type="text"/>

Test 22

Begins on next page

[Return to Test Chart](#)



General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2022. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return <input type="checkbox"/>		Amended return <input checked="" type="checkbox"/>		beginning <input type="text" value="01/01/2022"/>		ending <input type="text" value="12/31/2022"/>	
Employer identification number (EIN) 002190256		File number AA5	Business telephone number (518) 555-2626		If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>		
Legal name of corporation CTEF636				Trade name/DBA			
Mailing address Care of (c/o) 636 WA HARRIMAN CAMPUS				State or country of incorporation New York			
Number and street or PO Box				Date of incorporation 01/01/2019		Foreign corporations: date began business in NYS	
City Albany		U.S. state/Canadian province NY		ZIP/Postal code 12227		Country (if not United States)	
Principal business activity in NYS Other crop farming				NAICS business code number (from NYS Pub 910) 111900			
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.							

A. Pay amount shown on Part 2, line 19c. Make payable to: New York State Corporation Tax Attach your payment here. (<i>Detach all check stubs; see instructions for details.</i>)		Payment enclosed	
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (<i>see instructions; mark an X in the appropriate box</i>)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (<i>see instructions</i>)		<input type="checkbox"/> C	
D. Do you have an interest in any partnerships? (<i>mark an X in the appropriate box</i>) If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.		<input checked="" type="checkbox"/> D Yes <input type="checkbox"/> No	

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

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

Authorized person	Printed name of authorized person JOHN DOE		Signature of authorized person		Official title PRESIDENT	
	Email address of authorized person johndoe@ctef636.com			Telephone number (518) 555-2626		Date 04/15/2023
Paid preparer use only <i>(see instr.)</i>	Firm's name (<i>or yours if self-employed</i>) TAXES DONE RIGHT		Firm's EIN 123456987		Preparer's PTIN or SSN 987654321	
	Signature of individual preparing this return		Address 315 RETURN PARKWAY		City ALBANY	State NY
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code 03	Date 04/15/2023		

See instructions for where to file.

Content of Form CT-3

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

Part 1 – General corporate information

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

- 1 A qualified emerging technology company (QETC) eligible for the lower business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts 1
- 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts 2
- 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate 3
- 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts 4
- 5 A cooperative housing corporation eligible for the 0% capital base tax rate 5
- 6 A small business taxpayer eligible for the 0% capital base tax rate 6
If you marked this box, complete line 6a below and Section B, line 1.
- 6a Total capital contributions 6a
- 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base 7

Section B – New York State information (see instructions)

- 1 Number of New York State employees 1 150
- 2 Wages paid to New York State employees 2 7,050,500
- 3 Number of business establishments in New York State 3 4
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box 4
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box 5
- 5a If you marked the line 5 box, use line 5a to report the applicable exception
number (1-4) and the amount of royalty payments 5a Number Amount
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box 6

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in one box and attach a complete copy of your federal return
1120 • 1120 consolidated • 1120-REIT or 1120-RIC 1120S • 1120F • 1120-H
- 2 **Amended return** – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:
Final federal determination • Date of determination NOL carryback • Capital loss carryback ... • 1139 • 1120X • Failure to meet investment capital holding period •
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • 2a 25,000
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
CT-3.1 • CT-3.2 • CT-3.3 • CT-3.4 • CT-60 • CT-225 • CT-227 •
Other (identify): _____ •
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. 4 3
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box 5
- 6 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60
- 7 **Revoking a commonly owned group election** (only applies in the first year you revoke the election) – If you were previously the designated agent of a combined group (and are no longer filing as part of a combined group) that made the commonly owned group election and have completed seven tax years (not including short tax years) under it, but now want to **revoke** the election, mark an **X** in the box

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax (from Part 3, line 20)	•	1a			
1b	Capital base tax (from Part 4, line 15; see instructions)	•	1b			
1c	Fixed dollar minimum tax (see instr) • <input type="text" value="New York receipts"/>	•	1c			
2	Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2			
3	Tax credits used (from Part 7, line 2; see instructions)	•	3			
4	Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	■	4			

Penalties and interest

5	Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	•	<input type="checkbox"/>	5		
6	Interest on late payment (see instructions)	•	6			
7	Late filing and late payment penalties (see instructions)	•	7			
8	Total penalties and interest (add lines 5, 6, and 7)	•	8			

Voluntary gifts/contributions

9	Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	•	9			
10	Total amount due (add lines 4, 8, and 9)	•	10			

Prepayments

11	Mandatory first installment from Form CT-300 (see instructions)	11	1000			
12	Second installment (from Form CT-400)	12	1000			
13	Third installment (from Form CT-400)	13	1000			
14	Fourth installment (from Form CT-400)	14	1000			
15	Payment with extension request (from Form CT-5, line 5)	15				
16	Overpayment credited from prior years (see instr.) <input type="text" value="Period"/>	16				
17	Overpayment credited from CT-3-M <input type="text" value="Period"/>	17				
18	Total prepayments (add lines 11 through 17; see instructions)	•	18			

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

19a	Underpayment	•	19a			
19b	Additional amount for 2023 MFI	•	19b			
19c	Balance due	■	19c			
20a	Excess prepayments	•	20a			
20b	Amount previously credited to 2023 MFI	•	20b		100	
20c	Overpayment	•	20c			
21	Amount of overpayment to be credited to next period	■	21			
22	Balance of overpayment available (subtract line 21 from line 20c)	•	22			
23	Amount of overpayment to be credited to Form CT-3-M	•	23			
24	Balance of overpayment to be refunded (subtract line 23 from line 22)	■	24			
25	Unused tax credits to be refunded	■	25		47,580	
26	Unused tax credits applied to next period	■	26		20,000	

Part 3 – Computation of tax on business income base (see instructions)

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	●	1	4,000,000
2	Additions to FTI (from Form CT-225, line 5)	●	2	
3	Add lines 1 and 2	●	3	
4	Subtractions from FTI (from Form CT-225, line 10)	●	4	
5	Subtract line 4 from line 3	●	5	
6	Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1; see instructions)	●	6	
7	Entire net income (ENI) (subtract line 6 from line 5)	●	7	
8	Investment and other exempt income (from Form CT-3.1, Schedule D, line 1)	●	8	
9	Subtract line 8 from line 7	●	9	
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (from Form CT-3.1, Schedule D, line 2)	●	10	
11	Business income (add lines 9 and 10)	●	11	
12	Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	●	12	
13	Business income after addback (add lines 11 and 12)	●	13	
14	Business apportionment factor (from Part 6, line 56)	●	14	
15	Apportioned business income after addback (multiply line 13 by line 14)	●	15	
16	Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)	●	16	
17	Subtract line 16 from line 15	●	17	
18	NOL deduction (from Form CT-3.4, line 6)	●	18	
19	Business income base (subtract line 18 from line 17)	●	19	
20	Business income base tax (multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)	●	20	

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

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

		A Beginning of year	B End of year	C Average value
1	Total assets from federal return	35,250,250	38,500,500	
2	Real property and marketable securities included on line 1	3,100,100	3,100,100	
3	Subtract line 2 from line 1			
4	Real property and marketable securities at fair market value	3,100,100	3,100,100	
5	Adjusted total assets (add lines 3 and 4)			
6	Total liabilities	20,000,000	21,000,000	
7	Total net assets (subtract line 6, column C, from line 5, column C)			
8	Investment capital (from Part 5, line 19; if zero or less, enter 0)			
9	Business capital (subtract line 8 from line 7)			
10	Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)			
11	Total business capital (add lines 9 and 10)			
12	Business apportionment factor (from Part 6, line 56)			
13	Apportioned business capital (multiply line 11 by line 12)			
14				
15	Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1b)			

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

	A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16	Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1).....	1,400,000	500,500
17	Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)	3,150,150	2,125,125
18	Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)	25,000,000	13,000,000
19	Total investment capital for the current year (Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0.)		

Addback of capital previously reported as investment capital

	A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
20	Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)	600,000	100,000

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

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

		A – New York State	B – Everywhere
Section 210-A.2			
1	Sales of tangible personal property	25,000,000	25,000,000
2	Sales of electricity		
3	Net gains from sales of real property		
Section 210-A.3			
4	Rentals of real and tangible personal property		
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property		
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event		
Section 210-A.4			
7	Sale, licensing, or granting access to digital products		

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

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

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

Section 210-A.5(a)(2)(A)			
9	Interest from loans secured by real property	15,000	15,000
10	Net gains from sales of loans secured by real property		
11	Interest from loans not secured by real property (QFI • <input type="checkbox"/>)		
12	Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)		
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)			
13	Interest from federal debt		
14			
15	Interest from NYS and its political subdivisions debt		
16	Net gains from federal, NYS, and NYS political subdivisions debt		
17	Interest from other states and their political subdivisions debt		
18	Net gains from other states and their political subdivisions debt		
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)			
19	Interest from asset-backed securities and other government agency debt		
20	Net gains from government agency debt or asset-backed securities sold through an exchange		
21	Net gains from all other asset-backed securities		
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)			
22	Interest from corporate bonds		
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange		
24	Net gains from other corporate bonds		
Section 210-A.5(a)(2)(E)			
25	Net interest from reverse repurchase and securities borrowing agreements		
Section 210-A.5(a)(2)(F)			
26	Net interest from federal funds		
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)			
27	Net income from sales of physical commodities		
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)			
28	Marked to market net gains		
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)			
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)			
29	Interest from other financial instruments		
30	Net gains and other income from other financial instruments		

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

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31	Brokerage commissions		
32	Margin interest earned on behalf of brokerage accounts		
33	Fees for advisory services for underwriting or management of underwriting		
34	Receipts from primary spread of selling concessions		
35	Receipts from account maintenance fees		
36	Fees for management or advisory services		
37	Interest from an affiliated corporation		
Section 210-A.5(c)			
38	Interest, fees, and penalties from credit cards		
39	Service charges and fees from credit cards		
40	Receipts from merchant discounts		
41	Receipts from credit card authorizations and settlement processing ..		
42	Other credit card processing receipts		
Section 210-A.5(d)			
43	Receipts from certain services to investment companies		
Section 210-A.5-a			
44	Global intangible low-taxed income	0 00	
Section 210-A.6			
45	Receipts from railroad and trucking business		
Section 210-A.6-a			
46	Receipts from the operation of vessels		
Section 210-A.7			
47	Receipts from air freight forwarding		
48	Receipts from other aviation services		
Section 210-A.8			
49	Advertising in newspapers or periodicals		
50	Advertising on television or radio		
51	Advertising via other means		
Section 210-A.9			
52	Transportation or transmission of gas through pipes		
Section 210-A.10			
53	Receipts from other services/activities not specified		
Section 210-A.11			
54	Discretionary adjustments		
Total receipts			
55	Add lines 1 through 54 in columns A and B		

Calculation of business apportionment factor

56 New York State business apportionment factor *(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)* • **56**

Enter line 56 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.

Part 7 – Summary of tax credits claimed

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

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

CT-37	<input type="text"/>	CT-607	<input type="text"/>	CT-651	<input type="text"/>
CT-40	<input type="text"/>	CT-611	<input type="text"/>	CT-652	<input type="text"/>
CT-41	<input type="text"/>	CT-611.1	<input type="text"/>	CT-654	<input type="text"/>
CT-43	<input type="text"/>	CT-611.2	<input type="text"/>	CT-655.....	<input type="text"/>
CT-44	<input type="text"/>	CT-612	<input type="text"/>	CT-656.....	<input type="text"/>
CT-46	<input type="text"/>	CT-613	<input type="text"/>	CT-657.....	<input type="text"/>
CT-47	<input type="text"/>	CT-631	<input type="text"/>	CT-658.....	<input type="text"/>
CT-236	<input type="text"/>	CT-633	<input type="text"/>	DTF-621	<input type="text"/>
CT-238	<input type="text"/>	CT-634	<input type="text"/>	DTF-622	<input type="text"/>
CT-239	<input type="text"/>	CT-635	<input type="text"/>	DTF-624	<input type="text"/>
CT-241	<input type="text"/>	CT-636	<input type="text"/>	DTF-630	<input type="text"/>
CT-242	<input type="text"/>	CT-637	<input type="text"/>	Other credits •	<input type="text"/>
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-640	<input type="text"/>		
CT-249.....	<input type="text"/>	CT-641	<input type="text"/>		
CT-250	<input type="text"/>	CT-642	<input type="text"/>		
CT-261	<input type="text"/>	CT-643	<input type="text"/>		
CT-501	<input type="text"/>	CT-644	<input type="text"/>		
CT-601	<input type="text"/>	CT-645	<input type="text"/>		
CT-602	<input type="text"/>	CT-646	<input type="text"/>		
CT-603	<input type="text"/>	CT-647	<input type="text"/>		
CT-604	<input type="text"/>	CT-648	<input type="text"/>		
CT-605	<input type="text"/>	CT-649	<input type="text"/>		
CT-606	<input type="text"/>	CT-650	<input type="text"/>		

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

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

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

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

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



Investment and Other Exempt Income And Investment Capital

Legal name of corporation CTEF636	Employer identification number (EIN) 002190256
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Attach to Form CT-3 or CT-3-A

Schedule A – 40% safe harbor election (see instructions)

- 1 If making the election to reduce your gross investment income and gross other exempt income (other than gross exempt cross-article dividends) by 40% in lieu of direct or indirect attribution, mark an **X** in the box (see instructions) **1**

Schedule B – Other exempt income (see instructions)

Part 1 – Gross exempt controlled foreign corporation (CFC) income, gross exempt unitary corporation dividends, and 40% safe harbor reduction

1a 95% of global intangible low-taxed income (GILTI) (see instructions)	•	1a	
1b Gross exempt CFC income (do not enter less than zero; see instructions)	•	1b	
2 Gross exempt unitary corporation dividends (other than gross exempt cross-article dividends) (see instr.)	•	2	
3 Add lines 1a, 1b, and 2 (if the safe harbor election is made, complete lines 4 and 5; otherwise, skip to Part 2)	•	3	
4 40% safe harbor reduction (if the safe harbor election is made, multiply line 3 by 40%; see instructions)	•	4	
5 Exempt CFC income and exempt unitary corporation dividends after safe harbor reduction (subtract line 4 from line 3; do not complete Parts 3, 4, or 5 below)	•	5	

Part 2 – Gross exempt cross-article dividends and deductions attributable to gross exempt cross-article dividends (see instructions)

6 Gross exempt cross-article dividends	•	6	
7 Interest deductions directly attributable to gross exempt cross-article dividends	•	7	
8 Interest deductions indirectly attributable to gross exempt cross-article dividends	•	8	
9 Total interest deductions attributable to gross exempt cross-article dividends (add lines 7 and 8)	•	9	
10 Exempt cross-article dividends (if line 9 is less than line 6, subtract line 9 from line 6; otherwise, enter 0)	•	10	
11 Excess interest deductions attributable to gross exempt cross-article dividends (if line 9 is more than line 6, subtract line 6 from line 9; otherwise, enter 0)	•	11	

Part 3 – Deductions attributable to gross exempt CFC income – only if the safe harbor election is not made (see instructions)

12 Interest deductions directly attributable to gross exempt CFC income on lines 1a and 1b	•	12	
13 Interest deductions indirectly attributable to gross exempt CFC income on lines 1a and 1b	•	13	
14 Total interest deductions attributable to gross exempt CFC income (add lines 12 and 13)	•	14	

Part 4 – Deductions attributable to gross exempt unitary corporation dividends – only if the safe harbor election is not made (see instructions)

15 Interest deductions directly attributable to gross exempt unitary corporation dividends	•	15	
16 Interest deductions indirectly attributable to gross exempt unitary corporation dividends	•	16	
17 Total interest deductions attributable to gross exempt unitary corporation dividends (add lines 15 and 16)	•	17	

Part 5 – Total other exempt income and excess deductions attributable – only if the safe harbor election is not made

18 Total gross other exempt income (add lines 3 and 6)	•	18	
19 Interest deductions attributable to gross other exempt income (add lines 9, 14, and 17)	•	19	
20 Other exempt income (if line 19 is less than line 18, subtract line 19 from line 18; otherwise, enter 0)	•	20	
21 Excess interest deductions attributable to gross other exempt income (if line 19 is more than line 18, subtract line 18 from line 19; otherwise, enter 0)	•	21	

Part 6 – Total other exempt income and excess deductions attributable – only if the safe harbor election is made

22 Add lines 5 and 10	•	22	
23 Excess interest deductions attributable to gross exempt cross-article dividends (from line 11)	•	23	
24 Other exempt income (if line 23 is less than line 22, subtract line 23 from line 22; otherwise, enter 0)	•	24	
25 Excess interest deductions attributable to gross other exempt income (if line 23 is more than line 22, subtract line 22 from line 23; otherwise, enter 0)	•	25	

Part 7 – Entire net income (ENI) limitation on other exempt income

26 ENI (from Form CT-3 or CT-3-A, Part 3, line 7)	•	26	
27 Other exempt income (if the safe harbor election is not made, enter the amount from line 20; if the safe harbor election is made, enter the amount from line 24)	•	27	
28 Total other exempt income allowed after ENI limitation (enter the lesser of line 26 or 27; if zero or less, enter 0)	•	28	
29 Remaining ENI limitation (subtract line 28 from line 26; if zero or less, enter 0)	•	29	

Note: You must complete and attach Form CT-3.1 to Form CT-3 or CT-3-A if you have any entries on Form CT-3 or CT-3-A, Part 3, line 8, 10, or 12; Part 5, line 16, 17, 18, or 20; or Part 6, line 44.

Schedule C – Investment income (see instructions)

Part 1 – Limitation on gross investment income (see instructions)

1	ENI (from Form CT-3 or CT-3-A, Part 3, line 7)	•	1		
2	8% of ENI (multiply line 1 by 8% (.08); do not enter less than zero)	•	2		
3	Gross investment income from investments generating income not taxable by New York under the U.S. Constitution	•	3	500,000	
4	Limitation on gross investment income (enter the greater of line 2 or line 3)	•	4		
5	Remaining limitation (subtract line 3 from line 4; if zero or less, enter 0)	•	5	0	
6	Dividend income from investment capital from stocks actually held more than one year	•	6		
7	Net capital gains in excess of losses from investment capital from stocks actually held more than one year	•	7	900,000	
8	Add lines 6 and 7	•	8		
9	Gross investment income from stocks actually held more than one year after limitation (enter the lesser of line 5 or line 8)	•	9		
10	Remaining balance of limitation on gross investment income (subtract line 9 from line 5; if zero or less, enter 0)	•	10		
11	Dividend income from investment capital from stocks presumed held more than one year	•	11	1,000,000	
12	Gross investment income from stocks presumed held more than one year after limitation (enter the lesser of line 10 or line 11)	•	12		
13	Total gross investment income (add lines 3, 9, and 12)	•	13		

Part 2 – 40% safe harbor reduction for gross investment income (see instructions)

14	40% safe harbor reduction (if the safe harbor election is made, multiply line 13 by 40%; see instructions)	•	14		
15	Investment income after safe harbor reduction (subtract line 14 from line 13; skip Part 3 below and continue with Part 4)	•	15		

Part 3 – Deductions attributable to investment capital or to gross investment income – only if the safe harbor election is not made (see instructions)

16	Interest deductions directly attributable to investment capital or to gross investment income	•	16	0	
17	Interest deductions indirectly attributable to investment capital or to gross investment income	•	17	0	
18	Total interest deductions attributable to investment capital or to gross investment income (add lines 16 and 17)	•	18	0	
19	Investment income (if line 18 is less than line 13, subtract line 18 from line 13; otherwise, enter 0)	•	19		
20	Excess interest deductions attributable to investment capital or to gross investment income (if line 18 is more than line 13, subtract line 13 from line 18; otherwise, enter 0)	•	20		

Part 4 – Total investment income and excess deductions attributable

21	Investment income (if the safe harbor election is made, enter the amount from line 15; if the safe harbor election is not made, enter the amount from line 19)	•	21		
22	Excess interest deductions attributable to investment capital or to gross investment income (if the safe harbor election is made, enter 0; if the safe harbor election is not made, enter the amount from line 20)	•	22		

Part 5 – ENI limitation on investment income

23	Total investment income allowed after ENI limitation (enter the lesser of line 21 or Schedule B, line 29)	•	23		
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Schedule D – Total investment and other exempt income and excess interest deductions attributable

1	Total investment and other exempt income (add Schedule B, line 28 and Schedule C, line 23; enter here and on Form CT-3 or CT-3-A, Part 3, line 8; do not enter less than zero)	•	1		
2	Total excess interest deductions attributable to gross investment income, investment capital, and gross other exempt income (add Schedule C, line 22, and either Schedule B, line 21 (if the safe harbor election is not made) or Schedule B, line 25 (if the safe harbor election is made); enter here and on Form CT-3 or CT-3-A, Part 3, line 10; do not enter less than zero)	•	2		

Schedule E – Investment capital (see instructions)

Part 1 – Investment capital that generates income claimed not taxable by New York under the U.S. Constitution

Description of asset (identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through H on the corresponding lines below; enter only directly owned assets in items A through G)

Item	A – Description of asset				B – Number of shares acquired, if applicable	C – Date acquired
A	Investment capital					9/5/2022
B						
C						
D						
E						
F						
G						
Item	D Number of shares sold, if applicable	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV	
A			1,400,000	500,500	899,500	
B						
C						
D						
E						
F						
G						
Total from additional sheet(s).....						
Total from partnerships.....						
1 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 16 ... • 1						

Part 2 – Investment capital – stocks actually held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number				B – Number of shares acquired	C – Date acquired
A	Investment stocks held				30,000	4/5/2020
B						
C						
D						
E						
F						
G						
Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV	
A	30,000	11/15/2022	3,150,150	2,125,125		
B						
C						
D						
E						
F						
G						
Total from additional sheet(s).....						
Total from partnerships.....						
2 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 17 ... • 2						

Schedule E – Investment capital (see instructions) (continued)

Part 3 – Investment capital – stocks presumed held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns F through H on the corresponding lines below; enter only directly owned investments in items A through G)

Item	A – Name/CUSIP/CINS/lot number		B – Number of shares acquired	C – Date acquired	
A	Investment capital presumed		25,000	02/02/2022	
B					
C					
D					
E					
F					
G					
Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV
A			25,000,000	13,000,000	
B					
C					
D					
E					
F					
G					
Total from additional sheet(s)					
Total from partnerships					
3 Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 18 ... • 3					

Part 4 – Total investment capital

4 Total of all investment capital (add lines 1, 2, and 3 in columns F, G, and H)					
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Schedule F – Current year addback of prior year presumed investment capital and investment income *(see instructions)*

Do **not** complete schedule F if you have prior year presumed investment capital that failed to meet the holding period presumption **and** you **amended** your prior year return to reflect the fact that the stock was **not** investment capital (and that any related income was not investment income).

Part 1 – Addback of prior year presumed investment capital for stocks that did not meet holding period requirement *(see instructions)*

Description of investment *(identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through H on the corresponding lines below; enter only directly owned investments in items A through G)*

Item	A – Name/CUSIP/CINS/lot number			B – Number of shares acquired	C – Date acquired
A	Stock addback			4000	11/20/2021
B					
C					
D					
E					
F					
G					

Item	D Number of shares sold	E Date sold	F Average FMV, as previously reported	G Liabilities attributable, as previously reported	H Net average FMV, as previously reported
A	4000	10/22/2022	600,000	100,000	
B					
C					
D					
E					
F					
G					
Total from additional sheet(s)					
Total from partnerships					
1	Total columns F, G, and H; enter here and on Form CT-3 or CT-3-A, Part 5, line 20 ... ● 1				

Part 2 – Addback of prior year presumed investment income for stocks that did not meet holding period requirement *(see instr.)*

2 Prior year presumed gross investment income after Schedule C, Part 1 – Limitation on gross investment income for stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption <i>(see instructions)</i> ●	2	700,000
3 If the safe harbor election was made on the prior year return, multiply line 2 by 40% (.40) and enter the result; if the safe harbor election was not made on the prior year return, enter the amount of interest deductions directly and indirectly attributable on the prior year return to the specific stocks listed in Part 1 above or to the prior year income from those stocks shown on line 2 above <i>(see instructions)</i> ●	3	300,000
4 Prior year presumed investment income from stocks presumed in the prior year to be held more than one year that failed to meet the holding period presumption <i>(subtract line 3 from line 2; if zero or less, enter 0)</i> ●	4	
5 Maximum addback based on prior year limitations <i>(enter the amount from prior year Form CT-3.1, Schedule C, line 12)</i> ●	5	625,000
6 Addback of prior year presumed investment income for stocks not held more than one year <i>(Enter the lesser of line 4 or 5; enter here and on Form CT-3 or CT-3-A, Part 3, line 12. If zero or less, enter 0.)</i> ●	6	



Net Operating Loss Deduction (NOLD)

CT-3.4

Legal name of corporation CTEF636	Employer identification number (EIN) 002190256
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Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

A If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box (see Election to waive carryback *in instructions*)

1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the <i>Tax rates schedule</i> in Form CT-3-I or CT-3-A-I (see <i>instructions</i>)	1	0
2 Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)	2	0
3 Subtract line 2 from line 1	3	0
4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)	4	0

Computation of net operating loss (NOL) to be used (see *instructions*)

5a NOL carryforward from prior year's Form CT-3.4	5a	
5b NOL carryforwards from new members who entered the group during the current tax year	5b	

NOL carryback (see *instructions*)

Loss year		C Amount allowed to be carried back
A Beginning date (mm-dd-yyyy)	B Ending date (mm-dd-yyyy)	
01/01/2021	12/31/2021	5000

5c Total NOL carryback (add column C amounts)	5c	
5d Subtotal (add lines 5a, 5b, and 5c)	5d	
5e NOL carryforwards that have expired	5e	
5f NOL carryforwards unavailable for use in the current tax year	5f	
5g Add lines 5e and 5f	5g	
5 Total NOLs available to be used in the current tax year (subtract line 5g from line 5d)	5	
6 NOL to be used in the current tax year	6	

Computation of NOL carryforward (see *instructions*)

7a NOL incurred in the current tax year	7a	
7b Net NOLs available (add lines 5, 5f, and 7a)	7b	
7c NOL carryforwards from members who left the group during the current tax year	7c	
7d Add lines 6 and 7c	7d	
7 NOL available to be carried forward (subtract line 7d from 7b)	7	



New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation CTEF636	Employer identification number (EIN) 002190256
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File this form with Form CT-3, CT-3-S, or CT-33.

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

Schedule A – Certain New York State additions to federal income

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

1 New York State additions (see instructions)

		Modification number	Amount			Modification number	Amount	
1a	•	A - 207	150,000	00	1i	•	A -	00
1b	•	A - 218	140,000	00	1j	•	A -	00
1c	•	A -		00	1k	•	A -	00
1d	•	A -		00	1l	•	A -	00
1e	•	A -		00	1m	•	A -	00
1f	•	A -		00	1n	•	A -	00
1g	•	A -		00	1o	•	A -	00
1h	•	A -		00	1p	•	A -	00
Total from additional Form(s) CT-225, if any				00				
2 Total (add lines 1a through 1p and the total from additional Form(s) CT-225)					•	2		00

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

3 New York State additions (see instructions)

		Modification number	Amount			Modification number	Amount	
3a	•	EA -		00	3i	•	EA -	00
3b	•	EA -		00	3j	•	EA -	00
3c	•	EA -		00	3k	•	EA -	00
3d	•	EA -		00	3l	•	EA -	00
3e	•	EA -		00	3m	•	EA -	00
3f	•	EA -		00	3n	•	EA -	00
3g	•	EA -		00	3o	•	EA -	00
3h	•	EA -		00	3p	•	EA -	00
Total from additional Form(s) CT-225, if any				00				
4 Total (add lines 3a through 3p and the total from additional Form(s) CT-225)					•	4		00
5 Total additions (add lines 2 and 4; see instructions)					•	5		00

Schedule B – Certain New York State subtractions from federal income

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

6 New York State subtractions (see instructions)

	Modification number	Amount		Modification number	Amount		
6a	S -		00	6i	S -	00	
6b	S -		00	6j	S -	00	
6c	S -		00	6k	S -	00	
6d	S -		00	6l	S -	00	
6e	S -		00	6m	S -	00	
6f	S -		00	6n	S -	00	
6g	S -		00	6o	S -	00	
6h	S -		00	6p	S -	00	
Total from additional Form(s) CT-225, if any			00				
7 Total (add lines 6a through 6p and the total from additional Form(s) CT-225)						7	00

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

8 New York State subtractions (see instructions)

	Modification number	Amount		Modification number	Amount		
8a	ES - 219	6000	00	8i	ES -	00	
8b	ES -		00	8j	ES -	00	
8c	ES -		00	8k	ES -	00	
8d	ES -		00	8l	ES -	00	
8e	ES -		00	8m	ES -	00	
8f	ES -		00	8n	ES -	00	
8g	ES -		00	8o	ES -	00	
8h	ES -		00	8p	ES -	00	
Total from additional Form(s) CT-225, if any			00				
9 Total (add lines 8a through 8p and the total from additional Form(s) CT-225)						9	00
10 Total subtractions (add lines 7 and 9; see instructions)						10	00



Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

CT-611.2

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After July 1, 2015

Tax Law – Section 21; Section 187-g; Section 210-B.17; and Section 1511(u)

All filers must enter tax period: beginning 01/01/2022 ending 12/31/2022

Legal name of corporation CTEF636	Employer identification number (EIN) 002190256
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File this form with your franchise tax return. A separate Form CT-611.2 **must** be filed for each *Certificate of Completion* (COC).

- A** Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program (BCP) **on or after July 1, 2015**?..... Yes No
- A1** Did the DEC accept this site into the BCP **prior to June 23, 2008, and did the site receive a COC after** December 31, 2017?..... Yes No
- A2** Did the DEC accept this site into the BCP **on or after June 23, 2008, and prior to July 1, 2015, and did the** site receive a COC **after** December 31, 2019 **and the site does not meet the exception** (see Exception: *under Which form to use in the instructions*) Yes No

If you answered **Yes** to **either** question A, A1, or A2 complete this form to claim the brownfield redevelopment tax credit.

If you answered **No** to questions A, A1, and A2 do **not** complete this form. If the site was accepted **prior to June 23, 2008**, complete Form CT-611; if the site was accepted **on or after June 23, 2008, and prior to July 1, 2015**, complete Form CT-611.1 to claim the credit.

For complete information about the credit form you should use, see *Which form to use* in the instructions.

Part 1 – Brownfield site identifying information (see instructions)

All filers **must** complete this part.

- B** Enter the date of execution of the Brownfield Cleanup Agreement for the brownfield site for which you are claiming this credit
- C** Enter the following information as listed on the COC issued by the DEC for the qualified site. **Attach a copy of the COC.**

Site name CTEF636	Site owner 002190256
Site location – municipality GREENFIELD	Site location – county SARATOGA
DEC region 5	Division of Environmental Remediation (DER) site number DER12345
	Date COC was issued 10/01/2022

Name of certificate holder(s)	Address of certificate holder(s)	EIN of certificate holder(s) or SSN
CTEF636	636 WA HARRIMAN CAMPUS ALBANY NY 12227	002190256

- D** If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. **Attach a copy** of the sale or transfer documentation to this form.....
- E** Are there multiple taxpayers listed on the COC claiming a credit for the qualified site?..... Yes No

Part 1 – Brownfield site identifying information (see instructions) (continued)

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

F1 If Yes, enter the percent (as a decimal rounded to four places) of the qualified site located within an EN-Zone

G If you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area (BOA), enter the following information and **attach** supporting documentation.

• Name of the designated BOA in which the project is located	• Department of State project identification number
--	---

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

I Is the qualified site for which the COC was issued by the DEC developed as an affordable housing project as defined in Environmental Conservation Law (ECL) section 27-1405? Yes No

I1 If Yes, enter the percent (as a decimal rounded to four places) of the eligible costs included in the calculation of the tangible property credit component

J Is the qualified site for which the COC was issued by the DEC upside down? (for the definition of upside down, see Definitions in the instructions) Yes No

K Is the qualified site for which the COC was issued by the DEC underutilized? (for the definition of underutilized, see Definitions in the instructions) Yes No

L Is the project located within a disadvantaged community as defined in section 27-1405 of the ECL? Yes No

M Is the project being developed as a renewable energy facility site as defined in section 27-1405 of the ECL? .. Yes No

Part 2 – Credit computation and usage instructions

N Are you claiming this credit as a corporation that earned the credit (not as a corporate partner that received a share of the credit from a partnership)? Yes No

C corporations: If Yes, complete Parts 3 and 5. If you are also a corporate partner receiving credit from a partnership(s), complete Part 4. If No because you are **only** claiming this credit as a corporate partner who received a share of it from a partnership(s), **skip** Part 3 and complete Parts 4 and 5;

New York S corporations: If Yes, complete Part 3. If you are also a corporate partner receiving credit from a partnership(s), complete Part 4. Do **not** complete Part 5. If No because you are **only** claiming this credit as a corporate partner who received a share of it from a partnership(s), **skip** Part 3 and complete Part 4. Do **not** complete Part 5.

Part 3 – Computation of credit or recapture

Complete this part if you are a corporation that earned the credit for the qualified site. Do **not** complete this part if you only received a share of the credit from a partnership.

Schedule A – Site preparation credit component (see instructions)

A	B	C
Description of site preparation costs	Date costs paid or incurred (mm-dd-yy)	Costs
Demolition	11/1/2019	216,000
Excavation	8/31/2020	60,000
Total of column C amounts from attached list		
1 Add column C amounts	1	[Yellow Box]
2 Applicable percentage rate (from the COC issued for this qualified site. Enter as a decimal rounded to four places)	2	0.1200
3 Site preparation credit component (Multiply line 1 by line 2; enter here and on line 19. New York S corporations see instructions.)	3	[Yellow Box]

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

A	B	C
Description of groundwater remediation costs	Date costs paid or incurred (mm-dd-yy)	Costs
Remediation	02/22/2021	82,000
Total of column C amounts from attached list		
4 Add column C amounts	4	[Yellow Box]
5 Applicable percentage rate (from the COC issued for this qualified site). Enter as a decimal rounded to four places	5	0.1200
6 On-site groundwater remediation credit component (Multiply line 4 by line 5; enter here and on line 20. New York S corporations see instructions.)	6	[Yellow Box]

Schedule C – Tangible property credit component (see instructions)

A	B	C	D	E	
Description of qualified property	Principal use	Date placed in service (mm-dd-yy)	Life (years)	Cost or other basis	
Compost plant	Soil treatment	05/06/2021	10	9,000	
Water treatment	Water treatment	05/10/2021	10	12,000	
Total of column E amounts from attached list					
7 Add column E amounts	7	[Yellow Box]			
8 Applicable percentage rate:					
A Percentage from COC issued (see instructions)		A	0.1200		
Enter .0500 on each applicable line (see instructions)					
B Qualified site is located in a BOA		B			
C Qualified site is to be used primarily for manufacturing activities ..		C	0.0500		
D Qualified site is developed as affordable housing		D			
E Qualified site is located within a disadvantaged community		E	0.0500		
F Qualified site is being developed as a renewable energy facility ...		F			
Total applicable percentage rate (add lines A through F; may not exceed .2400)					
8 Total applicable percentage rate (add lines A through F; may not exceed .2400)		8	[Yellow Box]		
9 Tentative tangible property component (multiply line 7 by line 8)					
9 Tentative tangible property component (multiply line 7 by line 8)		9	[Yellow Box]		
10 Tangible property component limitation for the qualified site (see instructions)					
10 Tangible property component limitation for the qualified site (see instructions)		10	[Yellow Box]		
11 Tangible property component available for use in the current tax year (see instructions)					
11 Tangible property component available for use in the current tax year (see instructions)		11	1,074,000		
12 Tangible property credit component (enter the lesser of line 9 or line 11 here and on line 21; see instructions)					
12 Tangible property credit component (enter the lesser of line 9 or line 11 here and on line 21; see instructions)		12	[Yellow Box]		

Part 3 – Computation of credit or recapture *(continued)*

Schedule D – Recapture of credit taken in previous tax years

Recapture of tangible property credit component for property that ceases to be in qualified use *(see instructions)*

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

Total of column H amounts from attached list ●

13 Recaptured tangible property credit component *(add column H amounts)* ● **13**

Recapture if COC is revoked *(see instructions)*

14 Net tangible property credit component previously allowed *(see instructions)* ● **14**

15 Site preparation credit component previously allowed ● **15**

16 On-site groundwater remediation credit component previously allowed ● **16**

17 Enter the amount from line 13 or the sum of lines 14 through 16 *(enter here and on line 23; New York S corporations see instructions)* ● **17**

Part 4 – Corporate partners *(see instructions)*

If you were a partner in a partnership and received a share of the credit from that partnership, complete the following information *(list the name of each partnership and the EIN here; for each partnership complete columns C through F on the corresponding lines below)*.

Item	A Name of partnership	B Partnership's EIN
A		
B		
C		
D		
E		
F		

Item	C Site preparation credit component	D On-site groundwater remediation credit component	E Tangible property credit component	F Recapture of credit
A				
B				
C				
D				
E				
F				

Total from additional sheet(s) ●

18 Totals of columns C through F... ●

18 ●

Part 5 – Total credit (New York S corporations do not complete this part)

Schedule E – Credit summary

19 Site preparation credit component (add line 3 and line 18, column C).....	19		
20 On-site groundwater remediation component (add line 6 and line 18, column D)	20		
21 Tangible property credit component (add line 12 and line 18, column E).....	21		
22 Subtotal (add lines 19, 20, and 21)	22		
23 Recapture of credit taken in previous tax years (add line 17 and line 18, column F)	23		
24 Net brownfield redevelopment credit (see instructions).....	24		

Schedule F – Computation of credit used, refunded, or credited as an overpayment in the next year

25 Tax due before credits (see instructions).....	25		
26 Tax credits claimed before this credit (see instructions)	26		
27 Subtract line 26 from line 25.....	27		
28 Minimum tax (see instructions).....	28		
29 Credit limitation (subtract line 28 from line 27; if zero or less, enter 0).....	29		
30 Credit to be used this tax year (see instructions)	30		
31 Unused credit available for refund or as an overpayment (subtract line 30 from line 24)	31		
32 Amount of credit to be refunded (limited to the amount on line 31; see instructions).....	32		
33 Amount of credit to be credited as an overpayment in the next tax year (subtract line 32 from line 31; see instructions)	33		



Alcoholic Beverage Production Credit

Tax Law – Sections 37 and 210-B.39

CT-636

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF636	Employer identification number (EIN) 002190256
--------------------------------------	---

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

All filers **must** complete line A.

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

C corporations

If **Yes**, complete Schedule A, Schedules B, C, D, and/or E, as applicable, and Schedules F and G.

If **No**, and you are claiming this credit as a corporate partner, complete Schedules H, F and G.

New York S corporations

If **Yes**, complete Schedule A, Schedules B, C, D, and/or E, as applicable.

If **No**, and you are claiming this credit as a corporate partner, complete Schedule H.

Schedule A – Eligibility

B Are you registered as a distributor under Tax Law Article 18 (Taxes on Alcoholic Beverages)? Yes No

If **Yes**, enter the name, the EIN, and the State Liquor Authority (SLA) license number of the registered distributor below.

If **No**, **stop**. You do not qualify for this credit.

Name of registered distributor	EIN of registered distributor	SLA license number of registered distributor

C For the tax year, did you produce in New York State (for each question, mark an **X** in the appropriate box; see Eligibility in the instructions):

60 million gallons or less of beer? Yes No

If **Yes**, complete Schedule B.

60 million gallons or less of cider? Yes No

If **Yes**, complete Schedule C.

20 million gallons or less of wine? Yes No

If **Yes**, complete Schedule D.

800,000 gallons or less of liquor? Yes No

If **Yes**, complete Schedule E.

If you answered **No** to **all** questions, **stop**. You do not qualify for this credit for this tax year.

Schedules B through F – Computation of credit

Schedule B – Credit for beer produced in New York State in this tax year (see instructions)

Part 1 – Credit for the first 500,000 gallons (attach additional sheets if necessary)

A	B
Beer production facility's physical address	Total gallons of beer (from Form(s) MT-456; see instructions)
Total of column B amounts from additional sheets, if any	
1 Add column B amounts	1
2 Enter the lesser of line 1 or 500,000	2
3 Credit for the first 500,000 gallons (multiply line 2 by .14; see instructions)	3

Part 2 – Credit for gallons in excess of 500,000 (attach additional sheets if necessary)

A	B
Beer production facility's physical address	Total gallons of beer (from Form(s) MT-456; see instructions)
Total of column B amounts from additional sheets, if any	
4 Add column B amounts	4
5 Subtract 500,000 from line 4	5
6 Enter the lesser of line 5 or 15,000,000 (see instructions)	6
7 Credit for gallons in excess of 500,000 (multiply line 6 by .045).....	7
8 Total credit for beer produced in New York State (add lines 3 and 7)	8

New York S corporations: Include the amount from line 8 on the applicable line of Form CT-34-SH.

Schedule C – Credit for cider produced in New York State in this tax year (see instructions)

Part 1 – Credit for the first 500,000 gallons (attach additional sheets if necessary)

A	B
Cider production facility's physical address	Total gallons of cider (from Form MT-456; see instructions)
Total of column B amounts from additional sheets, if any	
9 Add column B amounts	9
10 Enter the lesser of line 9 or 500,000	10
11 Credit for the first 500,000 gallons (multiply line 10 by .14; see instructions)	11

Part 2 – Credit for gallons in excess of 500,000 (attach additional sheets if necessary)

A	B
Cider production facility's physical address	Total gallons of cider (from Form MT-456; see instructions)
Total of column B amounts from additional sheets, if any	
12 Add column B amounts	12
13 Subtract 500,000 from line 12	13
14 Enter the lesser of line 13 or 15,000,000 (see instructions)	14
15 Credit for gallons in excess of 500,000 (multiply line 14 by .045)	15
16 Total credit for cider produced in New York State (add lines 11 and 15)	16

New York S corporations: Include the amount from line 16 on the applicable line of Form CT-34-SH.

Schedule D – Credit for wine produced in New York State in this tax year (see instructions)

Part 1 – Credit for the first 500,000 gallons (attach additional sheets if necessary)

A	B
Wine production facility's physical address	Total gallons of wine (from Form(s) MT-456; see instructions)
Total of column B amounts from additional sheets, if any	
17 Add column B amounts	17
18 Enter the lesser of line 17 or 500,000	18
19 Credit for the first 500,000 gallons (multiply line 18 by .14; see instructions)	19

Part 2 – Credit for gallons in excess of 500,000 (attach additional sheets if necessary)

A	B
Wine production facility's physical address	Total gallons of wine (from Form(s) MT-456; see instructions)
Total of column B amounts from additional sheets, if any	
20 Add column B amounts	20
21 Subtract 500,000 from line 20	21
22 Enter the lesser of line 21 or 15,000,000 (see instructions)	22
23 Credit for gallons in excess of 500,000 (multiply line 22 by .045)	23
24 Total credit for wine produced in New York State (add lines 19 and 23)	24

New York S corporations: Include the amount from line 24 on the applicable line of Form CT-34-SH.

Schedule E – Credit for liquor produced in New York State in this tax year (see instructions)

Part 1 – Credit for the first 500,000 gallons (attach additional sheets if necessary)

A	B
Liquor production facility's physical address	Total gallons of liquor (from Form(s) MT-456; see instructions)
Total of column B amounts from additional sheets, if any	
25 Add column B amounts	25
26 Enter the lesser of line 25 or 500,000	26
27 Credit for the first 500,000 gallons (multiply line 26 by .14; see instructions)	27

Part 2 – Credit for gallons in excess of 500,000 (attach additional sheets if necessary)

A	B
Liquor production facility's physical address	Total gallons of liquor (from Form(s) MT-456; see instructions)
Total of column B amounts from additional sheets, if any	
28 Add column B amounts	28
29 Subtract 500,000 from line 28	29
30 Enter the lesser of line 29 or 300,000 (see instructions)	30
31 Credit for gallons in excess of 500,000 (multiply line 30 by .045)	31
32 Total credit for liquor produced in New York State (add lines 27 and 31)	32

New York S corporations: Include the amount from line 32 on the applicable line of Form CT-34-SH.

Schedule F – Total credit (New York S corporations do not complete this schedule)

33 Alcoholic beverage production credit (add lines 8, 16, 24, and 32)	33	
34 Partner: Enter your share of credit from your partnership (from line 45, column G).....	34	
35 Add lines 33 and 34	35	

Continue with Schedule G.

Schedule G – Computation of tax credit used, refunded, or credited as an overpayment to the next year
(see instructions; New York S corporations do not complete this schedule)

36	Tax due before credits	36	
37	Tax credits claimed before this credit	37	
38	Subtract line 37 from line 36	38	
39	Minimum tax.....	39	
40	Credit limitation <i>(subtract line 39 from line 38; if zero or less, enter 0)</i>	40	
41	Credit to be used this tax year.....	41	0
42	Unused tax credit available as a refund or as an overpayment <i>(subtract line 41 from line 35)</i>	42	
43	Tax credit to be refunded <i>(limited to the amount on line 42)</i>	43	
44	Amount to be applied as an overpayment to next year's tax <i>(subtract line 43 from line 42)</i>	44	

Schedule H – Partnership information *(attach additional sheets if necessary)*

If you were a partner in a partnership and received a share of the credit from that partnership, complete the following information *(list the name of each partnership and the EIN here; for each partnership complete columns C through G on the corresponding lines below)*.

Item	A Name of partnership				B Partnership's EIN
A	Partnership 1				111222333
B					
C					
D					
Item	C Share of credit for beer production	D Share of credit for cider production	E Share of credit for wine production	F Share of credit for liquor production	G Total share of alcoholic beverage production credit <i>(add columns C through F)</i>
A	2000	1500	1200	3300	
B					
C					
D					
Total from additional sheet(s)....					
45 Totals of columns C through G and amounts from additional sheets <i>(see instructions)</i>					
45					

New York S corporations: Include the amount from line 45, columns C through F on the applicable lines of Form CT-34-SH.

All others: Enter the amount from the line 45, column G on line 34.



Farm Workforce Retention Credit

Tax Law – Sections 42 and 210-B(51)

CT-647

All filers must enter tax period:

beginning	01/01/2022	ending	12/31/2022
-----------	------------	--------	------------

Legal name of corporation CTEF636	Employer identification number (EIN) 002190256
--------------------------------------	---

File this form with your franchise tax return.

All filers **must** complete line A.

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

C corporations

If **Yes**, complete lines B, C, D and E, and Schedules A, B, and D and if applicable, Form CT-647-ATT.

If **No**, and you are claiming this credit as a corporate partner, complete Schedule A (lines 2 and 3), and Schedules B and C.

New York S corporations

If **Yes**, complete lines B, C, D and E, and Schedules A and D and if applicable, Form CT-647-ATT.

If **No**, and you are claiming this credit as a corporate partner, complete Schedule A (lines 2 and 3) and Schedule C.

B Form CT-3 and CT-3-A filers, complete Worksheet A in the instructions. Form CT-3-S filers, complete Worksheet B in the instructions. Is the amount shown on line 12 of Worksheet A or on line 14 of Worksheet B at least 0.6667? (see instructions) If you marked an **X** in the **No** box, **stop**: you do not qualify for this credit. Yes • No

C Enter the name, employer identification number (EIN), and physical address of the farm.

Business name CTEF636		EIN 002190256	
Number and street 636 WA HARRIMAN CAMPUS	City ALBANY	State NY	ZIP code 12227

D Enter the total number of employees claimed for this credit •

E Does line 11 of Worksheet A or line 13 of Worksheet B include more than 50% in income from the sale of wine or cider? (see instructions) Yes • No

(continued)

Schedule A – Computation of credit (complete Schedules C and D, as applicable, before completing this schedule)

1 Farm workforce retention credit from line 18	•	1	12,000
2 Partner: Enter your share of the credit from your partnership(s) from line 13	•	2	
3 Total credit (add lines 1, and 2; New York S corporations, see instructions)	•	3	

Schedule B – Computation of credit used, refunded, or credited as an overpayment to the next tax year (New York S corporations: do not complete this schedule.)

4 Tax due before credits (see instructions)		4	
5 Tax credits claimed before this credit (see instructions)	•	5	
6 Subtract line 5 from line 4		6	
7 Fixed dollar minimum tax (see instructions)		7	
8 Credit limitation (subtract line 7 from line 6; if zero or less, enter 0)	•	8	
9 Credit to be used this tax year (enter the lesser of line 3 or line 8 here and on your franchise tax return)	•	9	
10 Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	•	10	
11 Tax credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	•	11	
12 Amount to be applied as an overpayment to next year's tax (subtract line 11 from line 10; enter here and on your franchise tax return)	•	12	

Schedule C – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Total column C amounts from additional sheets, if any		
13 Total credit allocated from partnerships (enter here and on line 2).....		• 13

Schedule D – Eligible farm employee information

A Name of eligible farm employee		B Employee work location ZIP code <i>(first 5 digits only)</i>	C Social Security number of eligible farm employee	D Hours worked for the tax year
First name	Last name			
Harry	Charles	12227	543111111	1000
William	Prince	12227	543222222	2000
Kate	William	12227	543333333	1000
Megan	Harry	12227	543444444	2000
Liz	Philip	12227	543555555	1000
Andrew	Philip	12227	543666666	2000
Ann	Philip	12227	543777777	1000
George	William	12227	543888888	3000
Charlotte	William	12227	543999999	1000
Louis	William	12227	543123456	2000

14	Total number of eligible farm employees listed in Schedule D (see instructions)	• 14	
15	Total number of eligible farm employees from Form(s) CT-647-ATT, line A	• 15	
16	Add lines 14 and 15	• 16	
17	Tax credit rate (1,200)	17	1,200
18	Tax credit (multiply line 16 by line 17; enter here and on line 1)	• 18	

Test 23

Begins on next page

[Return to Test Chart](#)



New York S Corporation Franchise Tax Return

CT-3-S

Tax Law – Articles 9-A and 22

All filers must enter tax period:

Final return (see instructions)

Amended return

beginning ending

Employer identification number (EIN) 002190222	File number AA2	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF3S		Trade name/DBA	
Mailing address Care of (c/o)		State or country of incorporation New York	
Number and street or PO Box 3 S WA HARRIMAN CAMPUS		Date of incorporation 01/01/2018	Foreign corporations: date began business in NYS
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)
NAICS business code number (from NYS Pub 910) 221118	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		New York S election effective date 01/01/2019
NYS principal business activity Other electric power generation		Number of shareholders 4	
Has the corporation revoked its election to be treated as a New York S corporation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, enter effective date:			
A Pay amount shown on Part 2, line 46. Make payable to: New York State Corporation Tax		Payment enclosed	
Attach your payment here. Detach all check stubs. (See instructions for details.)		A <input type="text" value="700"/>	

You must attach a copy of the following: (1) federal Form 1120S as filed; (2) Form CT-34-SH; (3) Form CT-60, if applicable; (4) any applicable credit claim forms, (5) Form CT-225, if applicable; and (6) Form CT-227, if applicable.

- B** If you filed a return(s) other than federal Form 1120S, enter the form number(s) here
- C** Enter your business apportionment factor (from Part 3, line 56)
- D** Did the S corporation make an IRC section 338 or 453 election? Yes No
- E** Did this entity have an interest in real property located in New York State during the last three years? Yes No
- F** Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? Yes No
- G** If the IRS has completed an audit of any of your returns within the last five years, list years....
- H** If this return is for a New York S termination year, mark an **X** in the appropriate box to indicate which method of accounting was used for the New York S short year (see *New York S corporation termination year in instructions*)
Normal accounting rules Daily pro rata allocation
- I** Mark an **X** in the box if you are filing Form CT-3-S as a result of the mandatory New York S election of Tax Law, Article 22, section 660(i)..
- J** If you are one of the following, mark an **X** in one box: QETC Qualified New York manufacturer
- K** If you filed as a New York C corporation in previous years, enter the last year filed as such
- L** Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)?..... Yes No
- M** Enter the amount, if any, of tax paid from federal Form 1120S, line 22c
- N** If you include the activities of a qualified subchapter S subsidiary (QSSS), partnership, single member limited liability company (SMLLC), or DISC in this return, or have other affiliated entities, mark an **X** in the box and attach Form CT-60

- O** If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box
- P** If you made a voluntary contribution to any available funds, mark an **X** in the box and attach Form CT-227

Part 1 – Federal Form 1120S information

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

1 Ordinary business income or loss.....	•	1	1,500,500
2 Net rental real estate income or loss	•	2	400,000
3 Other net rental income or loss.....	•	3	100,000
4 Interest income	•	4	2500
5 Ordinary dividends.....	•	5	
6 Royalties	•	6	5000
7 Net short-term capital gain or loss	•	7	
8 Net long-term capital gain or loss	•	8	
9 Net section 1231 gain or loss.....	•	9	
10 Other income or loss.....	•	10	1000
11 Loans to shareholders (from federal Form 1120S, Schedule L, line 7, columns b and d) Beginning of tax year • <input type="text"/> End of tax year • <input type="text"/>			
12 Total assets (from federal Form 1120S, Schedule L, line 15, columns b and d) Beginning of tax year • <input type="text" value="500,000"/> End of tax year • <input type="text" value="300,000"/>			
13 Loans from shareholders (from federal Form 1120S, Schedule L, line 19, columns b and d) Beginning of tax year • <input type="text" value="110,125"/> End of tax year • <input type="text" value="10,125"/>			

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

	A Accumulated adjustments account	B Shareholders' undistributed taxable income previously taxed	C Accumulated earnings and profits	D Other adjustments account
14 Balance at beginning of tax year.....				
15 Ordinary income from federal Form 1120S, page 1, line 21..	1,500,500			
16 Other additions.....	70,000			
17 Loss from federal Form 1120S, page 1, line 21				
18 Other reductions				
19 Combine lines 14 through 18..	1,570,500			3000
20 Distributions.....				
21 Balance at end of tax year. Subtract line 20 from line 19..	1,570,500			3000

Part 2 – Computation of tax (see instructions)

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

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

22	New York receipts (from Part 3, line 55, column A (New York State))	22	
23	Fixed dollar minimum tax (see instructions).....	23	
24	Recapture of tax credits (see instructions).....	24	
25	Total tax after recapture of tax credits (add lines 23 and 24)	25	
26	Special additional mortgage recording tax credit (current year or deferred; see instructions)	26	
27	Tax due after tax credits (subtract line 26 from line 25)	27	

First installment of estimated tax for the next tax period:

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

Composition of prepayments (see instructions):

	Date paid	Amount	
32	Mandatory first installment	03/15/2022	50
33	Second installment from Form CT-400	06/15/2022	50
34	Third installment from Form CT-400	09/15/2022	50
35	Fourth installment from Form CT-400.....	12/15/2022	50
36	Payment with extension request from Form CT-5.4		
37	Overpayment credited from prior years (see instructions)		100

38	Total prepayments (add lines 32 through 37)	38	
39	Balance (subtract line 38 from line 31; if line 38 is larger than line 31, enter 0)	39	
40	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	40	
41	Interest on late payment (see instructions)	41	
42	Late filing and late payment penalties (see instructions)	42	
43	Balance (add lines 39 through 42)	43	

Voluntary gifts/contributions

44	Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1).....	44	
45	Add lines 31, 40, 41, 42, and 44	45	
46	Balance due (If line 38 is less than line 45, subtract line 38 from line 45 and enter here. This is the amount due; enter your payment amount on line A on page 1.)	46	
47	Overpayment (If line 38 is more than line 45, subtract line 45 from line 38 and enter here. This is the amount of your overpayment; see instructions.)	47	
48	Amount of overpayment to be credited to next period (see instructions).....	48	
49	Refund of overpayment (subtract line 48 from line 47; see instructions)	49	
50	Refund of unused special additional mortgage recording tax credit (see instructions)	50	
51	Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period	51	

Part 3 – Computation of business apportionment factor (see instructions)

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

		A – New York State	B – Everywhere
Section 210-A.2			
1	Sales of tangible personal property	1,125,125	1,200,200
2	Sales of electricity		
3	Net gains from sales of real property		
Section 210-A.3			
4	Rentals of real and tangible personal property	500,000	700,000
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property		
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event		
Section 210-A.4			
7	Sale, licensing, or granting access to digital products	390,000	390,000

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

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

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

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

Part 3 – Computation of business apportionment factor *(continued)*

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	• 31		
32 Margin interest earned on behalf of brokerage accounts	• 32		
33 Fees for advisory services for underwriting or management of underwriting	• 33		
34 Receipts from primary spread of selling concessions	• 34		
35 Receipts from account maintenance fees	• 35		
36 Fees for management or advisory services	• 36		
37 Interest from an affiliated corporation	• 37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	• 38		
39 Service charges and fees from credit cards	• 39		
40 Receipts from merchant discounts	• 40		
41 Receipts from credit card authorizations and settlement processing ..	• 41		
42 Other credit card processing receipts	• 42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	• 43		
Section 210-A.5-a			
44 Global intangible low-taxed income	• 44	0 00	500,000
Section 210-A.6			
45 Receipts from railroad and trucking business	• 45		
Section 210-A.6-a			
46 Receipts from the operation of vessels	• 46		
Section 210-A.7			
47 Receipts from air freight forwarding	• 47		
48 Receipts from other aviation services	• 48		
Section 210-A.8			
49 Advertising in newspapers or periodicals	• 49		
50 Advertising on television or radio	• 50		
51 Advertising via other means	• 51		
Section 210-A.9			
52 Transportation or transmission of gas through pipes	• 52		
Section 210-A.10			
53 Receipts from other services/activities not specified	• 53	100,000	200,000
Section 210-A.11			
54 Discretionary adjustments	• 54		
Total receipts			
55 Add lines 1 through 54 in columns A and B	• 55		
Calculation of business apportionment factor			
56 New York State business apportionment factor <i>(divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)</i>	• 56		

Amended return information

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

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

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President	
	Email address of authorized person Johndoe@ctef3s.com	Telephone number (518) 555-1212	Date 04/15/2023	
Paid preparer use only <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN	
	Signature of individual preparing this return	Address 315 Return parkway	City Albany	State ZIP code NY 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or 45678912	Excl. code	Date 04/15/2023

See instructions for where to file.



New York S Corporation Shareholders' Information Schedule

CT-34-SH

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
-------------------------------------	---

Attach to Form CT-3-S

Schedule A – Shareholders' New York State modifications and credits (Enter the total amount reported by the New York S corporation on each line. Each shareholder must include their pro rata share of these amounts on their personal income tax return.)

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

Additions	1	New York State franchise tax imposed under Article 9-A	1	
	1a	New York taxes imposed under Articles 24-A and 24-B and income taxes imposed by other taxing jurisdictions	1a	
	2	Federal depreciation deduction from Form CT-399, if applicable	2	
	3	Other additions (attach Form CT-225)	3	
	3a	New York addition adjustments due to decoupling from the Internal Revenue Code (IRC)	3a	
Subtractions	4	Allowable New York depreciation from Form CT-399, if applicable	4	
	5	Other subtractions (attach Form CT-225)	5	
	5a	New York subtraction adjustments due to decoupling from the IRC	5a	
Other items (attach explanation)	6	Additions to itemized deductions	6	
	7	Subtractions from itemized deductions	7	

Part 2 – Total S corporation New York State credits and taxes on early dispositions (see instructions; attach applicable forms)

START-UP NY tax credits (see instructions)

8	START-UP NY business certificate number	8	
9	Year of the START-UP NY business tax benefit period (enter the year number from 1 to 10)	9	
10	START-UP NY telecommunication services excise tax credit (Form CT-640)	10	
11	Recapture of START-UP NY tax benefits (Form CT-645)	11	
12	START-UP NY tax elimination credit tax-free NY area allocation factor (Form CT-638).....	12	
13	START-UP NY tax elimination credit business allocation factor (Form CT-638)	13	
START-UP NY tax elimination credit factors from partnership (for multiple partnerships attach separate statement; see instructions)			
14	START-UP NY partnership EIN	14	
15	START-UP NY business certificate number (obtain number from your partnership)	15	
16	Year of the START-UP NY business tax benefit period (enter the year number from 1 to 10; obtain number from your partnership)	16	
17	START-UP NY tax elimination credit tax-free NY area allocation factor (obtain factor from your partnership)	17	
18	START-UP NY tax elimination credit business allocation factor (obtain factor from your partnership) ..	18	

Investment tax credits (see instructions)

19	Investment tax credit and employment incentive credit (Form CT-46)	19	
20	Investment tax credit on research and development property (Form CT-46)	20	
21			
22	Tax on early dispositions – investment tax credit, retail enterprise tax credit, historic barn credit, investment tax credit on research and development property, or investment tax credit for financial services industry (Form CT-44 or CT-46)	22	

Empire zone (EZ) tax credits (see instructions)

23	EZ investment tax credit (Form CT-603)	23	
24			
25	Recaptured tax credit – EZ investment tax credit or EZ investment tax credit for financial services industry (Form CT-603 or CT-605)	25	

Part 2 – Total S corporation New York State credits and taxes on early dispositions (continued)

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

26	QEZE real property tax credit allowed (Form CT-606)	•	26	
27	Net recapture of QEZE real property tax credit (Form CT-606)	•	27	
28	QEZE tax reduction credit employment increase factor (Form CT-604)	•	28	
29	QEZE tax reduction credit zone allocation factor (Form CT-604)	•	29	
30	QEZE tax reduction credit benefit period factor (Form CT-604)	•	30	
QEZE tax reduction credit factors from partnership (for multiple partnerships attach separate statement; see instructions)				
31	QEZE partnership EIN	•	31	
32	QEZE employment increase factor (obtain factor from your partnership)	•	32	
33	QEZE zone allocation factor (obtain factor from your partnership)	•	33	
34	QEZE benefit period factor (obtain factor from your partnership)	•	34	

Farmers' school tax credit (see instructions)

35	Total acres of qualified agricultural property	•	35	
36	Total amount of eligible school district property taxes paid	•	36	
37	Total acres of qualified agricultural property converted to nonqualified use	•	37	
38	Total acres of qualified conservation property	•	38	

Other credits (attach applicable forms)

39	Recapture of alternative fuels credit (Form CT-40)	•	39	
40	Credit for employment of persons with disabilities (Form CT-41)	•	40	
41	Rehabilitation of historic properties credit (Form CT-238; also see Form CT-34-SH-I regarding project number reporting)	•	41	
42	Recapture of rehabilitation of historic properties credit (Form CT-238)	•	42	
43	Clean heating fuel credit (Form CT-241)	•	43	
44				
45	Empire State commercial production credit (Form CT-246)	•	45	
46	Empire State film production credit for the current year (Form CT-248)	•	46	
47	Empire State film production credit for the second year (Form CT-248)	•	47	
48	Empire State film production credit for the third year (Form CT-248)	•	48	
49	Long-term care insurance credit (Form CT-249)	•	49	
50	Credit for purchase of an automated external defibrillator (Form CT-250)	•	50	
51	Empire State film post-production credit for the current year (Form CT-261)	•	51	
52	Empire State film post-production credit for the second year (Form CT-261)	•	52	
53	Empire State film post-production credit for the third year (Form CT-261)	•	53	
54	Excelsior jobs tax credit component (Form CT-607)	•	54	
55	Excelsior investment tax credit component (Form CT-607)	•	55	
56	Excelsior research and development tax credit component (Form CT-607)	•	56	
57	Excelsior real property tax credit component (Form CT-607)	•	57	
57a	Excelsior child care services tax credit component (Form CT-607)	•	57a	
58	Recapture of excelsior jobs program tax credit (Form CT-607)	•	58	
59	Brownfield redevelopment tax credit site preparation credit component (Form CT-611)	•	59	
60	Brownfield redevelopment tax credit tangible property credit component (Form CT-611)	•	60	
61	Brownfield redevelopment tax credit on-site groundwater remediation credit component (Form CT-611)	•	61	
62	Recapture of brownfield redevelopment tax credit (Form CT-611)	•	62	
63	Brownfield redevelopment tax credit site preparation credit component (Form CT-611.1)	•	63	
64	Brownfield redevelopment tax credit tangible property credit component (Form CT-611.1)	•	64	
65	Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.1)	•	65	
66	Recapture of brownfield redevelopment tax credit (Form CT-611.1)	•	66	
67	Brownfield redevelopment tax credit site preparation credit component (Form CT-611.2)	•	67	
68	Brownfield redevelopment tax credit tangible property credit component (Form CT-611.2)	•	68	
69	Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.2)	•	69	
70	Recapture of brownfield redevelopment tax credit (Form CT-611.2)	•	70	
71	Remediated brownfield credit for real property taxes (Form CT-612)	•	71	
72	Recapture of remediated brownfield credit for real property taxes (Form CT-612)	•	72	

Part 2 – Total S corporation New York State credits and taxes on early dispositions (continued)

73	Environmental remediation insurance credit (Form CT-613)	•	73	
74	Recapture of environmental remediation insurance credit (Form CT-613)	•	74	
75	Security officer training tax credit (attach Form CT-631)	•	75	
76	Economic transformation and facility redevelopment program jobs tax credit component (Form CT-633)	•	76	
77	Economic transformation and facility redevelopment program investment tax credit component (Form CT-633)	•	77	
78	Economic transformation and facility redevelopment program job training tax credit component (Form CT-633)	•	78	
79	Economic transformation and facility redevelopment program real property tax credit component (Form CT-633)	•	79	
80	Recapture of economic transformation and facilities redevelopment program tax credit (Form CT-633) ..	•	80	
81	Taxicabs and livery service vehicles accessible to persons with disabilities credit (Form CT-236) ...	•	81	
82	QETC employment credit (Form DTF-621)	•	82	
83	QETC capital tax credit (Form DTF-622)	•	83	
84	Recapture of QETC capital tax credit (Form DTF-622)	•	84	
85	Low-income housing credit (Form DTF-624)	•	85	
86	Recapture of low-income housing credit (Form DTF-626)	•	86	
87	Empire state jobs retention credit (Form CT-634)	•	87	
88	Recapture of empire state jobs retention credit (Form CT-634)	•	88	
89	New York youth jobs program credit (Form CT-635)	•	89	
90	Alcoholic beverage production credit for beer (Form CT-636)	•	90	
91	Alcoholic beverage production credit for cider (Form CT-636)	•	91	
92	Alcoholic beverage production credit for wine (Form CT-636)	•	92	
93	Alcoholic beverage production credit for liquor (Form CT-636)	•	93	
94	Alternative fuels and electric vehicle recharging property credit (Form CT-637)	•	94	
95	Recapture of alternative fuels and electric vehicle recharging property credit (Form CT-637)	•	95	
96				
97	Real property tax credit for manufacturers (Form CT-641)	•	97	
98	Recapture of real property tax credit for manufacturers (Form CT-641)	•	98	
99	Empire state musical and theatrical production credit (Form CT-642)	•	99	
100	Hire a veteran credit (Form CT-643)	•	100	
101	Workers with disabilities tax credit (Form CT-644)	•	101	
102	Employee training incentive program tax credit (Form CT-646)	•	102	
103	Farm workforce retention credit (Form CT-647)	•	103	
104	Life sciences research and development tax credit (Form CT-648)	•	104	
105	Farm donations to food pantries credit (Form CT-649; also see Form CT-34-SH-I regarding additional informational reporting)	•	105	
106	Empire State apprenticeship tax credit (Form CT-650)	•	106	
107	Recovery tax credit (Form CT-651)	•	107	
108	Employer-provided child care credit (Form CT-652)	•	108	
109	New York City musical and theatrical production tax credit (Form CT-654)	•	109	
110	Restaurant return-to-work credit (Form CT-655)	•	110	
111	Grade number 6 heating oil conversion credit (Form CT-656)	•	111	
112	COVID-19 capital costs credit (Form CT-657)	•	112	
113	Additional restaurant return-to-work tax credit (Form CT-658)	•	113	
114	Other tax credits and recaptures (see instructions)	•	114	

(complete Schedule B on the last page)

Schedule B – Shareholders’ identifying information (see instructions)

Photocopy Schedule B as needed. Attach all additional schedules to this form. Also mark an **X** in the box.

A For each shareholder, enter last name, first name, middle initial on first line; enter home address on second and third lines. <i>(attach federal Schedule K-1 for each shareholder)</i>	B Identifying number (SSN or EIN)	C Percentage of ownership	D Shareholder residency status <i>(make only one entry)</i> 1 for New York State 2 for New York City 3 for Yonkers 4 for NYS nonresident	E Shareholder entity status <i>(make only one entry)</i> I for individual F for estate or trust E for exempt organization
1 Share holder One 719 Oak Rd Rochester NY 14603	1 414141414	25	1	I
2 Share holder two 116 Fir Lane Utica NY 13501	2 515151515	30	2	E
3 Share holder three 1227 Maple ave Burnt hills NY12027	3 616161616	20	3	E
4 Share holder four 919 Peepal Blvd Lake Placid NY 12946	4 717171717	25	4	I
5	5			
6	6			
7	7			
8	8			
9	9			
10	10			
11	11			



New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
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File this form with Form CT-3, CT-3-S, or CT-33.

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

Schedule A – Certain New York State additions to federal income

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

1 New York State additions (see instructions)

		Modification number	Amount			Modification number	Amount	
1a	•	A - 109	2500			1i	00	
1b	•	A -	00			1j	00	
1c	•	A -	00			1k	00	
1d	•	A -	00			1l	00	
1e	•	A -	00			1m	00	
1f	•	A -	00			1n	00	
1g	•	A -	00			1o	00	
1h	•	A -	00			1p	00	
Total from additional Form(s) CT-225, if any			00					
2 Total (add lines 1a through 1p and the total from additional Form(s) CT-225)							2	00

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

3 New York State additions (see instructions)

		Modification number	Amount			Modification number	Amount	
3a	•	EA -				3i	00	
3b	•	EA -	00			3j	00	
3c	•	EA -	00			3k	00	
3d	•	EA -	00			3l	00	
3e	•	EA -	00			3m	00	
3f	•	EA -	00			3n	00	
3g	•	EA -	00			3o	00	
3h	•	EA -	00			3p	00	
Total from additional Form(s) CT-225, if any			00					
4 Total (add lines 3a through 3p and the total from additional Form(s) CT-225)							4	00
5 Total additions (add lines 2 and 4; see instructions)							5	00

Schedule B – Certain New York State subtractions from federal income

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

6 New York State subtractions (see instructions)

	Modification number	Amount		Modification number	Amount		
6a	S - 216	225,125	00	6i	S -	00	
6b	S -		00	6j	S -	00	
6c	S -		00	6k	S -	00	
6d	S -		00	6l	S -	00	
6e	S -		00	6m	S -	00	
6f	S -		00	6n	S -	00	
6g	S -		00	6o	S -	00	
6h	S -		00	6p	S -	00	
Total from additional Form(s) CT-225, if any			00				
7 Total (add lines 6a through 6p and the total from additional Form(s) CT-225)						7	00

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

8 New York State subtractions (see instructions)

	Modification number	Amount		Modification number	Amount		
8a	ES -		00	8i	ES -	00	
8b	ES -		00	8j	ES -	00	
8c	ES -		00	8k	ES -	00	
8d	ES -		00	8l	ES -	00	
8e	ES -		00	8m	ES -	00	
8f	ES -		00	8n	ES -	00	
8g	ES -		00	8o	ES -	00	
8h	ES -		00	8p	ES -	00	
Total from additional Form(s) CT-225, if any			00				
9 Total (add lines 8a through 8p and the total from additional Form(s) CT-225)						9	00
10 Total subtractions (add lines 7 and 9; see instructions)						10	00



New York State Voluntary Contributions

CT-227

File with Form CT-3, CT-3-A, or CT-3-S.

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
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Part 1 – Voluntary contributions (see instructions)

Name of fund			
1	Return a Gift to Wildlife	• 1	100
2	Breast Cancer Research	• 2	
3	Prostate Cancer	• 3	
4	9/11 Memorial	• 4	
5	Volunteer Firefighting	• 5	
6	Veterans Remembrance	• 6	
7	Women’s Cancers Fund	• 7	
8	Veterans’ Homes	• 8	
9	Love Your Library Fund	• 9	
10	Lupus Fund	• 10	
11	Military Family Fund	• 11	
12	ALS Research and Education	• 12	
13	Home Delivered Meals for Seniors	• 13	
14	Leukemia, Lymphoma, and Myeloma Fund	• 14	
15	Retired and Rescued Thoroughbred Race Horse Aftercare	• 15	50
16	Retired and Rescued Standardbred Race Horse Aftercare	• 16	50
17	Gift for Lyme and Tick-Borne Diseases Education, Research, and Prevention	• 17	50

Part 2 – Total

1 Total (add Part 1, lines 1 through 17; see instructions)	1	
--	---	--



Claim for Clean Heating Fuel Credit

CT-241

Tax Law – Article 9-A, Section 210-B.25

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
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Attach to Form CT-3, CT-3-A, or CT-3-S.

Part 1 – Computation of clean heating fuel credit (see instructions; documentation must be attached)

A Purchase date	B Gallons of bioheating fuel eligible for credit	C Percentage of biodiesel per gallon of bioheating fuel (enter as a decimal; at least .06, not to exceed .20)	D Multiply column B by column C
03/31/2018	750,100	0.06	45,006
06/15/2019	320,200	0.15	48,030
07/20/2020	600,500	0.20	120,100
Total from attached sheets, if any.....			
1 Credit amount (total column D amounts)			1
2 Clean heating fuel credits passed through from partnership(s) (from line 13)			2
3 Total clean heating fuel credit available (add lines 1 and 2; S corporations should transfer this amount to Form CT-34-SH, New York S Corporation Shareholders' Information Schedule)			3

Part 2 – Computation of clean heating fuel credit used, refunded, and credited as an overpayment to next year's tax (New York S corporations do not complete this part)

4 Tax due before credits (see instructions)	4
5 Tax credits claimed before the clean heating fuel credit (see instructions)	5
6 Net tax (subtract line 5 from line 4)	6
7 Fixed dollar minimum tax (see instructions)	7
8 Tax credit after limitation (subtract line 7 from line 6; if the result is negative, enter 0)	8
9 Clean heating fuel credit to be used this year (see instructions)	9
10 Unused clean heating fuel credit (subtract line 9 from line 3)	10
11 Amount of line 10 to be refunded (see instructions)	11
12 Amount to be credited as an overpayment to next year's tax (subtract line 11 from line 10; see instructions)	12

Part 3 – Partnership information (complete only if you entered an amount on line 2; attach additional sheets if necessary)

Name of partnership	Partnership's EIN	Credit amount allocated
Partnership 1	111222333	2000
Partnership 2	222333444	3000
Partnership 3	333444555	1000
Total from additional sheet(s), if any.....		
13 Total credit amount allocated from partnership(s) (enter here and on line 2)		13

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



Credit for Purchase of an Automated External Defibrillator

CT-250

Tax Law – Article 9-A, Section 210-B.13, and Article 33, Section 1511(I)

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF3S	Employer identification number 002190222
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File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

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

A Defibrillator name/model number	B Date purchased	C Cost	D Maximum credit	E Credit (enter the lesser of column C or column D)
AED heart monitor/190701	05/20/2018	2000	\$500	
ICD defibrillator/123456	08/19/2019	3000	\$500	
WCD monitor/444123	10/20/2020	450	\$500	
			\$500	
			\$500	
Total column E amounts from attached sheets (if any)				
1 Total all column E amounts (see instructions)				1
2 Credit from partnerships (see instructions)				2 450
3 Total credit computed for the current tax year (add lines 1 and 2)				3

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

4 Tax before credits (see instructions)	4	
5 Enter other tax credits used (see instructions)	5	
6 Net tax (subtract line 5 from line 4)	6	
7 Tax limitation - (enter appropriate tax): Article 9-A - enter the fixed dollar minimum tax from Form CT-3 or the designated agent's fixed dollar minimum tax from Form CT-3-A Article 33 - enter minimum tax of 250 Article 33 combined filers - multiply the number of taxpayers in the combined group by 250	7	
8 Credit limitation (subtract line 7 from line 6; if line 7 is greater than line 6, enter 0)	8	
9 Credit used for the current tax year (see instructions)	9	

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



Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry

CT-605

Tax Law – Article 9-A, Sections 210-B.3 and 210-B.4

All filers must enter tax period:

beginning ending

Employer identification number(s) shown on page 1 of your tax return 002190222	File this claim with your corporation franchise tax return, Form CT-3, CT-3-S, or CT-3-A. Attach a copy of the <i>Certificate of Eligibility</i> and retention certificate.
Legal name of corporation CTEF3S	
Name of empire zone (EZ) Onondaga	

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

Schedule A – Computation of EZ-ITC and EZ-EIC

Part 1 – Computation of EZ-ITC

1 Unused EZ-ITC from preceding period (New York S corporations: enter 0)	•	1	0
2 Recapture of EZ-ITC (enter the amount from line 7)	•	2	[Yellow Box]
3 Net EZ-ITC or addback (see instructions)	•	3	[Yellow Box]

Part 2 – Computation of EZ-EIC

4 Unused EZ-EIC from preceding period (New York S corporations: enter 0)	•	4	0
5 Recapture of EZ-EIC (enter the amount from line 8)	•	5	[Yellow Box]
6 Net EZ-EIC or addback (see instructions)	•	6	[Yellow Box]

Schedule B – Computation of recapture of EZ-ITC and EZ-EIC (see instructions)

A	B	C	D	E	F	G	H	I	
Description of property	Date acquired	Date property ceased to qualify	Life (months)	Unused life (months)	Percentage (E ÷ D)	EZ-ITC allowed	Recaptured EZ-ITC (F × G)	Recaptured EZ-EIC	
Insured property	05/31/2014	12/31/2022	101	20	19.80	15,000	[Yellow Box]	[Yellow Box]	
Amounts from attached sheets.....									
7 Recaptured EZ-ITC (add column H amounts; enter here and on line 2).....							•	7	[Yellow Box]
8 Recaptured EZ-EIC (add column I amounts; enter here and on line 5).....							•	8	[Yellow Box]

Schedule C – Computation EZ-EIC and EZ-ITC used and carried forward

Part 1 – Computation of EZ-EIC and EZ-ITC used (C corporations only; see instructions)

	A EZ-EIC	B EZ-ITC
9 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)		
10 Fixed dollar minimum tax (see instructions)		
11 EZ credit limitation (subtract line 10 from line 9)		
12 EZ credit used this period (column A: enter the lesser of line 6 or column A, line 11; column B: enter the lesser of line 3 or column B, line 11)		
13 Total EZ-EIC and EZ-ITC used this period (add line 12, columns A and B; see instructions)		

Part 2 – Credits available for carryforward (C corporations only)

14 Net EZ-ITC from line 3 (if line 3 is zero or less, enter 0 here and on line 16)	14	
15 EZ-ITC used from line 12, column B	15	
16 EZ-ITC available for carryforward (subtract line 15 from line 14)	16	
17 Net EZ-EIC from line 6 (if line 6 is zero or less, enter 0)	17	
18 EZ-EIC used from line 12, column A	18	
19 EZ-EIC available for carryforward (subtract line 18 from line 17)	19	



Claim for Brownfield Redevelopment Tax Credit

CT-611

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

Tax Law – Section 21; Section 187-g; Section 210-B.17; and Section 1511(u)

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
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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, and the site received a COC **by** December 31, 2017, complete this form to claim the brownfield redevelopment tax credit.

If you answered Yes, and the site received a COC **after** December 31, 2017, do **not** complete this form; instead, use Form CT-611.2 to claim the credit.

If you answered No, do **not** complete this form. If the site was accepted **on or after June 23, 2008** and **prior to July 1, 2015**, use Form CT-611.1; if the site was accepted **on or after July 1, 2015**, use Form CT-611.2 to claim the credit.

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

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

Schedule A – Brownfield site identifying information

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

Site name Brown site field one		
Site location – municipality Pompey	Site location – county Onondaga	
DEC region Pompey	Division of Environmental Remediation (DER) site number B734129	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 (as a decimal rounded to four places) of the qualified site located within an EN-Zone •

Schedule B – Site preparation credit component (see instructions)

A Description of site preparation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs
Demolition	02/01/2019	25,000
Excavation	05/05/2019	35,500
Total of column C amounts from attached list		
1 Add column C amounts (corporate partners: see instructions)	1	
2 Applicable percentage rate (see instructions)	2	
3 Site preparation credit component (multiply line 1 by line 2; enter here and on line 13; New York S corporations, see instructions)	3	

Schedule C – Tangible property credit component (see instructions)

A Description of qualified property <i>(list items separately; see instr.)</i>	B Principal use	C Date placed in service <i>(mm-dd-yy)</i>	D Life <i>(years; see instr.)</i>	E Cost or other basis
Building 1	Living	06/18/2016	20	300,150
Building 2	Office	06/30/2016	10	150,125
Total of column E amounts from attached list				
4 Add column E amounts <i>(corporate partners: see instructions)</i>				4
5 Applicable percentage rate <i>(see instructions)</i>				5
6 Tangible property credit component <i>(multiply line 4 by line 5; enter here and on line 14; New York S corporations, see instructions)</i>				6

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

A Description of groundwater remediation costs	B Date costs paid or incurred <i>(mm-dd-yy)</i>	C Costs
Ground purification	07/20/2016	45,000
Remediation	07/25/2016	50,000
Total of column C amounts from attached list		
7 Add column C amounts <i>(corporate partners: see instructions)</i>		7
8 Applicable percentage rate <i>(see instructions)</i>		8
9 On-site groundwater remediation credit component <i>(multiply line 7 by line 8; enter here and on line 15; New York S corporations, see instructions)</i>		9

Schedule E – Recapture of credit taken in previous tax years (attach additional sheets if necessary)

Recapture of tangible property credit component for property that ceases to be in qualified use (see instructions)

A Description of property	B Date property was placed in service <i>(mm-dd-yy)</i>	C Date property ceased to qualify <i>(mm-dd-yy)</i>	D Life <i>(months)</i>	E Unused life <i>(months)</i>	F Percentage <i>(col E ÷ col D)</i>	G Tangible property credit component previously allowed	H Recaptured tangible property credit component <i>(column F x column G)</i>
Storage	07/01/2017	12/31/2021	54	8	0.1481	140,000	20734
Total of column H amounts from attached list							
10 Recaptured tangible property credit component <i>(add column H amounts)</i>							10
Recapture if COC is revoked (see instructions)							
11a Net tangible property credit component previously allowed <i>(see instructions)</i>							11a
11b Site preparation credit component previously allowed.....							11b
11c On-site groundwater remediation credit component previously allowed.....							11c
12 Enter line 10 amount or sum of lines 11a through 11c <i>(enter here and on line 17; New York S corporations, see instructions)</i>							12

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

13 Site preparation credit component <i>(from line 3)</i>	13
14 Tangible property credit component <i>(from line 6)</i>	14
15 On-site groundwater remediation component <i>(from line 9)</i>	15
16 Subtotal <i>(add lines 13, 14, and 15)</i>	16
17 Recapture of credit taken in previous tax years <i>(from line 12)</i>	17
18 Net brownfield redevelopment credit <i>(see instructions)</i>	18



Claim for Remediated Brownfield Credit For Real Property Taxes

For Qualified Sites Accepted into the Brownfield Cleanup
Program Prior to July 1, 2015

CT-612

Tax Law – Article 9, Section 187-h; Article 9-A, Section 210-B.18; and Article 33, Section 1511(v)

All filers must enter tax period: beginning ending

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
Address of qualified brownfield site 3S WA HARRIMAN CAMPUS ALBANY NY 12227	

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

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

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

Schedule A – Brownfield site identifying information (see instructions)

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

Site name Brownfield Site One		
Site location - municipality Altamont	Site location - county Albany	
DEC region Albany	Division of Environmental Remediation (DER) site number CECRBC221234	Date COC was issued 05/02/2015

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

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

Is the qualified site for which the COC was issued by the DEC located entirely within an environmental zone (EN-Zone)?..... Yes No

Schedule B – Computation of average number of full-time employees employed by a developer and a lessee (see instr.)

March 31	June 30	September 30	December 31	Total
60	75	85	90	
1 Average number of full-time employees (if less than 25, no credit is allowed; see instructions)				1

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

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



Claim for Environmental Remediation Insurance Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to July 1, 2015
 Tax Law – Article 1, Section 23; Article 9, Section 187-i; Article 9-A, Section 210-B.19; and Article 33, Section 1511(w)

All filers must enter tax period: beginning ending

Legal name of corporation CTEF3S	Employer identification number (EIN) 00219022
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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.....

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

Brownfield site identifying information

Enter the following information as listed on the *Certificate of Completion* (COC) issued by the Department of Environmental Conservation (DEC) for the qualified site (see instructions). **Attach a copy** of the COC. Also **attach a copy** of the certification form for the environmental remediation insurance tax credit completed by the insurer.

Site name Brownfield site 1		
Site location – municipality Altamont	Site location – county Albany	
DEC region Albany	Division of Environmental Remediation (DER) site number CECERI221234	Date COC was issued 05/02/2015

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

Computation of available environmental remediation insurance credit

1 Qualified environmental remediation insurance premiums paid	1	500,475
2 Multiply line 1 by 50% (.5)	2	
3 Enter line 2 amount or 30,000 , whichever is less	3	
4 Environmental remediation insurance credit received from a flow-through entity (see instructions)	4	
5 Subtotal (add lines 3 and 4; New York S corporations, see instructions)	5	
6 Recapture of credit (see instructions)	6	5000
7 Total environmental remediation insurance credit available for use (see instructions)	7	

Computation of environmental remediation insurance credit limitation

8 Tax due before credits (see instructions)	8	
9 Enter other credits claimed before the environmental remediation insurance credit (see instructions)	9	
10 Net tax (subtract line 9 from line 8)	10	
11 Minimum tax (see instructions)	11	
12 Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0)	12	

Computation of environmental remediation insurance credit used, refunded, or credited as an overpayment in the next tax year

13 Environmental remediation insurance credit to be used for the current tax year (see instructions)	13	
14 Environmental remediation insurance credit available for refund or as an overpayment (subtract line 13 from line 7)	14	
15 Environmental remediation insurance credit to be refunded (limited to the amount on line 14; see instructions) ...	15	
16 Environmental remediation insurance credit to be credited as an overpayment in the next tax year (subtract line 15 from line 14; see instructions)	16	



Economic Transformation and Facility Redevelopment Program Tax Credit

CT-633

Tax Law – Article 1, Section 35; Article 9-A, Section 210-B.35; and Article 33, Section 1511(aa)

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
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File this form with your franchise tax return. You must also attach a copy of the *certificate of eligibility* and the *Preliminary Schedule of Benefits* issued by Empire State Development (ESD).

Mark an **X** in the appropriate box to indicate the tax year of the benefit period for which you are claiming the credit on this form: 1st 2nd 3rd 4th 5th

Are you claiming this credit as a corporate partner? (mark an **X** in the appropriate box) Yes No

Schedule A – Eligibility (see Eligibility on page 1 in instructions)

Part 1 – Qualified business

1a Is the business a qualified new business? (see Definitions in instructions)..... Yes No

1b Is the business at a closed facility located within the Metropolitan Commuter Transportation District (MCTD), but outside New York City that was previously owned by New York State and operated as a psychiatric facility? (see instructions) Yes No

If you answered Yes to question 1a or 1b, continue with Part 2. If No to both questions, **stop**. You do not qualify for this credit.

Part 2 – Net new jobs – Computation of average number of net new jobs (see instructions)

Current tax year	A March 31	B June 30	C September 30	D December 31	E Total
Number of net new jobs	6	8	10	12	36

2 Average number of net new jobs for the current tax year (see instructions)

3 Is the average number of net new jobs (on line 2) five or greater? Yes No
If Yes, complete Schedule B. If No, **stop**. You do not qualify for this credit for the current tax year.

Schedule B – Computation of credit component amounts (attach additional sheets if necessary)

Part 1 – Jobs tax credit component – Complete the information below for each net new job created and maintained in the economic transformation area (see instructions)

A Employee's name	B Social Security number	C Date first employed (mm-dd-yy)	D Last date of employment during the current tax year	E Gross wages	F Credit amount (column E x 6.85% (.0685))
Marlin Nemo	444555666	01/01/2021	12/31/2021	40,000	
Darla Nemo	555666777	02/01/2021	12/31/2021	55,000	
Gill Bruce	666777888	05/01/2021	12/31/2022	68,500	
Crush Bruce	777888999	01/01/2022	12/31/2022	75,555	
Nemo Gill	888999111	02/01/2022	12/31/2022	80,555	
Total of column F amounts from attached sheet(s)					

4 Jobs tax credit component (add column F amounts)

5 Jobs tax credit component from partnerships (from the Jobs tax credit column of line 35)

6 Total jobs tax credit component (add lines 4 and 5; S corporations see instructions)

Part 2 – Investment tax credit (ITC) component (see instructions)

Qualified investment at a closed facility (see instructions)

A Description of property	B Date placed in service (mm-dd-yy)	C Cost or other basis for federal income tax purposes	D Credit (column C x 10% (.10))
Facility 1	05/02/2019	195,000	19,500
Facility 2	06/05/2020	105,000	10,500
Total of column D amounts from attached sheet(s)			
7 Total (add column D amounts)			7
8 Closed facility ITC (enter the lesser of line 7 or the maximum credit amount provided to you by ESD; see instructions)			8

All other qualified investments (see instructions)

A Description of property	B Date placed in service (mm-dd-yy)	C Cost or other basis for federal income tax purposes	D Credit (column C x 6% (.06))
Facility 3	05/20/2020	745,555	44,733
Total of column D amounts from attached sheet(s)			
9 Total (add column D amounts)			9
10 Other qualified investments credit component limitation (see instructions)			10 40000000
11 Other qualified investments credit component after limitation (enter the lesser of line 9 or 10)			11
12 Add lines 8 and 11			12
13 ITC component from partnerships (from the Investment tax credit column of line 35)			13
14 Total ITC component (add lines 12 and 13; S corporations see instructions)			14

Part 3 – Training tax credit component (see instructions)

A Employee's name	B Social Security number	C Description of training expense	D Date paid (mm-dd-yy)	E Amount of expense	F Column E x 50% (.5)	G Credit (enter the lesser of column F or 4000)
Gill Bruce	666777888	Accounting class	05/15/19	7000		
Crush Bruce	777888999	Computer Training	02/20/20	8000		
Nemo Gill	888999111	Demolition training	07/19/20	24,000		
Total of column G amounts from attached sheet(s)						

15 Total (add column G amounts)						15
16 Training tax credit component from partnerships (from the Training tax credit column of line 35)						16
17 Total training tax credit component (add lines 15 and 16; S corporations see instructions)						17

Part 4 – Real property tax credit component (see instructions)

Property located entirely within a closed facility (see instructions)

A Eligible real property taxes		B Benefit period year rate *	C Credit amount (column A x column B)
675,250		0.10	
250,125		0.20	
Total of column C from attached sheet(s)			

* 1st year 50% (.50); 2nd year 40% (.40); 3rd year 30% (.30); 4th year 20% (.20); 5th year 10% (.10)

18 Real property tax credit component for property located entirely within a closed facility (add column C amounts) ● **18**

Property located outside a closed facility (see instructions)

A Eligible real property taxes		B Benefit period year rate **	C Credit amount (column A x column B)
750,225		0.05	
150,150		0.15	
Total of column C from attached sheet(s)			

** 1st year 25% (.25); 2nd year 20% (.20); 3rd year 15% (.15); 4th year 10% (.10); 5th year 5% (.05)

19 Real property tax credit component for property located outside a closed facility (add column C amounts) ... ● **19**

20 Add lines 18 and 19 ● **20**

21 Real property tax credit component from partnerships (from the Real property tax credit column of line 35) ... ● **21**

22 Total real property tax credit component (add lines 20 and 21; S corporations see instructions) ● **22**

Schedule C – Credit summary (S corporations see instructions)

23 Total credit components (add lines 6, 14, 17, and 22) ● **23**

24 Recapture of credits taken in previous years (see instructions) ● **24**

25 Net economic transformation and facilities redevelopment program tax credit (see instructions)..... ● **25**

Schedule D – Computation of tax credit used, refunded, or credited as an overpayment in the next year (see instr.)
S corporations: Do not complete this section

26 Tax due before credits (see instructions)..... ● **26**

27 Tax credits claimed before this credit (see instructions) ● **27**

28 Subtract line 27 from line 26 ● **28**

29 Minimum tax (see instructions)..... ● **29**

30 Credit limitation (subtract line 29 from line 28; if zero or less, enter 0) ● **30**

31 Credit to be used this tax year (see instructions) ● **31**

32 Unused tax credit available as a refund or as an overpayment (subtract line 31 from line 25) ● **32**

33 Tax credit to be refunded (limited to the amount on line 32; see instructions) ● **33**

34 Amount to be applied as an overpayment to next year’s tax (subtract line 33 from line 32; see instructions) ● **34**

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

Name of partnership Partnership 1				Partnership's EIN 111222333	
Credits allocated to taxpayer	Jobs tax credit 7500	Investment tax credit 8500	Training tax credit 6500	Real property tax credit 9500	
Name of partnership Partnership 2				Partnership's EIN 222333444	
Credits allocated to taxpayer	Jobs tax credit 3500	Investment tax credit 4500	Training tax credit 2500	Real property tax credit 5500	
Name of partnership Partnership 3				Partnership's EIN 33344444555	
Credits allocated to taxpayer	Jobs tax credit 2500	Investment tax credit 3500	Training tax credit 1500	Real property tax credit 4850	
Name of partnership				Partnership's EIN	
Credits allocated to taxpayer	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit	
Total from additional sheet(s) if any	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit	
35 Total credits allocated from partnership(s) (enter here and on lines 5, 13, 16, and 21; see instructions)...	35				



Empire State Jobs Retention Program Credit

CT-634

Tax Law – Article 1, Section 36; Article 9-A, Section 210-B.37; and Article 33, Section 1511(bb)

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
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File this form with your franchise tax return. You must also attach a copy of the certificate(s) of tax credit issued by Empire State Development (ESD).

A Year of eligibility (enter a number from 1 to 10; see instructions)

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

Schedule A – Computation of credit

1 Empire State jobs retention program credit (see instructions).....	•	1	450,000
2 Empire State jobs retention program credit from partnerships (enter the amount from line 15).....	•	2	
3 Total Empire State jobs retention program credit (add lines 1 and 2; New York S corporations, see instructions).....	•	3	
4 Recapture of credit taken in previous tax years (see instructions).....	•	4	65,000
5 Net Empire State jobs retention program credit (see instructions).....	•	5	

Schedule B – Computation of Empire State jobs retention program credit used, refunded, or credited as an overpayment to the next year (New York S corporations do not complete this section)

6 Tax due before credits (see instructions).....	•	6	
7 Tax credits claimed before the Empire State jobs retention program credit (see instructions).....	•	7	
8 Subtract line 7 from line 6.....	•	8	
9 Minimum tax (see instructions).....	•	9	
10 Credit limitation (subtract line 9 from line 8; if zero or less, enter 0).....	•	10	
11 Empire State jobs retention program credit to be used this tax year (see instructions).....	•	11	
12 Unused Empire State jobs retention program credit available for refund or as an overpayment (subtract line 11 from line 5).....	•	12	
13 Empire State jobs retention program credit to be refunded (limited to the amount on line 12; see instructions).....	•	13	
14 Empire State jobs retention program credit to be applied as an overpayment to next year's tax (subtract line 13 from line 12; see instructions).....	•	14	

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

Name of partnership	Partnership's EIN	Amount of credit
Partnership 1	111222333	75,000
Partnership 2	222333444	150,000
Partnership 3	333444555	65,000
Total from additional sheet(s), if any.....		

15 Total credit amount from partnership(s) (enter here and on line 2; see instructions).....

Schedule C – Computation of credit used or carried forward (New York S corporations do not complete this part)

8 Tax due before credits (see instructions)	8	
9 Tax credits claimed before this credit (see instructions)	9	
10 Subtract line 9 from line 8	10	
11 Minimum tax (see instructions)	11	
12 Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0)	12	
13 Credit to be used this tax year (see instructions)	13	
14 Credit to be carried forward (subtract line 13 from line 7)	14	

Schedule D – Computation of credit recapture (see instructions; attach additional sheets as necessary)

A Tax year credit allowed	B Total recovery period of property	C Years in service prior to recapture year	D Recapture years (column B – column C)	E Recapture % (column D ÷ column B)	F Original credit allowed	G Credit recapture (column E × column F)
2019	15	5			555,250	
Total of column G amounts from additional sheet(s), if any						
15 Recaptured credit (add column G amounts)	15					
16 Partner in a partnership: enter your share of the recapture of the credit (see instructions)	16					
17 Total recaptured credit (add lines 15 and 16; enter here and on line 6)	17					

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

Name of partnership	Partnership's EIN	Credit amount allocated
Partnership 1	111222333	35,555
Partnership 2	222333444	80,125
Partnership 3	333444555	40,155
Total from additional sheet(s), if any		
18 Total credit amount allocated from partnership(s) (enter here and on line 3)	18	155,835



START-UP NY Telecommunication Services Excise Tax Credit

CT-640

Tax Law – Article 1, Section 39 and Article 9-A, Section 210-B.44

All filers must enter tax period: beginning ending

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

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
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All filers **must** complete line A.

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

C corporations

If **Yes**, complete lines B and C and Schedules A, B, and C.
If **No**, and you are claiming this credit as a corporate partner, complete lines B and C and Schedules B, C, and D.

New York S corporations

If **Yes**, complete lines B and C and Schedules A and B.
If **No**, and you are claiming this credit as a corporate partner, complete lines B and C and Schedules B and D.

B Certificate number from Form DTF-74, *Certificate of Eligibility*, issued to the approved START-UP NY business (see instructions)

C Year of START-UP NY business tax benefit period (enter a number from 1 to 10; see instructions)

Schedule A – Allocation factor (see instructions)

	A Tax-free NY area	B New York State
1 Average value of property (see instructions)	850,000	1,500,500
2 Property factor (divide line 1, column A by line 1, column B; carry result to four decimal places)		
3 Wages and other compensation of employees (see instructions)	1,002,050	2,125,125
4 Wage factor (divide line 3, column A by line 3, column B; carry result to four decimal places)		
5 Total factors (add lines 2 and 4)		
6 Allocation factor (divide line 5 by two; carry result to four decimal places)		

Schedule B – Computation of credit

7 Telecommunication services excise tax paid (see instructions)	7	55,155
8 Telecommunication services excise tax credit from partnership(s) (from line 19)	8	
9 Total credit (add lines 7 and 8)	9	

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

10 Tax due before credits (see instructions)	10	
11 Tax credits claimed before this credit (see instructions)	11	
12 Tax after application of credits (subtract line 11 from line 10)	12	
13 Tax limitation (see instructions)	13	
14 Limitation on credit (subtract line 13 from line 12; if line 13 is more than line 12, enter 0)	14	
15 Credit used for this period (enter the lesser of line 9 or line 14; enter here and on your franchise tax return)	15	
16 Unused telecommunication services excise tax credit (subtract line 15 from line 9)	16	
17 Amount of credit to be refunded (limited to the amount on line 16; enter here and on your franchise tax return)	17	
18 Amount of credit to be applied as an overpayment to next period (subtract line 17 from line 16; enter here and on your franchise tax return)	18	



Hire a Veteran Credit

Tax Law – Sections 210-B.29 and 1511(g-1)

CT-643

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
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File this form with your franchise tax return.

All filers **must** complete line A.

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

C corporations

If **Yes**, complete lines B and C, and Schedules A, B, and Schedule C (line 4 if applicable, and line 5), and Schedule D. If **No**, and you are claiming this credit as a corporate partner, complete Schedules C and D.

New York S corporations

If **Yes**, complete lines B and C, and Schedules A and B and Schedule C, line 5. If **No**, and you are claiming this credit as a corporate partner, complete Schedule C.

B Enter the total number of employees claimed for this credit

C If you have the **required** Form DTF-75 for each veteran for whom you are claiming this credit, mark an **X** in the box (see Employee affidavit in the instructions)

Schedule A – Computation of credit for qualified veterans (see instructions)

Part 1 – Full-time positions

A Veteran's name	B Social Security number of qualified veteran	C Employment period (see instructions)	D Wages paid (see instructions)	E Multiply column D by 15% (.15)	F Enter lesser of column E or 15,000
Liam John	123123123	01/01/22-12/31/22	45,000	<input type="text" value="6,750"/>	<input type="text" value="6,750"/>
Noah Joseph	321321321	01/01/22-12/31/22	120,000	<input type="text" value="18,000"/>	<input type="text" value="15,000"/>
Total from any additional Forms CT-643					
1a Total credit for full-time positions (add column F amounts)					<input type="text" value="21,750"/>

Part 2 – Part-time positions

A Veteran's name	B Social Security number of qualified veteran	C Employment period (see instructions)	D Wages paid (see instructions)	E Multiply column D by 15% (.15)	F Enter lesser of column E or 7,500
Oliver Twist	234234234	01/01/22-06/30/22	30,000	<input type="text" value="4,500"/>	<input type="text" value="4,500"/>
William James	432432432	02/01/22-08/30/22	70,000	<input type="text" value="10,500"/>	<input type="text" value="7,500"/>
Total from any additional Forms CT-643					
1b Total credit for part-time positions (add column F amounts)					<input type="text" value="12,000"/>
1 Total credit for qualified veterans (add lines 1a and 1b)					<input type="text" value="33,750"/>

Schedule B – Computation of credit for qualified disabled veterans (see instructions)

Part 1 – Full-time positions

A Veteran's name	B Social Security number of qualified veteran	C Employment period (see instructions)	D Wages paid (see instructions)	E Multiply column D by 20% (.20)	F Enter lesser of column E or 20,000
Benjamin Butler	231231231	01/01/22-12/31/22	20,000		
Lucas Jones	213213213	01/01/22-12/31/22	110,000		
Total from any additional Forms CT-643					
2a Total credit for full-time positions (add column F amounts)					2a

Part 2 – Part-time positions

A Veteran's name	B Social Security number of qualified veteran	C Employment period (see instructions)	D Wages paid (see instructions)	E Multiply column D by 20% (.20)	F Enter lesser of column E or 10,000
Zion Matthew	543543543	01/01/22-05/31/22	25,000		
Ezra Jacob	345345345	03/01/22-09/30/22	120,000		
Total from any additional Forms CT-643					
2b Total credit for part-time positions (add column F amounts)					2b
2 Total credit for qualified disabled veterans (add lines 2a and 2b)					2

Schedule C – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
Total from any additional Forms CT-643		
3 Total credit allocated from partnerships	3	
4 Unused credit carried over from previous tax years	4	
5 Total credit (add lines 1, 2, 3, and 4; New York S corporations see instructions)	5	

Schedule D – Computation of credit used or carried forward (New York S corporations do not complete this schedule.)

6 Tax due before credits (see instructions)	6	
7 Tax credits claimed before this credit (see instructions)	7	
8 Net tax (subtract line 7 from line 6)	8	
9 Minimum tax (see instructions)	9	
10 Credit limitation (subtract line 9 from line 8; if zero or less, enter 0)	10	
11 Credit to be used this tax year (enter the lesser of line 5 or line 10 here and on your franchise tax return) ...	11	
12 Unused credit (subtract line 11 from line 5)	12	
13 Unused expired tax credit (see instructions)	13	
14 Amount of credit available for carryover to next year (subtract line 13 from line 12)	14	



Workers with Disabilities Tax Credit

Tax Law – Article 9-A, Section 210-B.48

CT-644

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF3S	Employer identification number (EIN) 00219022
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Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of the final *Certificate of Eligibility* issued by the New York State (NYS) Department of Labor.

All filers **must** complete line A.

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

C corporations

If **Yes**, complete lines B through E, and Schedules A and/or B, as applicable and Schedules C and D.

If **No**, and you are claiming this credit as a corporate partner, complete Schedules C, D, and E.

New York S corporations

If **Yes**, complete lines B through E, and Schedules A and/or B, as applicable and Schedule C.

If **No**, and you are claiming this credit as a corporate partner, complete Schedules C and E.

B Enter the name and EIN of the business certified by the NYS Department of Labor to participate in the Workers with Disabilities Tax Credit Program.

<input type="text" value="Name of certified business"/> CTEF3S	<input type="text" value="EIN"/> 00219022
---	--

C Enter the total number of qualified full-time employees claimed for this credit

D Enter the total number of qualified part-time employees claimed for this credit.....

E Enter the allocation year (see instructions)

Schedule A – Computation of credit for qualified full-time employees (Do not include employees shown in Schedule B. See instructions.)

A Name of qualified employee	B Qualified employee's Social Security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid (see instructions)	F Multiply column E by 15% (.15)	G Enter lesser of column F or 5,000
Marlin Nemo	444555666	01/01/21		125,555		
Gill Bruce	666777888	05/01/21		65,225		
Nemo Gill	888999111	02/01/22	12/31/22	31,425		
Total from additional sheet(s) if any.....						
1 Credit for qualified full-time employees (add column G amounts)						1

Schedule B – Computation of credit for qualified part-time employees (Do not include employees shown in Schedule A on page 1. See instructions.)

A Name of qualified employee	B Qualified employee's Social Security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid (see instructions)	F Multiply column E by 10% (.10)	G Enter lesser of column F or 2,500
Pat Hudson	121212121	05/02/2021		48,125		
Hunter Thomas	212121212	08/01/2022		45,250		
Jack Joseph	313131313	05/01/2022	12/31/2022	12,555		
Total from additional sheet(s) if any.....						
2 Credit for qualified part-time employees (add column G amounts).....						2
3 Total credit for all qualified employees (add lines 1 and 2)						3

Schedule C – Computation of credit (see instructions)

4 Partner: Enter your share of the credit from your partnership(s) (from line 16)	4
5 Unused credit carried over from previous tax years (New York S corporations, enter 0)	5
6 Total credit (add lines 3, 4, and 5; New York S corporations, see instructions)	6

Schedule D – Computation of credit used or carried forward (New York S corporations do not complete this schedule.)

7 Tax due before credits (see instructions)	7
8 Tax credits claimed before this credit (see instructions)	8
9 Net tax (subtract line 8 from line 7)	9
10 Fixed dollar minimum tax (see instructions)	10
11 Credit limitation (subtract line 10 from line 9; if zero or less, enter 0)	11
12 Credit to be used this tax year (enter the lesser of line 6 or line 11 here and on your franchise tax return) ...	12
13 Unused credit (subtract line 12 from line 6)	13
14 Unused expired tax credit (see instructions)	14
15 Amount of credit available for carryover to next year (subtract line 14 from line 13)	15

Schedule E – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s) if any		
16 Credit allocated from partnerships		16



Employer-Provided Childcare Credit

Tax Law – Sections 44, 210-B(53), and 1511(dd)

CT-652

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
-------------------------------------	---

File this form with your franchise tax return.

All filers **must** complete line A.

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

C corporations

If Yes, complete Schedules A and C, and if applicable, Schedule D.

If No, and you are claiming this credit as a corporate partner, complete Schedules B and C, and if applicable, Schedule D.

New York S corporations

If Yes, complete Schedule A and if applicable, Schedule D.

If No, and you are claiming this credit as a corporate partner, complete Schedule B, and if applicable, Schedule D.

Schedule A – Computation of credit

Part 1 – Qualified childcare facility expenditures paid or incurred (see instructions)

A Qualified childcare facility's physical address	B Qualified childcare facility expenditures paid or incurred
CTEF3S Child care 1440 central AVE Albany NY 12205	725,725
Total from additional forms, if any	•
1 Total (add column B amounts)	1
2 Credit rate	2 .50
3 Part 1 credit amount (multiply line 1 by line 2)	3

Part 2 – Qualified childcare resource and referral expenditures paid or incurred (see instructions)

A Employee's first name	B Employee's last name	C Employee's work location Zip code (first 5 digits only)	D Employee's Social Security number	E Qualified childcare resource and referral expenditures paid or incurred
Marlin	Nemo	12227	444555666	11,525
Gill	Bruce	12211	666777888	13,520
Nemo	Gill	12205	888999111	8050
Total from additional forms, if any				•
4 Total (add column E amounts)				4
5 Credit rate				5 .20
6 Part 2 credit amount (multiply line 4 by line 5)				6

Part 3 – Limitation

7 Total (add Line 3 and Line 6)	•	7	
8 Limitation	•	8	500,000
9 Allowable credit (enter the lesser of line 7 or line 8; enter here and on line 12; New York S corporations, see instr.).....	•	9	

Schedule B – Partnership information (see instructions)

A	B	C	D
Name of partnership	Partnership's EIN	Credit amount allocated	Share of recapture
Total from additional forms, if any			
10 Total credit allocated from partnerships (enter this amount on line 13; New York S corporations, see instructions)	•	10	
11 Total recapture allocated from partnerships (enter this amount on line 31; New York S corporations, see instructions)	•	11	

Schedule C – Computation of credit used, refunded, or credited as an overpayment to the next tax year (New York S corporations: do not complete this schedule.)

12 Entity level credit (enter the amount from line 9)	•	12	
13 Partner: Enter the amount from line 10	•	13	
14 Total credit (add line 12 and line 13)	•	14	
15 Credit recapture (from line 32)	•	15	
16 Total credit available (see instructions).....	•	16	
17 Tax due before credits (see instructions).....	•	17	
18 Tax credits claimed before this credit (see instructions)	•	18	
19 Subtract line 18 from line 17	•	19	
20 Minimum tax (see instructions).....	•	20	
21 Credit limitation (subtract line 20 from line 19; if zero or less, enter 0).....	•	21	
22 Credit to be used this tax year (enter the lesser of line 16 or line 21 here and on your franchise tax return)	•	22	
23 Unused tax credit available as a refund or as an overpayment (subtract line 22 from line 16)	•	23	
24 Tax credit to be refunded (limited to the amount on line 23; enter here and on your franchise tax return)	•	24	
25 Amount to be applied as an overpayment to next year's tax (subtract line 24 from line 23; enter here and on your franchise tax return)	•	25	

Schedule D – Computation of credit recapture (see instructions)

26 Federal recapture amount on New York property	•	26	
27 Amount of federal credit on New York property originally allowed.....	•	27	
28 Divide line 26 by line 27 (carry result to four decimal places).....	•	28	
29 Amount of New York credit originally allowed.....	•	29	
30 New York recapture amount (multiply line 29 by line 28)	•	30	
31 Share of recapture from partnerships (from line 11)	•	31	
32 Total recapture (add lines 30 and 31; enter here and on line 15; New York S corporations, see instructions) ..	•	32	



Claim for QETC Employment Credit

Tax Law – Article 9-A, Section 210-B.7 and Article 22, Section 606(q)

All filers must enter tax period: beginning ending

Name as shown on return CTEF3S	Taxpayer identification number 002190222
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File this form with corporate franchise tax return Form CT-3, CT-3-A, or CT-3-S, or with income tax return Form IT-201, IT-203, IT-204, or IT-205.

Mark with an **X** the tax year for which you are claiming the qualified emerging technology company (QETC) employment credit on this return: 1st 2nd 3rd

A Partner in a partnership, S corporation shareholder, or a beneficiary of an estate or trust:
enter your share of the QETC employment credit (see instructions, Form DTF-621-I) • **A**

Business name of the partnership, S corporation, estate, or trust	Taxpayer identification number
---	--------------------------------

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

Schedule A – Eligibility requirements (All the questions in Schedule A pertain to the tax year for which you are claiming the credit.)

Part 1 – Location and sales (mark **X** in the appropriate boxes)

- 1 Is the company located in New York State? Yes No
- 2 Are the total annual product sales of the company \$10,000,000 or less? Yes No

If you answered *Yes* to questions 1 and 2, continue with Part 2. If you answered *No* to either question 1 or 2, you do not qualify for a QETC employment credit for the current tax year.

Part 2 – QETC business activities

Research and development (R&D) activities (see instructions)

- 3 Does the company have R&D activities in New York State? Yes No

If *No*, skip lines 4 through 7 and continue with question 8. If *Yes*, continue with line 4.

4 Enter the amount of R&D funds • **4**

5 Enter the amount of net sales (if you have any amount of R&D funds but zero net sales, you are a QETC; skip lines 6a and 6b; mark the Yes box on line 7) • **5**

6a R&D funds percentage (divide line 4 by line 5; enter the result as a percentage) • **6a** %

6b Enter the most recently published average ratio (see instructions) • **6b** %

- 7 Does the percentage on line 6a equal or exceed the percentage on line 6b? Yes No

If *Yes*, you are a QETC; continue with Part 3. If *No*, continue with question 8.

Primary products and services

8 Does the company develop or create products or services that are classified as emerging technologies? Yes No
 If Yes, enter in the box below a description of the company's emerging technology products or services, and continue with line 9.

•

If you answered No to lines 3 and 8 or lines 7 and 8, you cannot claim this credit.

9 Enter the gross receipts or sales from the company's emerging technology products or services described on line 8 that were included on your federal return • **9**

10 Enter from your federal return the gross receipts or sales from all the company's products or services • **10**
 If line 10 is zero, skip lines 11 and 12 and continue with line 13.
 If line 10 is greater than zero, continue with line 11.

11 Divide line 9 by line 10 (enter the result as a percentage) • **11** %

12 Is the percentage on line 11 greater than 50%? Yes No
 If Yes, continue with Part 3. If No, you cannot claim this credit.

13 Enter the total expenditures attributable to the development or creation of emerging technology products or services included on your federal return • **13**

14 Enter the total expenditures included on your federal return..... • **14**

15 Divide line 13 by line 14 (enter the result as a percentage) • **15** %

16 Is the percentage on line 15 greater than 50%? Yes No
 If Yes, continue with Part 3. If No, stop. You cannot claim this credit.

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

Current tax year	March 31	June 30	Sept. 30	Dec. 31	Total
Number of full-time employees in New York State	52	54	56	58	<input style="width: 50px;" type="text"/>

17 Average number of full-time employees in New York State for the current tax year (see instructions) • **17**

Number of full-time employees in New York State for three-year base period	March 31	June 30	Sept. 30	Dec. 31	Total
First year	19	18	18	17	<input style="width: 50px;" type="text"/>
Second year	16	15	15	14	<input style="width: 50px;" type="text"/>
Third year	14	13	13	12	<input style="width: 50px;" type="text"/>
Total number of full-time employees in New York State for the three-year base period					<input style="width: 50px;" type="text"/>

18 Average number of full-time employees in New York State for the three-year base period (see instructions) • **18**

19 Percentage of employment for full-time employees in New York State (divide line 17 by line 18; enter the result as a percentage; see instructions) • **19** %

If your percentage of employment for full-time employees in New York State on line 19 is less than 101%, do not complete Schedule B; see instructions.

If your percentage of employment is at least 101%, continue with Schedule B.

Schedule C – Computation of QETC employment credit

- 25 Enter the amount from page 1, line A (*Fiduciaries: see instructions.*) **25**
- 26 QETC employment credit computed for the current tax year (*from Schedule B, line 24; see instr.*) .. **26**
- 27 QETC employment credit (*add lines 25 and 26; see instructions*) • **27**

Schedule D – Computation of QETC employment credit limitation (Article 9-A only)

- 28 Current year’s tax (*see instructions*) • **28**
- 29 Enter other credits used (*see instructions*) • **29**
- 30 Net tax (*subtract line 29 from line 28*) • **30**
- 31 Enter your fixed dollar minimum tax (*see instructions*) • **31**
- 32 Credit limitation. Subtract line 31 from line 30 (*if less than zero, enter 0*) • **32**
- 33 QETC employment credit to be used for the current tax year (*see instructions*) • **33**
- 34 Unused QETC employment credit (*subtract line 33 from line 27*) • **34**
- 35 Amount of unused credit on line 34 to be refunded (*see instructions*) • **35**
- 36 Amount of unused, nonrefunded credit to be applied as an overpayment to the next year’s tax return (*subtract line 35 from line 34; see instructions*) • **36**



Claim for QETC Capital Tax Credit

Tax Law – Article 9-A, Section 210-B.8 and Article 22, Section 606(r)

DTF-622

All filers must enter tax period: beginning ending

Name(s) as shown on return TEF3S	Taxpayer identification number 002190222
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File this form with corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, or personal income tax return Form IT-201, IT-203, IT-204, or IT-205.

Line A – Partner in a partnership, shareholder of a New York S corporation, or beneficiary of an estate or trust: enter your share of the qualified emerging technology company (QETC) capital tax credit (see instructions, Form DTF-622-I, for assistance) • **A**

Business name of partnership, S corporation, estate, or trust	Taxpayer identification number
---	--------------------------------

Schedule A – Computation of credit

Part 1 – Computation of credit for qualified investments to be held four years (Attach additional sheets if necessary.)

A Name of certified QETC	B EIN	C Date of investment	D Amount of investment
CTEF3S	002190222	05/15/2017	16,000

1 Amount of qualified investments (add column D amounts)	•	1		
2 Credit percentage (10%)	•	2		10
3 Credit for qualified investments to be held four years (multiply line 1 by line 2; see instructions)	•	3		

Part 2 – Computation of credit for qualified investments to be held nine years (Attach additional sheets if necessary.)

A Name of certified QETC	B EIN	C Date of investment	D Amount of investment

4 Amount of qualified investments (add column D amounts)	•	4		
5 Credit percentage (20%)	•	5		20
6 Credit for qualified investments to be held nine years (multiply line 4 by line 5; see instructions) ...	•	6		

Schedule B – Limitations of QETC capital tax credit

Part 1 – Fifty percent limitation

7 Tax from Form CT-3, CT-3-A, IT-201, IT-203, or IT-205 (see instructions)	•	7		
8 Multiply line 7 by 50% (.5)	•	8		

Part 2 – \$150,000/\$300,000 limitation

	A – Qualified investments to be held at least 4 years		B – Qualified investments to be held at least 9 years	
9 Limitation per section 210-B.8	9	150,000 00	9	300,000 00
10 Limitations per section 606(r) (see instructions)	• 10		• 10	
11 QETC capital tax credit previously allowed, less any previous recapture	• 11		• 11	
12 QETC capital tax credit still allowable (subtract line 11 from line 9 or line 10)	• 12		• 12	
13 QETC capital tax credit allowable this year (see instructions)	• 13		• 13	
14 Total QETC capital tax credit available this year (add line 13, columns A and B)	• 14		• 14	

Part 3 – Credit limitation

15	Tax due before credits (see instructions).....	•	15	
16	Enter other credits used (see instructions).....	•	16	
17	Net tax (subtract line 16 from line 15).....	•	17	
18	Tax limitation (see instructions)	•	18	
19	Credit limitation (Subtract line 18 from line 17. If line 18 is greater than line 17, enter 0 on line 19.).....	•	19	

Schedule C – Recapture of credit (see instructions)

Part 1 – Recapture of credit for qualified investments to be held four years (Attach additional sheets if necessary.)

A	B	C	D	
Tax year QETC capital tax credit originally allowed	Amount of QETC capital tax credit originally allowed	Recapture percentage (see instructions)	Recapture of credit (column B × column C)	
		%		
		%		
20	Recapture of credit for qualified investments to be held four years (add column D amounts)	•	20	

Part 2 – Recapture of credit for qualified investments to be held nine years (Attach additional sheets if necessary.)

A	B	C	D	
Tax year QETC capital tax credit originally allowed	Amount of QETC capital tax credit originally allowed	Recapture percentage (see instructions)	Recapture of credit (column B × column C)	
		%		
		%		
21	Recapture of credit for qualified investments to be held nine years (add column D amounts).....	•	21	
22	Total recapture of credit (add lines 20 and 21; enter here and on line 26 below; S corporations, partnerships, and estates and trusts, see instructions)	•	22	

Schedule D – Computation of QETC capital tax credit and carryover

23	Total QETC capital tax credit available this year (enter line 14 amount).....	•	23	
24	Unused QETC capital tax credit from last year’s Form DTF-622, line 30	•	24	
25	Total QETC capital tax credit (add lines 23 and 24).....	•	25	
26	Total recapture of QETC capital tax credit (see instructions)	•	26	
27	Net QETC capital tax credit (see instructions)	•	27	
28	Net recapture amount (see instructions)	•	28	
29	QETC capital tax credit used this year (see instructions)	•	29	
30	QETC capital tax credit available for carryforward (subtract line 29 from line 27; see instructions)....	•	30	

Line B – If you are claiming this credit as a corporate partner, mark an **X** in the box •

Test 24

Begins on next page

[Return to Test Chart](#)



New York S Corporation Franchise Tax Return

CT-3-S

Tax Law – Articles 9-A and 22

All filers must enter tax period:

Final return (see instructions)

Amended return

beginning

12-25-2021

ending

12-31-2022

Employer identification number (EIN) 002190461	File number AA 1	Business telephone number (518)	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
Legal name of corporation CT SW Developer Test CT-3S 52-53 Wk		Trade name/DBA	
Mailing address Care of (c/o)		State or country of incorporation New York	
Number and street or PO Box 5253 WA Harriman Campus		Date of incorporation 12/27/2016	Foreign corporations: date began business in NYS
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)
NAICS business code number (from NYS Pub 910) 541613	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business information in Form CT-1.		For office use only
NYS principal business activity Marketing	Has the corporation revoked its election to be treated as a New York S corporation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, enter effective date:		Number of shareholders 5

A Pay amount shown on Part 2, line 46. Make payable to: New York State Corporation Tax	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	A

You must attach a copy of the following: (1) federal Form 1120S as filed; (2) Form CT-34-SH; (3) Form CT-60, if applicable; (4) any applicable credit claim forms, (5) Form CT-225, if applicable; and (6) Form CT-227, if applicable.

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

C Enter your business apportionment factor (from Part 3, line 56) •

D Did the S corporation make an IRC section 338 or 453 election? Yes No

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

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

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

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

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

J If you are one of the following, mark an X in one box: QETC Qualified New York manufacturer

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

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

M Enter the amount, if any, of tax paid from federal Form 1120S, line 22c •

N If you include the activities of a qualified subchapter S subsidiary (QSSS), partnership, single member limited liability company (SMLLC), or DISC in this return, or have other affiliated entities, mark an X in the box and attach Form CT-60

- O If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box
- P If you made a voluntary contribution to any available funds, mark an **X** in the box and attach Form CT-227

Part 1 – Federal Form 1120S information

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

1	Ordinary business income or loss.....	•	1	12,375,171	00
2	Net rental real estate income or loss	•	2		
3	Other net rental income or loss.....	•	3		
4	Interest income	•	4		
5	Ordinary dividends.....	•	5		
6	Royalties	•	6	1,308,900	00
7	Net short-term capital gain or loss	•	7		
8	Net long-term capital gain or loss	•	8		
9	Net section 1231 gain or loss.....	•	9		
10	Other income or loss.....	•	10		
11	Loans to shareholders (from federal Form 1120S, Schedule L, line 7, columns b and d)				
	Beginning of tax year • <input type="text"/> End of tax year • <input type="text"/>				
12	Total assets (from federal Form 1120S, Schedule L, line 15, columns b and d)				
	Beginning of tax year • <input type="text"/> 2,131,865 End of tax year • <input type="text"/> 2,491,586				
13	Loans from shareholders (from federal Form 1120S, Schedule L, line 19, columns b and d)				
	Beginning of tax year • <input type="text"/> End of tax year • <input type="text"/>				

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

	A Accumulated adjustments account	B Shareholders' undistributed taxable income previously taxed	C Accumulated earnings and profits	D Other adjustments account
14	Balance at beginning of tax year.....			
15	Ordinary income from federal Form 1120S, page 1, line 21..	12,375,171		
16	Other additions.....	1,308,900		
17	Loss from federal Form 1120S, page 1, line 21			
18	Other reductions			
19	Combine lines 14 through 18..	13,684,071		
20	Distributions.....	13,684,071		
21	Balance at end of tax year. Subtract line 20 from line 19..			

Part 2 – Computation of tax (see instructions)

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

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

22	New York receipts (from Part 3, line 55, column A (New York State))	22	
23	Fixed dollar minimum tax (see instructions).....	23	
24	Recapture of tax credits (see instructions).....	24	
25	Total tax after recapture of tax credits (add lines 23 and 24)	25	
26	Special additional mortgage recording tax credit (current year or deferred; see instructions)	26	
27	Tax due after tax credits (subtract line 26 from line 25)	27	

First installment of estimated tax for the next tax period:

28	Enter amount from line 27.....	28	
29	If you filed a request for extension, enter amount from Form CT-5.4, line 2.....	29	750 00
30	If you did not file Form CT-5.4 and line 28 is over \$1,000, enter 25% (.25) of line 28. Otherwise enter 0	30	
31	Add line 28 and line 29 or 30.....	31	

Composition of prepayments (see instructions):

	Date paid	Amount
32	03-15-2022	750 00
33	06-15-2022	750 00
34	09-15-2022	750 00
35	12-31-2022	750 00
36		
37		750 00

38	Total prepayments (add lines 32 through 37)	38	
39	Balance (subtract line 38 from line 31; if line 38 is larger than line 31, enter 0)	39	
40	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	40	
41	Interest on late payment (see instructions)	41	
42	Late filing and late payment penalties (see instructions)	42	
43	Balance (add lines 39 through 42)	43	

Voluntary gifts/contributions

44	Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1).....	44	
45	Add lines 31, 40, 41, 42, and 44	45	
46	Balance due (If line 38 is less than line 45, subtract line 38 from line 45 and enter here. This is the amount due; enter your payment amount on line A on page 1.)	46	
47	Overpayment (If line 38 is more than line 45, subtract line 45 from line 38 and enter here. This is the amount of your overpayment; see instructions.)	47	
48	Amount of overpayment to be credited to next period (see instructions).....	48	
49	Refund of overpayment (subtract line 48 from line 47; see instructions)	49	
50	Refund of unused special additional mortgage recording tax credit (see instructions)	50	
51	Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period	51	

Part 3 – Computation of business apportionment factor (see instructions)

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

		A – New York State	B – Everywhere
Section 210-A.2			
1	Sales of tangible personal property		
2	Sales of electricity		
3	Net gains from sales of real property		
Section 210-A.3			
4	Rentals of real and tangible personal property		
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property	845,993.00	1,308,959.00
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event		
Section 210-A.4			
7	Sale, licensing, or granting access to digital products	2,385,955.00	3,923,649.00

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

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

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

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

Part 3 – Computation of business apportionment factor (continued)

		A – New York State	B – Everywhere
Section 210-A.5(b)			
31 Brokerage commissions	• 31		
32 Margin interest earned on behalf of brokerage accounts	• 32		
33 Fees for advisory services for underwriting or management of underwriting	• 33		
34 Receipts from primary spread of selling concessions	• 34		
35 Receipts from account maintenance fees	• 35		
36 Fees for management or advisory services	• 36		
37 Interest from an affiliated corporation	• 37		
Section 210-A.5(c)			
38 Interest, fees, and penalties from credit cards	• 38		
39 Service charges and fees from credit cards	• 39		
40 Receipts from merchant discounts	• 40		
41 Receipts from credit card authorizations and settlement processing ..	• 41		
42 Other credit card processing receipts	• 42		
Section 210-A.5(d)			
43 Receipts from certain services to investment companies	• 43		
Section 210-A.5-a			
44 Global intangible low-taxed income	• 44	0 00	
Section 210-A.6			
45 Receipts from railroad and trucking business	• 45		
Section 210-A.6-a			
46 Receipts from the operation of vessels	• 46		
Section 210-A.7			
47 Receipts from air freight forwarding	• 47		
48 Receipts from other aviation services	• 48		
Section 210-A.8			
49 Advertising in newspapers or periodicals	• 49	1,778,144 00	2,884,405 00
50 Advertising on television or radio	• 50	4,143,133 00	6,882,901 00
51 Advertising via other means	• 51	745,805 00	1,032,546 00
Section 210-A.9			
52 Transportation or transmission of gas through pipes	• 52		
Section 210-A.10			
53 Receipts from other services/activities not specified	• 53		
Section 210-A.11			
54 Discretionary adjustments	• 54		
Total receipts			
55 Add lines 1 through 54 in columns A and B	• 55		
Calculation of business apportionment factor			
56 New York State business apportionment factor (divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)	• 56		

Amended return information

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

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

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title	
	Email address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2626	Date 03-15-2023	
Paid preparer use only <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN 987654123	
	Signature of individual preparing this return	Address 315 Return Pkwy	City Albany	State ZIP code NY 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or 4678912	Excl. code	Date 03-15-2023

See instructions for where to file.



New York S Corporation Shareholders' Information Schedule

CT-34-SH

Legal name of corporation CTEFL SW Developer Test CT-3S 52-53 Wk	Employer identification number (EIN) 002190461
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Attach to Form CT-3-S

Schedule A – Shareholders' New York State modifications and credits (Enter the total amount reported by the New York S corporation on each line. Each shareholder must include their pro rata share of these amounts on their personal income tax return.)

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

Additions	1	New York State franchise tax imposed under Article 9-A	1	
	1a	New York taxes imposed under Article 24-A or Article 24-B and income taxes imposed by other taxing jurisdictions	1a	
	2	Federal depreciation deduction from Form CT-399, if applicable	2	
	3	Other additions (attach Form CT-225)	3	
	3a	New York addition adjustments due to decoupling from the Internal Revenue Code (IRC)	3a	
Subtractions	4	Allowable New York depreciation from Form CT-399, if applicable	4	
	5	Other subtractions (attach Form CT-225)	5	
	5a	New York subtraction adjustments due to decoupling from the IRC	5a	
Other items (attach explanation)	6	Additions to itemized deductions	6	
	7	Subtractions from itemized deductions	7	

Part 2 – Total S corporation New York State credits and taxes on early dispositions (see instructions; attach applicable forms)

START-UP NY tax credits (see instructions)

8	START-UP NY business certificate number	• 8	
9	Year of the START-UP NY business tax benefit period (enter the year number from 1 to 10)	• 9	
10	START-UP NY telecommunication services excise tax credit (Form CT-640)	• 10	
11	Recapture of START-UP NY tax benefits (Form CT-645)	• 11	
12	START-UP NY tax elimination credit tax-free NY area allocation factor (Form CT-638).....	• 12	
13	START-UP NY tax elimination credit business allocation factor (Form CT-638)	• 13	
START-UP NY tax elimination credit factors from partnership (for multiple partnerships attach separate statement; see instructions)			
14	START-UP NY partnership EIN	• 14	
15	START-UP NY business certificate number (obtain number from your partnership)	• 15	
16	Year of the START-UP NY business tax benefit period (enter the year number from 1 to 10; obtain number from your partnership)	• 16	
17	START-UP NY tax elimination credit tax-free NY area allocation factor (obtain factor from your partnership)	• 17	
18	START-UP NY tax elimination credit business allocation factor (obtain factor from your partnership) ..	• 18	

Investment tax credits (see instructions)

19	Investment tax credit and employment incentive credit (Form CT-46)	• 19	
20	Investment tax credit on research and development property (Form CT-46)	• 20	
21			
22	Tax on early dispositions – investment tax credit, retail enterprise tax credit, historic barn credit, investment tax credit on research and development property, or investment tax credit for financial services industry (Form CT-44 or CT-46)	• 22	

Empire zone (EZ) tax credits (see instructions)

23	EZ investment tax credit (Form CT-603)	• 23	
24			
25	Recaptured tax credit – EZ investment tax credit or EZ investment tax credit for financial services industry (Form CT-603 or CT-605)	• 25	

Part 2 – Total S corporation New York State credits and taxes on early dispositions *(continued)*

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

26	QEZE real property tax credit allowed <i>(Form CT-606)</i>	•	26	
27	Net recapture of QEZE real property tax credit <i>(Form CT-606)</i>	•	27	
28	QEZE tax reduction credit employment increase factor <i>(Form CT-604)</i>	•	28	
29	QEZE tax reduction credit zone allocation factor <i>(Form CT-604)</i>	•	29	
30	QEZE tax reduction credit benefit period factor <i>(Form CT-604)</i>	•	30	
QEZE tax reduction credit factors from partnership <i>(for multiple partnerships attach separate statement; see instructions)</i>				
31	QEZE partnership EIN	•	31	
32	QEZE employment increase factor <i>(obtain factor from your partnership)</i>	•	32	
33	QEZE zone allocation factor <i>(obtain factor from your partnership)</i>	•	33	
34	QEZE benefit period factor <i>(obtain factor from your partnership)</i>	•	34	

Farmers' school tax credit *(see instructions)*

35	Total acres of qualified agricultural property	•	35	
36	Total amount of eligible school district property taxes paid	•	36	
37	Total acres of qualified agricultural property converted to nonqualified use	•	37	
38	Total acres of qualified conservation property	•	38	

Other credits *(attach applicable forms)*

39	Recapture of alternative fuels credit <i>(Form CT-40)</i>	•	39	
40	Credit for employment of persons with disabilities <i>(Form CT-41)</i>	•	40	
41	Rehabilitation of historic properties credit <i>(Form CT-238; also see Form CT-34-SH-I regarding project number reporting)</i>	•	41	
42	Recapture of rehabilitation of historic properties credit <i>(Form CT-238)</i>	•	42	
43	Clean heating fuel credit <i>(Form CT-241)</i>	•	43	
44				
45	Empire State commercial production credit <i>(Form CT-246)</i>	•	45	
46	Empire State film production credit for the current year <i>(Form CT-248)</i>	•	46	
47	Empire State film production credit for the second year <i>(Form CT-248)</i>	•	47	
48	Empire State film production credit for the third year <i>(Form CT-248)</i>	•	48	
49	Long-term care insurance credit <i>(Form CT-249)</i>	•	49	
50	Credit for purchase of an automated external defibrillator <i>(Form CT-250)</i>	•	50	
51	Empire State film post-production credit for the current year <i>(Form CT-261)</i>	•	51	
52	Empire State film post-production credit for the second year <i>(Form CT-261)</i>	•	52	
53	Empire State film post-production credit for the third year <i>(Form CT-261)</i>	•	53	
54	Excelsior jobs tax credit component <i>(Form CT-607)</i>	•	54	
55	Excelsior investment tax credit component <i>(Form CT-607)</i>	•	55	
56	Excelsior research and development tax credit component <i>(Form CT-607)</i>	•	56	
57	Excelsior real property tax credit component <i>(Form CT-607)</i>	•	57	
57a	Excelsior child care services tax credit component <i>(Form CT-607)</i>	•	57a	
58	Recapture of excelsior jobs program tax credit <i>(Form CT-607)</i>	•	58	
59	Brownfield redevelopment tax credit site preparation credit component <i>(Form CT-611)</i>	•	59	
60	Brownfield redevelopment tax credit tangible property credit component <i>(Form CT-611)</i>	•	60	
61	Brownfield redevelopment tax credit on-site groundwater remediation credit component <i>(Form CT-611)</i>	•	61	
62	Recapture of brownfield redevelopment tax credit <i>(Form CT-611)</i>	•	62	
63	Brownfield redevelopment tax credit site preparation credit component <i>(Form CT-611.1)</i>	•	63	
64	Brownfield redevelopment tax credit tangible property credit component <i>(Form CT-611.1)</i>	•	64	
65	Brownfield redevelopment tax credit on-site ground water remediation credit component <i>(Form CT-611.1)</i>	•	65	
66	Recapture of brownfield redevelopment tax credit <i>(Form CT-611.1)</i>	•	66	
67	Brownfield redevelopment tax credit site preparation credit component <i>(Form CT-611.2)</i>	•	67	
68	Brownfield redevelopment tax credit tangible property credit component <i>(Form CT-611.2)</i>	•	68	
69	Brownfield redevelopment tax credit on-site ground water remediation credit component <i>(Form CT-611.2)</i>	•	69	
70	Recapture of brownfield redevelopment tax credit <i>(Form CT-611.2)</i>	•	70	
71	Remediated brownfield credit for real property taxes <i>(Form CT-612)</i>	•	71	
72	Recapture of remediated brownfield credit for real property taxes <i>(Form CT-612)</i>	•	72	

Part 2 – Total S corporation New York State credits and taxes on early dispositions (continued)

73	Environmental remediation insurance credit (Form CT-613)	•	73	
74	Recapture of environmental remediation insurance credit (Form CT-613)	•	74	
75	Security officer training tax credit (attach Form CT-631).....	•	75	
76	Economic transformation and facility redevelopment program jobs tax credit component (Form CT-633).....	•	76	
77	Economic transformation and facility redevelopment program investment tax credit component (Form CT-633).....	•	77	
78	Economic transformation and facility redevelopment program job training tax credit component (Form CT-633)	•	78	
79	Economic transformation and facility redevelopment program real property tax credit component (Form CT-633)	•	79	
80	Recapture of economic transformation and facilities redevelopment program tax credit (Form CT-633)...	•	80	
81	Taxicabs and livery service vehicles accessible to persons with disabilities credit (Form CT-236)	•	81	
82	QETC employment credit (Form DTF-621)	•	82	
83	QETC capital tax credit (Form DTF-622)	•	83	
84	Recapture of QETC capital tax credit (Form DTF-622)	•	84	
85	Low-income housing credit (Form DTF-624)	•	85	
86	Recapture of low-income housing credit (Form DTF-626).....	•	86	
87	Empire state jobs retention credit (Form CT-634).....	•	87	
88	Recapture of empire state jobs retention credit (Form CT-634)	•	88	
89	New York youth jobs program credit (Form CT-635)	•	89	
90	Alcoholic beverage production credit for beer (Form CT-636).....	•	90	
91	Alcoholic beverage production credit for cider (Form CT-636)	•	91	
92	Alcoholic beverage production credit for wine (Form CT-636).....	•	92	
93	Alcoholic beverage production credit for liquor (Form CT-636)	•	93	
94	Alternative fuels and electric vehicle recharging property credit (Form CT-637)	•	94	
95	Recapture of alternative fuels and electric vehicle recharging property credit (Form CT-637).....	•	95	
96				
97	Real property tax credit for manufacturers (Form CT-641).....	•	97	
98	Recapture of real property tax credit for manufacturers (Form CT-641).....	•	98	
99	Empire state musical and theatrical production credit (Form CT-642).....	•	99	
100	Hire a veteran credit (Form CT-643).....	•	100	
101	Workers with disabilities tax credit (Form CT-644)	•	101	
102	Employee training incentive program tax credit (Form CT-646)	•	102	
103	Farm workforce retention credit (Form CT-647)	•	103	
104	Life sciences research and development tax credit (Form CT-648)	•	104	
105	Farm donations to food pantries credit (Form CT-649; also see Form CT-34-SH-I regarding additional informational reporting)	•	105	
106	Empire State apprenticeship tax credit (Form CT-650)	•	106	
107	Recovery tax credit (Form CT-651)	•	107	
108	Employer-provided child care credit (Form CT-652)	•	108	
109	New York City musical and theatrical production tax credit (Form CT-654).....	•	109	
110	Restaurant return-to-work credit (Form CT-655)	•	110	
111	Grade number 6 heating oil conversion credit (Form CT-656)	•	111	
112	COVID-19 capital costs credit (Form CT-657)	•	112	
113	Additional restaurant return-to-work tax credit (Form CT-658)	•	113	
114	Other tax credits and recaptures (see instructions)	•	114	

(complete Schedule B on the last page)

Schedule B – Shareholders’ identifying information (see instructions)

Photocopy Schedule B as needed. Attach all additional schedules to this form. Also mark an **X** in the box.

A For each shareholder, enter last name, first name, middle initial on first line; enter home address on second and third lines. (attach federal Schedule K-1 for each shareholder)	B Identifying number (SSN or EIN)	C Percentage of ownership	D Shareholder residency status (make only one entry) 1 for New York State 2 for New York City 3 for Yonkers 4 for NYS nonresident	E Shareholder entity status (make only one entry) I for individual F for estate or trust E for exempt organization
1 Shareholder 1 84 Main St Albany, NY 12227	1 555-66-6777	25	1	I
2 Shareholder 2 25 Elm St Brooklyn, NY 11223	2 333-34-4555	30	1	I
3 Shareholder 3 4189 State St Albany, NY 12222	3 444-55-5666	10	1	I
4 Shareholder 4 281 Wolf Rd Albany, NY 12205	4 222-33-3444	25	1	I
5 Shareholder 5 212 N. Main St Syracuse, NY 13212	5 111-22-2333	10	1	I
6	6			
7	7			
8	8			
9	9			
10	10			
11	11			

Test 25

Begins on next page

[Return to Test Chart](#)



CT-183

Department of Taxation and Finance

Transportation and Transmission Corporation Franchise Tax Return on Capital Stock

Tax Law – Article 9, Section 183

Final return Amended return

For calendar year 2022

Employer identification number (EIN) 002190356	File number DD 7	Business telephone number (518) 555-2626		If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF183M			Trade name/DBA	
Mailing address Care of (c/o) 183 Harriman Campus			State or country of incorporation NY	
Number and street or PO Box 183 Harriman Campus			Date of incorporation 01-01-1992	Foreign corporations: date began business in NYS
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)	For office use only
NAICS business code number (from NYS Pub 910) 484122	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			
NYS principal business activity Trucking				

Federal return filed (mark an **X** in one): Form 1120 Form 1120S Consolidated basis Other:

Do you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District? (mark an **X** in the appropriate box) If Yes, you must file Form CT-183-M (see instructions) Yes No

With the exception of non-local telephone companies, every taxpayer required to file Form CT-183 must also file Form CT-184.

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed
		1,613.00

Tax computation (see Form CT-183/184-I, Instructions for Forms CT-183 and CT-184)

1	Tax on allocated issued capital stock from line 56	1	
2	Tax based on dividend rate, from line 75 or line 78, whichever applies	2	
3	Minimum tax	3	75.00
4	Tax (amount from line 1, 2, or 3, whichever is largest)	4	
5	Tax credits (see instructions)	5	
6	Total tax after credits (subtract line 5 from line 4)	6	
7	Total prepayments from line 82	7	
8	Balance (if line 7 is less than line 6, subtract line 7 from line 6; otherwise, enter 0)	8	
9	Interest on late payment (see instructions)	9	
10	Late filing and late payment penalties (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 6 is less than line 7, subtract line 6 from line 7; otherwise, enter 0)	12	
13	Overpayment to be credited to the next period	13	
14	Balance of overpayment (subtract line 13 from line 12)	14	
15	Overpayment to be credited to Form CT-183-M	15	
16a	Overpayment to be refunded (subtract line 15 from line 14)	16a	
16b	Refund of unused tax credits (see instructions)	16b	
16c	Refundable tax credits to be credited as an overpayment to the next tax period (see instructions)	16c	

Schedule A – Allocation percentage (if no allocation is claimed, enter 100 on line 24 or 26; see instructions)

Part 1 – General transportation and transmission corporations		Average value for the year 2022		
		A New York State	B Everywhere	
17	Accounts receivable	17	7,254,184 00	11,273,150 00
18	Shares of stock of other companies owned (attach list showing corporate name, shares held, and actual value)	18		
19	Bonds, loans, and other securities, other than U.S. obligations	19		
20	Leaseholds	20		
21	Real estate owned	21		
22	All other assets (except cash and investments in U.S. obligations).....	22	3,880,355 00	9,343,767 00
23	Total (add lines 17 through 22)	23		
24	Allocation percentage (divide line 23, column A, by column B)	24	%	

Part 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	
26	Allocation percentage (divide line 25, column A, by column B)	26	%

Schedule B – Assets and liabilities (see instructions)		As of December 31, 2022
27	Total assets	27 24,516,817 00
28	Total liabilities	28 8,917,754 00
29	Net worth (subtract line 28 from line 27; enter here and on line 53)	29
30	Capital stock – preferred stock	30
31	Capital stock – common stock	31 700,000 00
32	Paid-in capital in excess of par or stated value	32 195,055 00
33	Retained earnings (appropriated or unappropriated)	33 201,117 00
34	Add lines 28, 30, 31, 32, and 33.....	34
35	Cost of treasury stock.....	35
36	Total liabilities and capital (subtract line 35 from line 34)	36

Schedule C – Reconciliation of retained earnings (see instructions)		
37	Balance at beginning of year	37 191,996 00
38	Net income (attach profit and loss statement)	38 391,045 00
39	Other additions (explain)	39
40	Total (add lines 37, 38, and 39)	40
41	Dividends.....	41
42	Other deductions (explain)	42
43	Total dividends and other deductions (add lines 41 and 42)	43
44	Balance at end of year (subtract line 43 from line 40)	44

45 Did this corporation purchase any of its capital stock during the year? Yes • No •

If Yes, attach a separate sheet showing number and kinds of shares, consideration received for the issuances of the shares, and purchase price of each share.

Schedule D – Computation of tax based on the net value of issued capital stock (see instructions)

A Class of stock	B Number of shares as of Dec. 31, 2022	C Par value	D Amount paid in on each share	E Selling price during year		F Average selling price	G Net value (column B × column F)
				High	Low		
Common							
Preferred							
No-par-value	500		675.00	675.00	675.00		
46 Total	500					Total net value	
47 Multiply line 46, column B, by the net value per share of stock outstanding at the end of the year, but not less than \$5.00 per share							
48 Taxable base (multiply line 47 by line 24 or 26)							
49 Tax (multiply line 48 by .0015 (1½ mills))							
50 Total net value of issued capital stock (from line 46, column G)							
51 Taxable base (multiply line 50 by line 24 or 26)							
52 Tax (multiply line 51 by .0015 (1½ mills))							
53 Net worth from line 29							
54 Taxable base (multiply line 53 by line 24 or 26)							
55 Tax (multiply line 54 by .0015 (1½ mills))							
56 Tax on allocated issued capital stock (amount from line 49, 52, or 55, whichever is largest; enter here and on line 1)							

Schedule E – Computation of tax if dividend rate is 6% or more on some or all classes of capital stock

Local telephone companies with no more than 1 million access lines in New York State: do not complete Schedule E. All other corporations **except** those operating vessels in foreign commerce complete Parts 1 and 2. Corporations operating vessels in foreign commerce complete Parts 3 and 4.

Part 1 – Tax rate computation based on dividends paid during the year

A Class of stock	B Value of stock on which dividends were paid (see instructions)	C Dividends paid	D Dividend rate (C ÷ B)	E Tax rate computation – If column D is 6% or more, multiply each percent (including fractions of a percent) in column D by .000375 (% of a mill). When multiplying, do not convert the percentage amount in column D to a decimal.
57 Common			%	Enter tax rate here:
58 Preferred	62,074,762.00	3,917,197.00	%	Enter tax rate here:
59 No-par-value			%	Enter tax rate here:
60 Total				

Part 2 – Tax computation (see instructions)

61 Par value common stock (from line 57, column B)				
62 Taxable base (multiply line 61 by line 24)				
63 Tax (multiply line 62 by line 57, column E)				
64 Par value preferred stock (from line 58, column B)				
65 Taxable base (multiply line 64 by line 24)				
66 Tax (multiply line 65 by line 58, column E)				
67 Amount paid in on no-par-value stocks (from line 59, column B)				
68 Taxable base (multiply line 67 by line 24)				
69 Tax (multiply line 68 by line 59, column E)				
70 Total value of stockholders' equity				
71 Capital subject to tax on dividends (add lines 61, 64, and 67)				
72 Capital not previously taxed (subtract line 71 from line 70)				
73 Taxable base (multiply line 72 by line 24)				
74 Tax (multiply line 73 by .0015 (1½ mills))				
75 Tax on allocated issued capital stock using dividend rates (add lines 63, 66, 69, and 74; enter here and on line 2)				

Part 3 – Tax rate computation based on dividends paid during the year (see instructions)

	A Paid-in capital	B Dividends paid	C Dividend rate (B ÷ A)	D Tax rate computation – If column C is 6% or more, multiply the percent (including fractions of a percent) in column C by .000375 (3/8 of a mill). When multiplying, do not convert the percentage amount in column C to a decimal.
76			%	Enter tax rate here:

Part 4 – Tax computation (see instructions)

77 Taxable base (multiply line 76, column A, by line 26)	77	
78 Tax (multiply line 77 by line 76, column D; enter here and on line 2)	78	

Schedule F – Composition of prepayments on line 7 (see instructions)

	Section 183 amount
79 Payment with extension request, from Form CT-5.9, line 5	79 34,000.00
80 Overpayment credited from prior year	80
81 Overpayment credited from Form CT-183-M	81
82 Total prepayments (add lines 79, 80, and 81; enter here and on line 7)	82

Summary of credits claimed on line 5 against current year's franchise tax (mark an X in the box(es) indicating the form(s) filed, and attach the form(s); see instructions for lines 5 and 83)

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

CT-40 • CT-41 • CT-43 • CT-249 • CT-501 • CT-611 • CT-611.1 •

CT-611.2 • CT-612 • CT-613 • CT-631 • CT-637 • DTF-630 • Other credits: _____ •

83 Total tax credits above that are refund eligible (see instructions)..... **83**

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Bill Smith	Designee's phone number (518) 555-2628
	Designee's email address billsmith@taxesdoneright.com		PIN 98765

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@ctef183m.com	Telephone number (518) 555-2627	Date 04-18-2023
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) TAXES DONE RIGHT	Firm's EIN 121234345	Preparer's PTIN or SSN 989876765
	Signature of individual preparing this return	Address 315 Return Parkway	City State ZIP code Albany NY 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or 12279595	Excl. code Date 04-18-2023

See instructions for where to file.



CT-183-M

Department of Taxation and Finance

Transportation and Transmission Corporation MTA Surcharge Return

Tax Law – Article 9, Section 183-a

Amended return

For calendar year 2022

Employer identification number (EIN) 002190356	File number DD 7	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF183M	Trade name/DBA		
Mailing address Care of (c/o)	State or country of incorporation NY		
Number and street or PO Box 183 WA Harriman Campus	Date of incorporation 01-01-1992	Foreign corporations: date began business in NYS	
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			For office use only

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.

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
	473 00

Computation of MTA surcharge

1	New York State franchise tax (from 2021 Form CT-183, line 6)	1	28,528 00
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))	4	
5	Prepayments with Form CT-5.9, line 10	5	2,000 00
6	Overpayment (see instructions) <input type="text" value="Period"/>	6	
7	Total prepayments (add lines 5 and 6)	7	
8	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; see instructions)	12	
13	Amount of overpayment to be credited to New York State franchise tax (see instructions)	13	
14	Amount of overpayment to be credited to MTA surcharge for next period (see instructions)	14	
15	Amount of overpayment refunded (subtract lines 13 and 14 from line 12; see instructions)	15	

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

Part 1 – General transportation and transmission corporations (see instructions)	A MCTD		B New York State	
	16	Accounts receivable	3,969,768 00	7,154,124 00
17	Shares of stock of other companies owned (attach list showing corporate name, shares held, and actual value)			
18	Bonds, loans, and other securities, except U.S. obligations			
19	Leaseholds			
20	Real estate owned			
21	All other assets (except cash and investments in U.S. obligations)	1,813,654 00	4,189,513 00	
22	Total (add lines 16 through 21)			
23	MCTD allocation percentage (divide line 22, column A, by line 22, column B; enter here and on line 2)			%

Part 2 – Corporations operating vessels in MCTD territorial waters
(see instructions)

	A MCTD territorial waters	B New York State territorial waters
24 Aggregate number of working days.....	24	
25 MCTD allocation percentage (divide line 24, column A, by line 24, column B; enter here and on line 2)	%	

Third – party designee <i>(see instructions)</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name <i>(print)</i> Bill Smith	Designee's phone number (518) 566-2628
	Designee's email address billsmith@taxesdoneright.com		PIN 98765

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President	
	Email address of authorized person johndoectef183m.com	Telephone number (518) 555-2627	Date 04-18-2023	
Paid preparer use only <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right		Firm's EIN 121234345	Preparer's PTIN or SSN 989876765
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany	State ZIP code NY 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or 12279595	Excl. code	Date 04-18-2023

See instructions for where to file.



Claim for Environmental Remediation Insurance Credit

CT-613

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to July 1, 2015
 Tax Law – Article 1, Section 23; Article 9, Section 187-i; Article 9-A, Section 210-B.19; and Article 33, Section 1511(w)

All filers must enter tax period: beginning ending

Legal name of corporation CTEF183M	Employer identification number (EIN) 002190356
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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.....

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

Brownfield site identifying information

Enter the following information as listed on the *Certificate of Completion* (COC) issued by the Department of Environmental Conservation (DEC) for the qualified site (see instructions). **Attach a copy** of the COC. Also **attach a copy** of the certification form for the environmental remediation insurance tax credit completed by the insurer.

Site name Brownfield C		
Site location – municipality Syracuse	Site location – county Onondaga	
DEC region Onondaga	Division of Environmental Remediation (DER) site number 123123456456	Date COC was issued 01-01-2015

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 **X**

Computation of available environmental remediation insurance credit

1 Qualified environmental remediation insurance premiums paid	1	59,934	00
2 Multiply line 1 by 50% (.5)	2		
3 Enter line 2 amount or 30,000 , whichever is less	3		
4 Environmental remediation insurance credit received from a flow-through entity (see instructions)	4	5,636	00
5 Subtotal (add lines 3 and 4; New York S corporations, see instructions)	5		
6 Recapture of credit (see instructions)	6	7,850	00
7 Total environmental remediation insurance credit available for use (see instructions)	7		

Computation of environmental remediation insurance credit limitation

8 Tax due before credits (see instructions)	8		
9 Enter other credits claimed before the environmental remediation insurance credit (see instructions)	9		
10 Net tax (subtract line 9 from line 8)	10		
11 Minimum tax (see instructions)	11		
12 Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0)	12		

Computation of environmental remediation insurance credit used, refunded, or credited as an overpayment in the next tax year

13 Environmental remediation insurance credit to be used for the current tax year (see instructions)	13		
14 Environmental remediation insurance credit available for refund or as an overpayment (subtract line 13 from line 7)	14		
15 Environmental remediation insurance credit to be refunded (limited to the amount on line 14; see instructions) ...	15		
16 Environmental remediation insurance credit to be credited as an overpayment in the next tax year (subtract line 15 from line 14; see instructions)	16		

Test 26

Begins on next page

[Return to Test Chart](#)



CT-184

Department of Taxation and Finance

Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings

Tax Law – Article 9, Section 184

For calendar year 2022

Final return Amended return

Employer identification number (EIN) 002190357	File number EE 4	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
Legal name of corporation CTEF184	Trade name/DBA		
Mailing address Care of (c/o)	State or country of incorporation NY		
Number and street or PO Box 184 Harriman Campus	Date of incorporation 01/01/2008	Foreign corporations: date began business in NYS	
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)
NAICS business code number (from NYS Pub 910) 484110	For office use only		
NYS principal business activity General Freight	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		

Attach a copy of your federal return. You must also file Form CT-183, Transportation and Transmission Corporation Franchise Tax Return on Capital Stock.

- Is the corporation organized under New York State Transportation Corporations Law? Yes No
- Do you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District? If Yes, you must file Form CT-184-M. Yes No
- Have you been audited by the IRS in the past 5 years? Yes No If Yes, list years: _____

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

Tax Computation (see Form CT-183/184-I, Instructions for Forms CT-183 and CT-184)

1	Gross earnings from line 56	1	
2	Tax rate	2	.00375
3	Tax on gross earnings (multiply line 1 by line 2)	3	
4	Tax on certain railroad dividends (from line 62)	4	
5	Tax credits (see instructions)	5	
6	Total tax (subtract line 5 from appropriate tax on line 3 or line 4)	6	
7a			
7b			
8			
9	Total prepayments from line 68	9	
10a	Underpayment (subtract line 9 from line 6)	10a	
10b	Additional amount for 2023 MFI (see instructions)	10b	
10c	Increased balance due (add lines 10a and 10b)	10c	
11	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	11	
12	Interest on late payment (see instructions)	12	
13	Late filing and late payment penalties (see instructions)	13	
14	Balance due (add lines 10c through 13 and enter here; enter the payment amount on line A above)	14	
15a	Excess prepayments (subtract line 6 from line 9)	15a	
15b	Amount previously credited to 2023 MFI (see instructions)	15b	
15c	Overpayment (subtract line 15b from line 15a)	15c	
16	Overpayment to be credited to the next period	16	
17	Balance of overpayment (subtract line 16 from line 15c)	17	
18	Overpayment to be credited to Form CT-184-M	18	19.00
19a	Overpayment to be refunded (subtract line 18 from line 17)	19a	
19b	Refund of unused tax credits (see instructions)	19b	
19c	Tax credits to be credited as an overpayment to the next tax period (see instructions)	19c	

Schedule A – Mileage allocation – Transportation over the road (see instructions)

		A – New York State	B – Everywhere
20 Revenue miles	• 20	4,545,632	13,329,518
21 Allocation percentage (divide line 20, column A, by column B, and express as a percentage; enter on the appropriate line of Schedule D)	• 21	34.1020 %	

Schedule B – Corporations principally engaged in local telephone business

22 Total New York State gross operating revenue from telephone services (see instructions)	• 22		
23 One hundred percent of separately charged inter-LATA, interstate, and international telecommunication services sold to customers for ultimate consumption	• 23		
24 Thirty percent of separately charged intra-LATA toll service (including interregional calling plan services) sold to customers for ultimate consumption	• 24		
25 Subtotal (add lines 23 and 24)	• 25		
26 Total New York State gross operating revenue of a local telephone business subject to tax (subtract line 25 from line 22; enter here and on line 47)	• 26		

Schedule C – Allocation of gross operating revenue from telegraph corporations (see instructions)

27 Intrastate gross operating revenue – 100% of New York State receipts	• 27	
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Allocation – Accounting rule method

28 Interstate gross operating revenue allocated to New York State	• 28	
29 Foreign gross operating revenue allocated to New York State	• 29	
30 Total allocated interstate and foreign gross operating revenue (add lines 28 and 29; attach report filed with New York State Public Service Commission)	• 30	

Allocation – Formula rule method

		A New York State	B Everywhere	
31 Average value of real property owned	• 31			
32 Average value of real property rented (multiply the annual rent by eight)	• 32			
33 Average value of tangible personal property owned	• 33			
34 Average value of tangible personal property rented (multiply the annual rent by eight)	• 34			
35 Average value of intangible assets	• 35			
36 Average value of extraterrestrial property	• 36			
37 Total (add lines 31 through 36)	• 37			
38 Formula rule allocation percentage (divide line 37, column A, by column B)	• 38			%
39 Interstate gross operating revenue	• 39	x	% from line 38 (see instr.)	
40 Foreign gross operating revenue	• 40	x	% from line 38 (see instr.)	
41 Total allocated interstate and foreign gross operating revenue (add lines 39 and 40)	• 41			
42 Total intrastate, interstate, and foreign gross operating revenue (add lines 27 and 30, or lines 27 and 41; enter here and on line 48)	• 42			

Schedule D – Tax computation based on gross earnings from business in New York State

43 Gross receipts from business and other sources (total from federal return)	• 43	21,581,654 00
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Gross receipts from transportation and transmission allocated to New York State

	Gross receipts	Allocation % from line 21	
44 Trucking (see instructions)	12,995,189 00	x 34.1020 %	• 44
45 Messenger service		x %	• 45
46 Cable television operators (see instructions)			• 46

47	Total New York gross operating revenue of a local telephone business subject to tax (from line 26)	47	
48	Telegraph services from line 42	48	
49	Water transportation (see instructions)	49	
50	Railroad transportation (see instructions)	50	
Gross receipts from other sources			
51	Rental income from use of property within New York State (see instructions)	51	
52	Interest and dividends from New York State sources (see instructions)	52	
53	Capital gains from sale or exchange of property within New York State (see instructions)	53	
54	Capital gains from sale or exchange of securities if the gains are allocated to New York State (see instructions)	54	
55	Gross receipts from all other sources within New York State (see instructions)	55	
56	Total gross earnings allocated to New York State (add lines 44 through 55; enter here and on line 1)	56	

Schedule E – Annual tax on dividends – If this is a railroad not operated by steam, whose property is leased to another railroad, complete the following items for the calendar year covered by this return.

57	Name of corporation to whom leased: _____		
58	Amount of capital stock on which dividends were paid	58	
59	Total amount of dividends paid during the period covered by this return	59	
60	Dividend rate percent, per annum (divide line 59 by line 58)	60	
61	Amount of dividends paid in excess of 4% (.04) dividend rate	61	
62	Tax on dividends (multiply line 61 by 4.5% (.045); enter here and on line 4)	62	

Schedule F – Composition of prepayments (see instructions)		Date paid	Section 184 amount
63	Mandatory first installment from Form CT-300 due by 3/15/2022 (see instructions)	63	03-15-2022 600.00
64a	Second installment from Form CT-400	64a	06-15-2022 600.00
64b	Third installment from Form CT-400	64b	09-15-2022 600.00
64c	Fourth installment from Form CT-400	64c	12-15-2022 600.00
65	Payment with extension request, from Form CT-5.9, line 5	65	
66	Overpayment credited from prior year (see instructions)	66	338.00
67	Overpayment credited from Form CT-184-M <input type="text" value="Period"/>	67	
68	Total prepayments (add lines 63 through 67; enter here and on line 9)	68	

Summary of credits claimed on line 5 against current year's franchise tax (mark an X in the box(es) indicating the form(s) filed, and attach the form(s); see instructions for lines 5 and 69)

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

- CT-40 CT-41 CT-43 CT-249 CT-501 CT-611 CT-611.1
 CT-611.2 CT-612 CT-613 CT-631 CT-637 DTF-630 Other credits: _____

69 Total tax credits above that are refund eligible (see instructions) 69

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Bill Smith	Designee's phone number (518) 555-2628
	Designee's email address billsmith@taxesdoneright.com		PIN 98765

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@ctelf183m.com	Telephone number (518) 555-2627	Date 04-18-2023
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 121234345	Preparer's PTIN or SSN 989876765
	Signature of individual preparing this return	Address 315 Return Parkway Albany NY	State ZIP code NY 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code 12279595	Date 4-18-2023

See instructions for where to file.



CT-184-M

Department of Taxation and Finance

Transportation and Transmission Corporation MTA Surcharge Return

Tax Law – Article 9, Section 184-a

Amended return

For calendar year **2022**

Employer identification number (EIN) 002190357	File number EE 4	Business telephone number (518) 555-2626		If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation CTEF184			Trade name/DBA	
Mailing address Care of (c/o)			State or country of incorporation NY	
Number and street or PO Box 184 Harriman Campus			Date of incorporation 01/01/2008	Foreign corporations: date began business in NYS
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)	For office use only
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.				

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.)	Payment enclosed
	A

Computation of MTA surcharge

1	New York State franchise tax (from Form CT-184-M-I, Worksheet for line 1, line g)	1	12,590.00
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))	4	
5a			
5b			
6			
7	Total prepayments (from line 31)	7	
8a	Underpayment (subtract line 7 from line 4)	8a	
8b	Additional amount for 2023 MFI (see instructions)	8b	
8c	Increased balance due (add lines 8a and 8b)	8c	
9	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	9	
10	Interest on late payment (see instructions)	10	
11	Late filing and late payment penalties (see instructions)	11	
12	Balance due (add lines 8c through 11 and enter here; enter the payment amount on line A above)	12	
13a	Excess prepayments (subtract line 4 from line 7)	13a	
13b	Amount previously credited to 2023 MFI (see instructions)	13b	
13c	Overpayment (subtract line 13b from line 13a)	13c	
14	Amount of overpayment to be credited to New York State franchise tax (see instructions)	14	
15	Amount of overpayment to be credited to MTA surcharge for next tax period (see instructions)	15	
16	Amount of overpayment to be refunded (see instructions)	16	

Schedule A – Computation of MCTD allocation percentage (use 2022 figures; see instructions)

Part 1 – General transportation or transmission corporations (see instructions)		A MCTD	B New York State
17	General transportation corporations: enter revenue miles or miles of transportation. Cable television operators: enter gross receipts (see instructions)	17	1,952,675
18	MCTD allocation percentage (divide line 17, column A, by line 17, column B; enter here and on line 2)	18	%

Part 2 – Corporations operating vessels in MCTD territorial waters (see instructions)		A MCTD territorial waters	B NYS territorial waters
19	Aggregate number of working days	19	
20	MCTD allocation percentage (divide line 19, column A, by line 19, column B; enter here and on line 2)	20	%

Part 3 – Telegraph corporations and local telephone corporations (see instructions)		A MCTD	B New York State
21	Gross operating revenue from telegraph services (see instructions)	21	
22	Gross operating revenue from local telephone services (see instructions)	22	
23	Total gross operating revenue from telegraph services and local telephone services (add lines 21 and 22, column A and column B)	23	
24	MCTD allocation percentage (divide line 23, column A, by line 23, column B; enter here and on line 2)	24	%

Composition of prepayments claimed on line 7 (see instructions)

	Date paid	Amount
25 Mandatory first installment from Form CT-300 due by 3/15/2022 (see instr.)	25 03-15-2022	250.00
26a Second installment from Form CT-400	26a 06-15-2022	250.00
26b Third installment from Form CT-400	26b 09-15-2022	250.00
26c Fourth installment from Form CT-400	26c 12-15-2022	150.00
27 Payment with extension request	27	
28 Overpayment credited from prior year (see instructions)	28	
29 Add lines 25 through 28	29	
30 Overpayment transferred from Form CT-184 <input type="text" value="Period 12-31-2022"/>	30	19.00
31 Total prepayments (add lines 29 and 30; enter here and on line 7)	31	

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Bill Smith	Designee's phone number (518) 555-2626
	Designee's email address billsmith@taxesdoneright.com		PIN 65432

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

Authorized person	Printed name of authorized person Jane Doe	Signature of authorized person	Official title President
	Email address of authorized person janedoe@ctef184m.com	Telephone number (518) 555-2626	Date 04-18-2023
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 654654321	Preparer's PTIN or SSN 321321654
	Signature of individual preparing this return	Address 315 Return Parkway Albany NY	State ZIP code NY 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code 03	Date 04-18-2023

See instructions for where to file.



Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

CT-611.1

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008 and Prior to July 1, 2015

Tax Law – Section 21; Section 187-g; Section 210-B.17; and Section 1511(u)

All filers must enter tax period: beginning ending

Legal name of corporation CTEF184M	Employer identification number (EIN) 002190357
---------------------------------------	---

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

Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **on or after June 23, 2008** and **prior to July 1, 2015**? Yes No

If you answered Yes, and the site received a COC **by** December 31, 2019, complete this form to claim the brownfield redevelopment tax credit.

If you answered Yes, and the site receives a COC **after** December 31, 2019, do **not** complete this form; instead, use Form CT-611.2 to claim the credit.

Note: See *Exception*: under *Which form to use* in the instructions.

If you answered No, do **not** complete this form. If the site was accepted **prior to June 23, 2008**, use Form CT-611; if the site was accepted **on or after July 1, 2015**, use Form CT-611.2 to claim the credit.

For additional information, see *Which form to use* in the instructions.

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

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

Schedule A – Brownfield site identifying information

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

Site name Brownfield Site 1		
Site location – municipality Troy	Site location – county Rensselaer	
DEC region 4	Division of Environmental Remediation (DER) site number 45654	Date COC was issued 02-15-2020

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 (as a decimal rounded to four places) of the qualified site located within an EN-Zone...

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

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

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

Schedule B – Site preparation credit component (see instructions)

A Description of site preparation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs
Infrastructure	11-01-2016	22,000.00
Infrastructure	11-01-2016	18,816.00
Total of column C amounts from attached list		
1 Add column C amounts (corporate partners: see instructions)	1	
2 Applicable percentage rate (see instructions)	2	.1225
3 Site preparation credit component (multiply line 1 by line 2; enter here and on line 13; New York S corporations, see instructions)	3	

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

A Description of groundwater remediation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs
Excavation	9-15-2016	24,898.00
Filtration	5-20-2018	20,000.00
Total of column C amounts from attached list		
4 Add column C amounts (corporate partners: see instructions)	4	
5 Applicable percentage rate (see instructions)	5	.1225
6 On-site groundwater remediation credit component (multiply line 4 by line 5; enter here and on line 15; New York S corporations, see instructions)	6	

Schedule D – Tangible property credit component (see instructions)

A Description of qualified property (list items separately; see instr.)	B Principal use	C Date placed in service (mm-dd-yy)	D Life (years; see instr.)	E Cost or other basis
Excavation Equipment	Site Preparation	9-15-2016	19	32,000.00
Decontamination Equipment	Site Preparation	5-20-2018	09	41,469.00
Total of column E amounts from attached list				
7 Add column E amounts (corporate partners: see instructions)	7			
8 Applicable percentage rate (see instructions)	8			
9a Tentative tangible property component (multiply line 7 by line 8)	9a			
9b Tangible property component limitation for the qualified site (see instructions)	9b			
9c Tangible property component available for use in the current tax year (see instructions)	9c			
9d Tangible property credit component (enter the lesser of line 9a or 9c; enter here and on line 14; see instructions)	9d			

Schedule E – Recapture of credit taken in previous tax years (attach additional sheets if necessary)

Recapture of tangible property credit component for property that ceases to be in qualified use (see instructions)

A Description of property	B Date property was placed in service (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	F Percentage (col E ÷ col D)	G Tangible property credit component previously allowed	H Recaptured tangible property credit component (column F x column G)
Total of column H amounts from attached list							
10 Recaptured tangible property credit component (add column H amounts)	10						
Recapture if COC is revoked (see instructions)							
11a Net tangible property credit component previously allowed (see instructions)	11a						
11b Site preparation credit component previously allowed	11b						
11c On-site groundwater remediation credit component previously allowed	11c						
12 Enter line 10 amount or sum of lines 11a through 11c (enter here and on line 17; New York S corporations, see instructions)	12						

Test 27

[Return to Test Chart](#)



CT-186-E

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

Final return Amended return

For calendar year 2022

Employer identification number (EIN) 002190358	File number XX 1	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation CTEF186E		Trade name/DBA		
Mailing address Care of (c/o)		State or country of incorporation New York		
Number and street or PO Box 186 E WA Harriman Campus		Date of incorporation 05-18-2013	Foreign corporations: date began business in NYS	
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)	
NAICS business code number (from NYS Pub 910) 517311	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			For office use only
NYS principal business activity Telecommunications		Date came under supervision of NYS Department of Public Service (if applicable)		
Date sale of utility or telecommunication services began				

A. Pay amount shown on line 18. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed
	906,901.00

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

Computation of tax

	A – NYS	B – MTA
1a Excise tax on telecommunication services (from line 43)		
1b Excise tax on mobile telecommunication services subject to the 2.9% tax rate (from line 120)		
1c Total excise tax on telecommunication services (add lines 1a and 1b) ..		
2 Tax on gross income (from line 92; see instructions)		
3 Total taxes (add lines 1c and 2)		
4a MTA surcharge related to telecommunication services (from line 64)		
4b MTA surcharge related to telecommunication services subject to the 0.721% tax rate (from line 136)		
4c Total MTA surcharge related to telecommunication services (add lines 4a and 4b)		
5 MTA surcharge on gross income (from line 95; see instructions)		
6 Total MTA surcharges (add lines 4c and 5)		
7		
8		
9		
10		
11 Total (column A, enter amount from line 3; column B, enter amount from line 6; see instructions)		
12 Total prepayments (transfer amounts from line 103, columns A and B)		
13a Underpayment (see instructions)		
13b Additional amount for 2023 MFI (see instructions)		
13c Increased balance due (add lines 13a and 13b)		
13d Excess prepayments (see instructions)		
13e Amount previously credited to 2023 MFI (see instructions)		
13f Overpayment (subtract line 13e from line 13d)		

Computation of tax

		A – NYS	B – MTA
14a	Amount of MTA overpayment on line 13f to be transferred to NYS tax (see instructions)		
14b	Amount of NYS overpayment on line 13f to be transferred to MTA surcharge (see instructions)		
14c	Balance due before penalties and interest (see instructions)		
15	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>		
16	Interest on late payment (see instructions)		
17	Late filing and late payment penalties (see instructions)		
18	Balance due (add lines 14c through 17, both columns and enter here; enter the payment amount on line A on page 1)		
19	Overpayment (see instructions)		
20a	Overpayment credited to next year's NYS tax (see instructions)		
20b	Overpayment credited to next year's MTA surcharge (see instructions)		
21	Refund of overpayment (subtract lines 20a and 20b from line 19)		
22a	Amount of unused tax credits to be refunded (see instructions)		
22b	Refundable tax credits to be credited to next year's tax or surcharge (see instr.)		

Did you provide telecommunication services in the MCTD during this tax year? (mark an X in the appropriate box) Yes No If Yes, complete Schedules B and F, as applicable

Were you subject to the supervision of the Department of Public Service and did you provide utility services (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year? (mark an X in the appropriate box) Yes No If Yes, complete Schedule D

Schedule A – New York State excise tax on telecommunication services (Tax Law section 186-e)

Part 1 – Computation of gross charges (see instructions)

Gross charges from:		
23	Intrastate services (see instructions)	63,424,708.00
24	Interstate and international services that originate or terminate within New York State and are charged to a service address in New York State (service address is defined in the instructions)	18,065,117.00
25	Mobile telecommunication services (see instructions)	7,452,312.00
26	Services that are ancillary to the provision of telecommunication services (see instructions)	895,075.00
27	Services that are provided with telecommunication services (see instructions)	1,903,771.00
28	Equipment provided in connection with telecommunication services (see instructions)	14,000.00
29	Intrastate private telecommunication services (see instructions)	
30	Interstate and international private telecommunication channels where the charges for the use of each channel segment are separately ascertainable (see instructions)	
31	Interstate and international private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable (see instructions)	
32	Total gross charges (add lines 23 through 31)	

(continued)

Part 2 – Exclusions and deductions from gross charges that were included on line 32

33	Exclusion for charges from sales-for-resale (see instructions)	• 33	3,124,317	00
34	Other exclusions (see instructions)	• 34	993,087	00
35	Allowance for bad debts (see instructions)	• 35		
36	Total exclusions and deductions (add lines 33 through 35)	• 36		

Part 3 – Computation of tax due

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)	• 39		
40a	Resale credit (see instructions)	• 40a	72,963	00
40b	Multijurisdictional credit (see instructions)	• 40b	354,801	00
41	Tax credits: Mark an X in the box(es) to indicate the form(s) filed and attach form(s): CT-249 • <input checked="" type="checkbox"/> CT-631 • <input checked="" type="checkbox"/> Other credits <input type="checkbox"/> (see instructions)	• 41		
42	Total credits (add lines 40a, 40b, and 41)	•		
43	Balance due (subtract line 42 from line 39; enter here and on line 1a)	•		

Schedule B – MTA surcharge related to those telecommunication services reported on Schedule A (Tax Law section 186-c.1(b)(1)) (see instructions)

Part 1 – Computation of gross charges

Gross charges from:				
44	Intra-MCTD services	• 44	57,806,639	00
45	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	• 45	11,388,324	00
46	MCTD mobile telecommunication services where such service was reported on Schedule A	• 46	4,696,587	00
47	Services that are ancillary to the provision of telecommunication services	• 47	565,527	00
48	Services that are provided with telecommunication services	• 48	1,201,006	00
49	Equipment provided in connection with telecommunication services	• 49		
50	Intra-MCTD private telecommunication services	• 50		
51	Inter-MCTD (including intrastate, interstate, and international) private telecommunication channels where the charges for the use of each channel segment are separately ascertainable (see instructions for line 30)	• 51		
52	Inter-MCTD (including intrastate, interstate, and international) private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable (see instructions for line 31)	• 52		
53	Total gross charges (add lines 44 through 52)	• 53		

Part 2 – Exclusions and deductions from gross charges

54	Exclusion for charges from sales-for-resale (see instructions for line 33)	• 54	1,969,950	00
55	Other exclusions (see instructions for line 34)	• 55	625,385	00
56	Allowance for bad debts (see instructions for line 35)	• 56		
57	Total exclusions and deductions (add lines 54 through 56)	• 57		

(continued)

Part 3 – Computation of tax due

58	Gross charges subject to tax (subtract line 57 from line 53)	•	58		
59	MTA surcharge rate (3.5% (.035) × 17% (0.17))		59		0.00595
60	MTA surcharge on telecommunication services (multiply line 58 by line 59)	•	60		
61	Resale credit (see instructions)	•	61	30,173	00
62	Multijurisdictional credit (see instructions)	•	62	64,448	00
63	Total credits (add lines 61 and 62)	•	63		
64	Balance due (subtract line 63 from line 60; enter here and on line 4a)	•	64		

Schedule C – Utility services tax (Tax Law section 186-a) (see instructions)

If you **are not subject** to the supervision of the Department of Public Service, mark an **X** in box A. Do not complete Schedule C or Schedule D.

If you **are subject** to the supervision of the Department of Public Service, mark an **X** in box B and complete Schedule C and, if applicable, Schedule D.

A •

B •

Part 1 – Gross operating income

65	Receipts from the sale of gas, electricity, steam, water, or refrigeration for ultimate consumption or use in New York State (see instructions).....	•	65	21,739,752	00
66	Receipts from transportation, transmission, or distribution of gas or electricity	•	66	13,132,475	00
67	Other receipts (see instructions)	•	67	8,042,993	00
68	Total (add lines 65, 66, and 67)		68		
69	Allowable deductions (attach list; see instructions)	•	69	6,460,017	00
70	Gross operating income (subtract line 69 from line 68)	•	70		

(continued)

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

A Name of entity	B Type of security	C Amount of interest and dividends received	D % of payor's physical assets located in NYS	E Interest and dividends allocated to New York State (multiply column C by column D)
Entity One	Bond	48,159.00	74	
Entity Two	Bond	84,502.00	100	
Entity Three	Bond	52,661.00	83	
71 Total interest and dividends allocated to New York State (total column E, including total from attached list) •				71
72 Receipts from royalties (see instructions)				72
73 Total receipts from interest, dividends, and royalties (add lines 71 and 72)				73

Part 3 – Computation of profits (see instructions)

Profits from the sale of:			
74 Securities (see instructions)	•	74	17,247,642.00
75 Real property (see instructions)	•	75	1,795,610.00
76 Personal property (see instructions)	•	76	
Other profits:			
77 All other profits (see instructions)	•	77	657,787.00
78 Profits before allowable deductions (add lines 74 through 77)	•	78	
79 Allowable deductions from profits (attach list; see instructions)	•	79	1,808,611.00
80 Profits after allowable deductions (subtract line 79 from line 78)	•	80	

Part 4 – Tax on gross income

81 Gross operating income from line 70	•	81	36,455,203.00
82 Subtract exclusions from receipts shown on line 66 (see instructions)	•	82	13,132,475.00
83 Adjusted gross operating income (subtract line 82 from line 81)	•	83	
84 Receipts from line 73	•	84	163,849.00
85 Profits from line 80	•	85	17,892,428.00
86 Gross income (add lines 83, 84, and 85)	•	86	
87 Tax rate	•	87	0.025
88 Tax on gross income (if line 86 is greater than \$500, multiply line 86 by line 87; otherwise enter 0)	•	88	
89			
90			
91 Tax credits: Mark an X in the box(es) to indicate the form(s) filed and attach form(s):			
CT-48 • <input checked="" type="checkbox"/> CT-249 • <input type="checkbox"/> CT-501 • <input checked="" type="checkbox"/> CT-631 • <input type="checkbox"/>			
Other credits _____ • <input type="checkbox"/> (see instructions)	•	91	
92 Net tax on gross income (subtract line 91 from line 88; enter here and on line 2)	•	92	

(continued)

Schedule D – MTA surcharge on gross income for utility services (Tax Law section 186-c.1(a)) (see instr.)

93 Gross income on line 86 derived from sources within the MCTD.....	93	41,379,005	00
94 MTA surcharge rate (3.5% (.035) x 17% (0.17)).....	94	0.00595	
95 MTA surcharge (multiply line 93 by line 94; enter here and on line 5).....	95	246,205	00

Composition of prepayments claimed on line 12

(If you need additional space, attach a separate sheet identifying all prepayment information. Transfer the total to line 103.)

	Date paid	A Section 186-e and 186-a taxes		B MTA surcharges (Section 186-c)	
		Amount		Amount	
96 Mandatory first installment from Form CT-300 due by 3/15/2022 (see instructions)	96 03-15-2022	537,600	00	204,800	00
97 Second installment from Form CT-400.....	97 06-15-2022	268,800	00	102,400	00
98 Third installment from Form CT-400.....	98 09-15-2022	268,800	00	102,400	00
99 Fourth installment from Form CT-400	99 12-15-2022	268,800	00	102,400	00
100 Payment with Form CT-5.9-E, line 11.....	100				
101 Overpayment credited from prior years (see instructions)	101				
102 Overpayment credited from Form CT- Period	102				
103 Total prepayments (total all entries on lines 96 through 102 in columns A and B and attachment (if any); enter here and on line 12, columns A and B)	103				

Schedule E – New York State excise tax on mobile telecommunication services subject to 2.9% tax rate (Tax Law section 186-e(2)(a)(2))

Part 1 – Computation of gross charges (see instructions)

Gross charges from:

104 Mobile telecommunication services subject to 2.9% tax rate (see instructions)	104	21,272,840	00
105 Services that are ancillary to the provision of mobile telecommunication services (see instructions)	105	598,273	00
106 Services that are provided with mobile telecommunication services (see instructions)	106		
107 Equipment provided in connection with mobile telecommunication services (see instructions)	107	4,400,700	00
108 Total gross charges (add lines 104 through 107)	108		

Part 2 – Exclusions and deductions from gross charges that were included on line 108

109 Exclusion for charges from sales-for-resale (see instructions)	109		
110 Other exclusions (see instructions)	110	304,495	00
111 Allowance for bad debts (see instructions)	111	4,961,499	00
112 Total exclusions and deductions (add lines 109, 110, and 111)	112		

Part 3 – Computation of tax due

113 Gross charges subject to tax (subtract line 112 from line 108)	113		
114 Tax rate.....	114	0.029	
115 Excise tax on mobile telecommunication services subject to 2.9% tax rate (multiply line 113 by line 114)	115		
116 Resale credit (see instructions)	116	24,717	00
117 Multijurisdictional credit (see instructions)	117	61,941	00
118 Tax credits: Mark an X in the box(es) to indicate the form(s) filed CT-249 • <input type="checkbox"/> CT-631 • <input type="checkbox"/> Other credits _____ • <input type="checkbox"/> (see instructions)	118		
119 Total credits (add lines 116 through 118)	119		
120 Balance due (subtract line 119 from line 115; enter here and on line 1b)	120		

Schedule F – MTA surcharge related to mobile telecommunication services subject to 0.721% tax rate
 (Tax Law section 186-c(1)(b)(2)) (see instructions)

Part 1 – Computation of gross charges

Gross charges from:			
121	MCTD mobile telecommunication services subject to 0.721% tax rate	121	15,711,780.00
122	Services that are ancillary to the provision of telecommunication services	122	
123	Services that are provided with telecommunication services	123	
124	Equipment provided in connection with telecommunication services	124	1,730,305.00
125	Total gross charges (add lines 121 through 124)	125	

Part 2 – Exclusions and deductions from gross charges

126	Exclusion for charges from sales-for-resale	126	
127	Other exclusions	127	160,066.00
128	Allowance for bad debts	128	2,994,799.00
129	Total exclusions and deductions (add lines 126, 127, and 128)	129	

Part 3 – Computation of tax due

130	Gross charges subject to tax (subtract line 129 from line 125)	130	
131	MTA surcharge rate	131	0.00721
132	MTA surcharge on mobile telecommunication services subject to 0.721% tax rate (multiply line 130 by line 131)	132	
133	Resale credit (see instructions)	133	17,111.00
134	Multijurisdictional credit (see instructions)	134	43,603.00
135	Total credits (add lines 133 and 134)	135	
136	Balance due (subtract line 135 from line 132; enter here and on line 4b)	136	

Third – party designee <i>(see instructions)</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number (518) 555-2525
	Designee's email address billsmith@taxesdoneright.com		PIN 23456

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@ctef186e.com	Telephone number (518) 555-2626	Date 04-18-2023
Paid preparer use only <i>(see instr.)</i>	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 234567891	Preparer's PTIN or SSN 456789123
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	Email address of individual preparing this return billsmith@taxesdoneright.com	State NY	ZIP code 12227
	Preparer's NYTPRIN or 78912355	Excl. code	Date 04-18-2023

See instructions for where to file.



Temporary Deferral Nonrefundable Payout Credit

For Nonrefundable Credits Deferred for Tax Years Beginning on Or After January 1, 2010 and Before January 1, 2013
 Tax Law – Article 1, Section 34; Article 9, Section 187-o; Article 9-A, Section 210-B.33; and Article 33, Section 1511(y)

File this form with your franchise tax return.

Legal name of corporation CTEF186E	Employer identification number 002190358
---------------------------------------	---

Schedule A – Computation of credit used and carried over

1 Temporary deferral nonrefundable payout credit carry forward from last year's Form CT-501	• 1	200,734	00
2 Tax due before credits (see instructions)	• 2		
3 Tax credits claimed before this credit (see instructions)	• 3		
4 Subtract line 3 from line 2	• 4		
5 Minimum tax limitation (see instructions)	• 5		
6 Credit limitation (subtract line 5 from line 4; if zero or less, enter 0)	• 6		
7 Amount of credit used for the current tax year (see instructions)	• 7		
8 Amount of credit available for carryover to next year (subtract line 7 from line 1)	• 8		

Instructions

General information

Temporary deferral of certain tax credits

For tax years beginning on or after January 1, 2010, and before January 1, 2013, if the total amount of certain credits that you could use to reduce your tax or have refunded to you was greater than \$2 million, the excess over \$2 million was deferred to tax years beginning on or after January 1, 2013.

Purpose of Form CT-501

For tax years beginning on or after January 1, 2013, use Form CT-501 to claim the temporary deferral nonrefundable payout credit.

Note: Use this form **only** for the nonrefundable credits that were deferred for tax years beginning on or after January 1, 2010, and before January 1, 2013.

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

New York S corporations: **Only** file this form if you filed Form CT-500 and deferred a special additional mortgage recording tax credit. Shareholders of New York S corporations will file Form IT-501 with their New York personal income tax return to claim any credits flowed through from the S corporation that were required to be deferred.

Using your accumulated deferred credits

The accumulated amounts of **nonrefundable** tax credits that were deferred for tax years beginning on or after January 1, 2010, and before January 1, 2013, are combined to become your **temporary deferral nonrefundable payout credit**. Any amount of this credit that is not deductible for the tax year beginning on or after January 1, 2013, and before January 1, 2014, may be carried over to the following year(s) to be deducted from your tax until the accumulated credit amount is exhausted.

Line instructions

Schedule A – Computation of credit used and carried over

Lines 2 and 5 entries table		
Section 1		
Franchise tax return filed	Enter on line 2 any net recaptured tax credits plus the amount from	Enter on line 5 the amount below
Forms CT-183 and CT-184	Form CT-183, line 4 plus Form CT-184, line 3 or 4	75
Form CT-186	Line 5	125
Form CT-3	Part 2, line 2	Part 2, line 1c
Form CT-3-A	Part 2, line 2	Part 2, line 1c
Form CT-3-S	Part 2, line 23	Part 2, line 23
Form CT-33	Line 11	250
Form CT-33-A	Line 15	Line 4 plus line 12
Form CT-33-NL	Line 5	250
Section 2		
Tax return filed	Enter on line 2 any net recaptured tax credits plus the amount from	Enter on line 5 the amount below
Form CT-186-E	Line 88	0
Form CT-186-P	Line 4	0

Line 2 – Enter your tax before credits using the *Lines 2 and 5 entries table* above. The temporary deferral nonrefundable payout credit can be applied to taxes as computed on the forms listed in the table above. However, the credit cannot be applied against both a franchise tax return listed in Section 1 and a tax return listed in Section 2.

Line 3 – If you are claiming more than one tax credit for this year, enter the amount of credits claimed before applying this credit; otherwise, enter **0**. You must apply certain credits before the temporary deferral nonrefundable payout credit. Refer to the instructions of your franchise tax return to determine the order of credits that applies.

Test 28a

Begins on next page

[Return to Test Chart](#)



General Business Corporation Combined Franchise Tax Return

Tax Law – Article 9-A

CT-3-A

Caution: This form must be used **only** for periods beginning on or after January 1, 2022. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

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

All filers must enter tax period:

Final return <input type="checkbox"/>		Amended return <input type="checkbox"/>		beginning	01-01-2022	ending	12-31-2022
Employer identification number (EIN) 002190349		File number OA 3	Business telephone number (518) 555-2626		If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>		
Legal name of corporation CTEF3A				Trade name/DBA			
Mailing address Care of (c/o)				State or country of incorporation NEW YORK			
Number and street or PO Box CTEF3A Harriman Campus				Date of incorporation 01-01-2014	Foreign corporations: date began business in NYS		
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)		For office use only		
Principal business activity in NYS Commercial Construction			NAICS business code number (from NYS Pub 910) 236100				
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.							

A. Pay amount shown on Part 2, line 20c. Make payable to: New York State Corporation Tax Attach your payment here. (<i>Detach all check stubs; see instructions for details.</i>)		Payment enclosed <input type="checkbox"/>	
B. Is any member of the combined group subject to the metropolitan transportation business tax (MTA surcharge)? (<i>see instructions; mark an X in the appropriate box</i>) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>			
C. Total number of corporations in the combined group (<i>taxable members, nontaxable members, and the designated agent</i>)		<input checked="" type="checkbox"/> C 3	
D. Total number of nontaxable members in the combined group		<input type="checkbox"/> D	
E. Does the designated agent have an interest in any partnerships? (<i>mark an X in the appropriate box</i>) If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>			

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person		Official title President	
	Email address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2626		Date 04-18-2023	
Paid preparer use only <i>(see instr.)</i>	Firm's name (<i>or yours if self-employed</i>) Taxes Done Right		Firm's EIN 123456789		Preparer's PTIN or SSN 987654321
	Signature of individual preparing this return	Address 315 Return Parkway		City Albany	State NY
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or 45678912		Excl. code	Date 04-18-2023

See instructions for where to file.

Content of Form CT-3-A

Designated agent's information (page 2)	Part 4 – Computation of tax on combined capital base (page 6)
Part 1 – General corporate information (page 2)	Part 5 – Computation of combined investment capital for the current tax year (page 6)
Part 2 – Computation of balance due or overpayment (page 3)	
Part 3 – Computation of tax on combined business income base (page 4)	Part 6 – Computation of combined business apportionment factor (pages 7 through 12)
Reconciliation of aggregate of federal separate taxable income to federal consolidated taxable income (CTI) (page 5)	Part 7 – Summary of tax credits claimed (page 13)

Designated agent's information

F. Federal separate taxable income (see instructions)			F	2,523,242	00		
G. Value of your assets (see instr.)	G1	19,667,229	00	G2	20,350,369	00	
H. Value of your liabilities (see instr.)	H1	23,625,228	00	H2	22,538,172	00	
I. Prior net operating loss conversion (PNOLC) subtraction pool (from Form CT-3.3)			I				
J. Unabsorbed net operating loss (UNOL) at the end of the base year (from Form CT-3.3).....			J				
K. PNOLC subtraction annual allotment (from Form CT-3.3)			K				
L. PNOLC subtraction allotment method (see instructions)				100%	<input type="checkbox"/>	10%	<input type="checkbox"/>

Part 1 – General corporate information

Section A – Qualification for preferential tax rates

If your combined group qualifies for preferential tax rates, mark an **X** in the boxes that apply to you (see instructions).

- 1 A qualified emerging technology company (QETC) eligible for the lower business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts **1**
- 2 A qualified New York manufacturer based on the principally engaged test eligible for the 0% business income base tax rate and lower fixed dollar minimum tax amounts **2**
- 3 A qualified New York manufacturer based on the principally engaged test eligible for the 0% capital base tax rate **3**
- 4 A qualified New York manufacturer based on the significant employment and property test eligible for the 0% business income base tax rate, 0% capital base tax rate, and lower fixed dollar minimum tax amounts **4**
- 5 A cooperative housing corporation eligible for the 0% capital base tax rate **5**
- 6 A small business taxpayer eligible for the 0% capital base tax rate. If you marked this box, complete line 6a below and Section B, line 1..... **6**
- 6a Total capital contributions **6a**

Section B – New York State information (see instructions)

- 1 Total number of New York State employees for all group members **1** 4
- 2 Total wages paid to New York State employees for all group members **2** 300,000
- 3 Total number of business establishments in New York State for all group members **3** 3
- 4 If any member of the combined group is claiming an exception to the related member expense addback under section 208.9(o)(2)(B), mark an **X** in the box **4**
- 4a If you marked the line 4 box, use line 4a to report the applicable exception
 number (1-4) and the amount of royalty payments **4a**

Section C – Filing information

- 1 **Federal return filed** – you must mark an **X** in each box that applies and attach a complete copy of your federal return(s)
 1120 • 1120 consolidated • Other (identify): _____ •
- 2 **Amended return** – If you marked the amended return box on page 1, mark an **X** in the applicable box(es) and attach documentation:
 Failure to meet investment capital holding period •
 Final federal determination • Date of determination _____ NOL carryback • Capital loss carryback ... • 1139 • 1120X •
- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • **2a**
- 3 **Required attachments** – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)
 CT-3.1 • CT-3.2 • CT-3.3 • CT-3.4 • CT-60 • CT-225-A • CT-227 •
 Other (identify): _____ •
- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count **each** form filed. **4** 2

Part 1 – General corporate information (continued)

Section C – Filing information (continued)

- 5a** If the designated agent is making or has made the irrevocable commonly owned group election, mark an **X** in box 5a.
 By making the election, each corporation in the commonly owned group will be bound by the election and the election will apply to any member that subsequently enters the group. **5a**
- 5b** If the commonly owned group election is **not** in effect for the current tax year, mark an **X** in box 5b. See *Who must file a combined return* instructions. **5b**
- 5c** If you marked the line 5a box, enter the beginning and ending dates of the first year of the election **5c** •

Beginning	Ending
<input type="text"/>	<input type="text"/>

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a Business income base tax (from Part 3, line 20)	1a				
1b Capital base tax (from Part 4, line 15)	1b				
1c Fixed dollar minimum tax for New York receipts <input type="text"/> designated agent only (see instr) • <input type="text"/>	1c				
2 Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	2				
3 Tax credits used (from Part 7, line 2; see instructions)	3				
4a Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	4a				
4b Sum of fixed dollar minimum taxes for taxable group members	4b				
4c Total combined tax due (add lines 4a and 4b)	4c				

Penalties and interest

5 Estimated tax penalty (see instructions; if Form CT-222 is attached, mark an X in the box)	<input type="checkbox"/>	5			
6 Interest on late payment (see instructions)		6			
7 Late filing and late payment penalties (see instructions)		7			
8 Total penalties and interest (add lines 5, 6, and 7)		8			

Voluntary gifts/contributions

9 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	9			
10 Total amount due (add lines 4c, 8, and 9)	10			

Prepayments

11 Mandatory first installment from Form CT-300 (see instructions)	11				
12 Second installment (from Form CT-400)	12	4,000	00		
13 Third installment (from Form CT-400)	13	4,000	00		
14 Fourth installment (from Form CT-400)	14	4,000	00		
15 Payment with extension request (from Form CT-5.3, line 8)	15				
16 Overpayment credited from prior years (see instructions) Period <input type="text"/>	16				
17 Overpayment credited from CT-3-M Period <input type="text"/>	17				
18 Total prepayments from members not previously included in the combined return (from Form(s) CT-3-A/BC; see instructions)	18				
19 Total prepayments (add lines 11 through 18; see instructions)	19				

Part 2 – Computation of balance due or overpayment (continued)

Payment due or overpayment to be credited/refunded (see instructions)			
20a	Underpayment	● 20a	
20b	Additional amount for 2023 MFI	● 20b	
20c	Balance due	■ 20c	
21a	Excess prepayments	● 21a	
21b	Amount previously credited to 2023 MFI	● 21b	4,584.00
21c	Overpayment	● 21c	
22	Amount of overpayment to be credited to next period	■ 22	
23	Balance of overpayment available (subtract line 22 from line 21c)	● 23	
24	Amount of overpayment to be credited to Form CT-3-M	● 24	2,196.00
25	Balance of overpayment to be refunded (subtract line 24 from line 23)	■ 25	
26	Unused tax credits to be refunded	■ 26	
27	Unused tax credits applied to next period	■ 27	

Part 3 – Computation of tax on combined business income base (see instructions)

1a	Federal consolidated taxable income (CTI) of New York combined group (see instructions)	● 1a	1,219,705.00
1b	Addback federal consolidated net operating loss deduction (NOLD)	● 1b	
1c	Addback federal consolidated special deductions	● 1c	
1d	Addback federal dividends paid deduction (DPD) of captive REITs and captive RICs disallowed by NYS	● 1d	
1e	Federal CTI before federal NOLD, federal special deductions, and disallowed federal DPD (add lines 1a through 1d)	● 1e	
1f	Elimination of intercorporate dividends (see instructions)	● 1f	
1g	Federal CTI before New York State additions and subtractions (subtract line 1f from line 1e)	● 1g	
2	Additions to federal CTI (from Form CT-225-A, line 5)	● 2	
3	Add lines 1g and 2	● 3	
4	Subtractions from federal CTI (from Form CT-225-A, line 10; see instructions)	● 4	
5	Subtract line 4 from line 3	● 5	
6	Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1; see instructions)	● 6	
7	Combined entire net income (ENI) (subtract line 6 from line 5)	● 7	
8	Investment and other exempt income (from Form CT-3.1, Schedule D, line 1; see instructions)	● 8	
9	Subtract line 8 from line 7	● 9	
10	Excess interest deductions attributable to investment income and capital and other exempt income (from Form CT-3.1, Schedule D, line 2)	● 10	
11	Combined business income (add lines 9 and 10)	● 11	
12	Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	● 12	
13	Combined business income after addback (add lines 11 and 12)	● 13	
14	Combined business apportionment factor (from Part 6, line 56)	● 14	
15	Apportioned combined business income after addback (multiply line 13 by line 14)	● 15	
16	Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)	● 16	
17	Subtract line 16 from line 15	● 17	
18	NOL deduction (from Form CT-3.4, line 6)	● 18	
19	Combined business income base (subtract line 18 from line 17)	● 19	
20	Combined business income base tax (multiply line 19 by the appropriate business income tax rate from the Tax rates schedule in Form CT-3-A-I; enter here and on Part 2, line 1a; see instructions)	● 20	

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

Reconciliation of aggregate of federal separate taxable income to federal consolidated taxable income (CTI) (See instructions; when necessary, attach additional sheet(s) providing requested information in the same format as below.)

Item	A Member name	B Member EIN	C New	D Existing	E Departed	F Ownership percentage
A	Designated agent: CTEF3A	002190349	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
B	CTEFABC1	002190350	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1.000000
C	CTEFABC2	002190351	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.900000
D			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
E			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
F			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
G			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
H			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
I			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
J			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
K			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
L			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
M			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
N			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
O			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
P			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Item	G If part of a federal consolidated group, mark an X in the box	H Federal form filed	I EIN of parent of federal consolidated return	J Federal separate taxable income
A	<input checked="" type="checkbox"/>	1120	002190349	2,523,242.00
B	<input checked="" type="checkbox"/>	1120	002190349	-109,779.00
C	<input checked="" type="checkbox"/>	1120	002190349	-1,193,758.00
D	<input type="checkbox"/>			
E	<input type="checkbox"/>			
F	<input type="checkbox"/>			
G	<input type="checkbox"/>			
H	<input type="checkbox"/>			
I	<input type="checkbox"/>			
J	<input type="checkbox"/>			
K	<input type="checkbox"/>			
L	<input type="checkbox"/>			
M	<input type="checkbox"/>			
N	<input type="checkbox"/>			
O	<input type="checkbox"/>			
P	<input type="checkbox"/>			

Total from attached sheet(s)				
1	Aggregate of federal separate taxable income (add amounts in column J)	•	1	
2	Adjustment accounting for application of Treasury Regulations section 1.1502.12	•	2	
3	Aggregate of federal separate taxable income for consolidated purposes (combine lines 1 and 2)	•	3	
4	Adjustment accounting for application of Treasury Regulations section 1.1502.11	•	4	
5	Other adjustments, if any, required under IRC to arrive at federal CTI of New York combined group	•	5	
6	Federal CTI of New York combined group (combine lines 3, 4, and 5)	•	6	
Certain items reported on line 2 or 4				
7	Deferral or recognition of intercompany income, expense, gain, or loss	•	7	
8	Consolidated net capital gain	•	8	
9	Consolidated charitable contributions deduction	•	9	
10	Consolidated IRC section 1231 net loss	•	10	

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

	A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group total
1 Total assets from federal return • 1	20,008,799 00	5,428,988 00		
2 Real property and marketable securities included on line 1..... • 2				
3 Subtract line 2 from line 1, column D • 3				
4 Real property and marketable securities at fair market value • 4				
5 Adjusted total assets (add lines 3 and 4) • 5				
6 Total liabilities • 6	23,081,700 00	3,737,771 00		
7 Total net assets (subtract line 6, column D, from line 5) • 7				
8 Investment capital (from Part 5, line 19; if zero or less, enter 0) • 8				
9 Business capital (subtract line 8 from line 7) • 9				
10 Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0) • 10				
11 Combined capital (add lines 9 and 10) • 11				
12 Combined business apportionment factor (from Part 6, line 56) • 12				
13 Combined capital base (multiply line 11 by line 12) • 13				
14				
15 Combined capital base tax (multiply line 13 by the appropriate capital base tax rate from the Tax rates schedule in Form CT-3-A-I; enter here and on Part 2, line 1b) • 15				

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

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

Addback of capital previously reported as investment capital

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

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

Mark an **X** in this box **only** if the combined group has **no receipts** required to be included in the denominator of the apportionment factor (see instructions)

	A Designated agent	B Total of all combined members	C Intercompany eliminations	D Combined group New York State total	E Combined group everywhere total
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Section 210-A.2

1 Sales of tangible personal property					
1a	NYS	2,260,191	00		
1b	EW	24,543,225	00		
2 Sales of electricity					
2a	NYS				
2b	EW				
3 Net gains from sales of real property					
3a	NYS				
3b	EW				

Section 210-A.3

4 Rental of real and tangible personal property					
4a	NYS				
4b	EW				
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property					
5a	NYS				
5b	EW				
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event					
6a	NYS				
6b	EW				

Section 210-A.4

7 Sale, licensing, or granting access to digital products					
7a	NYS				
7b	EW				

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

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

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

Section 210-A.5(a)(2)(A)

9 Interest from loans secured by real property					
9a	NYS				
9b	EW				
10 Net gains from sales of loans secured by real property					
10a	NYS				
10b	EW				
11 Interest from loans not secured by real property (QFI • <input type="checkbox"/>)					
11a	NYS				
11b	EW				
12 Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)					
12a	NYS				
12b	EW				

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

	A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
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Section 210-A.5(a)(2)(B) (QFI •)

13		Interest from federal debt			
13a	NYS				
13b	EW				
14		[Redacted]			
14a					
14b					
15		Interest from NYS and its political subdivisions debt			
15a	NYS				
15b	EW				
16		Net gains from federal, NYS, and NYS political subdivisions debt			
16a	NYS				
16b	EW				
17		Interest from other states and their political subdivisions debt			
17a	NYS				
17b	EW				
18		Net gains from other states and their political subdivisions debt			
18a	NYS				
18b	EW				

Section 210-A.5(a)(2)(C) (QFI •)

19		Interest from asset-backed securities and other government agency debt			
19a	NYS				
19b	EW				
20		Net gains from government agency debt or asset-backed securities sold through an exchange			
20a	NYS				
20b	EW				
21		Net gains from all other asset-backed securities			
21a	NYS				
21b	EW				

Section 210-A.5(a)(2)(D) (QFI •)

22		Interest from corporate bonds			
22a	NYS				
22b	EW				
23		Net gains from corporate bonds sold through broker/dealer or licensed exchange			
23a	NYS				
23b	EW				
24		Net gains from other corporate bonds			
24a	NYS				
24b	EW				

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

	A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
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Section 210-A.5(a)(2)(E)

25 Net interest from reverse repurchase and securities borrowing agreements					
25a	NYS				
25b	EW				

Section 210-A.5(a)(2)(F)

26 Net interest from federal funds					
26a	NYS				
26b	EW				

Section 210-A.5(a)(2)(I) (QFI ●)

27 Net income from sales of physical commodities					
27a	NYS				
27b	EW				

Section 210-A.5(a)(2)(J) (QFI ●)

28 Marked to market net gains					
28a	NYS				
28b	EW				

Section 210-A.5(a)(2)(H) (QFI ●)

210-A.5(a)(2)(G) (QFI ●)

29 Interest from other financial instruments					
29a	NYS				
29b	EW				

30 Net gains and other income from other financial instruments					
30a	NYS				
30b	EW				

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

	A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
--	------------------------------	---	---	---	---

Section 210-A.5(b)

31 Brokerage commissions					
31a	NYS				
31b	EW				
32 Margin interest earned on behalf of brokerage accounts					
32a	NYS				
32b	EW				
33 Fees for advisory services for underwriting or management of underwriting					
33a	NYS				
33b	EW				
34 Receipts from primary spread of selling concessions					
34a	NYS				
34b	EW				
35 Receipts from account maintenance fees					
35a	NYS				
35b	EW				
36 Fees for management or advisory services					
36a	NYS				
36b	EW				
37 Interest from an affiliated corporation					
37a	NYS				
37b	EW				

Section 210-A.5(c)

38 Interest, fees, and penalties from credit cards					
38a	NYS				
38b	EW				
39 Service charges and fees from credit cards					
39a	NYS				
39b	EW				
40 Receipts from merchant discounts					
40a	NYS				
40b	EW				
41 Receipts from credit card authorizations and settlement processing					
41a	NYS				
41b	EW				
42 Other credit card processing receipts					
42a	NYS				
42b	EW				

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

	A Designated agent	B Total of all combined members	C Intercompany eliminations	D Combined group New York State total	E Combined group everywhere total
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Section 210-A.5(d)

43 Receipts from certain services to investment companies					
43a	NYS				
43b	EW				

Section 210-A.5-a

44 Global intangible low-taxed income					
44a	NYS	0 00	0 00	0 00	0 00
44b	EW				

Section 210-A.6

45 Receipts from railroad and trucking business					
45a	NYS				
45b	EW				

Section 210-A.6-a

46 Receipts from the operation of vessels					
46a	NYS				
46b	EW				

Section 210-A.7

47 Receipts from air freight forwarding					
47a	NYS				
47b	EW				
48 Receipts from other aviation services					
48a	NYS				
48b	EW				

Section 210-A.8

49 Advertising in newspapers or periodicals					
49a	NYS				
49b	EW				
50 Advertising on television or radio					
50a	NYS				
50b	EW				
51 Advertising via other means					
51a	NYS				
51b	EW				

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

	A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
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Section 210-A.9

52 Transportation or transmission of gas through pipes					
52a	NYS				
52b	EW				

Section 210-A.10

53 Receipts from other services/activities not specified					
53a	NYS				
53b	EW				

Section 210-A.11

54 Discretionary adjustments					
54a	NYS				
54b	EW				

Total receipts

55 Add lines 1 through 54 in columns D and E.....					
--	--	--	--	--	--

Calculation of business apportionment factor

56 New York State combined business apportionment factor *(divide line 55, column D by line 55, column E and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions)*..... •

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Enter the line 56 amount on Part 3, *Computation of tax on combined business income base*, line 14; and on Part 4, *Computation of tax on combined capital base*, line 12.

Part 7 – Summary of tax credits claimed

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

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

CT-37	<input type="text"/>	CT-607	<input type="text"/>	CT-651	<input type="text"/>
CT-40	<input type="text"/>	CT-611	<input type="text"/>	CT-652	<input type="text"/>
CT-41	<input type="text"/>	CT-611.1	<input type="text"/>	CT-654	<input type="text"/>
CT-43	<input type="text"/>	CT-611.2	<input type="text"/>	CT-655	<input type="text"/>
CT-44	<input type="text"/>	CT-612	<input type="text"/>	DTF-621	<input type="text"/>
CT-46	<input type="text"/>	CT-613	<input type="text"/>	DTF-622	<input type="text"/>
CT-47	<input type="text"/>	CT-631	<input type="text"/>	DTF-624	<input type="text"/>
CT-236	<input type="text"/>	CT-633	<input type="text"/>	DTF-630	<input type="text"/>
CT-238	<input type="text"/>	CT-634	<input type="text"/>	Other credits	<input type="text"/>
CT-239	<input type="text"/>	CT-635	<input type="text"/>		
CT-241	<input type="text"/>	CT-636	<input type="text"/>		
CT-242	<input type="text"/>	CT-637	<input type="text"/>		
CT-246	<input type="text"/>	CT-638	<input type="text"/>		
CT-248	<input type="text"/>	CT-640	<input type="text"/>		
CT-249	<input type="text"/>	CT-641	<input type="text"/>		
CT-250	<input type="text"/>	CT-642	<input type="text"/>		
CT-261	<input type="text"/>	CT-643	<input type="text"/>		
CT-501	<input type="text"/>	CT-644	<input type="text"/>		
CT-601	<input type="text"/>	CT-645	<input type="text"/>		
CT-602	<input type="text"/>	CT-646	<input type="text"/>		
CT-603	<input type="text"/>	CT-647	<input type="text"/>		
CT-604	<input type="text"/>	CT-648	<input type="text"/>		
CT-605	<input type="text"/>	CT-649	<input type="text"/>		
CT-606	<input type="text"/>	CT-650	<input type="text"/>		

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

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

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

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

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



File with Form CT-3, CT-3-A, or CT-3-S.

Legal name of corporation CTEF3A	Employer identification number (EIN) 002190349
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Part 1 – Voluntary contributions (see instructions)

Name of fund			
1	Return a Gift to Wildlife	1	
2	Breast Cancer Research	2	
3	Prostate Cancer	3	
4	9/11 Memorial	4	
5	Volunteer Firefighting	5	
6	Veterans Remembrance	6	
7	Women’s Cancers Fund	7	
8	Veterans’ Homes	8	
9	Love Your Library Fund	9	
10	Lupus Fund	10	
11	Military Family Fund	11	
12	ALS Research and Education	12	
13	Home Delivered Meals for Seniors	13	
14	Leukemia, Lymphoma, and Myeloma Fund	14	
15	Retired and Rescued Thoroughbred Race Horse Aftercare	15	100
16	Retired and Rescued Standardbred Race Horse Aftercare	16	100
17	Gift for Lyme and Tick-Borne Diseases Education, Research, and Prevention	17	100

Part 2 – Total

1 Total (add Part 1, lines 1 through 17; see instructions)	1	
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Net Operating Loss Deduction (NOLD)

CT-3.4

Legal name of corporation CTEF3A	Employer identification number (EIN) 002190349
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Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

A If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box (see Election to waive carryback in instructions)

1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the <i>Tax rates schedule</i> in Form CT-3-I or CT-3-A-I (see instructions)	•	1			
2 Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)	•	2			
3 Subtract line 2 from line 1	•	3			
4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero)	•	4			

Computation of net operating loss (NOL) to be used (see instructions)

5a NOL carryforward from prior year's Form CT-3.4	•	5a			
5b NOL carryforwards from new members who entered the group during the current tax year	•	5b			

NOL carryback (see instructions)

Loss year		C Amount allowed to be carried back
A Beginning date (mm-dd-yyyy)	B Ending date (mm-dd-yyyy)	

5c Total NOL carryback (add column C amounts)	•	5c			
5d Subtotal (add lines 5a, 5b, and 5c)	•	5d			
5e NOL carryforwards that have expired	•	5e			
5f NOL carryforwards unavailable for use in the current tax year	•	5f			
5g Add lines 5e and 5f	•	5g			
5 Total NOLs available to be used in the current tax year (subtract line 5g from line 5d)	•	5			
6 NOL to be used in the current tax year	•	6			

Computation of NOL carryforward (see instructions)

7a NOL incurred in the current tax year	•	7a			
7b Net NOLs available (add lines 5, 5f, and 7a)	•	7b			
7c NOL carryforwards from members who left the group during the current tax year	•	7c			
7d Add lines 6 and 7c	•	7d			
7 NOL available to be carried forward (subtract line 7d from 7b)	•	7			

Schedule C – Computation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: Do not complete this schedule.)

4 Tax due before credits <i>(see instructions)</i>	4		
5 Tax credits claimed before this credit <i>(see instructions)</i>	5		
6 Tax after application of credits <i>(subtract line 5 from line 4)</i>	6		
7 Fixed dollar minimum tax <i>(see instructions)</i>	7		
8 Credit limitation <i>(subtract line 7 from line 6; if line 7 is more than line 6, enter 0)</i>	8		
9 Credit used for this tax year <i>(enter the lesser of line 3 or line 8 here and on your franchise tax return)</i>	9		
10 Unused tax credit available as a refund or as an overpayment <i>(subtract line 9 from line 3)</i>	10		
11 Amount of credit to be refunded <i>(limited to the amount on line 10; enter here and on your franchise tax return)</i>	11		
12 Amount of credit to be applied as an overpayment to next year's tax <i>(subtract line 11 from line 10; enter here and on your franchise tax return)</i>	12		

Schedule C – Computation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: Do not complete this schedule.)

4 Tax due before credits <i>(see instructions)</i>	4		
5 Tax credits claimed before this credit <i>(see instructions)</i>	5		
6 Tax after application of credits <i>(subtract line 5 from line 4)</i>	6		
7 Fixed dollar minimum tax <i>(see instructions)</i>	7		
8 Credit limitation <i>(subtract line 7 from line 6; if line 7 is more than line 6, enter 0)</i>	8		
9 Credit used for this tax year <i>(enter the lesser of line 3 or line 8 here and on your franchise tax return)</i>	9		
10 Unused tax credit available as a refund or as an overpayment <i>(subtract line 9 from line 3)</i>	10		
11 Amount of credit to be refunded <i>(limited to the amount on line 10; enter here and on your franchise tax return)</i>	11		
12 Amount of credit to be applied as an overpayment to next year's tax <i>(subtract line 11 from line 10; enter here and on your franchise tax return)</i>	12		



New York State Modifications
 (for filers of combined franchise tax returns)
 Tax Law – Articles 9-A and 33

CT-225-A

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33) CTEF3A	Designated agent or parent employer identification number (EIN) 002190349
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File with Form CT-3-A or CT-33-A.

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

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

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

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

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

1 New York State additions (see instructions)

	Modification number	A Designated agent or parent	B Total group members	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
1a	A -505	79,269 00	4,348 00	83,617 00	00	
1b	A -507	0 00	528,135 00	528,135 00	00	
1c	A -	00	00	00	00	00
1d	A -	00	00	00	00	00
1e	A -	00	00	00	00	00
1f	A -	00	00	00	00	00
1g	A -	00	00	00	00	00
1h	A -	00	00	00	00	00
1i	A -	00	00	00	00	00
1j	A -	00	00	00	00	00
1k	A -	00	00	00	00	00
1l	A -	00	00	00	00	00
1m	A -	00	00	00	00	00
1n	A -	00	00	00	00	00
1o	A -	00	00	00	00	00
1p	A -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

	00	00	00	00	00	00
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2 Total (add columns A through E)

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Part 2 – Corporations’ share of certain additions to FTI from partnerships, estates, or trusts

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain additions to FTI that flow through to the designated agent or parent from all partnerships, estates, or trusts. In column B, the sum of certain additions that flowed through from all partnerships, estates, or trusts to all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

3 New York State additions (see instructions)

	Modification number	A Designated agent or parent	B Total group members	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
3a	EA -	00	00	00	00	00
3b	EA -	00	00	00	00	00
3c	EA -	00	00	00	00	00
3d	EA -	00	00	00	00	00
3e	EA -	00	00	00	00	00
3f	EA -	00	00	00	00	00
3g	EA -	00	00	00	00	00
3h	EA -	00	00	00	00	00
3i	EA -	00	00	00	00	00
3j	EA -	00	00	00	00	00
3k	EA -	00	00	00	00	00
3l	EA -	00	00	00	00	00
3m	EA -	00	00	00	00	00
3n	EA -	00	00	00	00	00
3o	EA -	00	00	00	00	00
3p	EA -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00	00
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4 Total (add columns A through E)

00	00	00	00	00	00
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5 Total additions (add lines 2 and 4, columns A through E; see instructions)

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Schedule B – Certain New York State subtractions from FTI *(attach additional form(s) if necessary)*

The amount on line 10, column E should equal the amount on Form CT-3-A, Part 3, line 4, or Form CT-33-A, line 83, column E.

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

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

6 New York State subtractions *(see instructions)*

	Modification number	A Designated agent or parent	B Total group members	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined total <i>(column C - column D)</i>
6a	S -507	435 00	173,006 00	173,441 00	00	
6b	S -	00	00	00	00	
6c	S -	00	00	00	00	00
6d	S -	00	00	00	00	00
6e	S -	00	00	00	00	00
6f	S -	00	00	00	00	00
6g	S -	00	00	00	00	00
6h	S -	00	00	00	00	00
6i	S -	00	00	00	00	00
6j	S -	00	00	00	00	00
6k	S -	00	00	00	00	00
6l	S -	00	00	00	00	00
6m	S -	00	00	00	00	00
6n	S -	00	00	00	00	00
6o	S -	00	00	00	00	00
6p	S -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

	00	00	00	00	00	00
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7 Total *(add columns A through E)*

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Part 2 – Corporations’ share of certain subtractions from FTI from partnerships, estates, or trusts

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain subtractions from FTI that flow through to the designated agent or parent from all partnerships, estates, or trusts. In column B, the sum of certain subtractions that flowed through from all partnerships, estates, or trusts to all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

8 New York State subtractions (see instructions)

	Modification number	A Designated agent or parent	B Total group members	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
8a	ES -	00	00	00	00	00
8b	ES -	00	00	00	00	00
8c	ES -	00	00	00	00	00
8d	ES -	00	00	00	00	00
8e	ES -	00	00	00	00	00
8f	ES -	00	00	00	00	00
8g	ES -	00	00	00	00	00
8h	ES -	00	00	00	00	00
8i	ES -	00	00	00	00	00
8j	ES -	00	00	00	00	00
8k	ES -	00	00	00	00	00
8l	ES -	00	00	00	00	00
8m	ES -	00	00	00	00	00
8n	ES -	00	00	00	00	00
8o	ES -	00	00	00	00	00
8p	ES -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

	00	00	00	00	00	00
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9 Total (add columns A through E)

	00	00	00	00	00	00
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10 Total subtractions (add lines 7 and 9, columns A through E; see instructions)

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Group Member's Detail Spreadsheet

New York State Modifications

(for filers of combined franchise tax returns)

CT-225-A/B

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33) CTEF3A	Designated agent or parent employer identification number (EIN) 002190349
---	--

Attach to Form CT-225-A.

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

Each combined group member completes and files this form to break down certain addition and subtraction modifications it is required to make. In Schedule A each member breaks down its additions, and in Schedule B its subtractions.

Schedule A – Certain New York State additions to federal taxable income (FTI)

Legal name of group member CTEFABC1	EIN of group member 002190350
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1 New York State additions – Amounts of additions that originate with a group member are reported in Part 1, separate from addition amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

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

	Modification number	Amount	
1a	A -505	4,348	00
1b	A -507	524,452	00
1c	A -		00
1d	A -		00
1e	A -		00
1f	A -		00
1g	A -		00
1h	A -		00
1i	A -		00
1j	A -		00
1k	A -		00
1l	A -		00
1m	A -		00
1n	A -		00
1o	A -		00
1p	A -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 1.....			

Part 2 – Share of certain additions to FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary (see instructions)

	Modification number	Amount	
1a	EA -		00
1b	EA -		00
1c	EA -		00
1d	EA -		00
1e	EA -		00
1f	EA -		00
1g	EA -		00
1h	EA -		00
1i	EA -		00
1j	EA -		00
1k	EA -		00
1l	EA -		00
1m	EA -		00
1n	EA -		00
1o	EA -		00
1p	EA -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 2.....			00

2 Total additions (add the totals of Parts 1 and 2; Article 33 filers see instructions) **2**

Schedule B – Certain New York State subtractions from FTI

Legal name of group member CTEFABC1	EIN of group member 747547532
--	----------------------------------

3 New York State subtractions – Amounts of subtractions that originate with a group member are reported in Part 1, separate from subtraction amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust (see instructions)

	Modification number	Amount	
3a	S -507	172,422	00
3b	S -		00
3c	S -		00
3d	S -		00
3e	S -		00
3f	S -		00
3g	S -		00
3h	S -		00
3i	S -		00
3j	S -		00
3k	S -		00
3l	S -		00
3m	S -		00
3n	S -		00
3o	S -		00
3p	S -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 1.....			

Part 2 – Share of certain subtractions from FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary (see instructions)

	Modification number	Amount	
3a	ES -		00
3b	ES -		00
3c	ES -		00
3d	ES -		00
3e	ES -		00
3f	ES -		00
3g	ES -		00
3h	ES -		00
3i	ES -		00
3j	ES -		00
3k	ES -		00
3l	ES -		00
3m	ES -		00
3n	ES -		00
3o	ES -		00
3p	ES -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 2.....			00

4 Total subtractions (add the totals of Parts 1 and 2; Article 33 filers see instructions) **4**



Group Member's Detail Spreadsheet

New York State Modifications

(for filers of combined franchise tax returns)

CT-225-A/B

Legal name of group designated agent (Article 9-A) or parent of combined group (Article 33) CTEF3A	Designated agent or parent employer identification number (EIN) 002190349
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Attach to Form CT-225-A.

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

Each combined group member completes and files this form to break down certain addition and subtraction modifications it is required to make. In Schedule A each member breaks down its additions, and in Schedule B its subtractions.

Schedule A – Certain New York State additions to federal taxable income (FTI)

Legal name of group member CTEFABC2	EIN of group member 002190351
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1 New York State additions – Amounts of additions that originate with a group member are reported in Part 1, separate from addition amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

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

	Modification number	Amount
1a	A - 507	3,683 00
1b	A -	00
1c	A -	00
1d	A -	00
1e	A -	00
1f	A -	00
1g	A -	00
1h	A -	00
1i	A -	00
1j	A -	00
1k	A -	00
1l	A -	00
1m	A -	00
1n	A -	00
1o	A -	00
1p	A -	00
Total from additional Form(s) CT-225-A/B		00
Total of Part 1.....		

Part 2 – Share of certain additions to FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary (see instructions)

	Modification number	Amount
1a	EA -	00
1b	EA -	00
1c	EA -	00
1d	EA -	00
1e	EA -	00
1f	EA -	00
1g	EA -	00
1h	EA -	00
1i	EA -	00
1j	EA -	00
1k	EA -	00
1l	EA -	00
1m	EA -	00
1n	EA -	00
1o	EA -	00
1p	EA -	00
Total from additional Form(s) CT-225-A/B		00
Total of Part 2.....		00

2 Total additions (add the totals of Parts 1 and 2; Article 33 filers see instructions) **2**

Schedule B – Certain New York State subtractions from FTI

Legal name of group member CTEFABC2	EIN of group member 747643214
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3 New York State subtractions – Amounts of subtractions that originate with a group member are reported in Part 1, separate from subtraction amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust (see instructions)

	Modification number	Amount
3a	S - 507	584 00
3b	S -	00
3c	S -	00
3d	S -	00
3e	S -	00
3f	S -	00
3g	S -	00
3h	S -	00
3i	S -	00
3j	S -	00
3k	S -	00
3l	S -	00
3m	S -	00
3n	S -	00
3o	S -	00
3p	S -	00
Total from additional Form(s) CT-225-A/B		00
Total of Part 1.....		

Part 2 – Share of certain subtractions from FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary (see instructions)

	Modification number	Amount
3a	ES -	00
3b	ES -	00
3c	ES -	00
3d	ES -	00
3e	ES -	00
3f	ES -	00
3g	ES -	00
3h	ES -	00
3i	ES -	00
3j	ES -	00
3k	ES -	00
3l	ES -	00
3m	ES -	00
3n	ES -	00
3o	ES -	00
3p	ES -	00
Total from additional Form(s) CT-225-A/B		00
Total of Part 2.....		00

4 Total subtractions (add the totals of Parts 1 and 2; Article 33 filers see instructions) **4**



Depreciation Adjustment Schedule

CT-399

Tax Law – Articles 9-A and 33

Legal name of corporation CTEF3A	Employer identification number 002190349
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Part 1 – Computation of New York State depreciation modifications when computing New York State taxable income
 List only depreciable property that requires or is entitled to a depreciation modification when computing New York State taxable income
 (see Form CT-399-I, Instructions for Form CT-399).

Section A – ACRS/MACRS property (attach separate sheets if necessary, displaying this information formatted as below; see instructions)

A – Description of property (identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)

Item	Property								
A									
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
L									
M									
N									
O									
P									
Q									
A Item	B Date placed in service (mm-dd-yy)	C Cost or other basis (see instructions)	D Accumulated federal ACRS/MACRS depreciation (see instructions)	E Federal ACRS/MACRS depreciation deduction (see instructions)	F Method of figuring NYS depreciation (see instructions)	G Life or rate (see instr.)	H Accumulated NYS depreciation (see instructions)	I Allowable NYS depreciation (see instructions)	
A	- -								
B	- -								
C	- -								
D	- -								
E	- -								
F	- -								
G	- -								
H	- -								
I	- -								
J	- -								
K	- -								
L	- -								
M	- -								
N	- -								
O	- -								
P	- -								
Q	- -								
Amounts from attached list, if any									
1 Totals of Section A	1								

Section B – Property qualified under IRC section 168(k)(2) for federal special depreciation (attach separate sheets if necessary, displaying this information formatted as below; see instructions)										
A – Description of property (identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)										
Item	Property									
A	COMPUTER EQUIPMENT									
B										
C										
D										
E										
F										
G										
H										
I										
J										
K										
L										
M										
A Item	B Date placed in service (mm-dd-yy)	C Cost or other basis (see instructions)	D Accumulated federal depreciation (see instructions)	E Federal depreciation deduction (see instructions)	F Method of figuring NYS depreciation (see instructions)	G Life or rate (see instr.)	H Accumulated NYS depreciation (see instructions)	I Allowable NYS depreciation		
A	06- 02 -22	1,359 00	1,359 00	0 00	200	5.0	272 00	435 00		
B	- -									
C	- -									
D	- -									
E	- -									
F	- -									
G	- -									
H	- -									
I	- -									
J	- -									
K	- -									
L	- -									
M	- -									
Amounts from attached list, if any										
2	Totals of Section B	2	1,359 00	1,359 00	0 00		272 00	435 00		
3	Add lines 1 and 2 in columns C, D, E, H, and I (see instr)	3			0 00					

If you **have not disposed** of any ACRS/MACRS property placed in service in tax years beginning before 1994, and you **have not disposed** of qualified property for which you claimed a federal special depreciation deduction (in a tax year beginning after December 31, 2002, for property placed in service on or after June 1, 2003), enter the total of column E as an addback to federal income and the total of column I as a deduction from federal income on the appropriate lines of the applicable form (see line 3 instructions).

If you have disposed of any property listed on this form in a prior year, complete Parts 2 and 3.

Part 2 – Disposition adjustments (attach separate sheets if necessary, displaying this information formatted as below; see instructions)

- For each item of property listed below, determine the difference between the total federal depreciation deduction, including a federal special depreciation deduction allowed under IRC section 168(k) for qualified property under IRC section 168(k)(2), and the total New York State depreciation used in the computation of federal and New York State taxable income in prior and current years.
- If the federal depreciation deduction is larger than the New York State depreciation deduction, subtract column D from column C and enter the result in column E.
- If the New York State depreciation deduction is larger than the federal depreciation deduction, subtract column C from column D and enter the result in column F.

Disposition of property for certain tax credits – In this tax period, did you dispose of property for which the investment tax credit was previously claimed? (mark an X in one box; see instructions) Yes No

A – Description of property (identify each item of property here; for each item of property complete columns B through F on the corresponding lines below)

Item	Property				
A					
B					
C					
D					
E					
F					
G					
H					
A Item	B Date placed in service (mm-dd-yy)	C Total federal depreciation deduction taken (see instructions)	D Total New York State depreciation taken (see instructions)	E Adjustment (if C is larger than D, column C - column D; see instructions)	F Adjustment (if D is larger than C, column D - column C; see instructions)
A	- -				
B	- -				
C	- -				
D	- -				
E	- -				
F	- -				
G	- -				
H	- -				
Amounts from attached list, if any.....					
4 Total excess federal depreciation deductions over New York State depreciation deductions (add column E amounts)				4	
5 Total excess New York State depreciation deductions over federal depreciation deductions (add column F amounts)				5	

Part 3 – Summary of adjustments to New York State taxable income

	A Federal	B New York State
6 Enter amount from line 3, column E	6	
7 Enter amount from line 3, column I	7	435 00
8 Enter amount from line 4	8	
9 Enter amount from line 5	9	
10 Add amounts in column A and column B	10	

If you file Form: **Enter the amount from line 10, column A, on Form:** **Enter the amount from line 10, column B, on Form:**

CT-3 CT-225, Schedule A CT-225, Schedule B

CT-3-A CT-225-A, Schedule A CT-225-A, Schedule B

CT-3-A/BC CT-225-A/B, Schedule A CT-225-A/B, Schedule B

CT-3-S CT-34-SH, line 2 CT-34-SH, line 4

CT-33 CT-33, line 70 CT-33, line 78

CT-33-A CT-33-A, line 73 CT-33-A, line 82

CT-33-A/B CT-33-A/B, line 73 CT-33-A/B, line 82



Depreciation Adjustment Schedule

CT-399

Tax Law – Articles 9-A and 33

Legal name of corporation CTEFABC1	Employer identification number 747547532
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Part 1 – Computation of New York State depreciation modifications when computing New York State taxable income
 List only depreciable property that requires or is entitled to a depreciation modification when computing New York State taxable income
 (see Form CT-399-I, Instructions for Form CT-399).

Section A – ACRS/MACRS property (attach separate sheets if necessary, displaying this information formatted as below; see instructions)

A – Description of property (identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)

Item	Property								
A									
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
L									
M									
N									
O									
P									
Q									
A Item	B Date placed in service (mm-dd-yy)	C Cost or other basis (see instructions)	D Accumulated federal ACRS/MACRS depreciation (see instructions)	E Federal ACRS/MACRS depreciation deduction (see instructions)	F Method of figuring NYS depreciation (see instructions)	G Life or rate (see instr.)	H Accumulated NYS depreciation (see instructions)	I Allowable NYS depreciation (see instructions)	
A	- -								
B	- -								
C	- -								
D	- -								
E	- -								
F	- -								
G	- -								
H	- -								
I	- -								
J	- -								
K	- -								
L	- -								
M	- -								
N	- -								
O	- -								
P	- -								
Q	- -								
Amounts from attached list, if any									
1 Totals of Section A	1								

Section B – Property qualified under IRC section 168(k)(2) for federal special depreciation (attach separate sheets if necessary, displaying this information formatted as below; see instructions)										
A – Description of property (identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)										
Item	Property									
A										
B										
C										
D										
E										
F										
G										
H										
I										
J										
K										
L										
M										
A Item	B Date placed in service (mm-dd-yy)	C Cost or other basis (see instructions)	D Accumulated federal depreciation (see instructions)	E Federal depreciation deduction (see instructions)	F Method of figuring NYS depreciation (see instructions)	G Life or rate (see instr.)	H Accumulated NYS depreciation (see instructions)	I Allowable NYS depreciation		
A	07- 01- 22	725,966	201,514	524,452	200	5	32,689	172,422		
B	- -									
C	- -									
D	- -									
E	- -									
F	- -									
G	- -									
H	- -									
I	- -									
J	- -									
K	- -									
L	- -									
M	- -									
Amounts from attached list, if any										
2	Totals of Section B	2	725,966 00	201,514 00	524,452 00		32,689 00	172,422 00		
3	Add lines 1 and 2 in columns C, D, E, H, and I (see instr)	3								

If you **have not disposed** of any ACRS/MACRS property placed in service in tax years beginning before 1994, and you **have not disposed** of qualified property for which you claimed a federal special depreciation deduction (in a tax year beginning after December 31, 2002, for property placed in service on or after June 1, 2003), enter the total of column E as an addback to federal income and the total of column I as a deduction from federal income on the appropriate lines of the applicable form (see line 3 instructions).

If you have disposed of any property listed on this form in a prior year, complete Parts 2 and 3.

Part 2 – Disposition adjustments (attach separate sheets if necessary, displaying this information formatted as below; see instructions)

- For each item of property listed below, determine the difference between the total federal depreciation deduction, including a federal special depreciation deduction allowed under IRC section 168(k) for qualified property under IRC section 168(k)(2), and the total New York State depreciation used in the computation of federal and New York State taxable income in prior and current years.
- If the federal depreciation deduction is larger than the New York State depreciation deduction, subtract column D from column C and enter the result in column E.
- If the New York State depreciation deduction is larger than the federal depreciation deduction, subtract column C from column D and enter the result in column F.

Disposition of property for certain tax credits – In this tax period, did you dispose of property for which the investment tax credit was previously claimed? (mark an X in one box; see instructions) Yes No

A – Description of property (identify each item of property here; for each item of property complete columns B through F on the corresponding lines below)

Item	Property				
A					
B					
C					
D					
E					
F					
G					
H					
A Item	B Date placed in service (mm-dd-yy)	C Total federal depreciation deduction taken (see instructions)	D Total New York State depreciation taken (see instructions)	E Adjustment (if C is larger than D, column C - column D; see instructions)	F Adjustment (if D is larger than C, column D - column C; see instructions)
A	- -				
B	- -				
C	- -				
D	- -				
E	- -				
F	- -				
G	- -				
H	- -				
Amounts from attached list, if any.....					
4 Total excess federal depreciation deductions over New York State depreciation deductions (add column E amounts)				4	
5 Total excess New York State depreciation deductions over federal depreciation deductions (add column F amounts)				5	

Part 3 – Summary of adjustments to New York State taxable income

	A Federal	B New York State
6 Enter amount from line 3, column E	524,452 00	
7 Enter amount from line 3, column I		172,422 00
8 Enter amount from line 4		
9 Enter amount from line 5		
10 Add amounts in column A and column B		

If you file Form: **Enter the amount from line 10, column A, on Form:** **Enter the amount from line 10, column B, on Form:**

CT-3 CT-225, Schedule A CT-225, Schedule B

CT-3-A CT-225-A, Schedule A CT-225-A, Schedule B

CT-3-A/BC CT-225-A/B, Schedule A CT-225-A/B, Schedule B

CT-3-S CT-34-SH, line 2 CT-34-SH, line 4

CT-33 CT-33, line 70 CT-33, line 78

CT-33-A CT-33-A, line 73 CT-33-A, line 82

CT-33-A/B CT-33-A/B, line 73 CT-33-A/B, line 82



Depreciation Adjustment Schedule

CT-399

Tax Law – Articles 9-A and 33

Legal name of corporation CTEFABC2	Employer identification number 747643214
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Part 1 – Computation of New York State depreciation modifications when computing New York State taxable income
 List only depreciable property that requires or is entitled to a depreciation modification when computing New York State taxable income
 (see Form CT-399-I, Instructions for Form CT-399).

Section A – ACRS/MACRS property (attach separate sheets if necessary, displaying this information formatted as below; see instructions)

A – Description of property (identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)

Item	Property								
A Item	B Date placed in service (mm-dd-yy)	C Cost or other basis (see instructions)	D Accumulated federal ACRS/MACRS depreciation (see instructions)	E Federal ACRS/MACRS depreciation deduction (see instructions)	F Method of figuring NYS depreciation (see instructions)	G Life or rate (see instr.)	H Accumulated NYS depreciation (see instructions)	I Allowable NYS depreciation (see instructions)	
A	- -								
B	- -								
C	- -								
D	- -								
E	- -								
F	- -								
G	- -								
H	- -								
I	- -								
J	- -								
K	- -								
L	- -								
M	- -								
N	- -								
O	- -								
P	- -								
Q	- -								
Amounts from attached list, if any									
1 Totals of Section A	1								

Section B – Property qualified under IRC section 168(k)(2) for federal special depreciation (attach separate sheets if necessary, displaying this information formatted as below; see instructions)

A – Description of property (identify each item of property here; for each item of property complete columns B through I on the corresponding lines below)

Item	Property								
A	COMPUTER EQUIPMENT								
B	FURNITURE								
C									
D									
E									
F									
G									
H									
I									
J									
K									
L									
M									
A Item	B Date placed in service (mm-dd-yy)	C Cost or other basis (see instructions)	D Accumulated federal depreciation (see instructions)	E Federal depreciation deduction (see instructions)	F Method of figuring NYS depreciation (see instructions)	G Life or rate (see instr.)	H Accumulated NYS depreciation (see instructions)	I Allowable NYS depreciation	
A	06- 07 - 22	1,016 00	0 00	1,016 00	200	5.0	0 00	203 00	
B	06- 07 - 22	2,667 00	0 00	2,667 00	200	7.0	0 00	381 00	
C	- -								
D	- -								
E	- -								
F	- -								
G	- -								
H	- -								
I	- -								
J	- -								
K	- -								
L	- -								
M	- -								
Amounts from attached list, if any									
2	Totals of Section B	2	3,683 00	0 00	3,683 00		0 00	584 00	
3	Add lines 1 and 2 in columns C, D, E, H, and I (see instr)	3		0 00					

If you **have not disposed** of any ACRS/MACRS property placed in service in tax years beginning before 1994, and you **have not disposed** of qualified property for which you claimed a federal special depreciation deduction (in a tax year beginning after December 31, 2002, for property placed in service on or after June 1, 2003), enter the total of column E as an addback to federal income and the total of column I as a deduction from federal income on the appropriate lines of the applicable form (see line 3 instructions).

If you have disposed of any property listed on this form in a prior year, complete Parts 2 and 3.

Part 2 – Disposition adjustments (attach separate sheets if necessary, displaying this information formatted as below; see instructions)

- For each item of property listed below, determine the difference between the total federal depreciation deduction, including a federal special depreciation deduction allowed under IRC section 168(k) for qualified property under IRC section 168(k)(2), and the total New York State depreciation used in the computation of federal and New York State taxable income in prior and current years.
- If the federal depreciation deduction is larger than the New York State depreciation deduction, subtract column D from column C and enter the result in column E.
- If the New York State depreciation deduction is larger than the federal depreciation deduction, subtract column C from column D and enter the result in column F.

Disposition of property for certain tax credits – In this tax period, did you dispose of property for which the investment tax credit was previously claimed? (mark an X in one box; see instructions) Yes No

A – Description of property (identify each item of property here; for each item of property complete columns B through F on the corresponding lines below)

Item	Property				
A					
B					
C					
D					
E					
F					
G					
H					
A Item	B Date placed in service (mm-dd-yy)	C Total federal depreciation deduction taken (see instructions)	D Total New York State depreciation taken (see instructions)	E Adjustment (if C is larger than D, column C - column D; see instructions)	F Adjustment (if D is larger than C, column D - column C; see instructions)
A	- -				
B	- -				
C	- -				
D	- -				
E	- -				
F	- -				
G	- -				
H	- -				
Amounts from attached list, if any.....					
4 Total excess federal depreciation deductions over New York State depreciation deductions (add column E amounts)				4	
5 Total excess New York State depreciation deductions over federal depreciation deductions (add column F amounts)				5	

Part 3 – Summary of adjustments to New York State taxable income

	A Federal	B New York State
6 Enter amount from line 3, column E	6 3,683.00	
7 Enter amount from line 3, column I		7 584.00
8 Enter amount from line 4		
9 Enter amount from line 5		
10 Add amounts in column A and column B	10	10

If you file Form: **Enter the amount from line 10, column A, on Form:** **Enter the amount from line 10, column B, on Form:**

CT-3 CT-225, Schedule A CT-225, Schedule B

CT-3-A CT-225-A, Schedule A CT-225-A, Schedule B

CT-3-A/BC CT-225-A/B, Schedule A CT-225-A/B, Schedule B

CT-3-S CT-34-SH, line 2 CT-34-SH, line 4

CT-33 CT-33, line 70 CT-33, line 78

CT-33-A CT-33-A, line 73 CT-33-A, line 82

CT-33-A/B CT-33-A/B, line 73 CT-33-A/B, line 82



CT-3-M

Department of Taxation and Finance

General Business Corporation MTA Surcharge Return

Tax Law – Article 9-A, Section 209-B

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2022. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Amended return <input type="checkbox"/>		All filers must enter tax period: beginning <input type="checkbox"/> 01-01-2022 ending <input type="checkbox"/> 12-31-2022	
Employer identification number (EIN) 002190349	File number OA 3	Business telephone number (518) 555-2626	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
Legal name of corporation CTEF3A		Trade name/DBA	
Mailing address Care of (c/o)		State or country of incorporation NEW YORK	
Number and street or PO Box CTEF3A Harriman Campus		Date of incorporation 01-01-2014	Foreign corporations: date began business in NYS
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			For office use only

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

A. Pay amount shown on line 12. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed 1,572.00
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Computation of MTA surcharge

1a New York State franchise tax (see instructions)	●	1a	9,170.00	
1b Sum of fixed dollar minimum taxes for members subject to the MTA surcharge (see instructions)	●	1b		
1 Total New York State franchise tax (add lines 1a and 1b)	●	1		
2 MCTD apportionment percentage from line 83	●	2		%
3 Apportioned franchise tax (multiply line 1 by line 2)	●	3		
4 MTA surcharge (multiply line 3 by 30% (.30))	●	4		
5a, 5b, 6				
7 Total prepayments from line 92	●	7		
8a Underpayment (subtract line 7 from line 4)	●	8a		
8b Additional amount for 2023 MFI (see instructions)	●	8b		
8c Total of lines 8a and 8b	●	8c		
9 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) ● <input type="checkbox"/>	●	9		
10 Interest on late payment (see instructions for Form CT-3 or CT-3-A)	●	10		
11 Late filing and late payment penalties (see instructions for Form CT-3 or CT-3-A)	●	11		
12 Balance due (add lines 8c through 11 and enter here; enter the payment amount on line A above)	●	12		
13a Excess prepayments (subtract line 4 from line 7)	●	13a		
13b Amount previously credited to 2023 MFI (see instructions)	●	13b		
13c Overpayment (subtract line 13b from line 13a)	●	13c		
14 Amount of overpayment to be credited to New York State franchise tax (see instructions)	●	14		
15 Amount of overpayment to be credited to MTA surcharge for next period (see instructions)	●	15		
16 Amount of overpayment to be refunded (see instructions)	●	16		

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

Average value of property (see instructions)		A MCTD	B New York State		
17 Real estate owned (see instructions)	●	17			
18 Real estate rented (see instructions)	●	18			
19 Inventories owned	●	19			
20 Tangible personal property owned (see instructions)	●	20			
21 Tangible personal property rented (see instructions)	●	21			
22 Total (add lines 17 through 21 in columns A and B)	●	22			
23 MCTD property factor (divide line 22, column A, by line 22, column B)	●	23			0 %

Receipts from: (see instructions for lines 24 through 77)		A MCTD		B New York State		
Section 210-A.2						
24	Sales of tangible personal property	24	2,353,374.00	2,353,374.00		
25	Sales of electricity	25				
26	Net gains from sales of real property	26				
Section 210-A.3						
27	Rentals of real and tangible personal property	27				
28	Royalties from patents, copyrights, trademarks, and similar intangible personal property	28				
29	Sales of rights for certain closed-circuit and cable TV transmissions of an event	29				
Section 210-A.4						
30	Sale, licensing, or granting access to digital products	30				
Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)						
31	If this irrevocable election was made on Form CT-3 or CT-3-A, mark an X in the box (see Form CT-3-I or CT-3-A-I, Part 6, line 8 instructions)				<input type="checkbox"/>	31
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see Form CT-3-I or CT-3-A-I, Part 6, line 8 instructions)						
Section 210-A.5(a)(2)(A)						
32	Interest from loans secured by real property	32				
33	Net gains from sales of loans secured by real property	33				
34	Interest from loans not secured by real property (QFI <input type="checkbox"/>)	34				
35	Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>)	35				
Section 210-A.5(a)(2)(B) (QFI <input type="checkbox"/>)						
36	Interest from federal debt	36				
37						
38	Interest from NYS and its political subdivisions debt	38				
39	Net gains from federal, NYS, and NYS political subdivisions debt	39				
40	Interest from other states and their political subdivisions debt	40				
41	Net gains from other states and their political subdivisions debt	41				
Section 210-A.5(a)(2)(C) (QFI <input type="checkbox"/>)						
42	Interest from asset-backed securities and other government agency debt	42				
43	Net gains from government agency debt or asset-backed securities sold through an exchange	43				
44	Net gains from all other asset-backed securities	44				
Section 210-A.5(a)(2)(D) (QFI <input type="checkbox"/>)						
45	Interest from corporate bonds	45				
46	Net gains from corporate bonds sold through broker/dealer or licensed exchange	46				
47	Net gains from other corporate bonds	47				
Section 210-A.5(a)(2)(E)						
48	Net interest from reverse repurchase and securities borrowing agreements	48				
Section 210-A.5(a)(2)(F)						
49	Net interest from federal funds	49				
Section 210-A.5(a)(2)(I) (QFI <input type="checkbox"/>)						
50	Net income from sales of physical commodities	50				
Section 210-A.5(a)(2)(J) (QFI <input type="checkbox"/>)						
51	Marked to market net gains	51				
Section 210-A.5(a)(2)(H) (QFI <input type="checkbox"/>)						
210-A.5(a)(2)(G) (QFI <input type="checkbox"/>)						
52	Interest from other financial instruments	52				
53	Net gains and other income from other financial instruments	53				

Receipts from: <i>(continued)</i>		A MCTD		B New York State	
Section 210-A.5(b)					
54	Brokerage commissions	54			
55	Margin interest earned on behalf of brokerage accounts	55			
56	Fees for advisory services for underwriting or management of underwriting	56			
57	Receipts from primary spread of selling concessions	57			
58	Receipts from account maintenance fees	58			
59	Fees for management or advisory services	59			
60	Interest from an affiliated corporation	60			
Section 210-A.5(c)					
61	Interest, fees, and penalties from credit cards	61			
62	Service charges and fees from credit cards	62			
63	Receipts from merchant discounts	63			
64	Receipts from credit card authorizations and settlement processing	64			
65	Other credit card processing receipts	65			
Section 210-A.5(d)					
66	Receipts from certain services to investment companies	66			
Section 210-A.5-a					
67	Global intangible low-taxed income	67			
Section 210-A.6					
68	Receipts from railroad and trucking business	68			
Section 210-A.6-a					
69	Receipts from the operation of vessels	69			
Section 210-A.7					
70	Receipts from air freight forwarding	70			
71	Receipts from other aviation services	71			
Section 210-A.8					
72	Advertising in newspapers or periodicals	72			
73	Advertising on television or radio	73			
74	Advertising via other means	74			
Section 210-A.9					
75	Transportation or transmission of gas through pipes	75			
Section 210-A.10					
76	Receipts from other services/activities not specified	76			
Section 210-A.11					
77	Discretionary adjustments	77			
78	Total <i>(add lines 24 through 77 in columns A and B)</i>	78			
79	MCTD receipts factor <i>(divide line 78, column A, by line 78, column B)</i>	79			%
Payroll		A MCTD		B New York State	
80	Wages and other compensation of employees except general executive officers.....	80	300,000.00	300,000.00	
81	MCTD payroll factor <i>(divide line 80, column A, by line 80, column B)</i>	81			%
82	Total MCTD factors <i>(add lines 23, 79, and 81)</i>	82			%
83	MCTD apportionment percentage <i>(Divide line 82 by three; if a factor is missing, see instructions. Enter here and on line 2.)</i>	83			%

Composition of prepayments claimed on line 7 (see instructions)		Date paid	Amount
84	Mandatory first installment from Form CT-300 (see instructions)	84	
85	Second installment from Form CT-400	85	
86	Third installment from Form CT-400	86	
87	Fourth installment from Form CT-400	87	
88	Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13...	88	
89	Overpayment credited from prior years (see instructions)	89	
90	Add lines 84 through 89	90	
91	Overpayment credited from Form CT-3A <input type="text" value="Period 12-31-2022"/>	91	2,196.00
92	Total prepayments (add lines 90 and 91; enter here and on line 7)	92	

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

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2626	Date 04-18-2023
Paid preparer use only <i>(see instr.)</i>	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN 987654321
	Signature of individual preparing this return	Address 315 Return Parkway	City Albany
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or 45678912	State NY
		Excl. code	Date 04-18-2023

See instructions for where to file.

Test 28b

Begins on next page

[Return to Test Chart](#)



Member's Detail Report Filed by a Corporation Included in a Combined Franchise Tax Return

CT-3-A/BC

Caution: This form must be used **only** for periods beginning on or after January 1, 2022. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Attach to Form CT-3-A if paper filing this return. **E-filers:** Form CT-3-A/BC must be e-filed separately from Form CT-3-A, not as an attached PDF.

See instructions, Form CT-3-A/BC-I, before completing this report.

All filers must enter tax period:

Final return Amended return

beginning ending

Employer identification number (EIN) 002190350	File number OB 6	Business telephone number (518) 555-2525	
Legal name of corporation CTEFABC1		Trade name/DBA	
Mailing address Care of (c/o) 3ABC1 Harriman Campus		State or country of incorporation New York	
Number and street or PO Box		Date of incorporation 01-01-2014	Foreign corporations: date began business in NYS
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States) For office use only
Principal business activity in NYS Commercial Construction		NAICS business code number (from NYS Pub 910) 236220	
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			
Legal name of the designated agent of the combined group CTEF3A		EIN of the designated agent 002190349	

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Bill Smith	Designee's phone number (518) 555-2626
	Designee's email address billsmith@taxesdoneright.com		PIN 12345

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability and, that if the commonly owned group election has been made by the designated agent of this combined group, this corporation acknowledges that it is included in this group, and I certify that this report and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2727	Date 04-18-2023
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN 987654321
	Signature of individual preparing this report	Address 315 Return Parkway Albany NY 12227	State ZIP code NY 12227
	Email address of individual preparing this report billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code 45678123	Date 04-18-2023

Part 1 – Group member’s general information

- 1 Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) Yes No
- 2 If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box 2
- 3 If you claimed the tax-free NY area elimination credit and you had a 100% area allocation factor, mark an X in the box ... 3
- 4 If you claimed the tax-free NY area excise tax on telecommunications credit and had a 100% area allocation factor, mark an X in the box 4
- 5 If you are a real estate investment trust (REIT) or regulated investment company (RIC), mark an X in the box (see instr.) .. 5
- 6 If you are a combinable captive insurance company, mark an X in the box 6
- 7 If you are a nontaxpayer member of the combined group, mark an X in the box (see instructions) 7
- 8 If you have an interest in, or have rented, real property in New York State, mark an X in the box 8
- 9 Federal separate taxable income (see instructions) 9 -109,779.00
- 10 Enter your prior net operating loss conversion (PNOLC) subtraction pool (from Form CT-3.3) 10
- 11 Enter your unabsorbed net operating loss at the end of the base year (from Form CT-3.3) 11
- 12 Enter your PNOLC subtraction annual allotment (from Form CT-3.3) 12
- 13 PNOLC subtraction allotment method – mark an X in the appropriate box to indicate which method you are subject to (from Form CT-3.3) 100% 10%
- 14 If you are a taxable domestic international sales corporation (DISC), mark an X in the box 14
- 15 Do you have an interest in any partnerships? (mark an X in the appropriate box) Yes No
If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.
- 16 Enter your total net operating losses (NOLs) available to be used in the current tax year (see instructions) 16
- 17 Enter your NOL available to be carried forward (see instructions) 17

Part 2 – Group member’s fixed dollar minimum tax (taxable group members only) and prepayments (if separate payments were made by the group member)

Section 1 – Fixed dollar minimum tax

- 1 New York receipts (see instructions) 1
- 2 Fixed dollar minimum tax (only for the corporation filing this form; see instructions) 2

Section 2 – Prepayments

	Franchise tax				MTA surcharge			
	Date paid		Amount		Date paid		Amount	
3 Mandatory first installment from Form CT-300 (see instructions) ..	<input type="checkbox"/> 3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> 3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Second installment from Form CT-400	<input type="checkbox"/> 4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> 4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Third installment from Form CT-400	<input type="checkbox"/> 5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> 5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 Fourth installment from Form CT-400	<input type="checkbox"/> 6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> 6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Payment with extension request	<input type="checkbox"/> 7	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> 7	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 Credit from prior years (see instructions)	<input type="checkbox"/> 8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> 8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9 Add amount columns (enter here and include on Form CT-3-A, Part 2, line 18)	<input type="checkbox"/> 9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> 9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(continue with Part 4 on next page)

Part 4 – Group member’s capital base line items

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	3,932,586 00	4,851,293 00	
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets (add lines 3 and 4)	5			
6 Total liabilities	6	1,482,664 00	2,771,387 00	

Part 5 – Computation of group member’s investment capital for the current tax year

		Average fair market value
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (as included in Form CT-3.1, Schedule E, column F, line 1)	16	
17 Total of stocks actually held for more than one year (as included in Form CT-3.1, Schedule E, column F, line 2)	17	
18 Total of stocks presumed held for more than one year (as included in Form CT-3.1, Schedule E, column F, line 3)	18	
19		

Addback of capital previously reported as investment capital

		Average fair market value as previously reported
20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (as included in Form CT-3.1, Schedule F, line 1)	20	

Part 6 – Computation of business apportionment factor (see instructions)		A – Everywhere	B – New York State (NYS)	C – NYS fixed dollar minimum
Section 210-A.2				
1	Sales of tangible personal property	2,953,994.00	53,000.00	
2	Sales of electricity			
3	Net gains from sales of real property	40,000.00		
Section 210-A.3				
4	Rentals of real and tangible personal property			
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property			
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event			
Section 210-A.4				
7	Sale, licensing, or granting access to digital products			
Section 210-A.5(a)(1)				
8	When the fixed percentage method election is in effect for the combined group, mark an X in the box (see instructions)			<input type="checkbox"/> 8 <input type="checkbox"/>
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see instructions)				
Section 210-A.5(a)(2)(A)				
9	Interest from loans secured by real property			
10	Net gains from sales of loans secured by real property			
11	Interest from loans not secured by real property (QFI <input type="checkbox"/>)			
12	Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>)			
Section 210-A.5(a)(2)(B) (QFI <input type="checkbox"/>)				
13	Interest from federal debt			
14				
15	Interest from NYS and its political subdivisions debt			
16	Net gains from federal, NYS, and NYS political subdivisions debt			
17	Interest from other states and their political subdivisions debt			
18	Net gains from other states and their political subdivisions debt			
Section 210-A.5(a)(2)(C) (QFI <input type="checkbox"/>)				
19	Interest from asset-backed securities and other government agency debt			
20	Net gains from government agency debt or asset-backed securities sold through an exchange			
21	Net gains from all other asset-backed securities			
Section 210-A.5(a)(2)(D) (QFI <input type="checkbox"/>)				
22	Interest from corporate bonds			
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange			
24	Net gains from other corporate bonds			
Section 210-A.5(a)(2)(E)				
25	Net interest from reverse repurchase and securities borrowing agreements			
Section 210-A.5(a)(2)(F)				
26	Net interest from federal funds			
Section 210-A.5(a)(2)(I) (QFI <input type="checkbox"/>)				
27	Net income from sales of physical commodities			
Section 210-A.5(a)(2)(J) (QFI <input type="checkbox"/>)				
28	Marked to market net gains			

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

		A – Everywhere	B – NYS	C – NYS fixed dollar minimum
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)				
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)				
29	Interest from other financial instruments			
30	Net gains and other income from other financial instruments			
Section 210-A.5(b)				
31	Brokerage commissions			
32	Margin interest earned on behalf of brokerage accounts			
33	Fees for advisory services for underwriting or management of underwriting			
34	Receipts from primary spread of selling concessions			
35	Receipts from account maintenance fees			
36	Fees for management or advisory services			
37	Interest from an affiliated corporation			
Section 210-A.5(c)				
38	Interest, fees, and penalties from credit cards			
39	Service charges and fees from credit cards			
40	Receipts from merchant discounts			
41	Receipts from credit card authorizations and settlement processing			
42	Other credit card processing receipts			
Section 210-A.5(d)				
43	Receipts from certain services to investment companies			
Section 210-A.5-a				
44	Global intangible low-taxed income		0 00	0 00
Section 210-A.6				
45	Receipts from railroad and trucking business			
Section 210-A.6-a				
46	Receipts from the operation of vessels			
Section 210-A.7				
47	Receipts from air freight forwarding			
48	Receipts from other aviation services			
Section 210-A.8				
49	Advertising in newspapers or periodicals			
50	Advertising on television or radio			
51	Advertising via other means			
Section 210-A.9				
52	Transportation or transmission of gas through pipes			
Section 210-A.10				
53	Receipts from other services/activities not specified			
Section 210-A.11				
54	Discretionary adjustments			
Total NYS fixed dollar minimum receipts				
55	Add lines 1 through 54 in column C			

Include each of the lines 1 through 54, columns A and B in its corresponding line, and applicable row, of Form CT-3-A, Part 6.

Test 28c

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[Return to Test Chart](#)



Member's Detail Report Filed by a Corporation Included in a Combined Franchise Tax Return

CT-3-A/BC

Caution: This form must be used **only** for periods beginning on or after January 1, 2022. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

Attach to Form CT-3-A if paper filing this return. **E-filers:** Form CT-3-A/BC must be e-filed separately from Form CT-3-A, not as an attached PDF.

See instructions, Form CT-3-A/BC-I, before completing this report.

All filers must enter tax period:

Final return Amended return

beginning ending

Employer identification number (EIN) 002190351	File number OB 6	Business telephone number (518) 555-2525	
Legal name of corporation CTEFABC2		Trade name/DBA	
Mailing address Care of (c/o)		State or country of incorporation New York	
Number and street or PO Box 3ABC1 Harriman Campus		Date of incorporation 01-01-2014	Foreign corporations: date began business in NYS
City Albany	U.S. state/Canadian province NY	ZIP/Postal code	Country (if not United States)
Principal business activity in NYS Commercial Construction		NAICS business code number (from NYS Pub 910) 236220	
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			
Legal name of the designated agent of the combined group CTEF3A		EIN of the designated agent 002190349	

Third – party designee <i>(see instructions)</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Bill Smith	Designee's phone number (518) 555-2626
	Designee's email address billsmith@taxesdoneright.com		PIN 12345

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability and, that if the commonly owned group election has been made by the designated agent of this combined group, this corporation acknowledges that it is included in this group, and I certify that this report and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2727	Date 04-18-2023
Paid preparer use only <i>(see instr.)</i>	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN 987654321
	Signature of individual preparing this report	Address 315 Return Parkway Albany NY 12227	State ZIP code NY 12227
	Email address of individual preparing this report billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code 45678123	Date 04-18-2023

Part 1 – Group member’s general information

- 1 Are you subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) Yes No
- 2 If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box 2
- 3 If you claimed the tax-free NY area elimination credit and you had a 100% area allocation factor, mark an X in the box ... 3
- 4 If you claimed the tax-free NY area excise tax on telecommunications credit and had a 100% area allocation factor, mark an X in the box 4
- 5 If you are a real estate investment trust (REIT) or regulated investment company (RIC), mark an X in the box (see instr.) .. 5
- 6 If you are a combinable captive insurance company, mark an X in the box 6
- 7 If you are a nontaxpayer member of the combined group, mark an X in the box (see instructions) 7
- 8 If you have an interest in, or have rented, real property in New York State, mark an X in the box 8
- 9 Federal separate taxable income (see instructions) 9 -1,193,758.00
- 10 Enter your prior net operating loss conversion (PNOLC) subtraction pool (from Form CT-3.3) 10
- 11 Enter your unabsorbed net operating loss at the end of the base year (from Form CT-3.3) 11
- 12 Enter your PNOLC subtraction annual allotment (from Form CT-3.3) 12
- 13 PNOLC subtraction allotment method – mark an X in the appropriate box to indicate which method you are subject to (from Form CT-3.3) 100% 10%
- 14 If you are a taxable domestic international sales corporation (DISC), mark an X in the box 14
- 15 Do you have an interest in any partnerships? (mark an X in the appropriate box) Yes No
If Yes, enter the name(s) and EIN(s) on Form CT-60 and attach it to your return.
- 16 Enter your total net operating losses (NOLs) available to be used in the current tax year (see instructions) 16
- 17 Enter your NOL available to be carried forward (see instructions) 17

Part 2 – Group member’s fixed dollar minimum tax (taxable group members only) and prepayments (if separate payments were made by the group member)

Section 1 – Fixed dollar minimum tax

- 1 New York receipts (see instructions) 1
- 2 Fixed dollar minimum tax (only for the corporation filing this form; see instructions) 2

Section 2 – Prepayments

	Franchise tax				MTA surcharge			
	Date paid		Amount		Date paid		Amount	
3 Mandatory first installment from Form CT-300 (see instructions) ..	<input type="checkbox"/> 3				<input type="checkbox"/> 3			
4 Second installment from Form CT-400	<input type="checkbox"/> 4				<input type="checkbox"/> 4			
5 Third installment from Form CT-400	<input type="checkbox"/> 5				<input type="checkbox"/> 5			
6 Fourth installment from Form CT-400	<input type="checkbox"/> 6				<input type="checkbox"/> 6			
7 Payment with extension request	<input type="checkbox"/> 7				<input type="checkbox"/> 7			
8 Credit from prior years (see instructions)	<input type="checkbox"/> 8				<input type="checkbox"/> 8			
9 Add amount columns (enter here and include on Form CT-3-A, Part 2, line 18)	<input type="checkbox"/> 9				<input type="checkbox"/> 9			

(continue with Part 4 on next page)

Part 4 – Group member’s capital base line items

		A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1	000	2,074,09500	
2 Real property and marketable securities included on line 1	2			
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4			
5 Adjusted total assets (add lines 3 and 4)	5			
6 Total liabilities	6	000	3,221,48900	

Part 5 – Computation of group member’s investment capital for the current tax year

		Average fair market value
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (as included in Form CT-3.1, Schedule E, column F, line 1)	16	
17 Total of stocks actually held for more than one year (as included in Form CT-3.1, Schedule E, column F, line 2)	17	
18 Total of stocks presumed held for more than one year (as included in Form CT-3.1, Schedule E, column F, line 3)	18	
19		

Addback of capital previously reported as investment capital

		Average fair market value as previously reported
20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (as included in Form CT-3.1, Schedule F, line 1)	20	

Part 6 – Computation of business apportionment factor (see instructions)		A – Everywhere	B – New York State (NYS)	C – NYS fixed dollar minimum
Section 210-A.2				
1	Sales of tangible personal property	120,000.00	40,183.00	
2	Sales of electricity			
3	Net gains from sales of real property			
Section 210-A.3				
4	Rentals of real and tangible personal property			
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property			
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event			
Section 210-A.4				
7	Sale, licensing, or granting access to digital products			
Section 210-A.5(a)(1)				
8	When the fixed percentage method election is in effect for the combined group, mark an X in the box (see instructions)			<input type="checkbox"/> 8 <input type="checkbox"/>
Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see instructions)				
Section 210-A.5(a)(2)(A)				
9	Interest from loans secured by real property			
10	Net gains from sales of loans secured by real property			
11	Interest from loans not secured by real property (QFI • <input type="checkbox"/>)			
12	Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)			
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)				
13	Interest from federal debt			
14				
15	Interest from NYS and its political subdivisions debt			
16	Net gains from federal, NYS, and NYS political subdivisions debt			
17	Interest from other states and their political subdivisions debt			
18	Net gains from other states and their political subdivisions debt			
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)				
19	Interest from asset-backed securities and other government agency debt			
20	Net gains from government agency debt or asset-backed securities sold through an exchange			
21	Net gains from all other asset-backed securities			
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)				
22	Interest from corporate bonds			
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange			
24	Net gains from other corporate bonds			
Section 210-A.5(a)(2)(E)				
25	Net interest from reverse repurchase and securities borrowing agreements			
Section 210-A.5(a)(2)(F)				
26	Net interest from federal funds			
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)				
27	Net income from sales of physical commodities			
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)				
28	Marked to market net gains			

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

		A – Everywhere	B – NYS	C – NYS fixed dollar minimum
Section 210-A.5(a)(2)(H) (QFI • <input type="checkbox"/>)				
210-A.5(a)(2)(G) (QFI • <input type="checkbox"/>)				
29 Interest from other financial instruments	29			
30 Net gains and other income from other financial instruments	30			
Section 210-A.5(b)				
31 Brokerage commissions	31			
32 Margin interest earned on behalf of brokerage accounts	32			
33 Fees for advisory services for underwriting or management of underwriting	33			
34 Receipts from primary spread of selling concessions	34			
35 Receipts from account maintenance fees	35			
36 Fees for management or advisory services	36			
37 Interest from an affiliated corporation	37			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards	38			
39 Service charges and fees from credit cards	39			
40 Receipts from merchant discounts	40			
41 Receipts from credit card authorizations and settlement processing	41			
42 Other credit card processing receipts	42			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies	43			
Section 210-A.5-a				
44 Global intangible low-taxed income	44		0 00	0 00
Section 210-A.6				
45 Receipts from railroad and trucking business	45			
Section 210-A.6-a				
46 Receipts from the operation of vessels	46			
Section 210-A.7				
47 Receipts from air freight forwarding	47			
48 Receipts from other aviation services	48			
Section 210-A.8				
49 Advertising in newspapers or periodicals	49			
50 Advertising on television or radio	50			
51 Advertising via other means	51			
Section 210-A.9				
52 Transportation or transmission of gas through pipes	52			
Section 210-A.10				
53 Receipts from other services/activities not specified	53			
Section 210-A.11				
54 Discretionary adjustments	54			
Total NYS fixed dollar minimum receipts				
55 Add lines 1 through 54 in column C	55			

Include each of the lines 1 through 54, columns A and B in its corresponding line, and applicable row, of Form CT-3-A, Part 6.

Test 29

Begins on next page

[Return to Test Chart](#)



CT-33-A

Department of Taxation and Finance

Life Insurance Corporation Combined Franchise Tax Return

Tax Law – Article 33

Amended return Final return

All filers must enter tax period:

beginning ending

Employer identification number (EIN) 002190211	File number 004	Business telephone number (518) 555-2527	Trade name/DBA		If you claim an overpayment, mark an X in the box. <input checked="" type="checkbox"/>
Legal name of corporation CTEF33A	Mailing address Care of (c/o) 33A WA Harriman Campus		State or country of incorporation New York		
Number and street or PO Box		Date of incorporation 01-15-2016	Foreign corporations: date began business in NYS		
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)	For office use only	
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business information in Form CT-1.					
Did any corporation in the combined group do business, employ capital, own or lease property, or maintain an office in the MCTD? (mark an X in one box) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If Yes, you must file Form CT-33-M.					

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

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

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

Legal name of disregarded entity	EIN
----------------------------------	-----

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

D. If the combined group consists only of unauthorized insurance corporations, mark an X in the box

Amended return information

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

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

NOL carryback Capital loss carryback

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

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years	8,185,345	00
Federal NOL carryover total available for use this tax year from all prior tax years	13,059,529	00
New York State NOL carryforward total for future tax years	4,347,254	00
Federal NOL carryforward total for future tax years	9,221,438	00

Computation of tax

1	Combined allocated entire net income (ENI) from line 86	•		×	0.071	•	1		
2	Combined allocated business and investment capital from line 63	•		×	0.0016	•	2		
3	Combined allocated alternative base from line 92	•		×	0.09	•	3		
4	Minimum tax for parent corporation only						4		250 00
5	Combined allocated subsidiary capital from line 52	•	0 00	×	0.0008	•	5		0 00
6	Combined franchise tax (largest of line 1, 2, 3, or 4, plus line 5)						6		
7	Combined life insurance company premiums from line 96 (see instr.)	•		×	0.007	•	7		
8	Total combined tax before limitations on tax (add lines 6 and 7)						8		
9	Combined life insurance company premiums from line 100 (see instr.)	•		×	0.015	•	9		
10	Combined tax before EZ and ZEA tax credits (see instructions)						10		
11a	EZ and ZEA tax credits claimed (enter amount from line 115; see instructions)						11a		
11b	Combined tax after EZ and ZEA tax credits (see instructions)						11b		
12	Combined minimum tax for subsidiaries – number of subsidiaries (see instructions)	•	2	×	\$250 =	•	12		
13	Total combined tax after EZ and ZEA tax credits (add lines 11b and 12)						13		
14	Combined life insurance company premiums from line 102 (see instr.)	•		×	0.02	•	14		
15	Combined tax (see instructions)						15		
16	Tax credits (enter amount from line 116; see instructions)						16		
17	Combined tax due (subtract line 16 from line 15; if less than zero, enter 0)						17		
18									
19									
20									
21	Total prepayments from line 114	•					21		
22a	Balance (see instructions)						22a		
22b	Additional amount (see instructions)						22b		
22c	Total before penalties and interest (see instructions)						22c		
23	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	•	<input type="checkbox"/>				23		
24	Interest on late payment (see instructions)						24		
25	Late filing and late payment penalties (see instructions)						25		
26	Balance due (add lines 22c through 25 and enter here; enter the payment amount on line A above)						26		
27a	Overpayment (if line 17 is less than line 21, subtract line 17 from line 21)						27a		
27b	Amount of overpayment previously credited to 2023 MFI (see instructions)						27b		
27c	Balance of overpayment available (see instructions)						27c		
28	Amount of overpayment to be credited to next period						28		
29	Balance of overpayment (subtract line 28 from line 27c)						29		
30	Amount of overpayment to be credited to Form CT-33-M						30		
31	Refund of overpayment (subtract line 30 from line 29)						31		
32a	Refund of tax credits (see instructions)						32a		
32b	Tax credit to be credited as an overpayment to next year's return (see instructions)						32b		
33	Combined allocation percentage (from line 48)						33		%

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Schedule A – Computation of combined allocation percentage

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

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

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

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

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

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

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

- 64 FTI before NOL deduction (see instructions; include disallowed dividends paid deduction:)

Additions

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

A Parent		B Total subsidiaries		C Subtotal (column A + column B)		D Intercorporate eliminations		E Combined total (column C - column D)	
Schedule A – Computation of combined allocation percentage (see instructions)									
34	116,985,844	00						34	
35								35	
36	89,010,576	00						36	
37	12,593,152	00						37	
38								38	
39	26,801,022	00						39	
40								40	
41	191,788,550	00						41	
42								42	%
43								43	%
44								44	
45								45	
46								46	%
47								47	%
48								48	%
Schedule B – Computation and allocation of combined subsidiary capital (see instructions)									
49	0	00						49	
50	0	00						50	
51	0	00						51	
52	0	00						52	
Schedule C – Computation and allocation of combined business and investment capital (see instructions)									
53	1,769,219,838	00						53	
54	88,561,393	00						54	
55	19,682,122	00						55	
56								56	
57	24,375,539	00						57	
58								58	
59								59	
60								60	
61	1,628,532,829	00						61	
62								62	
63								63	
Schedule D – Computation and allocation of combined ENI (see instructions)									
64	3,838,091	00						64	
Additions									
65	557,808	00						65	
66								66	
67								67	
68								68	
69								69	
70	1,920,903	00						70	
71								71	
72								72	
73								73	
74								74	
75								75	

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

Subtractions

- 76 Income from subsidiary capital *(attach list; see instructions)*
- 77 Fifty percent of dividends from nonsubsidiary corporations *(attach list; see instructions)*
- 78 Gain on installment sales made before January 1, 1974 *(attach list; see instructions)*
- 79 Combined New York NOL deduction *(attach statement showing computation; see instructions)*
- 80 Amount included on your federal return as a result of a safe harbor lease *(see instructions)*
- 81 Amount that could have been deducted on your federal return except for a safe harbor lease *(see instructions)*
- 82 Total amount of New York depreciation allowed under Article 33, section 1503(b) from Form CT-399 *(see instructions)*
- 83 Other subtractions *(from Form CT-225-A; see instructions)*
- 84 Total combined subtractions *(add column E, lines 76 through 83)*
- 85 Combined ENI *(subtract line 84 from line 75)*
- 86 Combined allocated ENI *(multiply line 85 by combined allocation percentage on line 48; enter here and in the first box on line 1)*

Schedule E – Computation and allocation of combined alternative base

- 87 Officer salaries and other compensation *(see instructions)*
- 88 Combined alternative base *(add column E, line 85 and line 87)*
- 89 Statutory deduction *(see instructions)*
- 90 Combined alternative base minus deduction *(subtract line 89 from line 88)*
- 91 Combined alternative base multiplied by 30% *(multiply line 90 by 0.3)*
- 92 Combined allocated alternative base *(multiply line 91 by combined allocation percentage on line 48; enter here and in the first box on line 3)*

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

Combined life insurance company premiums taxable under Article 33 section 1510

- 93 Life insurance premiums
- 94 Accident and health insurance premiums
- 95 Other insurance premiums *(attach list)*
- 96 Total combined life insurance company premiums *(add column E, lines 93 through 95; enter here and in the first box on line 7)*

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

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

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

- 101 Annuity contracts, ocean marine insurance, and group insurance on the elderly *(see instructions)*
- 102 Total combined life insurance company premiums subject to the limitation on tax under section 1505(a)(2) *(add lines 100 and 101, column E; enter here and in the first box on line 14)*

103	
104	
105	

A Parent	B Total subsidiaries	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined total <i>(column C - column D)</i>
-------------	-------------------------	---	-------------------------------------	---

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

Subtractions

76					76	
77	398,434 00				77	
78					78	
79					79	
80					80	
81					81	
82					82	
83					83	
84					84	
85					85	
86					86	

Schedule E – Computation and allocation of combined alternative base

87					87	
88					88	
89					89	
90					90	
91					91	
92					92	

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

Combined life insurance company premiums taxable under Article 33 section 1510

93	72,140,243 00				93	
94	44,845,601 00				94	
95					95	
96					96	

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

97	72,140,243 00				97	
98	44,845,601 00				98	
99					99	

100					100	
-----	--	--	--	--	-----	--

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

101					101	
102					102	

103						
104						
105						

Composition of prepayments *(see instructions)*

		Date paid	Amount
106	Mandatory first installment of combined group from Form CT-300 <i>(see instructions)</i>	2022-03-15	938,230 00
107	Second combined group installment from Form CT-400.....	2022-06-15	469,115 00
108	Third combined group installment from Form CT-400.....	2022-09-15	469,115 00
109	Fourth combined group installment from Form CT-400.....	2022-12-15	469,114 00
110	Payment with extension request from Form CT-5.3, line 8		
111	Overpayment credited from prior year's combined return <i>(see instructions)</i>		
112	Overpayment credited from Form CT-33-M <input type="text" value="Period"/>		
113	Total prepayments from subsidiaries not previously included in combined return		
114	Total prepayments <i>(add lines 106 through 113; enter here and on line 21)</i>		

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

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

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

Form CT-601 .. Form CT-602

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

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

Fire insurance premiums tax credit.....	<input type="text"/>	Form CT-611.1	<input type="text"/>
Form CT-33-R	<input type="text"/>	Form CT-611.2	<input type="text"/>
Form CT-33.1	<input type="text"/>	Form CT-612 ..	<input type="text"/>
Form CT-33.2	<input type="text"/>	Form CT-613 ..	<input type="text"/>
Form CT-41 ..	<input type="text"/>	Form CT-631 ..	<input type="text"/>
Form CT-43 ..	<input type="text"/>	Form CT-633 ..	<input type="text"/>
Form CT-44 ..	<input type="text"/>	Form CT-634 ..	<input type="text"/>
Form CT-238	<input type="text"/>	Form CT-643 ..	<input type="text"/>
Form CT-249	<input type="text"/>	Form CT-651 ..	<input type="text"/>
Form CT-250	<input type="text"/>	Form CT-652 ..	<input type="text"/>
Form CT-501	<input type="text"/>	Form DTF-624	<input type="text"/>
Form CT-604	<input type="text"/>	Form DTF-630	<input type="text"/>
Form CT-606	<input type="text"/>	Other credits...	<input type="text"/>
Form CT-607	<input type="text"/>		
Form CT-611..	<input type="text"/>		

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

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

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

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

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Bill Smith	Designee's phone number (518) 555-2626
	Designee's email address billsmith@taxesdoneright.com		PIN 12456

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

Authorized person	Printed name of authorized person John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2527	Date 10-15-2023
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456789	Preparer's PTIN or SSN 987654321
	Signature of individual preparing this return	Address 315 Return Parkway Albany	State ZIP code NY 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or 45678912	Excl. code Date 10-15-2023

See instructions for where to file.



Life Insurance Company Guaranty Corporation Credit

Tax Law – Section 1511(f)

CT-33.2

All filers must enter tax period:

beginning	01-01-2022	ending	12-31-2022
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Legal name of corporation CTEF33A	Employer identification number (EIN) 002190211
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File this form with Form CT-33, *Life Insurance Corporation Franchise Tax Return*, or Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*. See instructions, Form CT-33.2-1, before completing.

Part 1 – Computation of life insurance company guaranty corporation (LICGC) credit		A	B
		Article 33 life insurance taxpayer filing this return	All Article 33 life insurance taxpayers
1	Sum of net assessments paid by all Article 33 taxpayers during 15-year period, ending with calendar year 2020 (2006-2020)		559,744,118 00
2	Net assessment threshold for 15-year period		100,000,000 00
3	Excess net assessments paid by all Article 33 taxpayers for 15-year period (subtract line 2 from line 1)		459,744,118 00
4	Net assessments paid pursuant to Insurance Law Articles 75 and 77 for calendar year 2020 (see instructions)	2,000 00	215,200 00
5	Tentative subsequent year credit authorized for calendar year 2020 (if line 3, column B, is greater than 0, multiply line 4, column A, by 80% (.80), otherwise enter 0)		
6	Total tax liability of all Article 33 life insurance taxpayers for 2020 (see instructions)		352,257,181 00
7	Multiply line 6 by 40% (.40)		
8	Enter the greater of line 7 or \$40,000,000		
9	2020 net assessments fraction (divide line 4, column A, by line 4, column B; round to four decimal places)		
10	Tax Law section 1511(f)(3)(B) limitation (multiply line 8 by line 9)		
11	Divide line 5 by three		
12	Unused credit carryforward from preceding tax year (see instructions)		
13	Enter one third (1/3) of credit authorized for calendar year 2019 (see instructions)	533 00	
14	Enter one third (1/3) of credit authorized for calendar year 2018 (see instructions)	533 00	
15	Add lines 11 through 14		
16	LICGC credit available for the current year (enter the lesser of line 10 or line 15)		

Part 2 – Computation of credit used and carried forward

17	Tax due before credits (see instructions)	17	
18	Tax credits claimed before this credit (see instructions)	18	
19	Tax after application of all other credits (subtract line 18 from line 17)	19	
20	Minimum tax (see instructions)	20	
21	Credit utilization limit (subtract line 20 from line 19; if zero or less enter 0)	21	
22	LICGC credit to be used in the current tax year (enter the lesser of line 16 or line 21)	22	
23	Unused credit to be carried forward due to utilization limitation (subtract line 22 from line 16)	23	
24	Unused credit to be carried forward due to Tax Law section 1511(f)(3)(B) credit limitation (subtract line 16 from line 15)	24	
25	Unused credit to be carried forward to the next year (add lines 23 and 24)	25	



New York State Modifications
 (for filers of combined franchise tax returns)
 Tax Law – Articles 9-A and 33

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

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

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

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

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

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

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

1 New York State additions *(see instructions)*

	Modification number	A Designated agent or parent	B Total group members	C Subtotal <i>(column A + column B)</i>	D Intercompany eliminations	E Combined total <i>(column C - column D)</i>
1a	A - 602	00	12,951,599 00		00	
1b	A -	00	00		00	00
1c	A -	00	00		00	00
1d	A -	00	00		00	00
1e	A -	00	00		00	00
1f	A -	00	00		00	00
1g	A -	00	00		00	00
1h	A -	00	00		00	00
1i	A -	00	00		00	00
1j	A -	00	00		00	00
1k	A -	00	00		00	00
1l	A -	00	00		00	00
1m	A -	00	00		00	00
1n	A -	00	00		00	00
1o	A -	00	00		00	00
1p	A -	00	00		00	00

Total from additional Form(s) CT-225-A, if any

	00	00	00	00	00
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2 Total *(add columns A through E)*

	00		00		00
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Part 2 – Corporations’ share of certain additions to FTI from partnerships, estates, or trusts

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain additions to FTI that flow through to the designated agent or parent from all partnerships, estates, or trusts. In column B, the sum of certain additions that flowed through from all partnerships, estates, or trusts to all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

3 New York State additions (see instructions)

	Modification number	A Designated agent or parent	B Total group members	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
3a	EA -	00	00	00	00	00
3b	EA -	00	00	00	00	00
3c	EA -	00	00	00	00	00
3d	EA -	00	00	00	00	00
3e	EA -	00	00	00	00	00
3f	EA -	00	00	00	00	00
3g	EA -	00	00	00	00	00
3h	EA -	00	00	00	00	00
3i	EA -	00	00	00	00	00
3j	EA -	00	00	00	00	00
3k	EA -	00	00	00	00	00
3l	EA -	00	00	00	00	00
3m	EA -	00	00	00	00	00
3n	EA -	00	00	00	00	00
3o	EA -	00	00	00	00	00
3p	EA -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00	00
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4 Total (add columns A through E)

00	00	00	00	00	00
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5 Total additions (add lines 2 and 4, columns A through E; see instructions)

00	00	00	00	00	00
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Schedule B – Certain New York State subtractions from FTI *(attach additional form(s) if necessary)*

The amount on line 10, column E should equal the amount on Form CT-3-A, Part 3, line 4, or Form CT-33-A, line 83, column E.

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

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

6 New York State subtractions *(see instructions)*

	Modification number	A Designated agent or parent	B Total group members	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined total <i>(column C - column D)</i>
6a	S - 604	00	4,998,102 00	00	00	00
6b	S -	00	00	00	00	00
6c	S -	00	00	00	00	00
6d	S -	00	00	00	00	00
6e	S -	00	00	00	00	00
6f	S -	00	00	00	00	00
6g	S -	00	00	00	00	00
6h	S -	00	00	00	00	00
6i	S -	00	00	00	00	00
6j	S -	00	00	00	00	00
6k	S -	00	00	00	00	00
6l	S -	00	00	00	00	00
6m	S -	00	00	00	00	00
6n	S -	00	00	00	00	00
6o	S -	00	00	00	00	00
6p	S -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

00	00	00	00	00	00
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7 Total *(add columns A through E)*

00	00	00	00	00	00
----	----	----	----	----	----

Part 2 – Corporations’ share of certain subtractions from FTI from partnerships, estates, or trusts

In column A, the corporation designated as the designated agent (for Article 9-A) or the parent (for Article 33) of the combined group enters its own amount of certain subtractions from FTI that flow through to the designated agent or parent from all partnerships, estates, or trusts. In column B, the sum of certain subtractions that flowed through from all partnerships, estates, or trusts to all **other** members of the combined group is entered. If the combined group consists of more than one member, the amounts for column B are obtained from Forms CT-225-A/B.

8 New York State subtractions (see instructions)

	Modification number	A Designated agent or parent	B Total group members	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
8a	ES -	00	00	00	00	00
8b	ES -	00	00	00	00	00
8c	ES -	00	00	00	00	00
8d	ES -	00	00	00	00	00
8e	ES -	00	00	00	00	00
8f	ES -	00	00	00	00	00
8g	ES -	00	00	00	00	00
8h	ES -	00	00	00	00	00
8i	ES -	00	00	00	00	00
8j	ES -	00	00	00	00	00
8k	ES -	00	00	00	00	00
8l	ES -	00	00	00	00	00
8m	ES -	00	00	00	00	00
8n	ES -	00	00	00	00	00
8o	ES -	00	00	00	00	00
8p	ES -	00	00	00	00	00

Total from additional Form(s) CT-225-A, if any

	00	00	00	00	00	00
--	----	----	----	----	----	----

9 Total (add columns A through E)

	00	00	00	00	00	00
--	----	----	----	----	----	----

10 Total subtractions (add lines 7 and 9, columns A through E; see instructions)

	00	00	00	00	00	00
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Group Member's Detail Spreadsheet

New York State Modifications

(for filers of combined franchise tax returns)

CT-225-A/B

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

Attach to Form CT-225-A.

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

Each combined group member completes and files this form to break down certain addition and subtraction modifications it is required to make. In Schedule A each member breaks down its additions, and in Schedule B its subtractions.

Schedule A – Certain New York State additions to federal taxable income (FTI)

Legal name of group member CTEF33A Sub 1	EIN of group member 123451111
---	----------------------------------

1 New York State additions – Amounts of additions that originate with a group member are reported in Part 1, separate from addition amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

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

	Modification number	Amount	
1a	A - 602	12,951,599	00
1b	A -		00
1c	A -		00
1d	A -		00
1e	A -		00
1f	A -		00
1g	A -		00
1h	A -		00
1i	A -		00
1j	A -		00
1k	A -		00
1l	A -		00
1m	A -		00
1n	A -		00
1o	A -		00
1p	A -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 1.....			00

Part 2 – Share of certain additions to FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary (see instructions)

	Modification number	Amount	
1a	EA -		00
1b	EA -		00
1c	EA -		00
1d	EA -		00
1e	EA -		00
1f	EA -		00
1g	EA -		00
1h	EA -		00
1i	EA -		00
1j	EA -		00
1k	EA -		00
1l	EA -		00
1m	EA -		00
1n	EA -		00
1o	EA -		00
1p	EA -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 2.....			00

2 Total additions (add the totals of Parts 1 and 2; Article 33 filers see instructions) **2** 00

Schedule B – Certain New York State subtractions from FTI

Legal name of group member	EIN of group member
----------------------------	---------------------

3 New York State subtractions – Amounts of subtractions that originate with a group member are reported in Part 1, separate from subtraction amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust (see instructions)

Part 2 – Share of certain subtractions from FTI from all partnerships, estates, or trusts in which the member is a partner or beneficiary (see instructions)

	Modification number	Amount	
3a	S - 604	4,998,102	00
3b	S -		00
3c	S -		00
3d	S -		00
3e	S -		00
3f	S -		00
3g	S -		00
3h	S -		00
3i	S -		00
3j	S -		00
3k	S -		00
3l	S -		00
3m	S -		00
3n	S -		00
3o	S -		00
3p	S -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 1.....			00

	Modification number	Amount	
3a	ES -		00
3b	ES -		00
3c	ES -		00
3d	ES -		00
3e	ES -		00
3f	ES -		00
3g	ES -		00
3h	ES -		00
3i	ES -		00
3j	ES -		00
3k	ES -		00
3l	ES -		00
3m	ES -		00
3n	ES -		00
3o	ES -		00
3p	ES -		00
Total from additional Form(s) CT-225-A/B			00
Total of Part 2.....			00

4 Total subtractions (add the totals of Parts 1 and 2; Article 33 filers see instructions) **4** 00



CT-33-A/B

Department of Taxation and Finance

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

Combined parent corporation legal name CTEF33A	Parent employer identification number (EIN) 002190211
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If there is **only one subsidiary** included in the combined return, this form is **not required**.

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

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

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

	Subsidiary	Subsidiary
	EIN 123451111	EIN 123451112
	Legal name of corporation	Legal name of corporation
	CTEF33A Sub 1	CTEF33A Sub 2

Schedule A – Computation of allocation percentage (see instructions)

34 New York taxable premiums (see instructions)	14,596,430	00		
35 New York ocean marine premiums (see instructions)				
36 New York premiums for annuity contracts and for insurance for the elderly (see instr.) ..	14,816,531	00		
37 New York premiums on reinsurance assumed (see instructions)	4,931,045	00		
38 Total New York gross premiums (add lines 34 through 37)				
39 New York premiums ceded that are included on line 38 (see instructions)....	14,399,437	00		
40 Total New York premiums (subtract line 39 from line 38)				0 00
41 Total everywhere premiums (see instructions)	3,126,601,015	00		0 00
42 New York premium percentage (divide line 40 by line 41)		%		%
43 Weighted New York premium percentage (multiply line 42 by nine)		%		%
44 New York wages, salaries, personal service compensation, and commissions (see instructions)	17,312,995	00		925,935 00
45 Total everywhere wages, salaries, personal service compensation, and commissions (see instructions)	492,112,077	00		26,325,272 00
46 New York payroll percentage (divide line 44 by line 45)		%		%
47 Total New York percentages (add lines 43 and 46)		%		%
48 Allocation percentage (Divide line 47 by ten; if line 42 or 46 is zero, see instructions.) ..		%		%

Schedule B – Computation of subsidiary capital (see instructions)

49 Average fair market value of subsidiary capital	124,176,557	00		
50 Average value of current liabilities attributable to subsidiary capital	0	00		
51 Net average fair market value of subsidiary capital	124,176,557	00		
52 Net average value of subsidiary capital allocated to New York State	97,744,708	00		

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

53 Average value of total assets (see instructions)	24,877,145,987	00		
54 Average fair market value adjustment	850,022,779	00		
55 Average value of nonadmitted assets from annual statement (see instr.) ...	136,109,228	00		
56 Total assets (add lines 53, 54, and 55 in Total column)				
57 Average value of current liabilities (see instructions)	397,430,434	00		
58 Total capital (subtract line 57 from line 56 in Total column)				
59 Subsidiary capital from line 51, Total column				
60 Business and investment capital (subtract line 59 from line 58 in Total column)				
61 Average value of assets, excluding subsidiary assets included on line 51, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 (see instructions)	22,284,784,181	00		
62 Adjusted business and investment capital (subtract line 61 from line 60 in Total column)				

Who must file this form

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

Instructions

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

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

•	Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
	EIN	EIN	EIN	EIN	
	Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	

Schedule A – Computation of allocation percentage *(see instructions)*

34					34		
35					35		
36					36		
37					37		
38					38		
39					39		
40					40		
41					41		
42		%	%	%	%	42	
43		%	%	%	%	43	
44						44	
45						45	
46		%	%	%	%	46	
47		%	%	%	%	47	
48		%	%	%	%	48	

Schedule B – Computation of subsidiary capital *(see instructions)*

49					49	
50					50	
51					51	
52					52	

Schedule C – Computation of business and investment capital *(see instructions)*

53					53	
54					54	
55					55	
56					56	
57					57	
58					58	
59					59	
60					60	
61					61	
62					62	

Legal name of corporation CTEF33A	EIN 002190211
	Subsidiary
EIN 123451111	EIN
Legal name of corporation CTEF33AB Sub 1	Legal name of corporation CTEF33AB Sub 2

Schedule D – Computation of entire net income (see instructions)

64 FTI before net operating loss deduction (include disallowed dividends paid deduction; see instructions)	159,453,020	00	0	00
Additions				
65 Dividends-received and other special deductions (used to compute line 64) ..	22,350,651	00		
66 Dividend or interest income not included in line 64 (attach list; see instructions) ..	81,655	00		
67 Interest to stockholders: <input type="text"/> minus 10% or \$1,000, whichever is larger (see instructions)				
68 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 (from Form CT-33-A/ATT, Schedule D, line 10; see instr.) ..				
69 Deductions attributable to subsidiary capital (attach list; see instructions)				
70 New York State franchise tax deducted on federal return (attach list; see instr.) ..	-360,000	00		
71 Amount deducted on your federal return as a result of a safe harbor lease (see instr.) ..				
72 Amount that would have been required to be included on your federal return except for a safe harbor lease (see instructions)				
73 Total amount of federal depreciation from Form CT-399 (see instructions)				
74 Other additions (from Form CT-225-A; see instructions)				
75 Total (add lines 64 through 74 in Total column)				
Subtractions				
76 Income from subsidiary capital (attach list; see instructions)				
77 Fifty percent of dividends from nonsubsidiary corporations (attach list; see instructions) ..	16,489,685	00		
78 Gain on installment sales made before January 1, 1974 (attach list; see instr.) ..				
80 Amount included on your federal return as a result of a safe harbor lease (see instr.) ..				
81 Amount that could have been deducted on your federal return except for a safe harbor lease (see instructions)				
82 Total amount of allowable New York depreciation under Article 33, section 1503(b), from Form CT-399 (see instructions)				
83 Other subtractions (from Form CT-225-A; see instructions)				

Schedule E – Computation of alternative base (see instructions)

87 Officer salaries and other compensation (from Form CT-33-A/ATT, Schedule E, line 11; see instructions)				
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Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
EIN	EIN	EIN	EIN	
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	

Schedule D – Computation of entire net income (see instructions)

64					64	
Additions						
65					65	
66					66	
67					67	
68					68	
69					69	
70					70	
71					71	
72					72	
73					73	
74					74	
75					75	
Subtractions						
76					76	
77					77	
78					78	
80					80	
81					81	
82					82	
83					83	

Schedule E – Computation of alternative base (see instructions)

87					87	
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Legal name of corporation CTEF33A	EIN 002190211
	Subsidiary
	Subsidiary
EIN 123451111	EIN
Legal name of corporation CTEF33AB Sub 1	Legal name of corporation

Schedule F – Computation of premiums (see instructions)

Life insurance company premiums taxable under Article 33 section 1510

93 Life insurance premiums.....	3,318,276	00	
94 Accident and health insurance premiums.....			
95 Other insurance premiums (attach list)			
96 Total life insurance company premiums (add lines 93, 94, and 95)	3,318,276	00	

Life insurance company premiums included in the tax limitations computed under Article 33 section 1505

97 Life insurance premiums.....	3,318,276	00	
98 Accident and health insurance premiums.....			
99 Other insurance premiums.....			
100 Total life insurance company premiums subject to the floor limitation on tax under section 1505(b) (add lines 97, 98, and 99)			

Insurance corporations who receive more than 95% of their premiums from:

101 Annuity contracts, ocean marine insurance, and group insurance on the elderly (see instructions)			
102 Total life insurance company premiums subject to the limitation on tax under section 1505(a)(2) (add lines 100 and 101)			

Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
EIN	EIN	EIN	EIN	
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	

Schedule F – Computation of premiums (see instructions)

Life insurance company premiums taxable under Article 33 section 1510

93	•	•	•	•	•	93		
94	•	•	•	•	•	94		
95	•	•	•	•	•	95		
96	•	•	•	•	•	96		

Life insurance company premiums included in the tax limitations computed under Article 33 section 1505

97	•	•	•	•	•	97		
98	•	•	•	•	•	98		
99	•	•	•	•	•	99		
100	•	•	•	•	•	100		

Insurance corporations who receive more than 95% of their premiums from:

101	•	•	•	•	•	101		
102	•	•	•	•	•	102		



Department of Taxation and Finance
CT-33-A/ATT Schedules A, B, C, D, and E – Attachment to Form CT-33-A
Life Insurance Corporation Combined Franchise Tax Return

All filers must enter tax period: beginning		01-01-2022	ending	12-31-2022
Employer identification number (EIN) 002190211	File number 004	Business telephone number (518) 555-2527		
Legal name of corporation CTEF33A			Trade name/DBA	
Mailing name (if different from legal name above) c/o			State or country of incorporation New York	Date received (for Tax Department use only)
Number and street or PO Box 33A WA Harriman Campus			Date of incorporation 01-15-2016	
City Albany	State NY	ZIP code	Foreign corporations: date began business in NYS	
NAICS business code number (from NYS Pub 910) 524210	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			Audit (for Tax Department use only)
NYS principal business activity Insurance Agency				

For all combined returns and attachments, the corporation responsible for filing Form CT-33-A is designated the *parent*. The other corporations included in the combined return are designated *subsidiaries*.

Combined parent corporation legal name CTEF33A	Parent employer identification number 002190211
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Metropolitan transportation business tax (MTA surcharge) – During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? (The MCTD includes counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.)
 (Mark an X in the appropriate box.) Yes No

This form must be completed for each corporation in the combined group.
 Attach this form to Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*.

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined (see Form CT-33-A-I, Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B; attach separate sheet if necessary)

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation % (see instructions)	D Reinsurance premiums allocated to New York State (column B x column C)
Cede 1	12,593,152.00	100%	
Totals from attached sheet.....			
1 Total (add column D amounts; enter here and include on line 37 of Form CT-33-A or Form CT-33-A/B) •			1

Legal name of corporation	EIN
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Schedule B – Computation and allocation of subsidiary capital (see instructions; attach separate sheet if necessary)

A – Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)						
Item	Name					EIN
A						
B						
C						
D						
E						
A Item	B % of voting stock owned	C Average fair market value (see instructions)	D Current liabilities attributable to subsidiary capital (see instructions)	E Net average fair market value (column C – column D)	F Allocation % (see instr.)	G Value allocated to New York State (column E × column F)
A						
B						
C						
D						
E						
Totals from attached sheet						
2 Totals (add amounts in columns C, D, and E)						
• 2		000	000	000		
3 Allocated subsidiary capital (add column G amounts; enter here and on line 52 of Form CT-33-A or Form CT-33-A/B) • 3						
						000

Schedule C – Computation of business and investment capital (see instructions)

		A Beginning of year	B End of year	C Average fair market value basis
4 Total assets (see instructions)	4	1,746,238,030 00	1,792,201,646 00	
5 Fair market value adjustment (attach computation; show any negative amounts with a minus (-) sign)	5	59,240,264 00	117,882,522 00	
6 Nonadmitted assets from annual statement.....	6	17,238,030 00	22,126,214 00	
7 Current liabilities (see instructions)	7	21,598,446 00	27,152,633 00	
8 Assets, excluding subsidiary assets included on line 2, column C, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 (use same method to value assets as on lines 4 through 6)	8	1,657,075,370 00	1,599,990,288 00	

Legal name of corporation CTEF33AB Sub 1	EIN 12345111
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Schedule B – Computation and allocation of subsidiary capital (see instructions; attach separate sheet if necessary)

A – Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)						
Item	Name					EIN
A	CTEF33AB Sub 1					12345111
B						
C						
D						
E						
A Item	B % of voting stock owned	C Average fair market value (see instructions)	D Current liabilities attributable to subsidiary capital (see instructions)	E Net average fair market value (column C – column D)	F Allocation % (see instr.)	G Value allocated to New York State (column E × column F)
A	100	124,176,557.00	0.00		78.7143	
B						
C						
D						
E						
Totals from attached sheet						
2 Totals (add amounts in columns C, D, and E)						
• 2 00						
3 Allocated subsidiary capital (add column G amounts; enter here and on line 52 of Form CT-33-A or Form CT-33-A/B) • 3 00						

Schedule C – Computation of business and investment capital (see instructions)

	A Beginning of year	B End of year	C Average fair market value basis
4 Total assets (see instructions)	24,057,136,832.00	25,697,155,142.00	
5 Fair market value adjustment (attach computation; show any negative amounts with a minus (-) sign)	597,929,832.00	1,102,115,726.00	
6 Nonadmitted assets from annual statement.....	138,240,601.00	133,977,854.00	
7 Current liabilities (see instructions)	328,741,646.00	466,119,223.00	
8 Assets, excluding subsidiary assets included on line 2, column C, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 (use same method to value assets as on lines 4 through 6)	21,600,416,388.00	22,969,151,974.00	

Legal name of corporation CTEF33AB Sub 2	EIN 12345112
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Schedule B – Computation and allocation of subsidiary capital (see instructions; attach separate sheet if necessary)

A – Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)						
Item	Name					EIN
A						
B						
C						
D						
E						
A Item	B % of voting stock owned	C Average fair market value (see instructions)	D Current liabilities attributable to subsidiary capital (see instructions)	E Net average fair market value (column C – column D)	F Allocation % (see instr.)	G Value allocated to New York State (column E × column F)
A						
B						
C						
D						
E						
Totals from attached sheet						
2 Totals (add amounts in columns C, D, and E)						
• 2						
3 Allocated subsidiary capital (add column G amounts; enter here and on line 52 of Form CT-33-A or Form CT-33-A/B) • 3						

Schedule C – Computation of business and investment capital (see instructions)

		A Beginning of year	B End of year	C Average fair market value basis
4 Total assets (see instructions)	4			
5 Fair market value adjustment (attach computation; show any negative amounts with a minus (-) sign)	5			
6 Nonadmitted assets from annual statement.....	6			
7 Current liabilities (see instructions)	7			
8 Assets, excluding subsidiary assets included on line 2, column C, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 (use same method to value assets as on lines 4 through 6)	8			

Schedule D – Computation of adjustment for gains or losses on disposition of property acquired before January 1, 1974 (you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instr.)

A Description of property (attach separate sheet if necessary)	B Cost (see instructions)	C – Fair market price or value on Jan. 1, 1974 (see instructions)	D Value realized on disposition (see instructions)	E New York gain or loss (see instructions)	F Federal gain or loss (see instructions)
516 Horton St Saratoga, NY	51,000.00	48,000.00	51,000.00	0.00	0.00
Totals from attached sheet ..					
9 Totals (add amounts in columns E and F).....				9	0.00
10 New York adjustment (subtract line 9, column F, from line 9, column E; enter here and on line 68 of Form CT-33-A or Form CT-33-A/B; use a minus sign for negative amounts)				10	0.00

Schedule E – Officers (appointed or elected) and certain stockholders (include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)

A Name and address (give actual residence; attach separate sheet if necessary)	B Social Security number	C Official title	D Salary and all other compensation received from corporation
Totals from attached sheet			
11 Totals (add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)			11

Certification: Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person John Doe		Signature of authorized person		Official title President	
	Email address of authorized person johndoe@taxesdoneright.com			Telephone number (518) 555-2527		Date 04-18-2023
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right			Firm's EIN 123456789		Preparer's PTIN or SSN
	Signature of individual preparing this return		Address 315 Return Parkway		City Albany	State ZIP code NY 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com			Preparer's NYTPRIN 45678912	or Excl. code	Date 04-18-2023