



**Department of
Taxation and Finance**

New York State Test Packet For Software Developers

Corporation Tax E-File

Tax Year 2021

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-3.1, CT-3.4, CT-222, CT-225, 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
18	CTEF601	002190218	CT-3	CT-3.4, CT-46, CT-601, CT-603, CT-646, 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-631 (PDF)
27	CTEF186E	002190358	CT-186E	CT-249, CT-501, CT-48, CT-631 (PDF)
28a	CTEF3A	002190349	CT-3A	CT-3.1, CT-3.3, CT-3.4, CT-225-A, CT-227, CT-652, CT-225-A/B (PDF)
28b	CTEF3ABC1	002190350	CT-3A/BC	
28c	CTEF3ABC2	002190351	CT-3A/BC	
29	CTEF33A	002190211	CT-33A	CT-33AATT, 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	\$1,775	04/15/2022
2	\$500	03/15/2022
3	\$20,584	04/15/2022
5	\$5,339	04/15/2022
6	\$1,853	04/15/2022
7	\$5,771	03/15/2022
8	\$3,579	05/15/2022
9	\$11,806	03/15/2022
10a	\$5,749	06/15/2022
10b	\$40,265	09/15/2022
10c	\$24,570	12/15/2022
11 (State/MTA)	\$111,567 / \$11,644	04/15/2022
13 (State/MTA)	\$108,368 / \$11,323	04/15/2022
14 (State/MTA)	\$6,989 / \$1203	04/15/2022
15	\$162,902	04/15/2022
20	\$56,286	04/15/2022
21	\$2,056	04/15/2022
23	\$850	03/15/2022
25 (State/MTA)	\$3,711 / 227	04/15/2022
27	801,204/\$55,757	04/15/2022

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

All filers must enter tax period:

beginning ending

Employer identification number (EIN) 002190201	File number AA 9	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 CTEF5A 2021 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 2015-06-01	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.

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 <input type="text" value="00"/>
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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 instructions).

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

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

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

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

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

Computation of estimated franchise tax

1	Franchise tax from the worksheet in Form CT-5-I	1	<input type="text" value="15,704"/>	<input type="text" value="00"/>
2				
3				
4	Prepayments of franchise tax (from line 16, column A)	4	<input type="text" value="00"/>	<input type="text" value="00"/>
5	Balance due – franchise tax (subtract line 4 from line 1; do not enter less than zero)	5	<input type="text" value="00"/>	<input type="text" value="00"/>

Computation of estimated MTA surcharge

6	MTA surcharge from the worksheet in Form CT-5-I	6	<input type="text" value="4,711"/>	<input type="text" value="00"/>
7				
8				
9	Prepayments of MTA surcharge (from line 16, column B)	9	<input type="text" value="00"/>	<input type="text" value="00"/>
10	Balance due – MTA surcharge (subtract line 9 from line 6; do not enter less than zero)	10	<input type="text" value="00"/>	<input type="text" value="00"/>
11	Total balance due (see instructions)	11	<input type="text" value="00"/>	<input type="text" value="00"/>

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

	Date paid	A. Franchise tax	B. MTA surcharge
12 Mandatory first installment from Form CT-300.....	12 04-15-2021	€	€
13a Second installment from Form CT-400	13a 04-15-2021	€	€
13b Third installment from Form CT-400	13b 04-15-2021	€	€
13c Fourth installment from Form CT-400	13c 04-15-2021	€	€
14 Overpayment credited from prior years.....	14		
15 Overpayment credited from Form CT-_____ Period	15		
16 Total prepayments (total all entries in column A and column B)	16		

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed)		Firm's EIN		Preparer's PTIN or SSN	
	Signature of individual preparing this document		City		State ZIP code	
	Email address of individual preparing this document		Preparer's NYTPRIN or Excl. code		Date	
	billsmith@taxesdoneright.com		45678912		04-15-2022	

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:

Employer identification number (EIN) 002190342	File number AA 6	Business telephone number (518) 555-2626	beginning 01-01-2021	ending 12-31-2021
Legal name of corporation CTEF5B 2021 Vendor Test PDF with 75 character Legal Name Testing included 1		Trade name/DBA		
Mailing address CTEF5B 2021 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 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** 002190342

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

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

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

Computation of estimated franchise tax

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

Computation of estimated MTA surcharge

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

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

	Date paid	A. Franchise tax	B. MTA surcharge
12 Mandatory first installment from Form CT-300.....	12		
13a Second installment from Form CT-400	13a		
13b Third installment from Form CT-400	13b		
13c Fourth installment from Form CT-400	13c		
14 Overpayment credited from prior years.....	14		
15 Overpayment credited from Form CT-_____ <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 04-15-2022

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

CT-5

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 2021 Vendor Test PDF with 75 character Legal Name Testing included 1		Trade name/DBA		
Mailing address CTEF5C 2021 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)	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 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 instructions).

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

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

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

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

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

Computation of estimated franchise tax

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

Computation of estimated MTA surcharge

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

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

	Date paid	A. Franchise tax	B. MTA surcharge
12 Mandatory first installment from Form CT-300.....	12		
13a Second installment from Form CT-400	13a		
13b Third installment from Form CT-400	13b		
13c Fourth installment from Form CT-400	13c		
14 Overpayment credited from prior years.....	14		
15 Overpayment credited from Form CT-_____ <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	
	Email address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912	or	Excl. code	Date 04-15-2022	

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

Employer identification number (EIN) 002190202		File number AA 9	Business telephone number (518) 555-2626	beginning 01-01-2021	12-31-2021
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	00
Computation of estimated franchise tax		
1 Franchise tax (see instructions)	1	3,000.00
2 First installment of estimated tax for the next tax year (see instructions)	2	750.00
3 Total franchise tax and first installment (add lines 1 and 2)	3	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 2021-03-15	750.00
7a Second installment from Form CT-400	7a 2021-06-15	750.00
7b Third installment from Form CT-400	7b 2021-09-15	750.00
7c Fourth installment from Form CT-400	7c 2021-12-15	750.00
8 Overpayment credited from prior years (see instructions)	8	250.00
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 123456987	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
			ZIP code 12227
			Date 03-15-2022

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	01-01-2021	ending	12-31-2021
002190203		AA 4	(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
		00

Computation of estimated franchise tax and fixed dollar minimum tax

1	Combined franchise tax from the worksheet (see instructions)	1	177,826	00
2	Combined fixed dollar minimum tax on taxable group member corporations (from the worksheet; see instructions)	2	5,800	00
3				
4	Total combined franchise tax and fixed dollar minimum tax on group member corporations (add lines 1 and 2)	4		00
5				
6				
7	Prepayments of combined franchise tax and fixed dollar minimum tax on group member corporations (enter amount from line 22, column A)	7		00
8	Balance due (subtract line 7 from line 4; do not enter less than zero)	8		00

Computation of estimated MTA surcharge

9	Combined MTA surcharge from the worksheet (see instructions)	9	55,088	00
10				
11				
12	Prepayments of combined MTA surcharge (enter amount from line 22, column B)	12		00
13	Balance due - combined MTA surcharge (subtract line 12 from line 9; do not enter less than zero)	13		00
14	Total balance due (see instructions)	14		00

Combined filer information

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

A Corporation name	B EIN	C Short tax year		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			4,500		4,050	00	
Sub 2	002233456			1,000				900 00
Sub 3	003344567			300				
15 Add amounts in Part 1, column D.....				15				

Part 2 – Parent or designated agent only

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

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

Composition of prepayments claimed on lines 7 and 12		Date paid	Amount	Amount
			A Combined franchise tax	B Combined MTA surcharge
17 Mandatory first installment of combined group from Form CT-300	17	03-15-2021	40,900 00	12,395 00
18a Second installment of combined group from Form CT-400	18a	06-15-2021	40,900 00	12,395 00
18b Third installment of combined group from Form CT-400	18b	09-15-2021	40,900 00	12,395 00
18c Fourth installment of combined group from Form CT-400	18c	12-15-2021	40,900 00	12,395 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		4950 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 123456987	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 04-15-2022
	See instructions for where to file.		

Test 4

Begins on next page

[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-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 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 04/15/2022
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany
	Email address of individual preparing this document billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRIN 45678912	or Excl. code
			Date 04-15-2022

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 2021

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 NEWYORK		
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)
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 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
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Computation of estimated tax

1 Tax from worksheet (see instructions)	1	67,098
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	11,407
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	Date paid	Amount
12 Mandatory first installment from Form CT-300	12 03-15-2021	15,097		2,567
13a Second installment from Form CT-400	13a 06-15-2021	15,097		2,567
13b Third installment from Form CT-400	13b 09-15-2021	15,097		2,567
13c Fourth installment from Form CT-400	13c 12-15-2021	15,097		2,567
14 Overpayment credited from prior years (see instructions)	14	2,100		410
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 12356987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315RETURN PARKWAY	City ALBANY
	Email address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	State NY
		Excl. code	Date 04-15-2022

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 2021

Employer identification number (EIN) 002190206	File number XX 3	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 59E 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.)	A	Payment enclosed 00
--	----------	------------------------

Computation of estimated taxes and MTA surcharges		A. NYS tax	B. MTA surcharge
1 Total excise tax on telecommunications services (see instructions)	1	16,624 00	
2 Tax on the furnishing of utility services.....	2		
3 Total taxes (add lines 1 and 2)	3	00	
4 Total MTA surcharge related to telecommunication services	4		2,826 00
5 MTA surcharge on the furnishing of utility services	5		
6 Total MTA surcharges (add lines 4 and 5)	6		00
7a			
7b			
8			
9 Total (column A, enter line 3 amount; column B, enter line 6 amount)	9	00	00
10 Total prepayments (transfer amounts from line 17, columns A and B)	10	00	00
11 Balance (subtract line 10 from line 9; do not enter less than zero)	11	00	00
12 Total taxes and surcharges balance (see instructions)	12		00

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 03-15-2021	3,741 00	636 00
14a Second installment from Form CT-400	14a 06-15-2021	3,741 00	636 00
14b Third installment from Form CT-400	14b 09-15-2021	3,741 00	636 00
14c Fourth installment from Form CT-400	14c 12-15-2021	3,741 00	636 00
15 Overpayment credited from prior years	15	75 00	14 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	00	00

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany
	Email address of individual preparing this document billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRIN or Excl. code 45678912	Date 04-15-2022

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 2021

Employer identification number (EIN) 002190309	File number GG 2	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
		00

Computation of estimated tax

1	Tax from worksheet (see instructions)	1	14,137	00
2	First installment of estimated tax for the next tax year (see instructions)	2	3,534	00
3	Total tax and first installment (add lines 1 and 2)	3		00
4	Prepayments of tax (from line 16, column A)	4		00
5	Balance due – tax and first installment (subtract line 4 from line 3)	5		00

Computation of estimated MTA surcharge

6	MTA surcharge from worksheet (see instructions)	6	2,403	00
7	First installment of estimated MTA surcharge for the next tax year (see instructions)	7	601	00
8	Total MTA surcharge and first installment (add lines 6 and 7)	8		00
9	Prepayments of MTA surcharge (from line 16, column B)	9		00
10	Balance due – MTA surcharge and first installment (subtract line 9 from line 8)	10		00
11	Total balance due (add lines 5 and 10 and enter here; enter the payment amount on line A above)	11		00

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

		Date paid	A Business tax		B MTA surcharge	
			Amount	Amount	Amount	Amount
12	Mandatory first installment	03-15-2021	3,185	00	541	00
13a	Second installment from Form CT-400	06-15-2021	3,185	00	541	00
13b	Third installment from Form CT-400	09-15-2021	3,185	00	541	00
13c	Fourth installment from Form CT-400	12-15-2021	3,185	00	541	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)			00		00

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this document	Address 315 Return Parkway	City Albany
	Email address of individual preparing this document billsmith@taxesdoneright.com	Preparer's NYTPRIN 45678912	State NY
		Excl. code	Date 04-15-2021

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	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
Principal unrelated business activity (see instructions) Conventions				

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
	A <input type="text" value="00"/>

Computation of income and tax

1 Federal unrelated business taxable income before net operating loss deduction and after \$1,000 specific deduction	1	1,309,160	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	43,887	00
6 Add lines 1 through 5	6		00
7 Other income (see instructions)	7	47,199	00
8 Federal S corporation shareholder subtractions (see instructions)	8	9,139	00
9 Other subtractions (see instructions)	9		
10 Total subtractions (add lines 7, 8, and 9)	10		00
11 Taxable income before net operating loss deduction (subtract line 10 from line 6)	11		00
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		00
14 Allocated taxable income (multiply line 13 by _____ % from line 42; or enter amount from line 13 if allocation is not claimed)	14		00
15 Tax based on income (multiply line 14 by 9% (.09))	15		00
16 Minimum tax	16	250	00
17 Tax (line 15 or line 16, whichever is larger)	17		00
18 Total prepayments from line 46	18		00
19 Balance (if line 18 is less than line 17, subtract line 18 from line 17)	19		00
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		00
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		B	
	New York State		Everywhere	
26 Real estate owned (see instructions)	26	1,013,850 00		2,955,050 00
27 Gross rents (attach list; see instructions)	27			250,000 00
28 Inventories owned	28	63,750 00		154,500 00
29 Other tangible personal property owned (see instructions)	29	205,000 00		675,000 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	97,147 00		
33 All sales of tangible personal property	33			234,090 00
34 Services performed	34	448,219 00		1,227,483 00
35 Rentals of property	35			
36 Other business receipts	36	43,301 00		281,560 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	196,415 00		715,802 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	05-15-2021	8,150 00
44a Second installment from Form CT-400	44a	06-15-2021	8,150 00
44b Third installment from Form CT-400	44b	09-15-2021	8,150 00
44c Fourth installment from Form CT-400	44c	12-15-2021	8,150 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 05-15-2021
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 State ZIP code Albany NY 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or	Excl. code 03

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 sub type 23	Tax year: beginning (mm-yy) ending (mm-yy) 2022 01-01-2022 12-31-2022
Business telephone number (518) 555-2626	State or country of incorporation New York		Date of incorporation 03-16-2017	MFI due date 03-15-2021
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>)	Payment enclosed
	<input type="checkbox"/> A 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	37,268 ⁰⁰	
2 First installment of estimated tax for the upcoming tax year	00	
3 MTA surcharge from second preceding tax year		10,957 ⁰⁰
4 First installment of estimated MTA surcharge for the upcoming tax year		00
5 Enter the total overpayments credited from prior periods (see instructions)	250 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)	00	00
7 Total state and MTA MFI due (add line 6, columns A and B; enter here and payment amount on line A)	00	
Note: If line 7 is zero and line 5 is greater than line 2 in column A or line 4 in column B, you have overpayments in excess of the amount of MFI due. Use line 8 to compute the estimated amount of overpayment remaining (see instructions).		
8 Estimated overpayment remaining (in column A: subtract line 2 from line 5; in column B: subtract line 4 from line 5; do not enter less than 0; see instr.)		

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	Telephone number (518) 555-2626	Date 03-15-2022
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 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 03-15-2022

See instructions for where to file.

Tests 10a, 10b and 10c

Begin on next page

[Return to Test Chart](#)



Estimated Tax for Corporations

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. AA 4	Return type (required) CT-3	Tax sub type 23	Tax year: beginning (mm-yy) ending (mm-yy) 2022 01-01-2022 12-31-2022
Business telephone number (518) 555-2627	State or country of incorporation New York	Date of incorporation 05-05-2001	Installment due date 06-15-2022	
Legal name of corporation CTEF400A				Foreign corporations: date began business in NYS
Street address or PO box 400A 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
		00

Installment payment amount

1 Tax	1 4,422.00
2 MTA surcharge.....	2 1,327.00

Declaration of estimated tax

3 Tax	3 17,688.00
4 MTA surcharge	4 5,306.00

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 123456987
	Signature of individual preparing this return		Preparer's PTIN or SSN 987654123
	Address 315 Return Parkway		State ZIP code NY 12227
E-mail address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN or Excl. code 03	Date 06-10-2022

See instructions for where to file.



Estimated Tax for Corporations

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. AA 4	Return type (required) CT-3	Tax sub type 23	Tax year: beginning (mm-yy) ending (mm-yy) 01-01-2022 12-31-2022
Business telephone number (518) 555-2627	State or country of incorporation New York	Date of incorporation 05-05-2001	Installment due date 09-15-2022	
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>)	Payment enclosed
	A 00

Installment payment amount

1 Tax	1 30,973.00
2 MTA surcharge.....	2 9,292.00

Declaration of estimated tax

3 Tax	3 154,864.00
4 MTA surcharge	4 46,459.00

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 123456987
	Signature of individual preparing this return		Preparer's PTIN or SSN 987654123
	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 09-10-2020

See instructions for where to file.



Estimated Tax for Corporations

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. AA 4	Return type (required) CT-3	Tax sub type 23	Tax year: beginning (mm-yy) ending (mm-yy) 01-01-2022 12-31-2022
Business telephone number (518) 555-2627	State or country of incorporation New York	Date of incorporation 05-05-2001	Installment due date 12-15-2022	
Legal name of corporation CTEF400C			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 00

Installment payment amount

1 Tax	1	18,900.00
2 MTA surcharge.....	2	5,670.00

Declaration of estimated tax

3 Tax	3	75,598.00
4 MTA surcharge	4	22,679.00

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 johndoe@taxesdoneright.com	Telephone number (518) 555-2627	Date 12-15-2022
Paid preparer use only <small>(see instr.)</small>	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 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 12-10-2022

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="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	•		00	× 0.071	•	1		00
2	Allocated business and investment capital from line 58	•		00	× 0.0016	•	2		00
3	Alternative tax (see instructions; attach computation)	•	10,433,243	00	× 0.09	•	3		00
4	Minimum tax						4		250 00
5	Allocated subsidiary capital from line 47	•		00	× 0.0008	•	5		00
6	Life insurance company premiums (see instructions)	•	72,713,885	00	× 0.007	•	6		00
7	Total tax (amount from line 1, 2, 3, or 4, whichever is greatest, plus lines 5 and 6)	•				•	7		00
8	Section 1505(b) floor limitation on tax (see instructions)	•	67,206,886	00	× 0.015	•	8		00
9a	Tax before EZ and ZEA tax credits (see instructions)					•	9a		00
9b	EZ and ZEA tax credits claimed (enter amount from line 100; see instructions)					•	9b		
9c	Tax after EZ and ZEA tax credits (subtract line 9b from line 9a; do not enter less than 250; see instr.)	•				•	9c		00
10	Section 1505(a)(2) limitation on tax (see instructions)	•	67,206,886	00	× 0.02	•	10		00
11	Tax (see instructions)					•	11		00
12	Tax credits (enter amount from line 101; see instructions)					•	12		00
13	Tax due (subtract line 12 from line 11; if less than zero, enter 0)					■	13		00
14a									
14b									
15									
16	Total prepayments from line 99	•				•	16		00
17a	Balance (see instructions)					•	17a		00
17b	Additional amount (see instructions)					•	17b		
17c	Total before penalties and interest (see instructions)					•	17c		00
18	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	•				•	18		
19	Interest on late payment (see instructions)					•	19		
20	Late filing and late payment penalties (see instructions)					•	20		
21	Balance due (add lines 17c through 20 and enter here; enter the payment amount on line A)	■				■	21		00
22a	Overpayment (if line 13 is less than line 16, subtract line 13 from line 16)	•				•	22a		
22b	Amount of overpayment previously credited to 2022 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	72,388,000 00	25	00
CED Company 2	25,200,570 00	50	00
CED Company 3	6,344,085 00	100	00
Totals from attached sheet			
30 Total (add column D amounts; enter here and include on line 34)			00

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	87,210,638	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	11,200,312	00	
34	New York premiums on reinsurance assumed (see instructions)	• 34	37,041,370	00	
35	Total New York gross premiums (add lines 31 through 34)	• 35		00	
36	New York premiums ceded that are included on line 35 (see instructions)	• 36	56,221,023	00	
37	Total New York premiums (subtract line 36 from line 35)	• 37		00	
38	Total premiums (see instructions)	• 38	207,788,184	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	2,035,713	00	
42	Total wages, salaries, personal service compensation, and commissions (see instructions)	• 42	6,206,412	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	230,081,349 00			5.2174	
B	100	20,480,331 00			91.0000	
C	100	11,200,312 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)	1,635,608,907	00	2,200,708,311	00	48	1,918,158,609	00
49 Fair market value adjustment (attach computation; if negative amount, use a minus (-) sign)	19,441,095	00	18,015,995	00	49	18,728,545	00
50 Nonadmitted assets from annual statement (see instr.)	31,284,405	00	36,981,105	00	50	34,132,755	00
51 Total assets (add lines 48, 49, and 50)					51		
52 Current liabilities (see instructions)	147,183,197	00	157,736,091	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				
	821,450,137	00	745,733,410	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
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	125,521,043	00
Additions			
63 Dividends-received and other special deductions (used to compute line 62)	63	127,447	00
64 Dividend or interest income not included in line 62 (attach list; see instructions)	64	307,860	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	785,778	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		00
71 Other additions (from Form CT-225; see instructions)	71		
72 Total (add lines 62 through 71)	72		00
Subtractions			
73 Income from subsidiary capital (attach list; see instructions)	73	31,694,606	00
74 Fifty percent of dividends from nonsubsidiary corporations (attach list; see instructions)	74	1,130,512	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		00
79 Other subtractions (from Form CT-225; see instructions)	79		
80 Total subtractions (add lines 73 through 79)	80		00
81 ENI (subtract line 80 from line 72)	81		00
82 Allocated ENI (multiply line 81 by line 45; enter here and in the first box on line 1)	82		00

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	63,576,779	59,070,781
84 Accident and health insurance premiums	84	8,136,105	8,136,105
85 Other insurance premiums (attach list)	85	1,001,001	
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 03-15-2021	251,150 00
93 Second installment from Form CT-400	93 06-15-2021	251,150 00
94 Third installment from Form CT-400	94 09-15-2021	251,150 00
95 Fourth installment from Form CT-400	95 12-15-2021	251,150 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	00

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

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

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

Form CT-601 .. Form CT-602

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

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

Fire insurance premiums tax credit.....	<input type="text"/>	Form CT-606 ...	<input type="text"/>	Form CT-652	<input type="text"/>
Form CT-33-R.....	<input type="text"/> 00	Form CT-607 ...	<input type="text"/>	Form DTF-624...	<input type="text"/>
Form CT-33.1 ...	<input type="text"/> 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**

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 04-15-2022

Paid preparer use only <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right	Firm's EIN 123234566	Preparer's PTIN or SSN 456567899
	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 45678912	Excl. code

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) 002190210	File number LL 4	Business telephone number (518) 555-2424	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.)	<input type="text" value=""/> <input type="text" value="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	79,231,297	00
3b MCTD premiums included on line 3a (see instructions)	3b	48,388,090	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	2,035,713	00
6b MCTD wages included on line 6a (see instructions)	6b	1,318,427	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	1,116,167	00
11 Allocated tax (Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers multiply line 10 by line 9)	11		00
12 MTA surcharge before MTA surcharge retaliatory tax credit (multiply line 11 by 17% (.17))	12		00
13 MTA surcharge retaliatory tax credit (see instructions)	13		
14 Total MTA surcharge due (subtract line 13 from line 12)	14		00

15a, 15b, 16

17 Total prepayments (from line 45)	17		00
18a Balance (see instructions)	18a		00
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)	<input type="checkbox"/>	19	
20 Interest on late payment (see instructions)	20		
21 Late filing and late payment penalties (see instructions)	21		
22 Balance due (add lines 18c through 21 and enter here; enter the payment amount on line A above)	22		00

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 2022 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 2016, attach separate computation		A 2016	B 2017	C 2018	D 2019	E 2020
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 2016 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 2017 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 2018 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 2019 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 2020 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 03-15-2021	26,235.00
40a	Second installment from Form CT-400	40a 06-15-2021	26,235.00
40b	Third installment from Form CT-400	40b 09-15-2021	26,235.00
40c	Fourth installment from Form CT-400	40c 12-15-2021	26,235.00
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	00
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	00

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 04-15-2022
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 04-10-2022

See instructions for where to file.



Claim for CAPCO Credit

Tax Law – Article 1 and Article 33

CT-33.1

All filers must enter tax period:

beginning ending

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		00
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		00
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		00
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		00
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		00

Part 2 – Computation of CAPCO credit used and carried forward

12 Tax (see instructions)	●	12	1,344,138	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		00	
15 Minimum tax (see instructions)	●	15	250	00	
16 Limitation on CAPCO credit to be used this period (subtract line 15 from line 14)	●	16		00	
17 CAPCO credit to be used in the current tax year (see instructions)	●	17		190,127	
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 <small>(Attach additional sheets if necessary)</small>	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 <small>(column B x column C)</small>
CTEF33M; 123ABC; 2019	1,901,270	0.1	973,154	00
		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)				00

Part 4 – Computation of CAPCO credit recapture

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

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

A Description of CAPCO <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



Claim for Retaliatory Tax Credits

Tax Law – Article 33, Sections 1511(c) and 1511(i)

CT-33-R

All filers must enter tax period:

beginning ending

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 2019, attach separate computation.	A 2019	B 2020	C 2021
1 Tax less credits (except for section 1511(c) retaliatory tax credit)	1 1,102,481.00	993,017.00	1,531,072.00
2 Section 1511(c) retaliatory tax credit claimed in 2019 and 2020.....	2 11,816.00	12,701.00	
3 Balance (subtract line 2 from line 1)	3		
4 90% of retaliatory taxes paid in 2021 on 2019 premiums and income (line 4 may not exceed line 3, column A)	4		
5 90% of retaliatory taxes paid in 2021 on 2020 premiums and income (line 5 may not exceed line 3, column B)	5	20,189.00	
6 90% of retaliatory taxes paid in 2021 on 2021 premiums and income (line 6 may not exceed line 1, column C)	6		17,655.00
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 2019, attach separate computation.	A 2019	B 2020	C 2021
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 2019 and 2020	10		
11 Balance (subtract line 10 from line 9)	11		
12 90% of retaliatory taxes paid to other states in 2021 because of 2019 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 2021 because of 2020 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 2021 because of 2021 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.



Depreciation Adjustment Schedule

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 entire net income (ENI)

List only depreciable property that requires or is entitled to a depreciation modification when computing ENI (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	- -									
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 taxable income (FTI) and the total of column I as a deduction from FTI 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 - 17	2,314,850 ⁰⁰	378,755 ⁰⁰		
B	03 - 01 - 19	107,850 ⁰⁰	640,885 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	
5 Total excess New York State depreciation deductions over federal depreciation deductions (add column F amounts)				5	

Part 3 – Summary of adjustments to ENI		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		
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

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:

beginning ending

Amended return <input type="checkbox"/>		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
--	------------------

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		00
2	\$20,000,001-\$40,000,000 of gross direct premiums	20,000,000	00	× 0.003	•	2		00
3	\$40,000,001-\$60,000,000 of gross direct premiums	20,000,000	00	× 0.002	•	3		00
4	Excess of \$60,000,000 of gross direct premiums	43,081,595	00	× 0.00075	•	4		00

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

5	First \$20,000,000 of reinsurance premiums	20,000,000	00	× 0.00225	•	5		00
6	\$20,000,001-\$40,000,000 of reinsurance premiums	20,000,000	00	× 0.0015	•	6		00
7	\$40,000,001-\$60,000,000 of reinsurance premiums	11,422,137	00	× 0.0005	•	7		00
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		00
10	Minimum tax.....		10	5,000	00
11	Tax due (enter the greater of line 9 or 10)	■	11		00

12a

12b

13

14	Total prepayments from line 27	•	14		00
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		00
20b	Amount of overpayment previously credited to 2022 MFI (see instructions)	•	20b		
20c	Balance of overpayment available (see instructions)	•	20c		00
21	Amount of overpayment to be credited to next period	■	21	15,000	00
22	Refund of overpayment (subtract line 21 from line 20c)	■	22	6,978	00

Composition of prepayments on line 14 (see instructions)

		Date paid	Amount
23	Mandatory first installment from Form CT-300 (see instructions)	03-15-2021	75,000.00
24a	Second installment from Form CT-400	06-15-2021	75,000.00
24b	Third installment from Form CT-400	09-15-2021	75,000.00
24c	Fourth installment from Form CT-400	12-15-2021	75,000.00
25	Payment with extension request (from Form CT-5, line 5)		
26	Overpayment credited from prior years (see instructions)		15,000.00
27	Total prepayments (add lines 23 through 26; enter here and on line 14)		00

Have you been audited by the Internal Revenue Service in the past 5 years? Yes No
 (if Yes, list years) 2017

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 04-15-2022
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
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or 45678912	Excl. code Date 04-10-2022

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

See instructions for where to file.

Test 13

Begins on next page

[Return to Test Chart](#)



CT-33-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 LL 3	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)		State or country of incorporation New York		
Number and street or PO box 33NL WA Harriman Campus		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 Direct Insurance & Reinsurance				

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
	A <input type="text" value="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 111234567
---	---------------------------------	-------------------------

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		00
2	Other non-life insurance company premiums from line 35 (see instr.) ●		× 0.02	●	2		00
3	Total tax on premiums (add lines 1 and 2)			●	3		00
4	Minimum tax.....				4		250 00
5	Tax due before credits (line 3 or line 4 amount, whichever is greater)			●	5		00
6	Tax credits (enter amount from line 47)			●	6		00
7	Tax due (subtract line 6 from line 5)			■	7		00
8a							
8b							
9							
10	Total prepayments from line 46			●	10		00
11a	Balance (see instructions)			●	11a		00
11b	Additional amount (see instructions).....			●	11b		
11c	Total before penalties and interest (see instructions).....			●	11c		00
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		00
16a	Overpayment (if line 7 is less than line 10, subtract line 7 from line 10)			●	16a		
16b	Amount of overpayment previously credited to 2022 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	13,194,567 00	57.00	
CEDING 2	41,057,369 00	76.00	
CEDING 3	28,001,081 00	100.00	
Totals from attached sheet.....			
24 Total (add column D amounts; enter here and include on line 28)		●	24

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

25	New York taxable premiums (see instructions)	• 25	59,274,152	00	
26	New York ocean marine premiums (see instructions)	• 26	884,590	00	
27	New York premiums for annuity contracts and insurance for the elderly (see instr.)	• 27	1,374,096	00	
28	New York premiums on reinsurance assumed (see instructions)	• 28	66,725,584	00	
29	Total New York gross premiums (add lines 25 through 28)	• 29		00	
30	New York premiums ceded that are included on line 29 (see instructions)	• 30	19,441,630	00	
31	Total New York premiums (subtract line 30 from line 29)	• 31		00	
32	Total premiums (see instructions)	• 32	990,864,979	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	23,174,191	00
35	Other non-life insurance premiums (enter here and in the first box on line 2)	35	36,099,961	00

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

36	New York gross direct premiums	• 36	57,830,309	00
37	Total gross direct premiums	• 37	405,374,417	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 03-15-2021	250,000 00
40	Second installment from Form CT-400	40 06-15-2021	246,350 00
41	Third installment from Form CT-400	41 09-15-2021	246,350 00
42	Fourth installment from Form CT-400	42 12-15-2021	246,350 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	•	00	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** 00
48 Total tax credits claimed above that are refund eligible (see instructions) **48** 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: • - -
 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) 555-2525
	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	Telephone number (518) 555-2626	Date 04-15-2022
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 998877654	Preparer's PTIN or SSN 654654654
	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 Excl. code 45678912	Date 04-10-2022

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 3	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)		State or country of incorporation New York		
Number and street or PO box 33NL WA Harriman Campus		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)	
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.)	<input type="text" value=""/> <input type="text" value="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	<input type="text" value=""/> <input type="text" value="00"/>	
1b MCTD premiums included on line 1a	1b	<input type="text" value="36,401,952"/> <input type="text" value="00"/>	
2 MCTD allocation percentage (divide line 1b by line 1a)	2	<input type="text" value=""/> <input type="text" value="00"/>	<input type="text" value=""/> %

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

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	<input type="text" value=""/> <input type="text" value="00"/>
11 Allocated tax (Form CT-33-NL filers multiply line 10 by line 2; Form CT-33 and Form CT-33-A filers multiply line 10 by line 9)	11	<input type="text" value=""/> <input type="text" value="00"/>
12 MTA surcharge before MTA surcharge retaliatory tax credit (multiply line 11 by 17% (.17))	12	<input type="text" value=""/> <input type="text" value="00"/>
13 MTA surcharge retaliatory tax credit (see instructions)	13	<input type="text" value=""/>
14 Total MTA surcharge due (subtract line 13 from line 12)	14	<input type="text" value=""/> <input type="text" value="00"/>

15a, 15b, 16

17 Total prepayments (from line 45)	17	<input type="text" value=""/> <input type="text" value="00"/>
18a Balance (see instructions)	18a	<input type="text" value=""/>
18b Additional amount (see instructions)	18b	<input type="text" value=""/>
18c Total before penalties and interest (see instructions)	18c	<input type="text" value=""/> <input type="text" value="00"/>
19 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	<input type="checkbox"/> 19	<input type="text" value=""/>
20 Interest on late payment (see instructions)	20	<input type="text" value=""/>
21 Late filing and late payment penalties (see instructions)	21	<input type="text" value=""/>
22 Balance due (add lines 18c through 21 and enter here; enter the payment amount on line A above)	22	<input type="text" value=""/> <input type="text" value="00"/>

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 2022 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 2016, attach separate computation		A 2016	B 2017	C 2018	D 2019	E 2020
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 2016 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 2017 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 2018 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 2019 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 2020 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 03-15-2021	26,000.00
40a	Second installment from Form CT-400	40a 06-15-2021	25,750.00
40b	Third installment from Form CT-400	40b 09-15-2021	25,750.00
40c	Fourth installment from Form CT-400	40c 12-15-2021	25,750.00
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	00
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	00

Third – party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) Jane Doe	Designee's phone number (518) 555-2626
	Designee's email address janedoe@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 Taxes Done Right	Signature of authorized person	Official title President
	Email address of authorized person janedoe@taxesdoneright.com	Telephone number (518) 555-2626	Date 04-15-2022
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 998877654	Preparer's PTIN or SSN 654654654
	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 04-10-2022

See instructions for where to file.



Claim for Rehabilitation of Historic Properties Credit

CT-238

Tax Law – Articles 9-A and 33

All filers must enter tax period:

beginning	01-01-2021	ending	12-31-2021
-----------	------------	--------	------------

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	22116XYZ2	2020-09-25
3			

Schedule B – Certified historic structure credit amounts

Property	A – Qualified rehabilitation expenditures	B – Multiply column A by 20% (.2)	C – Enter the lesser of column B or \$5,000,000
1	252,435.00	50,487.00	50,487.00
2	109,653.00	21,931.00	21,931.00
3			
Total from additional sheet(s), if any.....			

1	Total of column C amounts.....	1	50,487.00
2	Rehabilitation of historic properties credit from partnership(s) (from line 24; see instructions).....	2	
3	Subtotal (add lines 1 and 2).....	3	50,487.00
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	50,487.00
6	Rehabilitation of historic properties credit recapture (from line 23; New York S corporations, see instructions) ..	6	
7	Total rehabilitation of historic properties credit available (see instructions).....	7	50,487.00

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

8	Tax due before credits (see instructions).....	8	
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	313,607	00
20 Amount of federal credit on New York property originally allowed	• 20	671,500	00
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	90,550	00
23 New York recapture amount (multiply line 22 by line 21; enter here and on line 6)	• 23		00

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

Test 14

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, 2021. 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="01-01-2021"/>		ending <input type="text" value="12-31-2021"/>	
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 New York			
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)		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. (<i>Detach all check stubs; see instructions for details.</i>)	Payment enclosed
	6,989.00
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"/> B Yes <input checked="" type="checkbox"/> 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 (<i>see instructions</i>) <input type="checkbox"/> C <input checked="" type="checkbox"/>	
D. Do you have an interest in any partnerships? (<i>mark an X in the appropriate box</i>) <input type="checkbox"/> D Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
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 04-15-2022
Paid preparer use only <i>(see instr.)</i>	Firm's name (<i>or yours if self-employed</i>) Taxes Done Right	Firm's EIN 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
		Date 04-10-2022	

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 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2021 federal return? (see instructions) Yes • No •
- 7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax (from Part 3, line 20)	•	1a			
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	2,000.00		
12	Second installment (from Form CT-400)	12	750.00		
13	Third installment (from Form CT-400)	13	750.00		
14	Fourth installment (from Form CT-400)	14	750.00		
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"/>	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 2022 MFI	•	19b		
19c	Balance due	•	19c		
20a	Excess prepayments	•	20a		
20b	Amount previously credited to 2022 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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	• 1	-1,807,337	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	24,091,019.00	21,936,004.00	
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	11,688,041.00	15,991,405.00	
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)		
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	1,385,943.00	1,385,943.00
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		

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	32,097,041.00	32,097,041.00
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	531,447.00	531,447.00
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"/>	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



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, 2021. 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"/> 2021-01-01 ending <input type="checkbox"/> 2021-12-31	
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 2018-01-01	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.)	A

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 2022 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 2022 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	2,011,018.00	3,127,081.00	
19 Inventories owned	19			
20 Tangible personal property owned (see instructions)	20	61,075.00	121,075.00	
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		
25	Sales of electricity		
26	Net gains from sales of real property		
Section 210-A.3			
27	Rentals of real and tangible personal property		
28	Royalties from patents, copyrights, trademarks, and similar intangible personal property	861,981.00	1,385,943.00
29	Sales of rights for certain closed-circuit and cable TV transmissions of an event		
Section 210-A.4			
30	Sale, licensing, or granting access to digital products		
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"/>
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		
33	Net gains from sales of loans secured by real property		
34	Interest from loans not secured by real property (QFI <input type="checkbox"/>)		
35	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"/>)			
36	Interest from federal debt		
37			
38	Interest from NYS and its political subdivisions debt		
39	Net gains from federal, NYS, and NYS political subdivisions debt		
40	Interest from other states and their political subdivisions debt		
41	Net gains from other states and their political subdivisions debt		
Section 210-A.5(a)(2)(C) (QFI <input type="checkbox"/>)			
42	Interest from asset-backed securities and other government agency debt		
43	Net gains from government agency debt or asset-backed securities sold through an exchange		
44	Net gains from all other asset-backed securities		
Section 210-A.5(a)(2)(D) (QFI <input type="checkbox"/>)			
45	Interest from corporate bonds		
46	Net gains from corporate bonds sold through broker/dealer or licensed exchange		
47	Net gains from other corporate bonds		
Section 210-A.5(a)(2)(E)			
48	Net interest from reverse repurchase and securities borrowing agreements		
Section 210-A.5(a)(2)(F)			
49	Net interest from federal funds		
Section 210-A.5(a)(2)(I) (QFI <input type="checkbox"/>)			
50	Net income from sales of physical commodities		
Section 210-A.5(a)(2)(J) (QFI <input type="checkbox"/>)			
51	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"/>)			
52	Interest from other financial instruments		
53	Net gains and other income from other financial instruments		

Receipts from: (continued)		A MCTD		B New York State	
Section 210-A.5(b)					
54	Brokerage commissions	54			
55	Margin interest earned on behalf of brokerage accounts	55			
56	Fees for advisory services for underwriting or management of underwriting	56			
57	Receipts from primary spread of selling concessions	57			
58	Receipts from account maintenance fees	58			
59	Fees for management or advisory services	59	20,844,310.00		32,097,041.00
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	301,097.00		531,447.00
Section 210-A.11					
77	Discretionary adjustments	77			
78	Total (add lines 24 through 77 in columns A and B)	78			
79	MCTD receipts factor (divide line 78, column A, by line 78, column B)	79			%
Payroll		A MCTD		B New York State	
80	Wages and other compensation of employees except general executive officers.....	80	2,713,088.00		3,821,236.00
81	MCTD payroll factor (divide line 80, column A, by line 80, column B)	81			%
82	Total MCTD factors (add lines 23, 79, and 81)	82			%
83	MCTD apportionment percentage (Divide line 82 by three; if a factor is missing, see instructions. Enter here and on line 2.)	83			%

Composition of prepayments claimed on line 7 (see instructions)		Date paid	Amount
84	Mandatory first installment from Form CT-300 (see instructions)	2021-03-15	600.00
85	Second installment from Form CT-400	2021-06-15	100.00
86	Third installment from Form CT-400	2021-09-15	100.00
87	Fourth installment from Form CT-400	2021-12-15	100.00
88	Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13...		
89	Overpayment credited from prior years (see instructions)		
90	Add lines 84 through 89		
91	Overpayment credited from Form CT- <input type="text"/> Period <input type="text"/>		
92	Total prepayments (add lines 90 and 91; enter here and on line 7)		

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 2021-04-15
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this 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 2021-04-10

See instructions for where to file.



Investment and Other Exempt Income And Investment Capital

Legal name of corporation CTEF3M222	Employer identification number (EIN) 002190321
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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 / 151515 / 301 / 1				9,999		2018-10-15	
B	Stocks / 191919 / 404 / 2				999		2019-03-01	
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	4,444	2021-03-15	2,243,002	00	12,525	00	2,230,477	00
B	999	2021-06-01	1,454,435	00	7,525	00	1,446,910	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					
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 CTEF3M222	Employer identification number (EIN) 002190321
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Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the <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	819,426	00
5b	NOL carryforwards from new members who entered the group during the current tax year	•	5b		
5c	NOL carryback	•	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).

If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box •

A Tax period beginning and ending dates		B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B (see instr.; if necessary)
01-01-2021	12-31-2021	-1,717,294 00	
01-01-2020	12-31-2020	-819,426 00	
01-01-2019	12-31-2019	1,060,097 00	12-31-2018
01-01-2018	12-31-2018	-620,344 00	

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

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

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Subject to IRC §§ 381-384 or SRLY
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>

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

A Name	B EIN	C NOL available upon leaving the combined group		Former member's tax period in combined group	
				D Beginning date (mm-dd-yy)	E Ending date (mm-dd-yy)



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:

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 2021 corporation franchise, excise, or gross receipts tax after credits or enter the 2021 metropolitan transportation business tax (MTA surcharge) (if both, use separate forms)	1	<input type="text"/>
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	<input type="text"/>
3 Enter your 2020 corporation franchise, excise, or gross receipts tax after credits or enter the 2020 MTA surcharge ..	3	10,584
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	<input type="text"/>

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)	2021-03-15	2021-06-15	2021-09-15	2021-12-15
11 Required installments (see instructions)	2,345	2,345	2,345	2,345
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.....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13 Enter amount, if any, from line 19 of the preceding column.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14 Add lines 12 and 13.....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
16 In column A, enter the line 12 amount. For other columns, subtract line 15 from line 14. If zero or less, enter 0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17 If the amount on line 16 is zero, subtract line 14 from line 15. Otherwise, enter 0.....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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).....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
19 Overpayment – If line 11 is less than line 16, subtract line 11 from line 16.....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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)..	2022-04-15	2022-04-15	2022-04-15	2022-04-15
Number of days:				
21 From due date of installment to the date shown on line 20				
22 On line 21 after 3/15/21 and before 4/1/21.....				
23 On line 21 after 3/31/21 and before 7/1/21.....				
24 On line 21 after 6/30/21 and before 10/1/21.....				
25 On line 21 after 9/30/21 and before 1/1/22.....				
26 On line 21 after 12/31/21 and before 4/1/22.....				
27 On line 21 after 3/31/22 and before 7/1/22.....				
28 On line 21 after 6/30/22 and before 10/1/22.....				
29 On line 21 after 9/30/22 and before 1/1/23.....				
30 On line 21 after 12/31/22 and before 3/15/23.....				
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 ÷ 365 × %* × amount on line 18.....				
40 Add lines 31 through 39				
41 Underpayment penalty (see instructions)				
42 Add line 41, columns A through D; enter here and on your franchise tax return or MTA surcharge return				
43 Multiply line 11 by 80% (.8)				
44 Subtract line 11, column A from line 43				
45 Divide line 44 by three				

* 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 ENI, use the applicable tax base.

	A – 2018	B – 2019	C – 2020
46 Enter the period of 6 consecutive months for which the base period percentage is to be computed: ● [] through ● []			
47 Enter the ENI for the same 6 consecutive month period in preceding periods.. ●			
48 Enter the total ENI for the entire year in preceding periods			
49 In each column, enter as a percentage the result of dividing that column's line 47 by that column's line 48.....	%	%	%
50 Add the percentages in line 49, columns A, B, and C; enter the result here	%		
51 Base period percentage: Divide line 50 by three; enter the result here	%	If 70% or higher, continue with Schedule A, line 52a.	

Enter ENI for the following:	A	B – 1st 5 months	C – 1st 8 months	D – 1st 11 months
52a Tax year beginning in 2018				
52b Tax year beginning in 2019				
52c Tax year beginning in 2020				
53 Enter the total of the amounts that enter into the computation of the business income base for 2021 for the months delineated in each column...				
Enter ENI for the following periods:		1st 6 months	1st 9 months	Entire year
54a Tax year beginning in 2018				
54b Tax year beginning in 2019				
54c Tax year beginning in 2020				
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 2020 ENI or business income (as applicable) base multiplied by 2021 ENI or business income base tax rate (as applicable)	●	94	
95 2020 capital base multiplied by 2021 capital tax rate.....	●	95	
96 Enter the amount from line 94 or 95 as applicable.....		96	
97 2020 subsidiary capital base multiplied by 2021 subsidiary capital tax rate	●	97	
98 Any other taxes (see instructions)	●	98	
99 Add lines 96, 97, and 98.....		99	
100 2020 tax credits	●	100	
101 Recomputed tax (subtract line 100 from line 99); enter here and on line 4.....		101	



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:

Legal name of corporation CTEF3M222	Employer identification number 002190321
--	---

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

Part 1 – Annual payment

1 Enter your 2021 corporation franchise, excise, or gross receipts tax after credits or enter the 2021 metropolitan transportation business tax (MTA surcharge) (if both, use separate forms)	1	
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 2020 corporation franchise, excise, or gross receipts tax after credits or enter the 2020 MTA surcharge ..	3	2,709
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)	2021-03-15	2021-06-15	2021-09-15	2021-12-15
11 Required installments (see instructions)	468	468	468	468
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.				
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.....				
18 Underpayment – If line 16 is less than or equal to line 11, subtract line 16 from line 11. Otherwise, go to line 19 (see instructions).....				
19 Overpayment – If line 11 is less than line 16, subtract line 11 from line 16.....				

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)..	2021-03-15	2022-04-15	2022-04-15	2022-04-15
Number of days:				
21 From due date of installment to the date shown on line 20				
22 On line 21 after 3/15/21 and before 4/1/21.....				
23 On line 21 after 3/31/21 and before 7/1/21.....				
24 On line 21 after 6/30/21 and before 10/1/21.....				
25 On line 21 after 9/30/21 and before 1/1/22.....				
26 On line 21 after 12/31/21 and before 4/1/22.....				
27 On line 21 after 3/31/22 and before 7/1/22.....				
28 On line 21 after 6/30/22 and before 10/1/22.....				
29 On line 21 after 9/30/22 and before 1/1/23.....				
30 On line 21 after 12/31/22 and before 3/15/23.....				
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 ÷ 365 × %* × amount on line 18.....				
40 Add lines 31 through 39				
41 Underpayment penalty (see instructions)				
42 Add line 41, columns A through D; enter here and on your franchise tax return or MTA surcharge return				
43 Multiply line 11 by 80% (.8)				
44 Subtract line 11, column A from line 43				
45 Divide line 44 by three				

* 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 ENI, use the applicable tax base.

	A – 2018	B – 2019	C – 2020
46 Enter the period of 6 consecutive months for which the base period percentage is to be computed: ● [] through ● []			
47 Enter the ENI for the same 6 consecutive month period in preceding periods.. ●			
48 Enter the total ENI for the entire year in preceding periods			
49 In each column, enter as a percentage the result of dividing that column's line 47 by that column's line 48.....	%	%	%
50 Add the percentages in line 49, columns A, B, and C; enter the result here	%		
51 Base period percentage: Divide line 50 by three; enter the result here	%	If 70% or higher, continue with Schedule A, line 52a.	

Enter ENI for the following:	A	B – 1st 5 months	C – 1st 8 months	D – 1st 11 months
52a Tax year beginning in 2018				
52b Tax year beginning in 2019				
52c Tax year beginning in 2020				
53 Enter the total of the amounts that enter into the computation of the business income base for 2021 for the months delineated in each column...				
Enter ENI for the following periods:		1st 6 months	1st 9 months	Entire year
54a Tax year beginning in 2018				
54b Tax year beginning in 2019				
54c Tax year beginning in 2020				
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 2020 ENI or business income (as applicable) base multiplied by 2021 ENI or business income base tax rate (as applicable)	●	94	
95 2020 capital base multiplied by 2021 capital tax rate.....	●	95	
96 Enter the amount from line 94 or 95 as applicable.....		96	
97 2020 subsidiary capital base multiplied by 2021 subsidiary capital tax rate	●	97	
98 Any other taxes (see instructions)	●	98	
99 Add lines 96, 97, and 98.....		99	
100 2020 tax credits	●	100	
101 Recomputed tax (subtract line 100 from line 99); enter here and on line 4.....		101	



New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation CTEF3M222	Employer identification number (EIN) 002190321
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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 - 211	217,234	00		1i	A -	00	
1b	•	A - 505	31,609	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 -508	131,249	00	6i	S -	00	
6b	S -513	27,551	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



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

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

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	250
12	ALS Research and Education	12	100
13	Home Delivered Meals for Seniors	13	75
14	Leukemia, Lymphoma, and Myeloma Fund	14	200

Part 2 – Total

1 Total (add Part 1, lines 1 through 14; see instructions)	1	
--	---	--

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, 2021. 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="2021-01-01"/>		ending <input type="text" value="2021-12-31"/>	
Employer identification number (EIN) <input type="text" value="002190214"/>		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 type="checkbox"/>		
Legal name of corporation <input type="text" value="CTEF37"/>				Trade name/DBA			
Mailing address <input type="text" value="37 WA Harriman Campus"/>				State or country of incorporation <input type="text" value="New York"/>			
Date of incorporation <input type="text" value="2007-04-01"/>				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="Escrow Company"/>				NAICS business code number (from NYS Pub 910) <input type="text" value="531539"/>			
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 type="checkbox"/> Yes <input checked="" 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) 555-1212		Date 04-15-2021
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	State ZIP code NY 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912	or Excl. code	Date 04-10-2021	

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 134
- 2 Wages paid to New York State employees 13,709,641
- 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. 4
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box 5
- 6 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2021 federal return? (see instructions) Yes • No •
- 7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax (from Part 3, line 20)	•	1a			
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	366,800	00		
12	Second installment (from Form CT-400)	12	366,800	00		
13	Third installment (from Form CT-400)	13	366,800	00		
14	Fourth installment (from Form CT-400)	14	366,800	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"/>	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			1,467,200

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

19a	Underpayment	•	19a			
19b	Additional amount for 2022 MFI	•	19b			
19c	Balance due	■	19c			
20a	Excess prepayments	•	20a		90,059	
20b	Amount previously credited to 2022 MFI	•	20b			
20c	Overpayment	•	20c		90,059	
21	Amount of overpayment to be credited to next period	■	21			
22	Balance of overpayment available (subtract line 21 from line 20c)	•	22		90,059	
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		90,059	
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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	• 1	21,374,103.00
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	1,860,437,101 ⁰⁰	2,057,086,117 ⁰⁰	
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	303,798,006 ⁰⁰	689,631,192 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)		
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		<input type="checkbox"/>
2	Sales of electricity		<input type="checkbox"/>
3	Net gains from sales of real property		<input type="checkbox"/>
Section 210-A.3			
4	Rentals of real and tangible personal property		<input type="checkbox"/>
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property		<input type="checkbox"/>
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event		<input type="checkbox"/>
Section 210-A.4			
7	Sale, licensing, or granting access to digital products		<input type="checkbox"/>

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

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	319,044,906	319,044,906
34	Receipts from primary spread of selling concessions	144,096,868	144,096,868
35	Receipts from account maintenance fees	201,936,071	201,936,071
36	Fees for management or advisory services	2,703,340	2,703,340
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	140,715	140,715
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"/>	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**



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.

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	1,549,562	
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	2,741,338	
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	7,316 ⁰⁰	
5b NOL carryforwards from new members who entered the group during the current tax year	•	5b		
5c NOL carryback	•	5c		
5d Subtotal (add lines 5a, 5b, and 5c)	•	5d	7,316	
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	7,316	
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	7,316	
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	7,316	

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

If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box •

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	21,374,103	
01-01-2020	12-31-2020	11,619,846	
01-01-2019	12-31-2019	-7,316	
01-01-2018	12-31-2018	8,654,421	
01-01-2017	12-31-2017	1,619,432	
01-01-2016	12-31-2016	876,945	12-31-2015
01-01-2015	12-31-2015	-18,648	

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

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

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Subject to IRC §§ 381-384 or SRLY
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>

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

A Name	B EIN	C NOL available upon leaving the combined group		Former member's tax period in combined group	
				D Beginning date (mm-dd-yy)	E Ending date (mm-dd-yy)



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	354,750.00
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 – Articles 9-A and 33

All filers must enter tax period:

beginning	2021-01-01	ending	2021-12-31
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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	36258JUT349	05-20-2015
2	123 Main St, Albany, NY 12227	41111JUT913	01-13-2017
3			

Schedule B – Certified historic structure credit amounts

Property	A – Qualified rehabilitation expenditures	B – Multiply column A by 20% (.2)	C – Enter the lesser of column B or \$5,000,000
1	1,360,590.00		
2	995,815.00		
3			
Total from additional sheet(s), if any..... •			

1	Total of column C amounts..... •	1	
2	Rehabilitation of historic properties credit from partnership(s) (from line 24; see instructions) •	2	
3	Subtotal (add lines 1 and 2)..... •	3	
4	Unused rehabilitation of historic properties credit carried over from previous tax years •	4	
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	219,540	00
20 Amount of federal credit on New York property originally allowed	• 20	967,940	00
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	520,325	00
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 ending

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.

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)..... <input type="text" value="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="text" value="2"/>						

3 Does the amount on line 1 equal or exceed the amount on line 2? (see instructions)..... 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="text" value="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="text" value="5"/>						

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

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

Test year _____ to _____ (mm-yy)	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs					
7 Test year employment number within the EZs in 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 <input type="text"/> ; benefit period factor (from table below).....	20	<input type="text"/>
21	Employment increase factor (from line 13).....	21	<input type="text"/>
22	Zone allocation factor (from line 19).....	22	<input type="text"/>
23	Tax factor (see instructions).....	23	<input type="text"/>
24	QEZE tax reduction credit (multiply line 20 by line 21 by line 22 by line 23).....	24	<input type="text"/>

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

25	Enter your franchise tax before credits (see instructions).....	25	<input type="text"/>
26	Tax credits claimed before the QEZE tax reduction credit (if applying multiple credits on your franchise tax return, see instructions).....	26	<input type="text"/>
27	Subtract line 26 from line 25.....	27	<input type="text"/>
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	<input type="text"/>
29	Credit limitation (subtract line 28 from line 27).....	29	<input type="text"/>
30	QEZE tax reduction credit used (see instructions).....	30	<input type="text"/>

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 2021-01-01 ending 2021-12-31

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) 2019-06-28

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	53	53	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	20	20
b	Number in base year 2	12-08	16	17	17	18
c	Number in base year 3	12-07		13	16	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 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	152	152	155	155		
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	59	60	60	63
b	Number in base year 2	12-08	56	57	56	57
c	Number in base year 3	12-07		53	56	57
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	18	20	20	20	
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 2,150,500.00	4,325,100.00
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 2,879,500.00	9,028,800.00
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 2021-01-01 ending 2021-12-31

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

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)

**This page was intentionally left blank.
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 ending

Legal name of corporation <input type="text" value="CTEF37"/>	Employer identification number (EIN) <input type="text" value="002190214"/>
• Name of empire zone(s): Indicate whether each zone is a development zone (DZ) or investment zone (IZ) (attach additional sheets if necessary). <input type="text" value="Albany Wasteland"/>	

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

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

Year of the business tax benefit period (see instructions)

Schedule H – Employment test for 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	53	53	54	<input type="text" value=""/>
31 Current tax year employment number within all EZs (do not round; see instructions)						31
Base period employment number		March 31	June 30	September 30	December 31	Total
	Tax year ending (mm-yy)					
a	Number in base year 1	12-09	18	20	20	20
b	Number in base year 2	12-08	16	17	17	18
c	Number in base year 3	12-07		13	16	16
d	Number in base year 4					
e Total number of full-time employees within all EZs in the base period						<input type="text" value=""/>
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		152	152	155	155	<input type="text" value=""/>
34 Current tax year employment number in New York State (do not round)						34
Base period employment number		March 31	June 30	September 30	December 31	Total
	Tax year ending (mm-yy)					
a	Number in base year 1	12-09	59	60	60	63
b	Number in base year 2	12-08	56	57	56	57
c	Number in base year 3	12-07		53	56	57
d	Number in base year 4					
e Total number of full-time employees in New York State in the base period						<input type="text" value=""/>
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 (<i>see instructions</i>)	•	37	
38 Base period employment number in the EZs in which you are certified (<i>see instructions</i>)	•	38	
39 Net new employment number (<i>subtract line 38 from 37</i>)	•	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	
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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 <i>(see instructions)</i>	D Total wages, health benefits, and retirement benefits	E Eligible wages, health benefits, and retirement benefits included in column D <i>(enter no more than \$40,000 per employee)</i>
Karen Smith	245-84-5745	Albany Wasteland DZ	143,500 00	
Donna Summers	591-12-2134	Albany Wasteland DZ	71,250 00	
Jimmy Smith	190-77-5914	Albany Wasteland DZ	39,500 00	

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

41 Total eligible wages, health benefits, and retirement benefits (<i>add column E amounts; see instructions</i>) ...	•	41	
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(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		31,700.00
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
222 Wasteland Place, Albany, NY 12227	Albany	778,500.00		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, 2021. 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="2021-01-01"/>		ending <input type="text" value="2021-12-31"/>	
Employer identification number (EIN) <input type="text" value="002190215"/>		File number <input type="text" value="AA 1"/>	Business telephone number <input type="text" value="(518) 555-2626"/>		If you claim an overpayment, mark an X in the box <input type="checkbox"/>		
Legal name of corporation <input type="text" value="CTEF246"/>				Trade name/DBA			
Mailing address <input type="text" value="246 WA Harriman Campus"/>				State or country of incorporation <input type="text" value="New York"/>			
Care of (c/o)				Date of incorporation <input type="text" value="2014-04-01"/>		Foreign corporations: date began business in NYS	
City <input type="text" value="Albany"/>		U.S. state/Canadian province		ZIP/Postal code		Country (if not United States)	
Principal business activity in NYS <input type="text" value="Motion Picture Production"/>				NAICS business code number (from NYS Pub 910) <input type="text" value="512110"/>			
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"/>	
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) 555-2525
	Designee's email address 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 John Doe	Signature of authorized person	Official title President
	Email address of authorized person johndoe@taxesdoneright.com	Telephone number (518) 555-2626	Date 2022-04-15
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 or 45678912	Excl. code <input type="checkbox"/>
		Date 2022-04-10	

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 71
- 2 Wages paid to New York State employees 3,940,500.00
- 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 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2021 federal return? (see instructions) Yes • No •
- 7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax (from Part 3, line 20)	•	1a			
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		1,250	00	
12	Second installment (from Form CT-400)	12		1,250	00	
13	Third installment (from Form CT-400)	13		1,250	00	
14	Fourth installment (from Form CT-400)	14		1,250	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"/>	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 2022 MFI	•	19b			
19c	Balance due	■	19c			
20a	Excess prepayments	•	20a			
20b	Amount previously credited to 2022 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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	•	1	54,899,050	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	475,711,340.00	491,008,673.00	
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	39,844,112.00	43,700,556.00	
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)		
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	5,637,056.00	26,317,621.00
2	Sales of electricity	•	2		
3	Net gains from sales of real property	•	3		
Section 210-A.3					
4	Rentals of real and tangible personal property	•	4		
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property	•	5	13,037,055.00	53,117,269.00
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event	•	6	7,441,091.00	37,081,992.00
Section 210-A.4					
7	Sale, licensing, or granting access to digital products	•	7	4,801,673.00	21,088,421.00

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

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

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

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

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	3,150,500 00	19,918,224 00
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"/>	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



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"/>	2014-12-31
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 <i>(column E x column F)</i>	H Remaining PNOLC subtraction pool <i>[column E - (column C x column G)]</i>
A	7	974,634.00	974,634.00	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		
7	Unexhausted PNOLC subtraction <i>(add lines 5 and 6)</i>	•	7		

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.

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		
5c	NOL carryback	•	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		



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	176,945	00
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		
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		
13 Subtract line 11 from line 5	• 13		
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
Total from additional sheet(s), if any		•
18 Total credit amount allocated from partnerships (enter here and on line 2)		• 18

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



Department of Taxation and Finance
**Claim for Empire State Film
 Production Credit**
 Tax Law – Sections 24 and 210-B.20

CT-248

All filers must enter tax period: beginning ending

Legal name of corporation CTEF246	Employer identification number (EIN) 002190215
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See Form CT-248-I, *Instructions for Form CT-248*, before completing.
 Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of your certificate of tax credit.

A Film production credit allocation year, if applicable (<i>from your certificate of tax credit; see instructions</i>).....	•	A	2019
B Film production credit allocation year, if applicable (<i>from the partnership's certificate of tax credit; see instr.</i>) ..	•	B	

Part 1 – Computation of film production credit available for use (*see instructions for each line in Part 1*)

1 Film production credit	•	1	225,500	00
2 Amount of line 1 available for the current tax year	•	2	225,500	00
3 Credit available from prior years.....	•	3	25,000	00
4 Film production credit from partnership(s) (<i>from line 15</i>).....	•	4		
5 Total film production credit available in the current tax year	•	5		

Part 2 – Computation of film production credit used, refunded, and credited as an overpayment to next year's tax
(New York S corporations do not complete this part)

6 Tax due before credits (<i>see instructions</i>)	•	6		
7 Tax credits claimed before the film production credit (<i>if none enter 0; see instructions</i>)	•	7		
8 Tax after application of all other credits (<i>subtract line 7 from line 6</i>)	•	8		
9 Fixed dollar minimum tax (<i>see instructions</i>)	•	9		
10 Limitation on film production credit to be used this period (<i>subtract line 9 from line 8; if line 8 is less than line 9, enter 0</i>).....	•	10		
11 Film production credit to be used this year (<i>see instructions</i>)	•	11		
12 Amount of film production credit available for refund (<i>subtract line 11 from line 5</i>)	•	12		
13 Amount of film production credit you want to be refunded (<i>limited to the amount on line 12; see instructions</i>)	•	13		
14 Amount of refundable film production credit you want to be applied to next year's tax (<i>subtract line 13 from line 12; see instructions</i>)	•	14		

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

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s) if any.....		
15 Total credit amount allocated from partnership(s) for the current year (<i>enter here and on line 4</i>)		15

Part 4 – Amount of credit to be claimed in succeeding tax years (*see line 2 instructions*)

16 Amount of credit to be claimed for 2022 (<i>see instructions</i>)	•	16	
17 Amount of credit to be claimed for 2023 (<i>see instructions</i>)	•	17	

C 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
--------------------------------------	---

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	453,750	00
1b Amount of line 1a available for the current tax year (see instructions)	• 1b	311,805	00
1c Post-production credit from prior years (see instructions)	• 1c		
2 Post-production credit from partnership(s) (from line 18; see instructions)	• 2		
3 Add lines 1b, 1c, and 2 (New York S corporations see instructions)	• 3		
4 Unused post-production credit carried over from the previous tax year (see instructions)	• 4		
5 Total post-production credit available in the current tax year (add lines 3 and 4)	• 5		

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		
7 Tax credits claimed before the post-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 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		
11 Post-production credit to be used this year (see instructions)	• 11		
12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0	• 12		
13 Subtract line 11 from line 5	• 13		
14 Amount available for carryforward (multiply line 12 by 50% (.5))	• 14		
15 Amount of post-production credit available for refund (subtract line 14 from line 13)	• 15		
16 Amount of post-production credit you want to be refunded (limited to the amount on line 15; see instructions)	• 16		
17 Amount of refundable post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions)	• 17		

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

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

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

19 Amount of credit to be claimed for 2022 (see instructions)	• 19	
20 Amount of credit to be claimed for 2023 (see instructions)	• 20	

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



Empire State Musical and Theatrical Production Credit

CT-642

Tax Law – Article 1, Section 24-a and Article 9-A, Section 210-B.47

All filers must enter tax period: beginning ending

Legal name of corporation CTEF246	Employer identification number (EIN) 002190215
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File this form with Form CT-3, CT-3-A, or CT-3-S.

- A Credit allocation year (from your certificate of tax credit) ●
- B Certificate number (from your certificate of tax credit) ●
- C If you are claiming this credit as a corporate partner, mark an X in the box..... ●

You must attach a copy of the certificate of tax credit issued by Empire State Development (ESD).

Schedule A – Computation of credit

1 Empire State musical and theatrical production tax credit (see instructions)	●	1	355,755.00
--	---	----------	------------

Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Total from additional sheet(s), if any	●	
2 Total credit amount allocated from partnership(s) (add column C amounts)	●	2
3 Total credit (add lines 1 and 2; New York S corporations, see instructions).....	●	3

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 Tax after application of credits (subtract line 5 from line 4)	●	6	
7 Tax limitation (see instructions)	●	7	
8 Limitation on credit (subtract line 7 from line 6; if 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; enter here and on your franchise tax return)	●	9	
10 Unused credit (subtract line 9 from line 3)	●	10	
11 Amount of credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	●	11	
12 Amount of credit to be applied as an overpayment to next year's tax (subtract line 11 from line 10; enter here and on your franchise tax return).....	●	12	



Department of Taxation and Finance

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 ESD to participate in the New York City musical and theatrical production tax credit program.

B Name and EIN of the business certified by ESD to participate in the New York City musical and theatrical production tax credit program. • <input type="text" value="CTEF246"/>	EIN
	002190215
	12-31-2021
C Completion date	ABC123D4
D Certificate number	

Schedule A – Computation of credit

1 New York City musical and theatrical production tax credit (see instructions)	1	15,000.00
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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
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 (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		
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		
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		

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, 2021. 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"/> 2021-01-01		ending <input type="checkbox"/> 2021-12-31	
Employer identification number (EIN) 002190216		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 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 2013-05-10		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 Marketing				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 <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"/>	
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 (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 04-15-2022
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	
	Email address of individual preparing this return billsmith@taxesdoneright.com		Preparer's NYTPRIN 45678912		State NY	
				ZIP code 12227		Date 04-10-2022

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" value=""/>	<input type="checkbox"/>	<input type="text" value=""/>
- 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" value=""/>	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 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2021 federal return? (see instructions) Yes • No •
- 7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax (from Part 3, line 20)	•	1a			
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	20,000	00		
12	Second installment (from Form CT-400)	12	20,000	00		
13	Third installment (from Form CT-400)	13	20,000	00		
14	Fourth installment (from Form CT-400)	14	20,000	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 12-31-2020"/>	16	23,177	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 2022 MFI	•	19b			
19c	Balance due	■	19c			
20a	Excess prepayments	•	20a			
20b	Amount previously credited to 2022 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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	●	1	82,307,046	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	564,401,936.00	601,841,307.00	
2	Real property and marketable securities included on line 1	11,518,557.00	13,943,229.00	
3	Subtract line 2 from line 1			
4	Real property and marketable securities at fair market value	19,347,095.00	23,635,995.00	
5	Adjusted total assets (add lines 3 and 4)			
6	Total liabilities	117,488,903.00	136,406,227.00	
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)		
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	131,204,607.00	254,670,044.00
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event	294,754,346.00	691,010,613.00
Section 210-A.4			
7	Sale, licensing, or granting access to digital products	19,440,995.00	37,014,333.00

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		
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	77,229,019.00	178,217,993.00
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	9,038,682.00	23,741,071.00
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)* •

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"/>	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



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	11,937,121.00		
7	Net capital gains in excess of losses from investment capital from stocks actually held more than one year	7	4,566,007.00		
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	1,537,801.00		
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	628,798.00		
17	Interest deductions indirectly attributable to investment capital or to gross investment income	17	469,002.00		
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			40,000		04-18-2018	
B	XYZ Corp / 121212 / 12 / 1			22,500		05-01-2019	
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	2,500	11-15-2021	645,000	00	175,000	00	
B	900	11-15-2021	267,000	00	68,500	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		485	06-24-2016	
B					
C					
D					
E					
F					
G					
Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities attributable	H Net average FMV
A			171,690.00	31,250.00	
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)					
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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) 02190216
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Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

1	Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the <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		390,558.00
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	673,401.00	
5b	NOL carryforwards from new members who entered the group during the current tax year	•	5b		
5c	NOL carryback	•	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).*

If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B (see instr.; if necessary)
01/01/2021-12/31/2021	32,398,090	
01/01/2020-12/31/2020	49,055,933	
01/01/2019-12/31/2019	19,335,908	
01/01/2018-12/31/2018	-673,401	
01/01/2017-12/31/2017	11,088,639	
01/01/2016-12/31/2016	27,693,784	
01/01/2015-12/31/2015	11,563,789	

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 ending

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	1,825,117	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	05/21/2019	06/20/2021	36	11		3,350,288.00	

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	2021-01-01	ending	2021-12-31
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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		
3	Subtotal (add lines 1 and 2)		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 sheet(s) as necessary; see instructions)

A	B	C	D	E	F	G
Description of property (list items separately)	Principal use	Date acquired (mm-dd-yy)	Life (years)	Investment credit base	Investment tax credit (column E × standard rate; see Rate schedule 1 in Form CT-46-I)	Investment tax credit on R&D property (R&D property in column E × optional rate; see Rate schedule 1 in Form CT-46-I)
Office Building	Head Quarters	02-15-17	25	2,775,000.00		
Manufacturing Plant	R & D	07-01-18	20	12,500,000.00		
Amounts from attached list						
20	Add column F amounts (enter here and on line 1)			20		
21	Add column G amounts (enter here and on line 2)				21	

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

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

A Use with Schedule C, line 26, first succeeding year	A Year	B March 31	C June 30	D September 30	E December 31	F Total (B+C+D+E)	G Average	H* Percent %
22 Number of New York State employees in employment base year	2018	178	178	178	179			
23 Number of New York State employees in current tax year	2021	182	183	183	183			
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	2017	175	175	175	178			
25 Number of New York State employees in current tax year	2021	182	183	183	183			

*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	2019	38,750.00	
27 Information for second succeeding year: use line 25, column H, to determine rate	2018	38,750.00	
28 Add column C amounts (enter here and on line 4)			28

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

A Description of property	B Date of acquisition or rehabilitation (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Total original investment tax credit allowed	H Recaptured investment tax credit (F × G)
29 Total recaptured investment tax credit from attached sheet(s)							29
30 Recaptured investment tax credit (add column H amounts and line 29)							30
31 Additional recapture (see instructions)							31
32 Add lines 30 and 31 (enter here and on line 9)							32



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	1,224,487			1i	00	
1b		A - 218	165,305			1j	00	
1c		A -				1k	00	
1d		A -				1l	00	
1e		A -				1m	00	
1f		A -				1n	00	
1g		A -				1o	00	
1h		A -				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 -				3j	00	
3c		EA -				3k	00	
3d		EA -				3l	00	
3e		EA -				3m	00	
3f		EA -				3n	00	
3g		EA -				3o	00	
3h		EA -				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 - 111	4,500,000	00	6i	S -	00	
6b	S - 115	1,923,901	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	131,350.00
2	32 GIANT PL SCHENECTADY, NY 12301	77,125.00
3	15 BUFFALO AVE CLIFTON PARK, NY 12065	89,875.00
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)	1 131,350.00
2	Tax credit rate (20%)	2 .20
3	Tax credit (multiply line 1 by line 2)	3 26,270.00
4	Partner: Enter your share of the credit from your partnership(s) (from line 14; see instructions)	4 0.00
5	Add lines 3 and 4 (New York S corporations, see instructions)	5 26,270.00
6	Recapture of credit (from line 17; see instructions)	6 0.00
7	Total credit computed for the current tax year (see instructions)	7 26,270.00

Schedule B – Computation of credit used (New York S corporations do not complete this schedule)

8	Tax due before credits (see instructions)	8 0.00
9	Tax credits claimed before this credit (see instructions)	9 0.00
10	Net tax (subtract line 9 from line 8)	10 0.00
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 0.00
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 0.00



Life Sciences Research and Development Tax Credit

CT-648

Tax Law – Article 1, Section 43 and Article 9-A, Section 210-B(52)

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
-------------------------------------	---

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 002190216	
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	<input type="text"/>	<input type="text"/>
2 Partner: Enter your share of the credit from your partnership(s) from line 13	•	2	<input type="text"/>	<input type="text"/>
3 Total credit (add lines 1 and 2; New York S corporations, see instructions)	•	3	<input type="text"/>	<input type="text"/>

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	<input type="text"/>	<input type="text"/>
5 Tax credits claimed before this credit (see instructions)	•	5	<input type="text"/>	<input type="text"/>
6 Subtract line 5 from line 4	•	6	<input type="text"/>	<input type="text"/>
7 Fixed dollar minimum tax (see instructions)	•	7	<input type="text"/>	<input type="text"/>
8 Credit limitation (subtract line 7 from line 6; if zero or less, enter 0)	•	8	<input type="text"/>	<input type="text"/>
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	<input type="text"/>	<input type="text"/>
10 Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	•	10	<input type="text"/>	<input type="text"/>
11 Tax credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	•	11	<input type="text"/>	<input type="text"/>
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	<input type="text"/>	<input type="text"/>

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
03-15-2021	Albany, NY	Food Pantry 1	111444555	45,500.00
05-19-2021	Schenectady, NY	Food Pantry 2	454545454	39,000.00
06-17-2021	Clifton Park, NY	Food Pantry 3	676676676	41,500.00
10-10-2021	Syracuse, NY	Food Pantry 4	987987987	111,355.00
Total of column E amounts from additional sheets, if any				
14 Total of all column E amounts				14 237,355.00
15 Multiply line 14 by 25% (.25)				15 59,339.00
16 Enter the lesser of line 15 or 5,000 (enter here and on line 1)				16 5,000.00



Empire State Apprenticeship Tax Credit

CT-650

Tax Law – Article 9-A, Section 210-B(49)

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF44	Employer identification number (EIN) 002190216
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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 tax credit issued by the New York State Department of Labor (NYS DOL).

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 H, and Schedules A, B (line 3), 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 H and Schedules A and B (line 3).

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

Certificate information

On lines B through H below, enter the information from your final certificate of tax credit, Part A.

B Enter the name and EIN of the business certified by the NYS DOL to participate in the Empire State Apprenticeship Tax Credit Program.

Name of certified business CTEF44	EIN 002190216
--------------------------------------	------------------

C Certificate number XYZ121898

D Allocation year 2021

E Total number of apprentices **without** a mentor 3

F Total number of apprentices **with** a mentor 4

G Total number of disadvantaged youth **without** a mentor 0

H Total number of disadvantaged youth **with** a mentor 2

Schedule A – Computation of credit

1 Empire State apprenticeship tax credit (see instructions) **1** 26,000⁰⁰

Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Certificate number	D Credit amount allocated
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 <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		

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, 2021. 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"/> 2021-01-01		ending <input type="checkbox"/> 2021-12-31	
Employer identification number (EIN) 002190218		File number AA 1	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 CTEF601				Trade name/DBA			
Mailing address Care of (c/o)				State or country of incorporation New York			
Number and street or PO box 601 Harriman Campus			Date of incorporation 2001-03-25	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 Agricultural Sales			NAICS business code number (from NYS Pub 910) 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 <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"/> 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) 555-2626
	Designee's email address billsmith@taxesdoneright.com		PIN 315280

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) 555-2525		Date 04-15-2022
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 54678912		Excl. code	Date 04-10-2022

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 450,000 00
- 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 27
- 2 Wages paid to New York State employees 2 795,050 00
- 3 Number of business establishments in New York State 3 2
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box 4
- 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" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>
- 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 • <input checked="" type="checkbox"/>	1120 consolidated • <input type="checkbox"/>	1120-REIT or 1120-RIC <input type="checkbox"/>	1120S • <input type="checkbox"/>	1120F • <input type="checkbox"/>	1120-H <input type="checkbox"/>
--	--	--	----------------------------------	----------------------------------	---------------------------------
- 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" value=""/>	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 • <input type="checkbox"/>	CT-3.2 • <input type="checkbox"/>	CT-3.3 • <input type="checkbox"/>	CT-3.4 • <input checked="" type="checkbox"/>	CT-60 • <input type="checkbox"/>	CT-225 • <input type="checkbox"/>	CT-227 • <input type="checkbox"/>
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 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
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box 5
- 6 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2021 federal return? (see instructions) Yes • No •
- 7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax (from Part 3, line 20)	•	1a			
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	00		
12	Second installment (from Form CT-400)	12	500	00		
13	Third installment (from Form CT-400)	13	500	00		
14	Fourth installment (from Form CT-400)	14	500	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"/>	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 2022 MFI	•	19b			
19c	Balance due	■	19c			
20a	Excess prepayments	•	20a			
20b	Amount previously credited to 2022 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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	• 1	390,000	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	3,661,034.00	3,077,413.00	
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	981,077.00	1,031,411.00	
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)		
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	407,844.00	933,701.00
2	Sales of electricity	•	2		
3	Net gains from sales of real property	•	3		
Section 210-A.3					
4	Rentals of real and tangible personal property	•	4		
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property	•	5		
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event	•	6		
Section 210-A.4					
7	Sale, licensing, or granting access to digital products	•	7		

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

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

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

Section 210-A.5(a)(2)(A)					
9	Interest from loans secured by real property	•	9		
10	Net gains from sales of loans secured by real property	•	10		
11	Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	•	11		
12	Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	•	12		
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)					
13	Interest from federal debt	•	13		
14					
15	Interest from NYS and its political subdivisions debt	•	15		
16	Net gains from federal, NYS, and NYS political subdivisions debt	•	16		
17	Interest from other states and their political subdivisions debt	•	17		
18	Net gains from other states and their political subdivisions debt	•	18		
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)					
19	Interest from asset-backed securities and other government agency debt	•	19		
20	Net gains from government agency debt or asset-backed securities sold through an exchange	•	20		
21	Net gains from all other asset-backed securities	•	21		
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)					
22	Interest from corporate bonds	•	22		
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange	•	23		
24	Net gains from other corporate bonds	•	24		
Section 210-A.5(a)(2)(E)					
25	Net interest from reverse repurchase and securities borrowing agreements	•	25		
Section 210-A.5(a)(2)(F)					
26	Net interest from federal funds	•	26		
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)					
27	Net income from sales of physical commodities	•	27	321,068.00	691,170.00
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)					
28	Marked to market net gains	•	28		
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		

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	41,179 00	132,940 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"/>	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



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.

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			
5c NOL carryback	•	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			



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	2021-01-01	ending	2021-12-31
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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	13,780	00
2 Investment tax credit on research and development (R&D) property at the optional rate (from line 21)	• 2		
3 Subtotal (add lines 1 and 2)	• 3	13,780	00
4 Employment incentive credit (from line 28)	• 4		
5 Unused investment tax credit or employment incentive credit from preceding period (New York S corporations, enter 0)	• 5		
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	13,780	00
9 Recapture of excess credit taken in previous periods (from line 32; New York S corporations, see instructions)	• 9		
10 Net investment tax credit(s) (see instructions)	• 10	13,780	00

Computation of investment tax credit used, refunded, or carried forward (New York S corporations do not complete this section)

11 Tax due before credits (see instructions)	11		00
12 Tax credits claimed before the investment tax credit (see instructions)	• 12		
13 Subtract line 12 from line 11	13		00
14 Fixed dollar minimum tax (see instructions)	14	500	00
15 Limitation on investment tax credit (subtract line 14 from line 13; if less than zero, enter 0)	• 15		00
16 Investment tax credit to be used this period (see instructions)	• 16	13,780	00
17 Unused investment tax credit (subtract line 16 from line 10)	• 17		
18a Qualified new businesses only: Investment tax credit available for refund (see instructions)	• 18a		
18b Qualified new businesses only: Amount of line 18a to be refunded (see instructions)	• 18b		
18c Qualified new businesses only: Amount of line 18a to be applied as an overpayment to next year's tax (subtract line 18b from line 18a; see instructions)	• 18c		
19 Unused investment tax credit available to be carried forward (see instructions)	• 19		

Schedule A – Investment tax credit (Attach additional sheet(s) as necessary; see instructions)

A Description of property (list items separately)	B Principal use	C Date acquired (mm-dd-yy)	D Life (years)	E Investment credit base	F Investment tax credit (column E × standard rate; see Rate schedule 1 in Form CT-46-I)	G Investment tax credit on R&D property (R&D property in column E × optional rate; see Rate schedule 1 in Form CT-46-I)	
46 Harriman Campus	Warehouse	01-03-2019	30	275,590	13,780		
Amounts from attached list							
20 Add column F amounts (enter here and on line 1)					20	13,780	00
21 Add column G amounts (enter here and on line 2)					21		

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

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

A Use with Schedule C, line 26, first succeeding year	A Year	B March 31	C June 30	D September 30	E December 31	F Total (B+C+D+E)	G Average	H* Percent %
22 Number of New York State employees in employment base year								
23 Number of New York State employees in current tax year								
B Use with Schedule C, line 27, second succeeding year	Year	March 31	June 30	September 30	December 31	Total (B+C+D+E)	Average	Percent %
24 Number of New York State employees in employment base year								
25 Number of New York State employees in current tax year								

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

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

	A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional rate)	C Employment incentive credit (multiply column B by the appropriate rate from Rate schedule 2 in Form CT-46-I)
26 Information for first succeeding year: use line 23, column H, to determine rate			
27 Information for second succeeding year: use line 25, column H, to determine rate			
28 Add column C amounts (enter here and on line 4)			28

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

A Description of property	B Date of acquisition or rehabilitation (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Total original investment tax credit allowed	H Recaptured investment tax credit (F × G)
29 Total recaptured investment tax credit from attached sheet(s)							29
30 Recaptured investment tax credit (add column H amounts and line 29)							30
31 Additional recapture (see instructions)							31
32 Add lines 30 and 31 (enter here and on line 9)							32



Claim for EZ Wage Tax Credit Including the ZEA Wage Tax Credit

CT-601

Tax Law – Article 9-A, former Section 210.19 and
Article 33, Section 1511(g)

All filers must enter tax period:

beginning	2021-01-01	ending	2021-12-31
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Legal name of corporation CTEF601	Employer identification number 002190218
Name of empire zone (EZ) or zone equivalent area (ZEA) (if multiple zones, complete Schedule C) Albany	Date of zone designation 02-15-2008

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

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

Schedule A – Computation of credit carryover available for the current tax year

1 Wage tax credit carryforward from preceding tax year (see instructions)	1	3,075	00
2 Current year’s tax (see instructions)	2	22,636	00
3 50% limitation (multiply line 2 by 50% (.5); if claiming a credit carryforward from more than one entity, see instructions)	3		

Schedule B – Computation of credit used and carried forward

4 Current year’s tax (see instructions)	4		
5 Enter other credits claimed before the wage tax credit (see instructions)	5		
6 Net tax (subtract line 5 from line 4)	6		
7 Enter the appropriate minimum tax (see instructions).....	7		
8 Credit limitation (subtract line 7 from line 6)	8		
9 Credit limitation for current tax year (enter the lesser of line 3 or line 8)	9		
10 Credit used for current tax year (see instructions)	10		
11 Credit available as carryforward (subtract line 10 from line 1)	11		

Schedule C – Multiple zone information (attach additional sheets if necessary)

Name of EZ or ZEA	Date of zone designation



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	2021-01-01	ending	2021-12-31
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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	1,563.00
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	2,217.00
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	500.00	500.00	
10 Enter in column B the fixed dollar minimum tax (from Form CT-3 or CT-3-A, Part 2, line 1c)	10			
11 Enter in column A the fixed dollar minimum tax (from Form CT-3 or CT-3-A, Part 2, line 1c)	11			
12 EZ credit limitation (column A: subtract line 11 from line 9; column B: subtract line 10 from line 9)	• 12			
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			
14 Total EZ-EIC and EZ-ITC used this period (add line 13, columns A and B; see instructions)	• 14			

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	2021	27	27	27	27			
Number of employees in EZ for employment base year	2015	19	19	21	21			%
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	9,750.00	
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	04-01-11	12-04-19	120	15		12,500.00		
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	



Employee Training Incentive Program Tax Credit

CT-646

Tax Law – Article 9-A, Section 210-B.50

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF601	Employer identification number (EIN) 002190218
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Attach to Form CT-3, CT-3-A, or CT-3-S.

You must attach a copy of the certificate of tax credit issued by Empire State Development (ESD).

- A If you are claiming this credit as a corporate partner, mark an **X** in the box
- B Employee Training Incentive Program (E-TIP) project number from the certificate of tax credit
- C Enter the total number of employees included in this claim for credit
- D Enter the total number of interns included in this claim for credit

Schedule A – Computation of credit

1 E-TIP tax credit (see instructions)	1	7,257
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Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Total from additional sheet(s), if any		
2 Total credit allocated from partnership(s) (add column C amounts)	2	
3 Total credit (add lines 1 and 2; New York S corporations see instructions)	3	

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 next year's tax (subtract line 11 from line 10; enter here and on your franchise tax return)	12	



Tax Shelter Reportable Transactions

Attachment to New York State Return

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

DTF-686

All filers must enter tax period:

beginning 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 WA Harriman Campus			
City, village, town, or post office Albany		State NY	ZIP code 12144
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).

• • • • • • • • • •

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 04-15-2022

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, 2021. 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"/> 01-01-2021 ending <input type="checkbox"/> 12-31-2021	
Employer identification number (EIN) 002190219		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 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 03-01-2014	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 Excavator and Farm Machinery Sales			NAICS business code number (from NYS Pub 910) 423820		
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>)		Yes <input type="checkbox"/> No <input checked="" 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 (<i>see instructions</i>)		<input checked="" type="checkbox"/>	
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.		Yes <input 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 04-10-2022
Paid preparer use only (<i>see instr.</i>)	Firm's name (<i>or yours if self-employed</i>) Taxes Done Right		Firm's EIN 123456987		Preparer's PTIN or SSN 987654321	
	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	Excl. code 03	Date 04-15-2022	

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" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	
- 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 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2021 federal return? (see instructions) Yes • No •
- 7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax (from Part 3, line 20)	•	1a			
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	43,000	00		
12	Second installment (from Form CT-400)	12	17,500	00		
13	Third installment (from Form CT-400)	13	17,500	00		
14	Fourth installment (from Form CT-400)	14	17,500	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"/>	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 2022 MFI	•	19b			
19c	Balance due	■	19c			
20a	Excess prepayments	•	20a			
20b	Amount previously credited to 2022 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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	•	1	5,456,145	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	210,335,543.00	220,335,543.00	
2	Real property and marketable securities included on line 1	1,100,000.00	1,100,000.00	
3	Subtract line 2 from line 1			
4	Real property and marketable securities at fair market value	1,100,000.00	1,100,000.00	
5	Adjusted total assets (add lines 3 and 4)			
6	Total liabilities	45,000,000.00	55,000,000.00	
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)		
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	6,129,579.00		6,591,857.00
2	Sales of electricity	2			
3	Net gains from sales of real property	3			
Section 210-A.3					
4	Rentals of real and tangible personal property	4			
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property	5			
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event	6			
Section 210-A.4					
7	Sale, licensing, or granting access to digital products	7			

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

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

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

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

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	7,634,879 00	7,634,879 00
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	98,107 00	98,107 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"/>	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



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.

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	10,000	00	
5b	NOL carryforwards from new members who entered the group during the current tax year	•	5b			
5c	NOL carryback	•	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		0	
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*).

If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box X

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	5,280,070 ⁰⁰	12-31-2020
01-01-2020	12-31-2020	-10,000 ⁰⁰	
01-01-2019	12-31-2019	2,210,000 ⁰⁰	12-31-2018
01-01-2018	12-31-2018	-5,000 ⁰⁰	
01-01-2017	12-31-2017	3,100,000 ⁰⁰	
01-01-2016	12-31-2016	4,320,000 ⁰⁰	
01-01-2015	12-31-2015	1,111,211 ⁰⁰	

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

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

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Subject to IRC §§ 381-384 or SRLY
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
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						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>

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

A Name	B EIN	C NOL available upon leaving the combined group		Former member's tax period in combined group	
				D Beginning date (mm-dd-yy)	E Ending date (mm-dd-yy)



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	50	
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	50	
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		
6 Multiply line 5 by 50% (.5)	6		
7 Add lines 4 and 6.....	7		
8 Divide line 7 by line 3 and round the result to four decimal places	8		
9 Corporations: Enter the eligible school taxes you paid during the year (see instructions)	9	5,000.00	
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	5,000.00	
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		
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 (from line 33, column E)	•	20		
21	Credit available after recapture (see instructions)	•	21		
22	Tax due before credits (see instructions)	•	22		
23	Enter any other credits applied before this credit for this tax period (see instructions)	•	23		
24	Net tax (subtract line 23 from line 22)	•	24		
25	Fixed dollar minimum tax (enter the amount from Form CT-3, Part 2, line 1c, or Form CT-3-A, Part 2, line 1c)	•	25		
26	Farmers' school tax credit limitation (subtract line 25 from line 24; if the result is negative, enter 0)	•	26		
27	Credit used (see instructions)	•	27		
28	Unused credit (subtract line 27 from line 21)	•	28		
29	Unused credit available to be refunded, credited as an overpayment, or carried forward (enter the lesser of line 17 or line 28) ...	•	29		
30	Unused credit to be refunded (see instructions)	•	30		
31	Unused credit to be credited as an overpayment to next year's return (see instructions)	•	31		
32	Unused credit to be carried forward (subtract lines 30 and 31 from line 28)	•	32		

Part 3 – Credit recapture on qualified agricultural property converted to nonqualified use (see instructions)

	A	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 (column C × column D; transfer this amount to line 20)
33					



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	200
3	Prostate Cancer	• 3	
4	9/11 Memorial	• 4	200
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	200
14	Leukemia, Lymphoma, and Myeloma Fund	• 14	200

Part 2 – Total

1 Total (add Part 1, lines 1 through 14; see instructions)	1	
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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	Employer identification number
---------------------------	--------------------------------

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	25194	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.



New York Youth Jobs Program Tax Credit

Tax Law – Article 9-A, 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	6,000.00
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	
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) •	800,000.00	1,100,000.00
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).... •	100,000.00	1,500,000.00
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

Tax Law – Article 9-A, Section 210-B.48

CT-644

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF47	Employer identification number (EIN) 00219019
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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 00219019
--------------------------------------	-----------------

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
PETER HOLLAND	111222300	07-01-2020		20,833.00		
BILL JONES	337444555	04-01-2020		48,750.00		
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
TOM SMITH	564321111	06-01-2020		12,780 00		
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



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 <input type="text" value="CTEF47"/>	Employer identification number (EIN) <input type="text" value="002190219"/>
--	--

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

A Certificate number from Form DTF-74, *Certificate of Eligibility*, issued to the approved START-UP NY business (see instructions)

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	<input type="text" value="12"/>
2 Number of net new jobs actually created	2	<input type="text" value="8"/>
3 Subtract line 2 from line 1	3	<input type="text"/>
4 Proportional recovery percentage (divide line 3 by line 1; round to four decimal places)	4	<input type="text"/>

START-UP NY tax elimination credit (see instructions)

5 Credit claimed	5	<input type="text" value="2,200.00"/>
6 Proportional recovery percentage (from line 4)	6	<input type="text"/>
7 Recapture of credit (multiply line 5 by line 6)	7	<input type="text"/>

START-UP NY telecommunication service excise tax credit (see instructions)

8 Credit claimed	8	<input type="text" value="2675.00"/>
9 Proportional recovery percentage (from line 4)	9	<input type="text"/>
10 Recapture of credit (multiply line 8 by line 9)	10	<input type="text"/>

Metropolitan commuter transportation mobility tax (MCTMT) (see instructions)

11 MCTMT on payroll expenses previously excluded	11	<input type="text"/>
12 Proportional recovery percentage (from line 4)	12	<input type="text"/>
13 Recapture of MCTMT (multiply line 11 by line 12)	13	<input type="text"/>

Sales and use tax (see instructions)

14 Credit or refund claimed	14	<input type="text" value="1650.00"/>
15 Proportional recovery percentage (from line 4)	15	<input type="text"/>
16 Recapture of credit or refund of sales and use tax (multiply line 14 by line 15)	16	<input type="text"/>

Real estate transfer tax (see instructions)

17 Transfer tax exempted	17	<input type="text"/>
18 Proportional recovery percentage (from line 4)	18	<input type="text"/>
19 Recapture of transfer tax (multiply line 17 by line 18)	19	<input type="text"/>

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	<input type="text"/>
21 Proportional recovery percentage (from line 4)	21	<input type="text"/>
22 Recapture of fees (multiply line 20 by line 21)	22	<input type="text"/>

23 Total (add lines 7, 10, 13, 16, 19, and 22; enter here and on line 33)	23	<input type="text"/>
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Schedule B – Recapture of tax benefits due to fraud *(see instructions)*

24	START-UP NY tax elimination credit	●	24	
25	START-UP NY telecommunication service excise tax credit	●	25	
26	Organization tax (Tax Law former section 180) and license and maintenance fees (Tax Law former section 181) previously exempted	●	26	
27	MCTMT on payroll expenses previously excluded	●	27	
28	Sales and use tax credits or refunds	●	28	
29	Real estate transfer tax previously exempted	●	29	
30	Wage exclusion claimed by employees	●	30	
31	Total recapture due to fraud <i>(add lines 24 through 30; enter here and on line 33)</i>	●	31	

Schedule C – Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Certificate number	Year of business tax benefit period	Share of recapture
Total from additional sheet(s), if any				
32	Total recapture allocated from partnership(s) <i>(enter here and on line 34)</i>			● 32

Schedule D – Computation of recapture

33	Enter the amount from line 23 or line 31	●	33	
34	Enter the amount from line 32	●	34	
35	Total recapture <i>(add lines 33 and 34; see instructions)</i>	●	35	

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, 2021. 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="2021-01-01"/> ending <input type="text" value="2021-12-31"/>	
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 06-01-2001	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 Bank		NAICS business code number (from NYS Pub 910) 522120			
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="text" value="00"/>
	A	
B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (<i>see instructions; mark an X in the appropriate box</i>) B Yes <input type="checkbox"/> No <input checked="" 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 (<i>see instructions</i>) C <input type="checkbox"/>		
D. Do you have an interest in any partnerships? (<i>mark an X in the appropriate box</i>) D Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> 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 CTEF43		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 john.doe@taxesdoneright.com	Telephone number (518) 555-2626	Date 04-15-2022
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 john.doe@taxesdoneright.com	Preparer's NYTPRIN or 45678912	State NY
		Excl. code	Date 04-10-2022

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 • <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 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2021 federal return? (see instructions) Yes • No •
- 7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a Business income base tax (from Part 3, line 20)	•	1a		00	
1b Capital base tax (from Part 4, line 15; see instructions)	•	1b		00	
1c Fixed dollar minimum tax (see instr) • <input type="text" value="New York receipts"/>	•	1c		00	
2 Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2		00	
3 Tax credits used (from Part 7, line 2; see instructions)	•	3		00	
4 Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	■	4		00	

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			00

Prepayments

11 Mandatory first installment from Form CT-300 (see instructions)	•	11	180,000	00	
12 Second installment (from Form CT-400)	•	12	180,000	00	
13 Third installment (from Form CT-400)	•	13	180,000	00	
14 Fourth installment (from Form CT-400)	•	14	180,000	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"/>	•	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			00

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

19a Underpayment	•	19a		00	
19b Additional amount for 2022 MFI	•	19b			
19c Balance due	■	19c		00	
20a Excess prepayments	•	20a			
20b Amount previously credited to 2022 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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	●	1	71,477,809	00
2	Additions to FTI (from Form CT-225, line 5)	●	2		00
3	Add lines 1 and 2	●	3		00
4	Subtractions from FTI (from Form CT-225, line 10)	●	4		00
5	Subtract line 4 from line 3	●	5		00
6	Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1; see instructions)	●	6		00
7	Entire net income (ENI) (subtract line 6 from line 5)	●	7		00
8	Investment and other exempt income (from Form CT-3.1, Schedule D, line 1)	●	8		
9	Subtract line 8 from line 7	●	9		00
10	Excess interest deductions attributable to investment income, investment capital, and other exempt income (from Form CT-3.1, Schedule D, line 2)	●	10		
11	Business income (add lines 9 and 10)	●	11		00
12	Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	●	12		
13	Business income after addback (add lines 11 and 12)	●	13		00
14	Business apportionment factor (from Part 6, line 56)	●	14		
15	Apportioned business income after addback (multiply line 13 by line 14)	●	15		00
16	Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)	●	16		
17	Subtract line 16 from line 15	●	17		00
18	NOL deduction (from Form CT-3.4, line 6)	●	18		00
19	Business income base (subtract line 18 from line 17)	●	19		00
20	Business income base tax (multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-I; enter here and on Part 2, line 1a; see instructions)	●	20		00

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

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

		A Beginning of year	B End of year	C Average value
1	Total assets from federal return	2,719,616,012	2,867,916,094	00
2	Real property and marketable securities included on line 1	67,193,022	71,081,939	00
3	Subtract line 2 from line 1	00	00	00
4	Real property and marketable securities at fair market value	73,802,944	75,975,845	00
5	Adjusted total assets (add lines 3 and 4)	00	00	00
6	Total liabilities	891,221,055	899,424,513	00
7	Total net assets (subtract line 6, column C, from line 5, column C)			00
8	Investment capital (from Part 5, line 19; if zero or less, enter 0)			
9	Business capital (subtract line 8 from line 7)			00
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)			00
12	Business apportionment factor (from Part 6, line 56)			00
13	Apportioned business capital (multiply line 11 by line 12)			00
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)			00

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

	A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16	Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1).....		
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	99,100,978.00	99,100,978.00
10	Net gains from sales of loans secured by real property	7,075,225.00	7,075,225.00
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	5,743,622.00	5,743,622.00
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	7,342,077.00	7,342,077.00
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Section 210-A.5(a)(2)(I) (QFI •)

27	Net income from sales of physical commodities		
----	---	--	--

Section 210-A.5(a)(2)(J) (QFI •)

28	Marked to market net gains		
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Section 210-A.5(a)(2)(H) (QFI •)

29	Interest from other financial instruments	3,487,962.00	3,487,962.00
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30	Net gains and other income from other financial instruments		
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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	1,856,197 00	1,856,197 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"/>	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



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	00
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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	0.00

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	21,298,908.00
Form CT-3-A filers: enter the total number of all Schedules E attached to this form ... •			
16 Subtraction modification for community banks and small thrifts (multiply line 15 by 50% (.5); enter here and on line 1 above, if applicable)	•	16	00

Note: You **must** attach Form CT-3.2 to Form CT-3 or CT-3-A if you have an entry on Form CT-3 or CT-3-A, Part 3, line 6.

Schedule E – Computation of total net interest income from qualifying loans

Complete this schedule to compute net interest income from qualifying loans.

EIN of qualifying entity	002190220
--------------------------	-----------

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	99,100,978	00
2	Gross interest expense for the entity identified	•	2	43,301,882	00
3	Average total value of loans owned during the tax year by the entity identified	•	3	1,651,682,966	00
4	Average total assets during the tax year owned by the entity identified	•	4	2,793,766,053	00
5	Loan factor (divide line 3 by line 4)	•	5		
6	Gross interest expense from loans (multiply line 2 by line 5)	•	6		00
7	Net interest income from loans (subtract line 6 from line 1; if less than zero, enter 0 on line 7 and on line 11)	•	7		00
8	Gross interest income from qualifying loans for the entity identified	•	8	28,717,266	00
9	Gross interest income from all loans for the entity identified (from line 1)	•	9	99,100,978	00
10	Qualifying loan interest income factor (divide line 8 by line 9)	•	10		
11	Net interest income from qualifying loans for the entity identified (multiply line 7 by line 10; enter on Schedule D, line 15)	•	11		00

Form CT-3-A filers: Total line 11 amounts for all combined entities in the group; enter the total on Schedule D, line 15 (see instructions).



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.

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		00
2 Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)	•	2		00
3 Subtract line 2 from line 1	•	3		00
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		00
Computation of net operating loss (NOL) to be used (see instructions)				
5a NOL carryforward from prior year's Form CT-3.4	•	5a	8,098,631	00
5b NOL carryforwards from new members who entered the group during the current tax year	•	5b		
5c NOL carryback	•	5c		
5d Subtotal (add lines 5a, 5b, and 5c)	•	5d		00
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		00
6 NOL to be used in the current tax year	•	6	8,098,631	00
Computation of NOL carryforward (see instructions)				
7a NOL incurred in the current tax year	•	7a		00
7b Net NOLs available (add lines 5, 5f, and 7a)	•	7b		00
7c NOL carryforwards from members who left the group during the current tax year	•	7c		
7d Add lines 6 and 7c	•	7d		00
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).

If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box

A Tax period beginning and ending dates		B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B (see instr.; if necessary)
01-01-2021	12-31-2021		12-31-2020
01-01-2020	12-31-2020	-8,098,631.00	
01-01-2019	12-31-2019	51,473,512.00	
01-01-2018	12-31-2018	49,880,123.00	
01-01-2017	12-31-2017	37,431,011.00	
01-01-2016	12-31-2016	17,909,054.00	12-31-2015
01-01-2015	12-31-2015	-11,038,701.00	

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

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

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Subject to IRC §§ 381-384 or SRLY
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
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						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>

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

A Name	B EIN	C NOL available upon leaving the combined group		Former member's tax period in combined group	
				D Beginning date (mm-dd-yy)	E Ending date (mm-dd-yy)



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 ending

Legal name of corporation CTEF43	Employer identification number 002190220
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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	02-11-2021	10,705,990.00	26,765.00
281 Wolf Rd. Albany, NY 12205	06-24-2021	17,135,905.00	42,840.00
321 North Greenbush Rd. Troy, NY 12180	07-07-2021	7,550,955.00	18,877.00
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		00
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		72,496.00
3 Total available tax credit (<i>add lines 1a, 1b, and 2</i>)	3		00

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		00
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		00
7 Minimum tax (<i>see instructions</i>)	7		00
8 Limitation on credit used (<i>subtract line 7 from line 6; if less than zero, enter 0</i>)	8		00
9 Special additional mortgage recording tax credit used this period (<i>see instructions</i>)	9		00
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	190,555	00		1i	•	A -		00	
1b	•	A - 504	1,285,650	00		1j	•	A -		00	
1c	•	A - 505	575,496	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 - 510	366,055	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		00
2 Enter 50% (.5) of line 1	• 2		00

Part 2 – Tax limitation

3 Tax due before credits <i>(see instructions)</i>	• 3		00
4 Credits claimed before the EZ capital tax credit <i>(see instructions)</i>	• 4		00
5 Balance of tax <i>(subtract line 4 from line 3)</i>	• 5		00
6 Minimum tax <i>(see instructions)</i>	• 6		00
7 Credit limitation <i>(subtract line 6 from line 5)</i>	• 7		00

Schedule B – Computation of EZ capital tax credit used and carried forward

8 Unused EZ capital tax credit from previous periods	• 8		486.563	00
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			00
10 EZ capital tax credit available for carryforward <i>(subtract line 9 from line 8)</i>	• 10			



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	2021-01-01	ending	2021-12-31
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Legal name of corporation CTEF43	Your employer identification number (EIN) 002190220
Name of QEZE partnership Partnership 1	EIN of QEZE partnership 555888777

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	18,649	00
2	Enter your franchise tax (see instructions)		2		00
3	Tax credits claimed before the QEZE credit for real property taxes (see instructions).....	•	3	0	00
4	Subtract line 3 from line 2.....		4		00
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		00
6	Credit limitation (subtract line 5 from line 4; if zero or less, enter 0)	•	6		00
7	QEZE credit for real property taxes to be used this period (see instructions).....	•	7		00
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**

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	<input type="text" value="93,455"/>	<input type="text" value="00"/>
2 Excelsior jobs tax credit component from partnerships (from line 33)	2	<input type="text"/>	<input type="text"/>
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	<input type="text"/>	<input type="text" value="00"/>

Schedule B – Excelsior investment tax credit component (see instructions)

4 Excelsior investment tax credit component (see instructions)	4	<input type="text" value="463,590"/>	<input type="text" value="00"/>
5 Excelsior investment tax credit component from partnerships (from line 33)	5	<input type="text"/>	<input type="text"/>
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	<input type="text"/>	<input type="text" value="00"/>

Schedule C – Excelsior research and development tax credit component (see instructions)

7 Excelsior research and development tax credit component (see instructions)	7	<input type="text"/>	<input type="text"/>
8 Excelsior research and development tax credit component from partnerships (from line 33)	8	<input type="text"/>	<input type="text"/>
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	<input type="text"/>	<input type="text"/>

Schedule D – Excelsior real property tax credit component (see instructions)

10 Excelsior real property tax credit component (see instructions)	10	<input type="text" value="395,075"/>	<input type="text" value="00"/>
11 Excelsior real property tax credit component from partnerships (from line 33)	11	<input type="text"/>	<input type="text"/>
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	<input type="text"/>	<input type="text" value="00"/>

Schedule E – Excelsior child care services tax credit component (see instructions)

13 Excelsior child care services tax credit component (see instructions)	13	<input type="text" value="55,155"/>	<input type="text" value="00"/>
14 Excelsior child care services tax credit component from partnerships (from line 33)	14	<input type="text"/>	<input type="text"/>
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	<input type="text"/>	<input type="text" value="00"/>

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	<input type="text"/>	<input type="text" value="00"/>
17 Excelsior investment tax credit component (from line 6)	17	<input type="text"/>	<input type="text" value="00"/>
18 Excelsior research and development tax credit component (from line 9)	18	<input type="text"/>	<input type="text"/>
19 Excelsior real property tax credit component (from line 12)	19	<input type="text"/>	<input type="text" value="00"/>
20 Excelsior child care services tax credit component (from line 15)	20	<input type="text"/>	<input type="text" value="00"/>
21 Subtotal (add lines 16 through 20)	21	<input type="text"/>	<input type="text" value="00"/>
22 Recapture of credit taken in previous tax years (see instructions)	22	<input type="text"/>	<input type="text"/>
23 Net excelsior jobs program tax credit (see instructions)	23	<input type="text"/>	<input type="text" value="00"/>

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

24	Tax due before credits (see instructions).....	• 24		00
25	Tax credits claimed before the excelsior jobs program tax credit (see instructions).....	• 25		00
26	Subtract line 25 from line 24.....	26		00
27	Minimum tax (see instructions).....	• 27		00
28	Credit limitation (subtract line 27 from line 26; if zero or less, enter 0).....	• 28		00
29	Excelsior jobs program tax credit to be used this tax year (see instructions).....	• 29		00
30	Unused excelsior jobs program tax credit available for refund or as an overpayment (subtract line 29 from line 23).....	• 30		
31	Excelsior jobs program tax credit to be refunded (limited to the amount on line 30; see instructions).....	• 31		
32	Excelsior jobs program tax credit to be applied as an overpayment to next year's tax (subtract line 31 from line 30; see instructions).....	• 32		

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

Name of partnership				• Partnership's EIN	
Credits allocated to taxpayer	• Excelsior jobs tax credit	• Excelsior investment tax credit	• Excelsior R & D tax credit	• Excelsior real property tax credit	• Excelsior child care services tax credit
Name of partnership				• Partnership's EIN	
Credits allocated to taxpayer	• Excelsior jobs tax credit	• Excelsior investment tax credit	• Excelsior R & D tax credit	• Excelsior real property tax credit	• Excelsior child care services tax credit
Name of partnership				• Partnership's EIN	
Credits allocated to taxpayer	• Excelsior jobs tax credit	• Excelsior investment tax credit	• Excelsior R & D tax credit	• Excelsior real property tax credit	• Excelsior child care services tax credit
Name of partnership				• Partnership's EIN	
Credits allocated to taxpayer	• Excelsior jobs tax credit	• Excelsior investment tax credit	• Excelsior R & D tax credit	• Excelsior real property tax credit	• Excelsior child care services tax credit
Name of partnership				• Partnership's EIN	
Credits allocated to taxpayer	• Excelsior jobs tax credit	• Excelsior investment tax credit	• Excelsior R & D tax credit	• Excelsior real property tax credit	• Excelsior child care services tax credit
Name of partnership				• Partnership's EIN	
Credits allocated to taxpayer	• Excelsior jobs tax credit	• Excelsior investment tax credit	• Excelsior R & D tax credit	• Excelsior real property tax credit	• Excelsior child care services tax credit
Name of partnership				• Partnership's EIN	
Credits allocated to taxpayer	• Excelsior jobs tax credit	• Excelsior investment tax credit	• Excelsior R & D tax credit	• Excelsior real property tax credit	• Excelsior child care services tax credit
Total from additional sheet(s) if any	• Excelsior jobs tax credit	• Excelsior investment tax credit	• Excelsior R & D tax credit	• Excelsior real property tax credit	• Excelsior child care services tax credit
33 Total credits allocated from partnership(s) (enter here and on lines 2, 5, 8, 11, and 14; see instructions)....	• Excelsior jobs tax credit	• Excelsior investment tax credit	• Excelsior R & D tax credit	• Excelsior real property tax credit	• Excelsior child care services tax credit
	33				



Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

CT-611.1

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008 and Prior to July 1, 2015

Tax Law – Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210-B.17; and Article 33, Section 1511(u)

All filers must enter tax period: beginning 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 45654	Date COC was issued 02-15-2019

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	11-01-2015	2,739,880.00
Excavation	09-19-2016	3,976,364.00
Contamination Removal	11-15-2019	2,211,329.00
Total of column C amounts from attached list		
1 Add column C amounts (corporate partners: see instructions)	1	.00
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	.00

Schedule C – On-site groundwater remediation credit component (see instructions)

A Description of groundwater remediation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs
Total of column C amounts from attached list		
4 Add column C amounts (corporate partners: see instructions)	4	
5 Applicable percentage rate (see instructions)	5	
6 On-site groundwater remediation credit component (multiply line 4 by line 5; enter here and on line 15; New York S corporations, see instructions)	6	

Schedule D – Tangible property credit component (see instructions)

A Description of qualified property (list items separately; see instr.)	B Principal use	C Date placed in service (mm-dd-yy)	D Life (years; see instr.)	E Cost or other basis
Excavation Equipment	Site Prep	09-15-2015	20	1,736,173.00
Filtering Equipment	Contamination Removal	05-20-2017	10	2,350,570.00
Contamination Equipment	Long Term Containment	10-03-2017	30	1,235,105.00
Total of column E amounts from attached list				
7 Add column E amounts (corporate partners: see instructions)	7			.00
8 Applicable percentage rate (see instructions)	8			.1225
9a Tentative tangible property component (multiply line 7 by line 8)	9a			.00
9b Tangible property component limitation for the qualified site (see instructions)	9b			26,782,719.00
9c Tangible property component available for use in the current tax year (see instructions)	9c			401,735.00
9d Tangible property credit component (enter the lesser of line 9a or 9c; enter here and on line 14; see instructions)	9d			.00

Schedule E – Recapture of credit taken in previous tax years (attach additional sheets if necessary)

Recapture of tangible property credit component for property that ceases to be in qualified use (see instructions)

A Description of property	B Date property was placed in service (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	F Percentage (col E ÷ col D)	G Tangible property credit component previously allowed	H Recaptured tangible property credit component (column F x column G)
Total of column H amounts from attached list							

10 Recaptured tangible property credit component (add column H amounts)	10	
Recapture if COC is revoked (see instructions)		
11a Net tangible property credit component previously allowed (see instructions)	11a	
11b Site preparation credit component previously allowed	11b	
11c On-site groundwater remediation credit component previously allowed	11c	
12 Enter line 10 amount or sum of lines 11a through 11c (enter here and on line 17; New York S corporations, see instructions)	12	

Credit summary (New York S corporations do not complete this section)

13 Site preparation credit component (from line 3)	13		00
14 Tangible property credit component (from line 9d)	14		00
15 On-site groundwater remediation component (from line 6)	15		
16 Subtotal (add lines 13, 14, and 15).....	16		00
17 Recapture of credit taken in previous tax years (from line 12)	17		
18 Net brownfield redevelopment credit (see instructions)	18		00

Computation of brownfield redevelopment tax credit used, refunded, or credited as an overpayment in the next year
(New York S corporations do not complete this section)

19 Tax due before credits (see instructions)	19		00
20 Tax credits claimed before the brownfield redevelopment tax credit (see instructions)	20		00
21 Subtract line 20 from line 19	21		00
22 Minimum tax (see instructions)	22		00
23 Credit limitation (subtract line 22 from line 21; if zero or less, enter 0)	23		00
24 Brownfield redevelopment tax credit to be used this tax year (see instructions).....	24		00
25 Unused brownfield redevelopment tax credit available for refund or as an overpayment (subtract line 24 from line 18).....	25		
26 Brownfield redevelopment tax credit to be refunded (limited to the amount on line 25; see instructions).....	26		
27 Brownfield redevelopment tax credit to be credited as an overpayment in the next tax year (subtract line 26 from line 25; see instructions)	27		

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

Name of partnership	Partnership's EIN		
Costs allocated to taxpayer.....	Site preparation costs	Tangible property costs	Groundwater remediation costs
Name of partnership	Partnership's EIN		
Costs allocated to taxpayer.....	Site preparation costs	Tangible property costs	Groundwater remediation costs
Name of partnership	Partnership's EIN		
Costs allocated to taxpayer.....	Site preparation costs	Tangible property costs	Groundwater remediation costs
Name of partnership	Partnership's EIN		
Costs allocated to taxpayer.....	Site preparation costs	Tangible property costs	Groundwater remediation costs
Name of partnership	Partnership's EIN		
Costs allocated to taxpayer.....	Site preparation costs	Tangible property costs	Groundwater remediation costs
Name of partnership	Partnership's EIN		
Costs allocated to taxpayer.....	Site preparation costs	Tangible property costs	Groundwater remediation costs
Total from additional sheet(s) if any.....	Site preparation costs	Tangible property costs	Groundwater remediation costs
28 Total costs allocated from partnership(s) (enter here and include on lines 1, 4, and 7 as applicable)	28		

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, 2021. 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"/> 2021-01-01		ending <input type="checkbox"/> 2021-12-31	
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 type="checkbox"/>		
Legal name of corporation CTEF604				Trade name/DBA			
Mailing address Care of (c/o)				State or country of incorporation New York			
Number and street or PO box 604 WA Harriman Campus				Date of incorporation 01-01-2001	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 Computer Manufacturing			NAICS business code number (from NYS Pub 910) 334111				
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"/> 00	
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"/> 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 (<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 type="checkbox"/> D Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> X	

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 04-15-2022
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
	Email address of individual preparing this return billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRIN or 45678912	Excl. code Date 04-10-2021

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 58
- 2 Wages paid to New York State employees 2 3,751,958.00
- 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	Amount	
number (1-4) and the amount of royalty payments <input type="text"/> 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 3
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box 5
- 6 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2021 federal return? (see instructions) Yes • No •
- 7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a Business income base tax (from Part 3, line 20)	•	1a			
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	40,000	00	
12 Second installment (from Form CT-400)	•	12	40,000	00	
13 Third installment (from Form CT-400)	•	13	40,000	00	
14 Fourth installment (from Form CT-400)	•	14	40,000	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"/>	•	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 2022 MFI	•	19b			
19c Balance due	■	19c			
20a Excess prepayments	•	20a			
20b Amount previously credited to 2022 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	14,762		
26 Unused tax credits applied to next period	■	26			

Part 3 – Computation of tax on business income base

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	• 1	14,923,974	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	59,055,197.00	63,804,417.00	
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	9,719,088.00	10,053,826.00	
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)		
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	5,376,901.00	11,297,955.00
2	Sales of electricity	•	2		
3	Net gains from sales of real property	•	3		
Section 210-A.3					
4	Rentals of real and tangible personal property	•	4	3,104,624.00	6,701,013.00
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property	•	5		
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event	•	6		
Section 210-A.4					
7	Sale, licensing, or granting access to digital products	•	7		

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

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

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

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

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	2,523,646 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)..... 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) ●

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



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	LOT20	187,500	01-01-2019
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			3,455,250.00	851,200.00	
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.

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	493,705		
5b	NOL carryforwards from new members who entered the group during the current tax year	•	5b			
5c	NOL carryback	•	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).

If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box

A Tax period beginning and ending dates		B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B (see instr.; if necessary)
01-01-2021	12-31-2021	6,538,777 ⁰⁰	12-31-2020
01-01-2020	12-31-2020	-493,705 ⁰⁰	
01-01-2019	12-31-2019	6,499,071 ⁰⁰	
01-01-2018	12-31-2018	4,091,806 ⁰⁰	12-31-2017
01-01-2017	12-31-2017	-99,706 ⁰⁰	
01-01-2016	12-31-2016	1,708,931 ⁰⁰	
01-01-2015	12-31-2015	2,011,553 ⁰⁰	

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

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

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Subject to IRC §§ 381-384 or SRLY
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>

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

A Name	B EIN	C NOL available upon leaving the combined group		Former member's tax period in combined group	
				D Beginning date (mm-dd-yy)	E Ending date (mm-dd-yy)



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	53,175.00
2	Federal loss on the sale of transition property	• 2	110,095.00
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	Employer identification number (EIN)
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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	587,480			1i	00
1b	•	A - 502	163,270			1j	00
1c	•	A - 505	147,055			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 -	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)						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		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 2021-01-01 ending 2021-12-31

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 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 <input type="text"/> ; benefit period factor (from table below).....	20	<input type="text"/>
21	Employment increase factor (from line 13).....	21	<input type="text"/>
22	Zone allocation factor (from line 19).....	22	<input type="text"/>
23	Tax factor (see instructions).....	23	<input type="text"/>
24	QEZE tax reduction credit (multiply line 20 by line 21 by line 22 by line 23).....	24	<input type="text"/>

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

25	Enter your franchise tax before credits (see instructions).....	25	<input type="text"/>
26	Tax credits claimed before the QEZE tax reduction credit (if applying multiple credits on your franchise tax return, see instructions).....	26	<input type="text"/>
27	Subtract line 26 from line 25.....	27	<input type="text"/>
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	<input type="text"/>
29	Credit limitation (subtract line 28 from line 27).....	29	<input type="text"/>
30	QEZE tax reduction credit used (see instructions).....	30	<input type="text"/>

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 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 ending

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)

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		58	58	58	58		
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	12-07	16	17	18	18	
b	Number in base year 2	12-06	14	14	16	16	
c	Number in base year 3	12-05	13	13	13	14	
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) 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) Yes No

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

Test year ___01-08___ to ___12-08___ (mm-yy)	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs	18	18	19	19	
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 19,501,735 00	19,501,735 00
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 3,751,959 00	3,751,959 00
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)

CT-651

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF604	Employer identification number (EIN) 00210221
--------------------------------------	--

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	1A2B3C4D
D Number of eligible employees for which the recovery tax credit is being claimed	3

Schedule A – Computation of credit

1 Recovery tax credit (see instructions)	1	4,375.00
--	---	----------

Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Certificate number	D Credit amount allocated
Partnership 1	222444555	D4C3B2A1	2,137.00
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 <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 the next year's tax <i>(subtract line 11 from line 10; enter here and on your franchise tax return)</i>	12		



Claim for QETC Employment Credit

Tax Law – Article 9-A, Section 210-B.7 and Article 22, Section 606(q)

DTF-621

All filers must enter tax period: beginning ending

Name as shown on return <input type="text"/>	Taxpayer identification number <input type="text"/>
---	--

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 <input type="text"/>	Taxpayer identification number <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** 11,297,955.00

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** 3.5 %

- 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	56	58	58	58	<input style="width: 40px;" 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	51	51	51	51	<input style="width: 40px;" type="text"/>
Second year	48	48	50	51	<input style="width: 40px;" type="text"/>
Third year	47	47	48	48	<input style="width: 40px;" type="text"/>
Total number of full-time employees in New York State for the three-year base period					<input style="width: 40px;" 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 B – Computation of credit for the current tax year

20 Enter amount from line 17 (include only those employees listed on page 3)	• 20	<input type="text"/>
21 Enter amount from line 18	• 21	<input type="text"/>
22 Subtract line 21 from line 20	• 22	<input type="text"/>
23 Credit per employee	23	<input type="text" value="1000 00"/>
24 Credit computed for the current tax year (multiply line 22 by line 23; see instructions)	• 24	<input type="text"/>

Additional information for Schedule B – Employee listing

List below each employee used to compute the average number of full-time employees on line 17.

Employee's name	Social Security number	Employee's name	Social Security number
Jack Smith	333-44-4555		
Sam White	777-88-8999		
Sally Brown	222-44-4777		
Fred Jones	999-00-0333		

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"/>	<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"/>	<input type="text"/>
27	QETC employment credit (<i>add lines 25 and 26; see instructions</i>)	27	<input type="text"/>	<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"/>	<input type="text"/>
29	Enter other credits used (<i>see instructions</i>)	29	<input type="text"/>	<input type="text"/>	<input type="text"/>
30	Net tax (<i>subtract line 29 from line 28</i>)	30	<input type="text"/>	<input type="text"/>	<input type="text"/>
31	Enter your fixed dollar minimum tax (<i>see instructions</i>)	31	<input type="text"/>	<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"/>	<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"/>	<input type="text"/>
34	Unused QETC employment credit (<i>subtract line 33 from line 27</i>)	34	<input type="text"/>	<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"/>	<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"/>	<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, 2021. 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"/> 01-01-2021		ending <input type="checkbox"/> 12-31-2021	
Employer identification number (EIN) 002190256		File number AA 5	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)				State or country of incorporation NY			
Number and street or PO box 636 WA HARRIMAN CAMPUS				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)		For office use only		
Principal business activity in NYS AGRICULTURAL SALES		NAICS business code number (from NYS Pub 910) 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. (<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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" 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 (<i>see instructions</i>)		<input type="checkbox"/> <input checked="" type="checkbox"/>	
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 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@ctef636.com			Telephone number (518) 555-2626		Date 04-15-2022
Paid preparer use only <i>(see instr.)</i>	Firm's name (<i>or yours if self-employed</i>) TAXES DONE RIGHT		Firm's EIN 123456987		Preparer's PTIN or SSN 987654321	
	Signature of individual preparing this return BILL SMITH		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 04-15-2022

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 (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
- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box 5
- 6 Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2021 federal return? (see instructions) Yes • No •
- 7 If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box and file Form CT-60

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a	Business income base tax (from Part 3, line 20)	•	1a				
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		1,050	00		
12	Second installment (from Form CT-400)	12		1,050	00		
13	Third installment (from Form CT-400)	13		1,050	00		
14	Fourth installment (from Form CT-400)	14		1,050	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"/>	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 2022 MFI	•	19b				
19c	Balance due	•	19c				
20a	Excess prepayments	•	20a				
20b	Amount previously credited to 2022 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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions)	• 1	3,207,000	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	1	32,000,050 00	33,000,000 00	
2 Real property and marketable securities included on line 1	2	2,000,000 00	2,000,000 00	
3 Subtract line 2 from line 1	3			
4 Real property and marketable securities at fair market value	4	2,000,000 00	2,000,000 00	
5 Adjusted total assets (add lines 3 and 4)	5			
6 Total liabilities	6	24,000,000 00	26,000,000 00	
7 Total net assets (subtract line 6, column C, from line 5, column C)	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 Total business capital (add lines 9 and 10)	11			
12 Business apportionment factor (from Part 6, line 56)	12			
13 Apportioned business capital (multiply line 11 by line 12)	13			
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)	15			

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

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

Addback of capital previously reported as investment capital

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

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

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

		A – New York State		B – Everywhere	
Section 210-A.2					
1	Sales of tangible personal property	•	1	26,000,000.00	26,000,000.00
2	Sales of electricity	•	2		
3	Net gains from sales of real property	•	3		
Section 210-A.3					
4	Rentals of real and tangible personal property	•	4		
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property	•	5		
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event	•	6		
Section 210-A.4					
7	Sale, licensing, or granting access to digital products	•	7		

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

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

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

Section 210-A.5(a)(2)(A)

9	Interest from loans secured by real property	•	9		
10	Net gains from sales of loans secured by real property	•	10		
11	Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	•	11		
12	Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	•	12		

Section 210-A.5(a)(2)(B) (QFI •)

13	Interest from federal debt	•	13		
14					

15	Interest from NYS and its political subdivisions debt	•	15		
16	Net gains from federal, NYS, and NYS political subdivisions debt	•	16		
17	Interest from other states and their political subdivisions debt	•	17		
18	Net gains from other states and their political subdivisions debt	•	18		

Section 210-A.5(a)(2)(C) (QFI •)

19	Interest from asset-backed securities and other government agency debt	•	19		
20	Net gains from government agency debt or asset-backed securities sold through an exchange	•	20		
21	Net gains from all other asset-backed securities	•	21		

Section 210-A.5(a)(2)(D) (QFI •)

22	Interest from corporate bonds	•	22		
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange	•	23		
24	Net gains from other corporate bonds	•	24		

Section 210-A.5(a)(2)(E)

25	Net interest from reverse repurchase and securities borrowing agreements	•	25		
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Section 210-A.5(a)(2)(F)

26	Net interest from federal funds	•	26		
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Section 210-A.5(a)(2)(I) (QFI •)

27	Net income from sales of physical commodities	•	27		
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Section 210-A.5(a)(2)(J) (QFI •)

28	Marked to market net gains	•	28		
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Section 210-A.5(a)(2)(H) (QFI •)

29	Interest from other financial instruments	•	29		
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30	Net gains and other income from other financial instruments	•	30		
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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"/>	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 0

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	0.00
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	0.00

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	0.00
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	900,000	
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		
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	1,000,000.00	
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	1,100,000.00	
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	0.00	
17	Interest deductions indirectly attributable to investment capital or to gross investment income	•	17	0.00	
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	INVESTMENT CAPITAL					8-2-2021	
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			1,200,000	00	300,000	00	
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			20,000		4-1-2019	
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	20,000	12-31-2021	2,100,000	00	1,100,000	00	
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		21,000		7-1-2021		
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			2,300,000 00		1,200,000 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)			
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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 MISTAKE			5,000	11-1-2020
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	5,000	2-1-2021	599,975 ⁰⁰	100,000 ⁰⁰	
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	700,000 ⁰⁰
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	200,025 ⁰⁰
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	687,572 ⁰⁰
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 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.

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		
5c	NOL carryback	•	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).

If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B (see instr.; if necessary)
01-01-2021-12-31-2021	3,105,975 ⁰⁰	
01-01-2020-12-31-2020	2,005,975 ⁰⁰	12-31-2019
01-01-2019-12-31-2019	-219,484 ⁰⁰	

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

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

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Subject to IRC §§ 381-384 or SRLY
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
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						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>

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

A Name	B EIN	C NOL available upon leaving the combined group		Former member's tax period in combined group	
				D Beginning date (mm-dd-yy)	E Ending date (mm-dd-yy)



Affiliated Entity Information Schedule

Legal name of corporation CTEF601		Employer identification number (EIN) 002190256
		For period ended 12-31-2021

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

Schedule A – Federal S corporation information (see instructions)

Part 1 – QSSS inclusion (see instructions)

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

Part 2 – QSSS elective inclusion (see instructions)

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

Part 3 – 1120S shareholder information (see instructions)

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

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

Schedule B – Other related entities (see instructions)

Part 1

2 If the activities of any of the following impact your federal return, mark an **X** for all that apply; attach federal Form 851 if applicable:

QSSS ● Captive REIT or RIC ● Combinable captive insurance company ● Partnership ●
 Disregarded entity ● Tax-exempt DISC ● SMLLC ●

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

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

4a Number of corporations included in federal consolidated group(s)	●	4a
4b Consolidated federal taxable income (FTI) before net operating loss deduction (NOLD).....	●	4b
4c Consolidated FTI before NOLD of corporations in federal group(s), but not in New York combined group	●	4c
4d FTI before NOLD of corporations not in federal group(s), but in New York combined group	●	4d

Part 2

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

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

Name of controlling entity	EIN or SSN
----------------------------	------------

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

Name of corporation controlled	EIN
--------------------------------	-----

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

Name of transferred or acquired corporation	EIN
---	-----

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

Name of primary corporation	EIN
-----------------------------	-----

Part 3 – Entities taxable as partnerships (see instructions)

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

Name and address of partnership	Entity method	Separate accounting election		EIN of partnership	EIN or SSN of all tiered partners of partnership
	Mark an X in the box	Mark an X in the box	Date		
PARTNERSHIP 636 WA HARRIMAN CAMPUS ALBANY NY 12227	<input checked="" type="checkbox"/>	<input type="checkbox"/>		111222555	222111555
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
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	<input type="checkbox"/>	<input type="checkbox"/>			

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

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

Name and address of SMLLC or tax-exempt DISC	If the SMLLC or tax-exempt DISC generated credits, mark an X in the box	EIN of SMLLC or tax-exempt DISC	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC
	<input type="checkbox"/>		
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Certification: I certify that this document and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person JOHN DOE		Signature of authorized person		Official title PRESIDENT	
	Email address of authorized person johndoe@ctelf636.com			Telephone number (518) 555-2626		Date 04-15-2022
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 987654321
	Signature of individual preparing this document BILL SMITH		Address 315 RETURN PARKWAY		City ALBANY	State NY
	Email address of individual preparing this document billsmith@taxesdoneright.com		Preparer's NYTPRIN		or	Excl. code 03



New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation CTEF636	Employer identification number (EIN) 02190256
--------------------------------------	--

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 - 221	305,000			1i	00	
1b	•	A -				1j	00	
1c	•	A -				1k	00	
1d	•	A -				1l	00	
1e	•	A -				1m	00	
1f	•	A -				1n	00	
1g	•	A -				1o	00	
1h	•	A -				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 -				3j	00	
3c	•	EA -				3k	00	
3d	•	EA -				3l	00	
3e	•	EA -				3m	00	
3f	•	EA -				3n	00	
3g	•	EA -				3o	00	
3h	•	EA -				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 -		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	6,000	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 Brownfield Redevelopment Tax Credit

CT-611.2

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After July 1, 2015

Tax Law – Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210-B.17; and Article 33, Section 1511(u)

All filers must enter tax period: beginning ending

Legal name of corporation CTEF636	Employer identification number (EIN) 002190256
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Attach to Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, CT-33-NL, CT-183, or CT-184. A separate Form CT-611.2 **must** be filed for each *Certificate of Completion (COC)*.

- A** Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program (BCP) **on or after July 1, 2015**? Yes 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 (BCA) 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	<table border="1"> <tr> <td>Division of Environmental Remediation (DER) site number C9161880</td> <td>Date COC was issued 11-13-2021</td> </tr> </table>	Division of Environmental Remediation (DER) site number C9161880	Date COC was issued 11-13-2021
Division of Environmental Remediation (DER) site number C9161880	Date COC was issued 11-13-2021		

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 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

Part 2 – Credit computation and usage instructions

L Are you claiming this credit as a corporation that earned the credit (not as a corporate partner that received a share of the credit from a partnership)? Yes No

C corporations: If Yes, complete Parts 3 and 5. If you are also a corporate partner receiving credit from a partnership(s), complete Part 4. If No because you are **only** claiming this credit as a corporate partner who received a share of it from a partnership(s), **skip** Part 3 and complete Parts 4 and 5;

New York S corporations: If Yes, complete Part 3. If you are also a corporate partner receiving credit from a partnership(s), complete Part 4. Do **not** complete Part 5. If No because you are **only** claiming this credit as a corporate partner who received a share of it from a partnership(s), **skip** Part 3 and complete Part 4. Do **not** complete Part 5.

Part 3 – Computation of credit or recapture

Complete this part if you are a corporation that earned the credit for the qualified site. Do **not** complete this part if you only received a share of the credit from a partnership.

Schedule A – Site preparation credit component (see instructions)

A	B	C
Description of site preparation costs	Date costs paid or incurred (mm-dd-yy)	Costs
DEMOLITION	11-30-2018	214,000.00
EXCAVATION	08-31-2019	58,000.00
Total of column C amounts from attached list		
1 Add column C amounts	1	
2 Applicable percentage rate (from the COC issued for this qualified site. Enter as a decimal rounded to four places)	2	.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	

Part 3 – Computation of credit or recapture (continued)

Schedule B – On-site groundwater remediation credit component (see instructions)

A Description of groundwater remediation costs	B Date costs paid or incurred (mm-dd-yy)	C Costs
REMEDATION	05-26-2020	72,000.00
Total of column C amounts from attached list		
4 Add column C amounts	4	
5 Applicable percentage rate (from the COC issued for this qualified site). Enter as a decimal rounded to four places	5	.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	

Schedule C – Tangible property credit component (see instructions)

A Description of qualified property	B Principal use	C Date placed in service (mm-dd-yy)	D Life (years)	E Cost or other basis
COMPOST PLANT	SOIL FILTERING	10-16-2020	10	8,700.00
WATER TREATMENT PLANT	WATER FILTERING	10-16-2020	10	11,546.00
Total of column E amounts from attached list				
7 Add column E amounts	7			
8 Applicable percentage rate:				
A Percentage from COC issued (see instructions)	A	.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	.0500		
D Qualified site is developed as affordable housing	D			
Total applicable percentage rate (add lines A through D; may not exceed .2400)	8			
9 Tentative tangible property component (multiply line 7 by line 8)	9			
10 Tangible property component limitation for the qualified site (see instructions)	10			1,032,000.00
11 Tangible property component available for use in the current tax year (see instructions)	11			1,032,000.00
12 Tangible property credit component (enter the lesser of line 9 or line 11 here and on line 21; see instructions)	12			

Schedule D – Recapture of credit taken in previous tax years

Recapture of tangible property credit component for property that ceases to be in qualified use (see instructions)

A Description of property	B Date property was placed in service (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Tangible property credit component previously allowed	H Recaptured tangible property credit component (column F x column G)
Total of column H amounts from attached list							
13 Recaptured tangible property credit component (add column H amounts)	13						

Recapture if COC is revoked (see instructions)

14 Net tangible property credit component previously allowed (see instructions)	14		
15 Site preparation credit component previously allowed	15		
16 On-site groundwater remediation credit component previously allowed	16		
17 Enter the amount from line 13 or the sum of lines 14 through 16 (enter here and on line 23; New York S corporations see instructions)	17		

Part 4 – Corporate partners (see instructions)

If you were a partner in a partnership and received a share of the credit from that partnership, complete the following information (list the name of each partnership and the EIN here; for each partnership complete columns C through F on the corresponding lines below).

Item	A Name of partnership				B Partnership's EIN	
A						
B						
C						
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
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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 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	
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				111222555
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	2,800 00	1,400 00	1,400 00	700 00	
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	01-01-2021	ending	12-31-2021
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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	
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

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

01-01-2021

ending

12-31-2021

Employer identification number (EIN) 002190222	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 CTEF3S		Trade name/DBA	
Mailing address Care of (c/o)		State or country of incorporation	
Number and street or PO box 3 S WA HARRIMAN CAMPUS		Date of incorporation 01-01-2017	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)	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 01-01-2018
NYS principal business activity MICROCHIP MANUFACTURING		Number of shareholders 5	
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 00	

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.... 2018
- 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 • 2014
- 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 • 18,247.00
- 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** Were you required to report any nonqualified deferred compensation, as required by IRC § 457A, on your 2021 federal return? (see instructions) Yes No
- P** If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box
- Q** 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	1,498,005	00
2	Net rental real estate income or loss	•	2	500,000	00
3	Other net rental income or loss.....	•	3		
4	Interest income	•	4		
5	Ordinary dividends.....	•	5		
6	Royalties	•	6		
7	Net short-term capital gain or loss	•	7		
8	Net long-term capital gain or loss	•	8		
9	Net section 1231 gain or loss.....	•	9		
10	Other income or loss.....	•	10		
11	Loans to shareholders (from federal Form 1120S, Schedule L, line 7, columns b and d)				
	Beginning of tax year • <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"/> 6,149,345 End of tax year • <input type="text"/> 8,651,864				
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.....	0	0	0	0
15 Ordinary income from federal Form 1120S, page 1, line 21..	1,498,005			
16 Other additions.....	71,538			2,000
17 Loss from federal Form 1120S, page 1, line 21				
18 Other reductions				
19 Combine lines 14 through 18..				
20 Distributions.....				2,000
21 Balance at end of tax year. Subtract line 20 from line 19..				0

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		00
23	Fixed dollar minimum tax (see instructions).....	23		00
24	Recapture of tax credits (see instructions).....	24		
25	Total tax after recapture of tax credits (add lines 23 and 24)	25		00
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		00

First installment of estimated tax for the next tax period:

28	Enter amount from line 27.....	28		00
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		0
31	Add line 28 and line 29 or 30.....	31		00

Composition of prepayments (see instructions):

	Date paid	Amount		
32	Mandatory first installment			
33	Second installment from Form CT-400			
34	Third installment from Form CT-400			
35	Fourth installment from Form CT-400.....			
36	Payment with extension request from Form CT-5.4			
37	Overpayment credited from prior years (see instructions)	37	200	00

38	Total prepayments (add lines 32 through 37)	38		00
39	Balance (subtract line 38 from line 31; if line 38 is larger than line 31, enter 0)	39		00
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		00

Voluntary gifts/contributions

44	Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1)	44		00
45	Add lines 31, 40, 41, 42, and 44	45		00
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		00
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	1,049,062.00	1,049,062.00
2	Sales of electricity		
3	Net gains from sales of real property		
Section 210-A.3			
4	Rentals of real and tangible personal property	800,000.00	800,000.00
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	345,094.00	345,094.00

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	548,000 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 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 04-15-2022	
Paid preparer use only <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123	
	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 04-10-2022

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 his or her pro rata share of these amounts on his or her personal income tax return.)

Part 1 – Total shareholder modifications related to S corporation items (see instructions)

Additions	1	New York State franchise tax imposed under Article 9-A	1		00
	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		00
	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		00
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		00

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		00
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		00
60	Brownfield redevelopment tax credit tangible property credit component (Form CT-611)	•	60		00
61	Brownfield redevelopment tax credit on-site groundwater remediation credit component (Form CT-611)	•	61		00
62	Recapture of brownfield redevelopment tax credit (Form CT-611)	•	62		00
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		00
72	Recapture of remediated brownfield credit for real property taxes (Form CT-612)	•	72		00

Part 2 – Total S corporation New York State credits and taxes on early dispositions (continued)

73	Environmental remediation insurance credit (Form CT-613)	• 73		00
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		00
77	Economic transformation and facility redevelopment program investment tax credit component (Form CT-633)	• 77		00
78	Economic transformation and facility redevelopment program job training tax credit component (Form CT-633)	• 78		00
79	Economic transformation and facility redevelopment program real property tax credit component (Form CT-633)	• 79		00
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		00
83	QETC capital tax credit (Form DTF-622)	• 83		00
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		00
88	Recapture of empire state jobs retention credit (Form CT-634)	• 88		00
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		00
95	Recapture of alternative fuels and electric vehicle recharging property credit (Form CT-637)	• 95		00
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		00
101	Workers with disabilities tax credit (Form CT-644)	• 101		00
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		00
109	New York City musical and theatrical production tax credit (Form CT-654)	• 109		
110	Restaurant return-to work credit (Form CT-655)	• 110		00
111	Other tax credits and recaptures (see instructions)	• 111		

(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 SHAREHOLDER ONE 719 OAK RD ROCHESTER, NY 14603	1 111719111	25%	1	E
2 SHAREHOLDER TWO 116 FIR LN ELTINGVILLE, NY 10308	2 222116222	10%	2	F
3 SHAREHOLDER THREE 1227 MAPLE AVE YONKERS, NY 10703	3 333122733	30%	3	I
4 SHAREHOLDER FOUR 919 PEEPAL BLVD LAKE PLACID, NY 12946	4 444919444	25%	1	I
5 SHAREHOLDER FIVE 31 MAIN ST LOCK HAVEN, NY 12953	5 555020555	10%	4	F
6	6			
7	7			
8	8			
9	9			
10	10			
11	11			



Affiliated Entity Information Schedule

CT-60

For period ended

12-31-2021

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.

Schedule A – Federal S corporation information (see instructions)

Part 1 – Qualified subchapter S subsidiary (QSSS) inclusion – Do not enter the QSSS parent (see instructions)

Name and address of QSSS	Effective date of federal QSSS election (mm-dd-yy)	Federal EIN or temporary filing (TF) number of QSSS	Federal EIN or TF number of QSSS parent
QSSS CORP ONE 454 MAIN ST ALBANY NY 12227	04-01-2016	234678901	002190222
QSSS CORP TWO 351 COLLEGE RD SCHENECTADY NY 12227	04-01-2016	456890123	002190222

Part 2 – QSSS elective inclusion – Do not enter the QSSS parent (see instructions)

Name and address of QSSS	Effective date of federal QSSS election (mm-dd-yy)	Federal EIN or TF number of QSSS	Federal EIN or TF number of QSSS parent
00000000000000000000 1227 JEFFREY DR TROY NY 12180	05-20-2014	789456123	002190222
00000000000000000000 FOUR 719 KIMBERLY LN TROY NY 12180	12-27-2015	963852741	002190222

Part 3 – 1120S shareholder information (see instructions)

1 Amount of distributions as shown on federal Form 1120S, Schedule K, line 16d and/or 17c..... ● **1** 1,000,000.00

Name and address of shareholder	Shareholder EIN or SSN(s)
SHAREHOLDER ONE 719 OAK RD ROCHESTER NY 14603	111719111
SHAREHOLDER TWO 116 FIR LN ELTINGVILLE NY 10308	222116222
SHAREHOLDER THREE 1227 MAPLE AVE YONKERS NY 10703	333122733
SHAREHOLDER FOUR 919 PEEPAL BLVD LAKE PLACID NY 12946	444919444
SHAREHOLDER FIVE 31 MAIN ST LOCK HAVEN NY 17745	555020555

Schedule B – Other related entities (see instructions)

Part 1

2 If the activities of any of the following impact your federal return, mark an **X** for all that apply; attach federal Form 851 if applicable:
 QSSS ● Captive REIT or RIC ● Combinable captive insurance company ● Partnership ●
 Disregarded entity ● Tax-exempt DISC ● SMLLC ●

3

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

4a Number of corporations included in federal consolidated group(s).....	● 4a	
4b Consolidated federal taxable income (FTI) before net operating loss deduction (NOLD).....	● 4b	
4c Consolidated FTI before NOLD of corporations in federal group(s), but not in New York combined group	● 4c	
4d FTI before NOLD of corporations not in federal group(s), but in New York combined group.....	● 4d	

Part 2

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

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

Name of controlling entity ● ENTITY ONE	EIN or SSN ● 111444777
--	---------------------------

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

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

Name of transferred or acquired corporation ● CORPORATION ONE	EIN ● 222555888
--	--------------------

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

Name of primary corporation ●	EIN ●
----------------------------------	----------

Part 3 – Entities taxable as partnerships (see instructions)

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

Name and address of partnership	Entity method	Separate accounting election		EIN of partnership	EIN or SSN of all tiered partners of partnership
	Mark an X in the box	Mark an X in the box	Date		
PARTNERSHIP ONE 99 OUTLOOK AVE NY 12205	<input type="checkbox"/>	<input checked="" type="checkbox"/>	03-15 -2016	112334556	998877665
PARTNERSHIP TWO 7 MILL ST SCHENECTADY AVE NY 12204	<input checked="" type="checkbox"/>	<input type="checkbox"/>		223445667	665544998
PARTNERSHIP THREE 11 HILL LN ALBANY NY 12207	<input checked="" type="checkbox"/>	<input type="checkbox"/>		334556778	555444899
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			

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

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

Name and address of SMLLC or tax-exempt DISC	If the SMLLC or tax-exempt DISC generated credits, mark an X in the box	EIN of SMLLC or tax-exempt DISC	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
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	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		

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@ctef3s.com			Telephone number (518) 555-1212		Date 03-15-2022
Paid preparer use only <i>(see instr.)</i>	Firm's name (or yours if self-employed) TAXES DONE RIGHT			Firm's EIN 654987321		Preparer's PTIN or SSN 789456123
	Signature of individual preparing this document		Address 315 RETURN PARKWAY		City ALBANY	State NY
	Email address of individual preparing this document billsmith@taxesdoneright		Preparer's NYTPRIN 78945611		or Excl. code	Date 03-15-2022



Innovation Hot Spot Deduction

Tax Law – Article 1, Section 38 and Article 9-A, Section 208.9(a)(18)

CT-223

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
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Attach this form to Form CT-225 or CT-225-A.

Complete the information below if you are a qualified entity located both inside and outside a hot spot, you are a corporate partner of a qualified entity, or both. If you are a qualified entity located **entirely within** a hot spot, do **not** complete this form **unless** you are a qualified entity that is a New York S corporation. See the instructions on page 2 before completing.

A Innovation hot spot name	B Code	C Business participation number	D EIN of qualified entity located in the hot spot	E Mark an X if this entity is subject to the MTA surcharge	F Tax year being claimed (enter 1, 2, 3, 4, or 5)	G Income or gain attributable to the hot spot
Hot Spot 1	H12	154	002190222	<input checked="" type="checkbox"/>	1	210,000.00
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		



New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation CTEF3S	Employer identification number (EIN) 002190222
--	--

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

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

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 - 216	210,000	00	6i	S -	00	
6b	S -		00	6j	S -	00	
6c	S -		00	6k	S -	00	
6d	S -		00	6l	S -	00	
6e	S -		00	6m	S -	00	
6f	S -		00	6n	S -	00	
6g	S -		00	6o	S -	00	
6h	S -		00	6p	S -	00	
Total from additional Form(s) CT-225, if any			00				
7 Total (add lines 6a through 6p and the total from additional Form(s) CT-225)						7	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	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	100

Part 2 – Total

1 Total (add Part 1, lines 1 through 14; see instructions)	1	
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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
09-30-2017	813,409	.06	00
03-15-2018	277,431	.20	00
06-30-2019	609,931	.10	00
Total from attached sheets, if any.....			00
1 Credit amount (total column D amounts)			00
2 Clean heating fuel credits passed through from partnership(s) (from line 13).....			00
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)			00

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 ONE	112334556	23,411 00
PARTNERSHIP TWO	223445667	60,301 00
PARTERSHIP THREE	334556778	29,099 00
Total from additional sheet(s), if any.....		
13 Total credit amount allocated from partnership(s) (enter here and on line 2)		00

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



Department of Taxation and Finance

Credit for Purchase of an Automated External Defibrillator

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)
LIFESAVERONE/719072	01-19-2021	1,250	\$500	500
HEARTLINE1000/122795	01-19-2021	1,250	\$500	500
DEFIBOLINE/116070	01-19-2021	1,250	\$500	500
HEARTSAVER/214325	01-19-2021	1,250	\$500	500
			\$500	
Total column E amounts from attached sheets (if any)				
1 Total all column E amounts (see instructions)				1 500 00
2 Credit from partnerships (see instructions)				2 500 00
3 Total credit computed for the current tax year (add lines 1 and 2)				3 500 00

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	01-01-2021	ending	12-31-2021
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Employer identification number(s) shown on page 1 of your tax return 002190222
Legal name of corporation CTEF3S
Name of empire zone (EZ) ONANDAGA

File this claim with your corporation franchise tax return, Form CT-3, CT-3-S, or CT-3-A. Attach a copy of the *Certificate of Eligibility* and retention certificate.

A Mark an **X** in the box if you are claiming this credit as a corporate partner (see instructions)..... **A** **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	00
2 Recapture of EZ-ITC (enter the amount from line 7)	•	2		00
3 Net EZ-ITC or addback (see instructions)	•	3	1,500	00

Part 2 – Computation of EZ-EIC

4 Unused EZ-EIC from preceding period (New York S corporations: enter 0)	•	4	0	00
5 Recapture of EZ-EIC (enter the amount from line 8)	•	5		00
6 Net EZ-EIC or addback (see instructions)	•	6	3,187	00

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	
QUALIFIED	06-10-2013	10-10-2021	100	15	15	10,000 00	1,500 00	3,187 00	
Amounts from attached sheets.....									
7 Recaptured EZ-ITC (add column H amounts; enter here and on line 2).....							•	7	
8 Recaptured EZ-EIC (add column I amounts; enter here and on line 5).....							•	8	

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 – Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210-B.17; and Article 33, Section 1511(u)

All filers must enter tax period:

beginning 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 ÓÚÚÿ ßØŠÖÁÚŸÓÁÚßÒ		
Site location – municipality ÚÚÚ ÚÓÿ	Site location – county ÚßÚßÖÖÖ	
DEC region Onondaga	Division of Environmental Remediation (DER) site number C734129	Date COC was issued 06-16-2016

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	B	C
Description of site preparation costs	Date costs paid or incurred (mm-dd-yy)	Costs
DEMOLITION	01-01-2018	27,731.00
EXCAVATION	04-25-2018	35,049.00
Total of column C amounts from attached list		
1 Add column C amounts (corporate partners: see instructions)	1	00
2 Applicable percentage rate (see instructions)	2	.1000
3 Site preparation credit component (multiply line 1 by line 2; enter here and on line 13; New York S corporations, see instructions)	3	00

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	
DWELLING ABC	LIVING QUARTERS	02-14-2015	30	296,081 00	
BUILDING 123	STORAGE	04-24-2015	15	143,454 00	
Total of column E amounts from attached list					
4 Add column E amounts <i>(corporate partners: see instructions)</i>				4	00
5 Applicable percentage rate <i>(see instructions)</i>				5	.1000
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	00

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	
DREDGING	07-19-2015	42,931 00	
REMEDICATION SYSTEM	10-31-2015	51,377 00	
Total of column C amounts from attached list			
7 Add column C amounts <i>(corporate partners: see instructions)</i>		7	00
8 Applicable percentage rate <i>(see instructions)</i>		8	.1000
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	00

Schedule E – Recapture of credit taken in previous tax years (attach additional sheets if necessary)

Recapture of tangible property credit component for property that ceases to be in qualified use (see instructions)

A Description of property	B Date property was placed in service <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	10-01-2018	08-31-2019	75	15	.20	131,458 00	26,292 00	
Total of column H amounts from attached list								
10 Recaptured tangible property credit component <i>(add column H amounts)</i>							10	00
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	00

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 Pompey	Site location - county Onondaga	
DEC region Onondaga	Division of Environmental Remediation (DER) site number C875165	Date COC was issued 06-16-2016

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
57	76	78	89	
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	0.75
3	Eligible real property taxes (see instructions)	3	31,755.00
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	00
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	00
8	Limitation of remediated brownfield credit for real property taxes (multiply 10,000 by line 1)	8	00
9	Remediated brownfield credit for real property taxes after limitation (enter the lesser of line 7 or line 8)	9	00
10	Remediated brownfield credit for real property taxes from partnerships (see instructions)	10	00
11	Total remediated brownfield credit for real property taxes (add lines 9 and 10; New York S corporations see instructions)	11	00



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 CTEF3S	Employer identification number (EIN) 002190222
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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 Site One		
Site location – municipality Pompey	Site location – county Onondaga	
DEC region Onondaga	Division of Environmental Remediation (DER) site number C164826	Date COC was issued 11-24-2015

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	504,378	00
2 Multiply line 1 by 50% (.5)	2		00
3 Enter line 2 amount or 30,000 , whichever is less	3		00
4 Environmental remediation insurance credit received from a flow-through entity (see instructions)	4		00
5 Subtotal (add lines 3 and 4; New York S corporations, see instructions)	5		00
6 Recapture of credit (see instructions)	6		
7 Total environmental remediation insurance credit available for use (see instructions)	7		

Computation of environmental remediation insurance credit limitation

8 Tax due before credits (see instructions)	8		
9 Enter other credits claimed before the environmental remediation insurance credit (see instructions)	9		
10 Net tax (subtract line 9 from line 8)	10		
11 Minimum tax (see instructions)	11		
12 Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0)	12		

Computation of environmental remediation insurance credit used, refunded, or credited as an overpayment in the next tax year

13 Environmental remediation insurance credit to be used for the current tax year (see instructions)	13		
14 Environmental remediation insurance credit available for refund or as an overpayment (subtract line 13 from line 7)	14		
15 Environmental remediation insurance credit to be refunded (limited to the amount on line 14; see instructions) ...	15		
16 Environmental remediation insurance credit to be credited as an overpayment in the next tax year (subtract line 15 from line 14; see instructions)	16		



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	7	9	4	12	

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))
Homer Simpson	777444111	01-17-20	12-31-20	41,473 00	
Marge Simpson	888555222	02-03-20	12-31-20	78,931 00	
Bart Simpson	999666333	04-14-20	12-31-20	81,084 00	
Lisa Simpson	444555666	04-14-20	12-31-20	95,213 00	
Maggie Simpson	111222333	05-19-20	12-31-20	51,341 00	
Total of column F amounts from attached sheet(s)					

4 Jobs tax credit component (add column F amounts) 00

5 Jobs tax credit component from partnerships (from the Jobs tax credit column of line 35) 00

6 Total jobs tax credit component (add lines 4 and 5; S corporations see instructions) 00

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))
Closed Facility One	02-15-15	191,343 00	00
Closed Facility Two	06-03-16	101,078 00	00
Total of column D amounts from attached sheet(s)			
7 Total (add column D amounts)			7 00
8 Closed facility ITC (enter the lesser of line 7 or the maximum credit amount provided to you by ESD; see instructions)			8 29,242 00

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))
Psychiatric Hospital	05-15-20	845,599 00	00
Total of column D amounts from attached sheet(s)			
9 Total (add column D amounts)			9 00
10 Other qualified investments credit component limitation (see instructions)			10 400000 00
11 Other qualified investments credit component after limitation (enter the lesser of line 9 or 10)			11 00
12 Add lines 8 and 11			12 00
13 ITC component from partnerships (from the Investment tax credit column of line 35)			13 00
14 Total ITC component (add lines 12 and 13; S corporations see instructions)			14 00

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)
Marge Simpson	888555222	Truck Driver	10-31-18	6,908 00	00	00
Lisa Simpson	444555666	Computer IT	08-31-19	9,432 00	00	00
Maggie Simpson	111222333	Demolition	02-14-20	23,012 00	00	00
Total of column G amounts from attached sheet(s)						

15 Total (add column G amounts)			15 00
16 Training tax credit component from partnerships (from the Training tax credit column of line 35)			16 00
17 Total training tax credit component (add lines 15 and 16; S corporations see instructions)			17 00

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)
677,035 00	.10	00
231,908 00	.20	00
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** 00

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)
703,091 00	.05	00
117,304 00	.15	00
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** 00
20 Add lines 18 and 19 ● **20** 00
21 Real property tax credit component from partnerships (from the Real property tax credit column of line 35) ... ● **21** 00
22 Total real property tax credit component (add lines 20 and 21; S corporations see instructions) ● **22** 00

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 One				Partnership's EIN 112334556			
Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit
7,571	8,511	9,511	10,511	00	00	00	00
Credits allocated to taxpayer							

Name of partnership Partnership Two				Partnership's EIN 223445667			
Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit
3,699	4,699	5,699	6,699	00	00	00	00
Credits allocated to taxpayer							

Name of partnership				Partnership's EIN			
Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit
Credits allocated to taxpayer							

Name of partnership				Partnership's EIN			
Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit
Credits allocated to taxpayer							

Total from additional sheet(s) if any	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit	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)...	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit	Jobs tax credit	Investment tax credit	Training tax credit	Real property tax credit
	35				00	00	00	00



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	337,056	00
2 Empire State jobs retention program credit from partnerships (enter the amount from line 15).....	• 2		00
3 Total Empire State jobs retention program credit (add lines 1 and 2; New York S corporations, see instructions).....	• 3		00
4 Recapture of credit taken in previous tax years (see instructions).....	• 4	64,714	00
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 One	112334556	73,059 00
Partnership Two	223445667	184,011 00
Total from additional sheet(s), if any.....		

15 Total credit amount from partnership(s) (enter here and on line 2; see instructions).....



Alternative Fuels and Electric Vehicle Recharging Property Credit

CT-637

Tax Law – Sections 187-b and 210-B.30

All filers must enter tax period:

Attach this form to your franchise tax return.

beginning 01-01-2021 ending 12-31-2021

Legal name of corporation <div style="border: 1px solid black; padding: 2px;">CTEF3S</div>	Employer identification number (EIN) <div style="border: 1px solid black; padding: 2px;">002190222</div>
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A If you are claiming this credit as a corporate partner, mark an **X** in the box

Schedule A – Alternative fuels vehicle refueling and electric vehicle recharging property information and credit amounts (attach additional sheets as necessary)

A Physical address of vehicle refueling or recharging property	B Total cost of vehicle refueling or recharging property <i>(see instructions)</i>	C Number of pumps or recharging stations	D (Column B ÷ column C) × 50% (.5)	E Enter the lesser of column D or 5,000	F Column C × column E
454 Crossgates Road Albany, NY 12205	371,053 00	8	46,382 00	5,000	401,053 00
867 Center Parkway Albany, NY 12205	211,943 00	6	35,324 00	5,000	181,943 00
Total of column F amounts from additional sheet(s), if any					
1 Total of all column F amounts					1 603,996 00

Schedule B – Computation of available credit for the current tax year

2 Credit computed for the current tax year (from line 1)	• 2	00
3 Credit amount from partnership(s) (from line 18; see instructions)	• 3	00
4 Unused credit carried over from previous tax years (New York S corps do not make an entry on this line)	• 4	
5 Total credit computed for the current tax year (add lines 2, 3, and 4; New York S corporations, see instructions)	• 5	00
6 Recapture of credit taken in previous tax years (from line 17; New York S corporations, see instr.)	• 6	00
7 Total available credit for the current tax year (see instructions)	• 7	0 00

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)
2018	20	6			534,178.00	
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 One	112334556	37,041.00
Partnership Two	223445667	18,843.00
Total from additional sheet(s), if any		
18 Total credit amount allocated from partnership(s) (enter here and on line 3)	18	



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)	1 931,743 00	2,104,735 00
2 Property factor (divide line 1, column A by line 1, column B; carry result to four decimal places)	2	
3 Wages and other compensation of employees (see instructions)	3 1,243,741 00	2,098,274 00
4 Wage factor (divide line 3, column A by line 3, column B; carry result to four decimal places)	4	
5 Total factors (add lines 2 and 4)	5	
6 Allocation factor (divide line 5 by two; carry result to four decimal places)	6	

Schedule B – Computation of credit

7 Telecommunication services excise tax paid (see instructions)	7 53,174 00
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

Schedule D – Partnership information (see instructions; attach additional sheets as necessary)

Name of partnership	Partnership's EIN	Certificate number	Year of business tax benefit period	Credit amount allocated
Partnership Two	223445667	FDCBA123123123	3	19,055 00
Partnership Three	334556778	LMNOP567678789	2	23,419 00
Total from additional sheet(s), if any				
19 Total credit amount allocated from partnership(s) (enter here and on line 8)			19	



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 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.

Name of certified business CTEF3S	EIN 002190222
--------------------------------------	------------------

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	
BROOKLYN WHITE	147258369	10-09-19		127,930 ⁰⁰	<input type="text" value="19190"/>	<input type="text" value="19190"/>	
DALLAS JONES	123456789	02-14-21		58,603 ⁰⁰	<input type="text" value="8790"/>	<input type="text" value="8790"/>	
CHICAGO SMITH	987654321	07-01-20	05-17-21	31,070 ⁰⁰	<input type="text" value="4660"/>	<input type="text" value="4660"/>	
Total from additional sheet(s) if any.....							
1 Credit for qualified full-time employees (add column G amounts)						1	<input type="text" value="30000"/>

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	
ALBANY GREEN	701169527	05-19-19		47,331.00	.00	.00	
CANTON BROWN	122795023	02-21-20		36,090.00	.00	.00	
ORLANDO BROWN	518346852	08-04-20		19,317.00	.00	.00	
Total from additional sheet(s) if any.....							
2 Credit for qualified part-time employees (add column G amounts).....						2	.00
3 Total credit for all qualified employees (add lines 1 and 2)						3	.00

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	.00

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
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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 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 CHILDCARE 123 Sesame St. Albany, NY 12227	667,564.00
Total from additional sheets, if any	•
1 Total (add column B amounts)	1 667,564.00
2 Credit rate	2 .25
3 Part 1 credit amount (multiply line 1 by line 2)	3 166,891.00

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
Homer	Simpson	12144	777444111	11,492.00
Marge	Simpson	12226	888555222	7,039.00
Lisa	Simpson	12053	444555666	13,056.00
Total from additional sheets, if any				•
4 Total (add column E amounts)				4 31,587.00
5 Credit rate				5 .10
6 Part 2 credit amount (multiply line 4 by line 5)				6 3,158.70

Part 3 – Limitation

7 Total (add Line 3 and Line 6)	•	7		00
8 Limitation	•	8	150,000	
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		00

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 sheets, 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	0	00
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		



Restaurant Return-to-Work Credit

CT-655

Tax Law – Section 210-B.56

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, B (line 3), and C. If applicable, also complete Schedules D and E.

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

New York S corporations

If **Yes**, complete Schedules A and B (line 3).

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

Schedule A – Computation of credit

Enter the information from your certificate(s) of tax credit in columns A through E below.

A Name of entity	B EIN	C Employment measurement date	D Certificate number	E Credit
CTEF3S	002190222	12-01-2021	ESDRTRN2115467	4,000.00
Total from additional sheet(s), if any.....				
1 Restaurant return-to-work credit (see instructions)				1.00

Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Certificate number	D Share of credit
Total from additional sheet(s), if any.....			
2 Total credit allocated from partnership(s) (add column D amounts)			2.00
3 Total credit (add lines 1 and 2; New York S corporations, see instructions)			3.00

Schedule C – Reconciliation of advance payments (New York S corporations: do not complete this schedule.)

4 Total credit (from line 3)	•	4	
5 RRTW credit advance payment(s) received (see instructions)	•	5	
6 Net RRTW credit unclaimed or overpaid (subtract line 5 from line 4; see instructions)	•	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 RRTW credit (see instructions)

A Revoked certificate number	B Amount of RRTW previously claimed
Total of column B from additional sheets, if any	
16 Total (add column B amounts)	16



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
-----------------------------------	---

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** 00

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** 00

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	51	53	53	56	

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	18	18	19	21	
Second year	15	16	17	17	
Third year	12	13	14	15	
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 B – Computation of credit for the current tax year

20	Enter amount from line 17 (include only those employees listed on page 3)	•	20	<input style="width: 150px;" type="text"/>
21	Enter amount from line 18	•	21	<input style="width: 150px;" type="text"/>
22	Subtract line 21 from line 20	•	22	<input style="width: 150px;" type="text"/>
23	Credit per employee		23	<input style="width: 150px;" type="text"/> 1000 <input style="width: 20px;" type="text"/> 00
24	Credit computed for the current tax year (multiply line 22 by line 23; see instructions)	•	24	<input style="width: 150px;" type="text"/> <input style="width: 20px;" type="text"/> 00

Additional information for Schedule B – Employee listing

List below each employee used to compute the average number of full-time employees on line 17.

Employee's name	Social Security number	Employee's name	Social Security number
JACK SMITH	333444555		
SAM WHITE	777888999		
SALLY BROWN	222444777		
FRED JONES	999000333		

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 <input type="text" value="CTEF3S"/>	Taxpayer identification number <input type="text" value="002190222"/>
---	--

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 <input type="text"/>	Taxpayer identification number <input type="text"/>
---	--

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	01-01-2017	15,000.00

1 Amount of qualified investments (add column D amounts)	•	1	<input type="text" value="15,000.00"/>
2 Credit percentage (10%)	•	2	<input type="text" value="10"/>
3 Credit for qualified investments to be held four years (multiply line 1 by line 2; see instructions)	•	3	<input type="text" value="1,500.00"/>

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	<input type="text"/>
5 Credit percentage (20%)	•	5	<input type="text" value="20"/>
6 Credit for qualified investments to be held nine years (multiply line 4 by line 5; see instructions) ...	•	6	<input type="text"/>

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	<input type="text"/>
8 Multiply line 7 by 50% (.5)	•	8	<input type="text"/>

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	<input type="text"/>	• 10	<input type="text"/>
11 QETC capital tax credit previously allowed, less any previous recapture	• 11	<input type="text"/>	• 11	<input type="text"/>
12 QETC capital tax credit still allowable (subtract line 11 from line 9 or line 10)	• 12	<input type="text"/>	• 12	<input type="text"/>
13 QETC capital tax credit allowable this year (see instructions)	• 13	<input type="text"/>	• 13	<input type="text"/>
14 Total QETC capital tax credit available this year (add line 13, columns A and B)	• 14	<input type="text"/>	• 14	<input type="text"/>

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

ending

Employer identification number (EIN) 002190461	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 CT SW Developer Test CT-3S 52-53 Wk		Trade name/DBA	
Mailing address Care of (c/o) 5253 WA Harriman Campus		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 <i>Business information</i> in Form CT-1.		<input checked="" type="radio"/> New York S election effective date
NYS principal business activity Marketing		Number of shareholders 5	
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	
A 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 Were you required to report any nonqualified deferred compensation, as required by IRC § 457A, on your 2021 federal return? (see instructions) Yes No
- P If you are a foreign corporation computing your tax taking into account **only** your distributive shares from **multiple** limited partnerships, mark an **X** in the box
- Q 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	12,374,071	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	1,307,957	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" value="2,130,665"/> End of tax year • <input type="text" value="2,490,566"/>				
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..	12,374,071			
16 Other additions.....	1,307,957			
17 Loss from federal Form 1120S, page 1, line 21				
18 Other reductions				
19 Combine lines 14 through 18..				
20 Distributions.....	13,682,028			
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		00
23	Fixed dollar minimum tax (see instructions).....	●	23		00
24	Recapture of tax credits (see instructions).....	●	24		
25	Total tax after recapture of tax credits (add lines 23 and 24)	●	25		00
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		00

First installment of estimated tax for the next tax period:

28	Enter amount from line 27.....	●	28		00
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		00

Composition of prepayments (see instructions):

	Date paid	Amount
32	03-15-2021	750 00
33	06-15-2021	750 00
34	09-15-2021	750 00
35	12-31-2021	750 00
36	03-15-2022	750 00
37		

37	Overpayment credited from prior years (see instructions)	●	37		
38	Total prepayments (add lines 32 through 37)	●	38		00
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	845,603.00	1,307,957.00
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	2,384,555.00	3,922,849.00

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		
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	000	
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	1,773,044.00	2,880,305.00
50	Advertising on television or radio	4,141,033.00	6,881,701.00
51	Advertising via other means	744,905.00	1,031,446.00
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	00	00
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@taxesdoneright.com	Telephone number (518) 555-2626	Date 03-15-2022	
Paid preparer use only <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right	Firm's EIN 123456987	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 03-10-2022

See instructions for where to file.



New York S Corporation Shareholders' Information Schedule

CT-34-SH

Legal name of corporation CTELF SW Developer Test CT-3S 52-53 Wk	Employer identification number (EIN) 002190461
---	---

Attach to Form CT-3-S

Schedule A – Shareholders' New York State modifications and credits (Enter the total amount reported by the New York S corporation on each line. Each shareholder must include his or her pro rata share of these amounts on his or her personal income tax return.)

Part 1 – Total shareholder modifications related to S corporation items (see instructions)

Additions	1 New York State franchise tax imposed under Article 9-A	1	3,000.00
	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 *(for multiple partnerships attach separate statement; see instructions)*

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	Other tax credits and recaptures (see instructions)	•	111	

(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 Shareholder 1 84 Main St Albany, NY 12227	1 111-22-2333	30	1	I
2 Shareholder 2 25 Elm St Brooklyn, NY 11223	2 222-33-3444	25	1	I
3 Shareholder 3 4189 State St Albany, NY 12222	3 333-34-4555	25	1	I
4 Shareholder 4 281 Wolf Rd. Albany, NY 12205	4 444-55-5666	10	1	I
5 Shareholder 5 212 N. Main St Syracuse, NY 13212	5 555-66-6777	10	1	I
6	6			
7	7			
8	8			
9	9			
10	10			
11	11			



Affiliated Entity Information Schedule

CT-60

		For period ended
		2021-12-31
Legal name of corporation	Employer identification number (EIN)	
CT ELF SW Developer Test CT-3S 52-53 Wk	002190461	

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

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

Part 1 – Qualified subchapter S subsidiary (QSSS) inclusion – Do not enter the QSSS parent *(see instructions)*

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

Part 2 – QSSS elective inclusion – Do not enter the QSSS parent *(see instructions)*

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

Part 3 – 1120S shareholder information (see instructions)

1 Amount of distributions as shown on federal Form 1120S, Schedule K, line 16d and/or 17c..... ● 1 3,000.00

Name and address of shareholder	Shareholder EIN or SSN(s)
Shareholder 1, 84 Main St, Albany, NY 12227	111-22-2333
Shareholder 2, 25 Elm St, Albany, NY 11223	222-33-3444
Shareholder 3, 4189 State St, Albany, NY 12222	333-44-4555
Shareholder 4, 281 Wolf Rd, Albany, NY 12205	444-55-5666
Shareholder 5, 212 N. Main St, Syracuse NY 13212	555-66-6777

Schedule B – Other related entities (see instructions)

Part 1

2 If the activities of any of the following impact your federal return, mark an **X** for all that apply; attach federal Form 851 if applicable:

- QSSS ●
 Captive REIT or RIC ●
 Combinable captive insurance company ●
 Partnership ●
 Disregarded entity ●
 Tax-exempt DISC ●
 SMLLC ●

3

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

4a Number of corporations included in federal consolidated group(s).....	● 4a	<input style="width: 100%;" type="text"/>
4b Consolidated federal taxable income (FTI) before net operating loss deduction (NOLD).....	● 4b	<input style="width: 100%;" type="text"/>
4c Consolidated FTI before NOLD of corporations in federal group(s), but not in New York combined group	● 4c	<input style="width: 100%;" type="text"/>
4d FTI before NOLD of corporations not in federal group(s), but in New York combined group.....	● 4d	<input style="width: 100%;" type="text"/>

Part 2

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

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

● <input style="width: 50%; height: 25px;" type="text"/>	● <input style="width: 50%; height: 25px;" type="text"/>
Name of controlling entity	EIN or SSN

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

● <input style="width: 50%; height: 25px;" type="text"/>	● <input style="width: 50%; height: 25px;" type="text"/>
Name of corporation controlled	EIN

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

● <input style="width: 50%; height: 25px;" type="text"/>	● <input style="width: 50%; height: 25px;" type="text"/>
Name of transferred or acquired corporation	EIN

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

● <input style="width: 50%; height: 25px;" type="text"/>	● <input style="width: 50%; height: 25px;" type="text"/>
Name of primary corporation	EIN

Part 3 – Entities taxable as partnerships (see instructions)

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

Name and address of partnership	Entity method	Separate accounting election		EIN of partnership	EIN or SSN of all tiered partners of partnership
	Mark an X in the box	Mark an X in the box	Date		
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
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	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>			

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

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

Name and address of SMLLC or tax-exempt DISC	If the SMLLC or tax-exempt DISC generated credits, mark an X in the box	EIN of SMLLC or tax-exempt DISC	EIN or SSN of all tiered members of SMLLC or tax-exempt DISC
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
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	<input type="checkbox"/>		

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@taxesdoneright.com			Telephone number (518) 555-2626		Date 03-15-2022
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right			Firm's EIN 12356987		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 NYTPRN 45678912	or	Excl. code Date 03-10-2022

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 2021

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 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
		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	00
2	Tax based on dividend rate, from line 75 or line 78, whichever applies	•	2	00
3	Minimum tax	•	3	00
4	Tax (amount from line 1, 2, or 3, whichever is largest)	•	4	00
5	Tax credits (see instructions)	•	5	00
6	Total tax after credits (subtract line 5 from line 4)	■	6	00
7	Total prepayments from line 82	•	7	00
8	Balance (if line 7 is less than line 6, subtract line 7 from line 6; otherwise, enter 0)	■	8	00
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	00
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 2021		
		A New York State	B Everywhere	
17	Accounts receivable	17	7,054,124 ⁰⁰	11,073,150 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	4,079,413 ⁰⁰	9,243,667 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, 2021
27	Total assets	27 23,316,817 ⁰⁰
28	Total liabilities	28 8,719,457 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	31 600,000 ⁰⁰
32	Paid-in capital in excess of par or stated value	32 193,044 ⁰⁰
33	Retained earnings (appropriated or unappropriated)	33 171,117 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	37 191,336 ⁰⁰	
38	Net income (attach profit and loss statement)	38 371,054 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 • <input type="checkbox"/> No • <input checked="" type="checkbox"/>		

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, 2021	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		650.00	650.00	650.00	650.00	00
46 Total	500					Total net value	46 00
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						325,000.00	
48 Taxable base (multiply line 47 by line 24 or 26)							
49 Tax (multiply line 48 by .0015 (1½ mills))							00
50 Total net value of issued capital stock (from line 46, column G)							00
51 Taxable base (multiply line 50 by line 24 or 26)							00
52 Tax (multiply line 51 by .0015 (1½ mills))							00
53 Net worth from line 29							00
54 Taxable base (multiply line 53 by line 24 or 26)							00
55 Tax (multiply line 54 by .0015 (1½ mills))							00
56 Tax on allocated issued capital stock (amount from line 49, 52, or 55, whichever is largest; enter here and on line 1)							00

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	61,074,862.00	3,817,179.00	%	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)				00
64 Par value preferred stock (from line 58, column B)				
65 Taxable base (multiply line 64 by line 24)				00
66 Tax (multiply line 65 by line 58, column E)				00
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)				00
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))				00
75 Tax on allocated issued capital stock using dividend rates (add lines 63, 66, 69, and 74; enter here and on line 2)				00

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	32,000	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		00

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** _____ 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) 555-2628
	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 04-15-2022
Paid preparer use only <small>(see instr.)</small>	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 NY
	Email address of individual preparing this return billsmith@taxesdoneright.com	City Albany	ZIP code 12227
		Preparer's NYTPRIN or 12279595	Excl. code Date 04-10-2022

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 2021

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
A	00

Computation of MTA surcharge

1 New York State franchise tax (from 2020 Form CT-183, line 6)	1	26,778	00
2 MCTD allocation percentage (from line 23 or 25)	2		%
3 Allocated tax (multiply line 1 by line 2)	3		00
4 MTA surcharge (multiply line 3 by 17% (.17))	4		00
5 Prepayments with Form CT-5.9, line 10	5	2,060	00
6 Overpayment (see instructions) <input type="text" value="Period"/>	6		
7 Total prepayments (add lines 5 and 6)	7		00
8 Balance (if line 7 is less than line 4, subtract line 7 from line 4)	8		00
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		00
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	16	3,879,768 00
17 Shares of stock of other companies owned (attach list showing corporate name, shares held, and actual value)	17	
18 Bonds, loans, and other securities, except U.S. obligations	18	
19 Leaseholds	19	
20 Real estate owned	20	
21 All other assets (except cash and investments in U.S. obligations)	21	1,713,354 00
22 Total (add lines 16 through 21)	22	00
23 MCTD allocation percentage (divide line 22, column A, by line 22, column B; enter here and on line 2)	23	%

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) 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 04-15-2022	
Paid preparer use only <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right		Firm's EIN 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 04-10-2022

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
---------------------------------------	---

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 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

Computation of available environmental remediation insurance credit

1 Qualified environmental remediation insurance premiums paid	1	58,634	00
2 Multiply line 1 by 50% (.5)	2		00
3 Enter line 2 amount or 30,000 , whichever is less	3		00
4 Environmental remediation insurance credit received from a flow-through entity (see instructions)	4	4,836	00
5 Subtotal (add lines 3 and 4; New York S corporations, see instructions)	5		00
6 Recapture of credit (see instructions)	6	7,350	00
7 Total environmental remediation insurance credit available for use (see instructions)	7		00

Computation of environmental remediation insurance credit limitation

8 Tax due before credits (see instructions)	8		00
9 Enter other credits claimed before the environmental remediation insurance credit (see instructions)	9		00
10 Net tax (subtract line 9 from line 8)	10		00
11 Minimum tax (see instructions)	11		00
12 Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0)	12		00

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	26,803	00
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 2021

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 01-01-1992	Foreign corporations: date began business in NYS	
City Albany	U.S. state/Canadian province NY	ZIP/Postal code 12227	Country (if not United States)
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		00
2	Tax rate	2	.00375	
3	Tax on gross earnings (multiply line 1 by line 2)	3		00
4	Tax on certain railroad dividends (from line 62)	4		
5	Tax credits (see instructions)	5		00
6	Total tax (subtract line 5 from appropriate tax on line 3 or line 4)	6		00
7a				
7b				
8				
9	Total prepayments from line 68	9		00
10a	Underpayment (subtract line 9 from line 6)	10a		
10b	Additional amount for 2022 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		00
15b	Amount previously credited to 2022 MFI (see instructions)	15b	300	00
15c	Overpayment (subtract line 15b from line 15a)	15c		00
16	Overpayment to be credited to the next period	16	600	00
17	Balance of overpayment (subtract line 16 from line 15c)	17		00
18	Overpayment to be credited to Form CT-184-M	18	200	00
19a	Overpayment to be refunded (subtract line 18 from line 17)	19a		00
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	4,920,826	14,429,708
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		

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			
40 Foreign gross operating revenue	40			
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		15,481,072.00
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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)	13,627,196.00	x %	00
45 Messenger service		x %	
46 Cable television operators (see instructions)			

Table with 2 columns: Description and Amount. Rows 47-56 including 'Gross receipts from other sources'.

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.

Table with 2 columns: Description and Amount. Rows 57-62 including 'Name of corporation to whom leased' and 'Tax on dividends'.

Schedule F - Composition of prepayments (see instructions). Table with 3 columns: Description, Date paid, Section 184 amount. Rows 63-68.

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 [X] CT-637 [] DTF-630 [] Other credits: []

69 Total tax credits above that are refund eligible (see instructions) [] 69 [] 00

Third-party designee form. Includes fields for Yes/No, Designee's name (Bill Smith), Designee's phone number ((518) 555-2525), Designee's email address (billsmith@taxesdoneright.com), and 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 and Paid preparer use only form. Includes fields for name, signature, title, address, phone number, and date for both Jane Doe and Taxes Done Right.

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 **2021**

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 CTEF184M		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 01-01-1992	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

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	14,883	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		00
4	MTA surcharge (multiply line 3 by 17% (.17))	4		00
5a				
5b				
6				
7	Total prepayments (from line 31)	7		00
8a	Underpayment (subtract line 7 from line 4)	8a		
8b	Additional amount for 2022 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		00
13b	Amount previously credited to 2022 MFI (see instructions)	13b	50	00
13c	Overpayment (subtract line 13b from line 13a)	13c		00
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		00

Schedule A – Computation of MCTD allocation percentage (use 2021 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	1,397,641
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 3/15/2021 (see instr.)	25 03-15-2021	165.00
26a Second installment from Form CT-400	26a 06-15-2021	165.00
26b Third installment from Form CT-400	26b 09-15-2021	165.00
26c Fourth installment from Form CT-400	26c 12-15-2021	165.00
27 Payment with extension request	27	
28 Overpayment credited from prior year (see instructions)	28	
29 Add lines 25 through 28	29	00
30 Overpayment transferred from Form CT-184 <input type="text" value="Period 12/31/2020"/>	30	200.00
31 Total prepayments (add lines 29 and 30; enter here and on line 7)	31	00

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 04-15-2021
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 04-10-2021

See instructions for where to file.



Department of Taxation and Finance

Claim for Security Officer Training Tax Credit

CT-631

Tax Law – Article 1, Section 26; Article 9, Section 187-n; Article 9-A, Section 210-B.21; and Article 33, Section 1511(x)

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF184M	Employer identification number (EIN) 002190357
---------------------------------------	---

File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, CT-33-NL, CT-183, CT-184, CT-186, CT-186-E, or CT-186-P.

Part 1 – Computation of security officer training tax credit (see instructions)

A Enter the calendar year shown on the certificate of tax credit from the New York State Division of Homeland Security and Emergency Services (DHSES) **A**

1 Security officer training tax credit (enter amount from the certificate of tax credit from the New York State DHSES and attach a copy of the certificate)	1	<input type="text" value="9,000"/>	<input type="text" value="00"/>
2 Security officer training tax credit from partnership(s) (from line 13; see instructions)	2	<input type="text" value=""/>	<input type="text" value="00"/>
3 Total security officer training tax credit (add lines 1 and 2)	3	<input type="text" value=""/>	<input type="text" value="00"/>

Part 2 – Computation of security officer training tax credit used (see instructions; New York S corporations do not complete this part)

4 Tax due before credits (see instructions)	4	<input type="text" value=""/>	<input type="text" value="00"/>
5 Tax credits claimed before the security officer training tax credit (see instructions)	5	<input type="text" value=""/>	<input type="text" value="00"/>
6 Tax after application of credits (subtract line 5 from line 4)	6	<input type="text" value=""/>	<input type="text" value="00"/>
7 Tax limitation (see instructions)	7	<input type="text" value=""/>	<input type="text" value="00"/>
8 Limitation on security officer training tax credit (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)	8	<input type="text" value=""/>	<input type="text" value="00"/>
9 Security officer training tax credit used for this period (see instructions)	9	<input type="text" value=""/>	<input type="text" value="00"/>
10 Unused security officer training tax credit (subtract line 9 from line 3)	10	<input type="text" value=""/>	<input type="text" value="00"/>
11 Amount of security officer training tax credit to be refunded (limited to the amount on line 10; see instructions)	11	<input type="text" value=""/>	<input type="text" value="00"/>
12 Amount of security officer training tax credit to be applied as an overpayment to next period (subtract line 11 from line 10; see instructions)	12	<input type="text" value=""/>	<input type="text" value="00"/>

Part 3 – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated	
Partnership 1	123123210	<input type="text" value="1,000"/>	<input type="text" value="00"/>
Partnership 2	234234432	<input type="text" value="2,000"/>	<input type="text" value="00"/>
Partnership 3	567567765	<input type="text" value="1,000"/>	<input type="text" value="00"/>
		<input type="text" value=""/>	<input type="text" value="00"/>
		<input type="text" value=""/>	<input type="text" value="00"/>
		<input type="text" value=""/>	<input type="text" value="00"/>
		<input type="text" value=""/>	<input type="text" value="00"/>
		<input type="text" value=""/>	<input type="text" value="00"/>
		<input type="text" value=""/>	<input type="text" value="00"/>
		<input type="text" value=""/>	<input type="text" value="00"/>
		<input type="text" value=""/>	<input type="text" value="00"/>
Total from additional sheet(s), if any		<input type="text" value=""/>	<input type="text" value="00"/>
13 Total credit amount allocated from partnership(s) (enter here and on line 2)	13	<input type="text" value=""/>	<input type="text" value="00"/>

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

Test 27

Begins on next page

[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 2021

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) For office use only
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.		
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
	<input checked="" type="checkbox"/>

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 2022 MFI (see instructions)		
13c Increased balance due (add lines 13a and 13b)		
13d Excess prepayments (see instructions)		
13e Amount previously credited to 2022 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)	63,425,708
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)	18,075,117
25	Mobile telecommunication services (see instructions)	7,453,312
26	Services that are ancillary to the provision of telecommunication services (see instructions)	896,075
27	Services that are provided with telecommunication services (see instructions)	1,904,771
28	Equipment provided in connection with telecommunication services (see instructions)	
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	3,125,317
34	Other exclusions (see instructions)	• 34	991,087
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	71,963
40b	Multijurisdictional credit (see instructions)	• 40b	353,801
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	404,088
42	Total credits (add lines 40a, 40b, and 41)	• 42	
43	Balance due (subtract line 42 from line 39; enter here and on line 1a)	• 43	

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	57,805,639
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	11,387,324
46	MCTD mobile telecommunication services where such service was reported on Schedule A	• 46	4,695,587
47	Services that are ancillary to the provision of telecommunication services	• 47	564,527
48	Services that are provided with telecommunication services	• 48	1,200,006
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	1,968,950
55	Other exclusions (see instructions for line 34)	• 55	624,385
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	29,173
62	Multijurisdictional credit (see instructions)	•	62	63,448
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	21,738,752
66	Receipts from transportation, transmission, or distribution of gas or electricity	•	66	13,130,475
67	Other receipts (see instructions)	•	67	8,041,993
68	Total (add lines 65, 66, and 67)		68	
69	Allowable deductions (attach list; see instructions)	•	69	6,457,017
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 <i>(multiply column C by column D)</i>
Entity One	Bond	47,159	74	
Entity Two	Bond	83,502	100	
Entity Three	Bond	51,661	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	17,246,642
75 Real property (see instructions)	75	1,794,610
76 Personal property (see instructions)	76	
Other profits:		
77 All other profits (see instructions)	77	656,787
78 Profits before allowable deductions (add lines 74 through 77)	78	
79 Allowable deductions from profits (attach list; see instructions)	79	1,807,611
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	36,454,203
82 Subtract exclusions from receipts shown on line 66 (see instructions)	82	13,130,475
83 Adjusted gross operating income (subtract line 82 from line 81)	83	23,323,728
84 Receipts from line 73	84	161,279
85 Profits from line 80	85	17,890,428
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 Power for Jobs credit (see instructions)	89	
90 Tax after Power for Jobs credit (subtract line 89 from line 88)	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 90; 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	29,701,892
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	

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 3/15/2021 (see instructions)	96 03-15-2021	335,000		127,000	
97 Second installment from Form CT-400	97 06-15-2021	335,000		127,000	
98 Third installment from Form CT-400	98 09-15-2021	335,000		127,000	
99 Fourth installment from Form CT-400	99 12-15-2021	335,000		127,000	
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	21,271,840
105 Services that are ancillary to the provision of mobile telecommunication services (see instructions)	105	597,273
106 Services that are provided with mobile telecommunication services (see instructions)	106	
107 Equipment provided in connection with mobile telecommunication services (see instructions)	107	4,399,700
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	303,495
111 Allowance for bad debts (see instructions)	111	4,960,499
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	23,717
117 Multijurisdictional credit (see instructions)	117	60,941
118 Tax credits: Mark an X in the box(es) to indicate the form(s) filed CT-249 • <input checked="" type="checkbox"/> CT-631 • <input checked="" type="checkbox"/> Other credits _____ • <input type="checkbox"/> (see instructions)	118	404,088
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	15,710,780
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	1,729,305
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	159,066
128	Allowance for bad debts	128	2,903,799
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	16,111
134	Multijurisdictional credit (see instructions)	134	42,603
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 (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 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 04-15-2022
Paid preparer use only (see instr.)	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 04-10-2022

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	201.734	00
2 Tax due before credits (see instructions)	• 2		00
3 Tax credits claimed before this credit (see instructions)	• 3		00
4 Subtract line 3 from line 2	• 4		00
5 Minimum tax limitation (see instructions)	• 5	0	00
6 Credit limitation (subtract line 5 from line 4; if zero or less, enter 0)	• 6		00
7 Amount of credit used for the current tax year (see instructions)	• 7		00
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

Section 1		
Franchise tax return filed	Enter on line 2 any net recaptured tax credits plus the amount from	Enter on line 5 the amount below
Forms CT-183 and CT-184	Form CT-183, line 4 plus Form CT-184, line 3 or 4	75
Form CT-186	Line 5	125
Form CT-3	Part 2, line 2	Part 2, line 1c
Form CT-3-A	Part 2, line 2	Part 2, line 1c
Form CT-3-S	Part 2, line 23	Part 2, line 23
Form CT-33	Line 11	250
Form CT-33-A	Line 15	Line 4 plus line 12
Form CT-33-NL	Line 5	250
Section 2		
Tax return filed	Enter on line 2 any net recaptured tax credits plus the amount from	Enter on line 5 the amount below
Form CT-186-E	Line 88	0
Form CT-186-P	Line 4	0

Line 2 – Enter your tax before credits using the *Lines 2 and 5 entries table* above. The temporary deferral nonrefundable payout credit can be applied to taxes as computed on the forms listed in the table above. However, the credit cannot be applied against both a franchise tax return listed in Section 1 and a tax return listed in Section 2.

Line 3 – If you are claiming more than one tax credit for this year, enter the amount of credits claimed before applying this credit; otherwise, enter **0**. You must apply certain credits before the temporary deferral nonrefundable payout credit. Refer to the instructions of your franchise tax return to determine the order of credits that applies.



Department of Taxation and Finance

Claim for Security Officer Training Tax Credit

CT-631

Tax Law – Article 1, Section 26; Article 9, Section 187-n; Article 9-A, Section 210-B.21; and Article 33, Section 1511(x)

All filers must enter tax period:

beginning ending

Legal name of corporation CTEF186E	Employer identification number (EIN) 002190358
---------------------------------------	---

File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, CT-33-NL, CT-183, CT-184, CT-186, CT-186-E, or CT-186-P.

Part 1 – Computation of security officer training tax credit (see instructions)

A Enter the calendar year shown on the certificate of tax credit from the New York State Division of Homeland Security and Emergency Services (DHSES) **A**

1 Security officer training tax credit (enter amount from the certificate of tax credit from the New York State DHSES and attach a copy of the certificate)	1	95,000	00
2 Security officer training tax credit from partnership(s) (from line 13; see instructions)	2		00
3 Total security officer training tax credit (add lines 1 and 2)	3		00

Part 2 – Computation of security officer training tax credit used (see instructions; New York S corporations do not complete this part)

4 Tax due before credits (see instructions)	4		00
5 Tax credits claimed before the security officer training tax credit (see instructions)	5		00
6 Tax after application of credits (subtract line 5 from line 4)	6		00
7 Tax limitation (see instructions)	7	0	00
8 Limitation on security officer training tax credit (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)	8		00
9 Security officer training tax credit used for this period (see instructions)	9		00
10 Unused security officer training tax credit (subtract line 9 from line 3)	10		
11 Amount of security officer training tax credit to be refunded (limited to the amount on line 10; see instructions)	11		
12 Amount of security officer training tax credit to be applied as an overpayment to next period (subtract line 11 from line 10; see instructions)	12		

Part 3 – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
Phone Corp 1	11 1111111	21,000

Total from additional sheet(s), if any **13** Total credit amount allocated from partnership(s) (enter here and on line 2) **13**

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

Test 28a

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[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, 2021. 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 <input type="text" value="01-01-2021"/>		ending <input type="text" value="12-31-2021"/>	
Employer identification number (EIN) <input type="text" value="002190349"/>		File number <input type="text" value="OA 3"/>	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				Trade name/DBA			
Mailing address				State or country of incorporation <input type="text" value="New York"/>			
Care of (c/o)				Date of incorporation <input type="text" value="01-01-2014"/>		Foreign corporations: date began business in NYS	
Number and street or PO box <input type="text" value="CTEF3A Harriman Campus"/>				City <input type="text" value="Albany"/>		U.S. state/Canadian province <input type="text" value="NY"/>	
City		U.S. state/Canadian province		ZIP/Postal code <input type="text" value="12227"/>		Country (if not United States)	
Principal business activity in NYS <input type="text" value="Commercial Construction"/>				NAICS business code number (from NYS Pub 910) <input type="text" value="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.							

A. Pay amount shown on Part 2, line 20c. Make payable to: New York State Corporation Tax Attach your payment here. (Detach all check stubs; see instructions for details.)		Payment enclosed <input type="text"/>	
B. Is any member of the combined group subject to the metropolitan transportation business tax (MTA surcharge)? (see instructions; mark an X in the appropriate box) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
C. Total number of corporations in the combined group (taxable members, nontaxable members, and the designated agent)		<input type="text" value="3"/>	
D. Total number of nontaxable members in the combined group <input type="text"/>			
E. Does the designated agent 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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

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		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="04-15-2021"/>	
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="987654123"/>	
	Signature of individual preparing this return		Address <input type="text" value="315 Return Parkway"/>		City State ZIP code <input type="text" value="Albany NY 12227"/>	
	Email address of individual preparing this return <input type="text" value="billsmith@taxesdoneright.com"/>		Preparer's NYTPRIN or <input type="text" value="45678912"/>		Excl. code Date <input type="text" value="04-10-2021"/>	

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	980,376,404	00
G. Value of your assets (see instr.)	G1	1,788,601,334	00	G2	3,620,670,856	00	G3	
H. Value of your liabilities (see instr.)	H1	597,511,903	00	H2	1,207,357,027	00	H3	
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 checked="" 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).

- A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts **1**
- A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts **2**
- A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap **3**
- A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts **4**
- A small business eligible for the capital base tax exception or for the lower capital base tax rate **5**
If you marked this box, complete line 5a; also mark the box at line 5b or 5c, as applicable.
- 5a** Total capital contributions **5a**
- 5b Small business taxpayer only:** You are also a QETC **5b**
- 5c Small business taxpayer only:** You are also a qualified New York manufacturer **5c**

Section B – New York State information (see instructions)

- Total number of New York State employees for all group members **1** 177
- Total wages paid to New York State employees for all group members **2** 64,831,995 00
- Total number of business establishments in New York State for all group members **3** 5
- 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

- 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): _____ •
- 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**
- 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): _____ •
- 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
- 6** Were you required to report any nonqualified deferred compensation, as required by Internal Revenue Code (IRC) §457A, on your 2021 federal return? Yes No

Part 2 – Computation of balance due or overpayment

Largest of three tax bases, minus credits

1a Business income base tax (from Part 3, line 20)	1a			
1b Capital base tax (from Part 4, line 15)	1b			
1c Fixed dollar minimum tax for designated agent only (see instr) • <input type="text"/> 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			
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)	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		865,000.00	
12 Second installment (from Form CT-400)	12		865,000.00	
13 Third installment (from Form CT-400)	13		865,000.00	
14 Fourth installment (from Form CT-400)	14		865,000.00	
15 Payment with extension request (from Form CT-5.3, line 8)	15			
16 Overpayment credited from prior years (see instructions) <input type="text"/> Period	16			
17 Overpayment credited from CT-3-M <input type="text"/> Period	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 2022 MFI	●	20b
20c	Balance due	■	20c
21a	Excess prepayments	●	21a
21b	Amount previously credited to 2022 MFI	●	21b
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
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

1a	Federal consolidated taxable income (CTI) of New York combined group (see instructions)	●	1a	1,050,905,386	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)

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"/>	60
B	CTEF3ABC1	002190350	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	20
C	CTEF3ABC2	002190351	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	20
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	980,376,404.00
B	<input checked="" type="checkbox"/>	1120	002190349	71,036,621.00
C	<input checked="" type="checkbox"/>	1120	002190349	-507,639.00
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	6,131,771.00
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	-9,473,035.00
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	6,131,771.00
9	Consolidated charitable contributions deduction	•	9	
10	Consolidated IRC section 1231 net loss	•	10	-9,473,035.00

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	2,704,636,095 00	2,810,600,731 00		
2 Real property and marketable securities included on line 1 • 2				167,029,795 00
3 Subtract line 2 from line 1, column D • 3				
4 Real property and marketable securities at fair market value • 4				167,029,795 00
5 Adjusted total assets (add lines 3 and 4) • 5				
6 Total liabilities • 6	902,434,465 00	973,704,884 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	31,445,695	00		
1b	EW	299,160,610	00	401,432,768	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	755,534	00		
4b	EW	67,184,139	00	44,204,987	00
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
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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		13,108,901.00		
			74,012,887.00		
37 Interest from an affiliated corporation					
37a	NYS				
37b	EW				

Section 210-A.5(c)

38 Interest, fees, and penalties from credit cards					
38a	NYS				
38b	EW				
39 Service charges and fees from credit cards					
39a	NYS				
39b	EW				
40 Receipts from merchant discounts					
40a	NYS				
40b	EW				
41 Receipts from credit card authorizations and settlement processing					
41a	NYS				
41b	EW				
42 Other credit card processing receipts					
42a	NYS				
42b	EW				

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

	A Designated agent	B Total of all combined members	C Intercorporate eliminations	D Combined group New York State total	E Combined group everywhere total
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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	10,170,248.00	4,837,422.00		
53b	EW	149,501,515.00	229,564,110.00		

Section 210-A.11

54 Discretionary adjustments					
54a	NYS				
54b	EW				

Total receipts

55 Add lines 1 through 54 in columns D and E.....					
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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)..... • **56**

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

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"/>	DTF-621	<input type="text"/>
CT-43	<input type="text"/>	CT-611.2	<input type="text"/>	DTF-622	<input type="text"/>
CT-44	<input type="text"/>	CT-612	<input type="text"/>	DTF-624	<input type="text"/>
CT-46	<input type="text"/>	CT-613	<input type="text"/>	DTF-630	<input type="text"/>
CT-47	<input type="text"/>	CT-631	<input type="text"/>	Other credits	<input type="text"/>
CT-236	<input type="text"/>	CT-633	<input type="text"/>		
CT-238	<input type="text"/>	CT-634	<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**



Investment and Other Exempt Income And Investment Capital

Legal name of corporation CTEF3A	Employer identification number (EIN) 002190349
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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						
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						
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	Stocks 008000 AA7			250	01-01-2019
B	Stocks 009000 AB8			250	06-15-2020
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	250	05-30-2021	690,505.00	150,775.00	
B	50	11-30-2021	404,305.00	94,005.00	
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	



Prior Net Operating Loss Conversion (PNOLC) Subtraction

CT-3.3

Legal name of corporation CTEF3A	Employer identification number (EIN) 002190349
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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	CTEF3A	002190349	<input type="checkbox"/>	12-31-2014
B	CTEF3ABC1	002190350	<input type="checkbox"/>	12-31-2014
C	CTEF3ABC2	002190351	<input type="checkbox"/>	12-31-2014
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	7	169,890,122.00	13,401,637.00	10		
B	7	57,611,701.00	3,200,108.00	10		
C	7	0.00	0.00	10	0.00	0.00
D						
E						
F						
G						
H						
I						
J						
Totals from attached sheet(s)						
1 Totals	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		
7	Unexhausted PNOLC subtraction <i>(add lines 5 and 6)</i>	•	7		

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 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.

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			
5c NOL carryback	•	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).*

If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box

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	50,885,274.00	
01-01-2020 12-31-2020	62,301,413.00	
01-01-2019 12-31-2019	30,099,421.00	
01-01-2018 12-31-2018	36,401,641.00	
01-01-2017 12-31-2017	24,931,606.00	
01-01-2016 12-31-2016	21,007,637.00	12-31-2015
01-01-2015 12-31-2015	-8,119,073.00	

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

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

A Name	B EIN	C NOL available at the beginning of this tax period		D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)	F Subject to IRC §§ 381-384 or SRLY
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
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						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>

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

A Name	B EIN	C NOL available upon leaving the combined group		Former member's tax period in combined group	
				D Beginning date (mm-dd-yy)	E Ending date (mm-dd-yy)



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 Intercompany eliminations	E Combined total (column C - column D)
1a	A - 212	00	47,801,125 00	00	00	00
1b	A - 504	367,604 00	00	00	00	00
1c	A - 505	13,800,311 00	00	00	00	00
1d	A - 507	31,080,115 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
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2 Total (add columns A through E)

00	00	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 (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
6a	S - 205	34,711,636 00	7,199,085 00			
6b	S -					
6c	S -					
6d	S -					
6e	S -					
6f	S -					
6g	S -					
6h	S -					
6i	S -					
6j	S -					
6k	S -					
6l	S -					
6m	S -					
6n	S -					
6o	S -					
6p	S -					

Total from additional Form(s) CT-225-A, if any

	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)

	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) 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 CTEF3ABC1	EIN of group member 002190350
---	----------------------------------

1 New York State additions – Amounts of additions that originate with a group member are reported in Part 1, separate from addition amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

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

	Modification number	Amount	
1a	A - 212	29,115,909	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 CTEF3ABC1	EIN of group member 002190350
---	----------------------------------

3 New York State subtractions – Amounts of subtractions that originate with a group member are reported in Part 1, separate from subtraction amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

Part 1 – For certain subtractions from FTI that did not flow through from a partnership, estate, or trust (see instructions)

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 -		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



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 CTEF3ABC2	EIN of group member 002190351
---	----------------------------------

1 New York State additions – Amounts of additions that originate with a group member are reported in Part 1, separate from addition amounts that flow through to a member from a partnership, estate, or trust, which are reported in Part 2. See the instructions for the modification numbers.

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

	Modification number	Amount	
1a	A - 212	18,685,216	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 - 205	7,199,085	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.....		7,199,085	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** 7,199,085 00



New York State Voluntary Contributions

CT-227

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	500
2	Breast Cancer Research	• 2	
3	Prostate Cancer	• 3	
4	9/11 Memorial	• 4	2,500
5	Volunteer Firefighting	• 5	
6	Veterans Remembrance	• 6	2,500
7	Women's Cancers Fund	• 7	
8	Veterans' Homes	• 8	2,500
9	Love Your Library Fund	• 9	500
10	Lupus Fund	• 10	
11	Military Family Fund	• 11	2,500
12	ALS Research and Education	• 12	
13	Home Delivered Meals for Seniors	• 13	
14	Leukemia, Lymphoma, and Myeloma Fund	• 14	

Part 2 – Total

1 Total (add Part 1, lines 1 through 14; see instructions)	1	
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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 CTEF3A	Employer identification number (EIN) 002190349
-------------------------------------	---

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
CTEF Daycare, 123 Main St, Albany NY 12227	457,450 00
CTEF Preschool, 321 Elm Pkwy, Latham NY 14047	239,703 00
Total from additional sheets, if any	•
1 Total (add column B amounts)	1
2 Credit rate	2 .25
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
Homer	Simpson	12144	777-44-4111	11,924 00
Marge	Simpson	12226	888-55-5222	9,309 00
Lisa	Simpson	14047	444-55-5666	15,063 00
Total from additional sheets, if any				•
4 Total (add column E amounts)				4
5 Credit rate				5 .10
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	150,000	
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 sheets, 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	



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 CTEF3ABC1	Employer identification number (EIN) 002190350
--	---

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	B
Qualified childcare facility's physical address	Qualified childcare facility expenditures paid or incurred
CTEF3ABC1 , 10 Utica Ave, Latham, NY 12110	403,690.00
Total from additional sheets, if any	•
1 Total (add column B amounts)	1
2 Credit rate	2 .25
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	B	C	D	E
Employee's first name	Employee's last name	Employee's work location Zip code (first 5 digits only)	Employee's Social Security number	Qualified childcare resource and referral expenditures paid or incurred
Karen	Summers	12226	245-84-5754	9,156.00
Deanna	Smith	12110	591-12-2134	10,707.00
Total from additional sheets, if any				•
4 Total (add column E amounts)				4
5 Credit rate				5 .10
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	150,000	
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 sheets, 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	

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, 2021. 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 CTEF3ABC1		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 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 12227	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 (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 <input type="text" value="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 john DOE@taxesdoneright.com	Telephone number (518) 555-2727	Date 04-15-2021
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this report	Address 315 Return Parkway	City Albany
	Email address of individual preparing this report billsmith@taxesdoneright.com	State NY	ZIP code 12227
		Preparer's NYTPRIN or Excl. code 45678123	Date 04-10-2021

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** 71,036,621.00
- 10 Enter your prior net operating loss conversion (PNOLC) subtraction pool (from Form CT-3.3) **10** 960,031.00
- 11 Enter your unabsorbed net operating loss at the end of the base year (from Form CT-3.3) **11** 57,611,701.00
- 12 Enter your PNOLC subtraction annual allotment (from Form CT-3.3) **12** 320,011.00
- 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** 00
- 2 Fixed dollar minimum tax (only for the corporation filing this form; see instructions) **2** 00

Section 2 – Prepayments

	Franchise tax			MTA surcharge		
		Date paid	Amount		Date paid	Amount
3 Mandatory first installment from Form CT-300 (see instructions) ..	3	03-15-2021	1,000.00	3		
4 Second installment from Form CT-400	4	06-15-2021	750.00	4		
5 Third installment from Form CT-400	5	09-15-2021	750.00	5		
6 Fourth installment from Form CT-400	6	12-15-2021	750.00	6		
7 Payment with extension request	7			7		
8 Credit from prior years (see instructions)	8			8		
9 Add amount columns (enter here and include on Form CT-3-A, Part 2, line 18)	9		00	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	789,097,634.00	801,066,307.00	00
2 Real property and marketable securities included on line 1	2	49,684,305.00	53,974,441.00	00
3 Subtract line 2 from line 1	3	00	00	00
4 Real property and marketable securities at fair market value	4	49,684,305.00	53,974,441.00	51,829,373.00
5 Adjusted total assets (add lines 3 and 4)	5	00	00	00
6 Total liabilities	6	203,118,937.00	206,447,826.00	204,783,382.00

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	• 1	209,447,734.00	00
2	Sales of electricity	• 2		
3	Net gains from sales of real property	• 3		
Section 210-A.3				
4	Rentals of real and tangible personal property	• 4	19,246,442.00	00
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property	• 5		
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event	• 6		
Section 210-A.4				
7	Sale, licensing, or granting access to digital products	• 7		
Section 210-A.5(a)(1)				
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	• 9		
10	Net gains from sales of loans secured by real property	• 10		
11	Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	• 11		
12	Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	• 12		
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)				
13	Interest from federal debt	• 13		
14				
15	Interest from NYS and its political subdivisions debt	• 15		
16	Net gains from federal, NYS, and NYS political subdivisions debt	• 16		
17	Interest from other states and their political subdivisions debt	• 17		
18	Net gains from other states and their political subdivisions debt	• 18		
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)				
19	Interest from asset-backed securities and other government agency debt.....	• 19		
20	Net gains from government agency debt or asset-backed securities sold through an exchange	• 20		
21	Net gains from all other asset-backed securities ...	• 21		
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)				
22	Interest from corporate bonds	• 22		
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange	• 23		
24	Net gains from other corporate bonds	• 24		
Section 210-A.5(a)(2)(E)				
25	Net interest from reverse repurchase and securities borrowing agreements	• 25		
Section 210-A.5(a)(2)(F)				
26	Net interest from federal funds	• 26		
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)				
27	Net income from sales of physical commodities	• 27		
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)				
28	Marked to market net gains	• 28		

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

	A – Everywhere	B – NYS	C – NYS fixed dollar minimum
Section 210-A.5(a)(2)(H) (QFI • <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	33,265,985 00	6,449,047 00	6,449,047 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	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	119,755,649 00	4,837,422 00	4,837,422 00
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 28c

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, 2021. 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 CTEF3ABC2		Trade name/DBA	
Mailing address Care of (c/o) 3ABC2 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 04-15-2021
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) Taxes Done Right	Firm's EIN 123456987	Preparer's PTIN or SSN 987654123
	Signature of individual preparing this report	Address 315 Return Parkway Albany NY 12227	State NY
	Email address of individual preparing this report billsmith@taxesdoneright.com	Preparer's NYTPRIN or Excl. code 45678912	Date 04-10-2021

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** -507,639.00
- 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** 00
- 2 Fixed dollar minimum tax (only for the corporation filing this form; see instructions) **2** 00

Section 2 – Prepayments

	Franchise tax		MTA surcharge	
	Date paid	Amount	Date paid	Amount
3 Mandatory first installment from Form CT-300 (see instructions) ..	3 03-15-2021	800.00	3	
4 Second installment from Form CT-400	4 06-15-2021	800.00	4	
5 Third installment from Form CT-400	5 09-15-2021	800.00	5	
6 Fourth installment from Form CT-400	6 12-15-2021	800.00	6	
7 Payment with extension request	7		7	
8 Credit from prior years (see instructions)	8		8	
9 Add amount columns (enter here and include on Form CT-3-A, Part 2, line 18)	9	00	9	

(enter here and include on Form CT-3-M, line 91)

(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	201,191,462.00	190,122,840.00	00
2 Real property and marketable securities included on line 1	2	21,047,113.00	19,188,807.00	00
3 Subtract line 2 from line 1	3	00	00	00
4 Real property and marketable securities at fair market value	4	21,047,113.00	19,188,807.00	00
5 Adjusted total assets (add lines 3 and 4)	5	00	00	00
6 Total liabilities	6	174,606,172.00	179,600,034.00	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	1	191,985,034.00	
2	Sales of electricity	2		
3	Net gains from sales of real property	3		
Section 210-A.3				
4	Rentals of real and tangible personal property	4	24,958,545.00	
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event	6		
Section 210-A.4				
7	Sale, licensing, or granting access to digital products	7		
Section 210-A.5(a)(1)				
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	9		
10	Net gains from sales of loans secured by real property	10		
11	Interest from loans not secured by real property (QFI • <input type="checkbox"/>)	11		
12	Net gains from sales of loans not secured by real property (QFI • <input type="checkbox"/>)	12		
Section 210-A.5(a)(2)(B) (QFI • <input type="checkbox"/>)				
13	Interest from federal debt	13		
14				
15	Interest from NYS and its political subdivisions debt	15		
16	Net gains from federal, NYS, and NYS political subdivisions debt	16		
17	Interest from other states and their political subdivisions debt	17		
18	Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) (QFI • <input type="checkbox"/>)				
19	Interest from asset-backed securities and other government agency debt.....	19		
20	Net gains from government agency debt or asset-backed securities sold through an exchange	20		
21	Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) (QFI • <input type="checkbox"/>)				
22	Interest from corporate bonds	22		
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24	Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)				
25	Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)				
26	Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) (QFI • <input type="checkbox"/>)				
27	Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) (QFI • <input type="checkbox"/>)				
28	Marked to market net gains	28		

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

	A – Everywhere	B – NYS	C – NYS fixed dollar minimum
Section 210-A.5(a)(2)(H) (QFI • <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	40,746,902.00	6,659,854.00	6,659,854.00
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	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	109,808,461.00		
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 33A WA Harriman Campus			
Mailing address 33A WA Harriman Campus		State or country of incorporation New York		Date of incorporation 01-15-2016	
Care of (c/o)		Foreign corporations: date began business in NYS		For office use only	
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 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 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	•	
Federal NOL carryover total available for use this tax year from all prior tax years	•	
New York State NOL carryforward total for future tax years	•	
Federal NOL carryforward total for future tax years	•	

Computation of tax

1	Combined allocated entire net income (ENI) from line 86	•		00	×	0.071	•	1			00
2	Combined allocated business and investment capital from line 63	•		00	×	0.0016	•	2			00
3	Combined allocated alternative base from line 92	•		00	×	0.09	•	3			00
4	Minimum tax for parent corporation only							4			250 00
5	Combined allocated subsidiary capital from line 52	•		00	×	0.0008	•	5			00
6	Combined franchise tax (largest of line 1, 2, 3, or 4, plus line 5)							6			00
7	Combined life insurance company premiums from line 96 (see instr.)	•		00	×	0.007	•	7			00
8	Total combined tax before limitations on tax (add lines 6 and 7)							8			00
9	Combined life insurance company premiums from line 100 (see instr.)	•		00	×	0.015	•	9			00
10	Combined tax before EZ and ZEA tax credits (see instructions)							10			00
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			00
12	Combined minimum tax for subsidiaries – number of subsidiaries (see instructions)	•		2	×	\$250 =	•	12			00
13	Total combined tax after EZ and ZEA tax credits (add lines 11b and 12)							13			00
14	Combined life insurance company premiums from line 102 (see instr.)	•		00	×	0.02	•	14			00
15	Combined tax (see instructions)							15			00
16	Tax credits (enter amount from line 116; see instructions)							16			00
17	Combined tax due (subtract line 16 from line 15; if less than zero, enter 0)							17			00
18											
19											
20											
21	Total prepayments from line 114	•						21			00
22a	Balance (see instructions)							22a			
22b	Additional amount (see instructions)							22b			
22c	Total before penalties and interest (see instructions)							22c			
23	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	•						23			
24	Interest on late payment (see instructions)							24			
25	Late filing and late payment penalties (see instructions)							25			
26	Balance due (add lines 22c through 25 and enter here; enter the payment amount on line A above)							26			
27a	Overpayment (if line 17 is less than line 21, subtract line 17 from line 21)							27a			
27b	Amount of overpayment previously credited to 2022 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	224,534,617	00	70,411,215	00				34	
35								35	
36								36	
37	12,054,123	00	3,962,691	00				37	
38		00		00				38	
39	15,378,268	00	4,834,304	00				39	
40		00		00				40	
41	902,637,406	00	712,587,743	00				41	
42								42	
43								43	
44	50,878,409	00	15,994,108	00				44	
45	207,606,603	00	163,845,181	00				45	
46								46	
47								47	
48								48	
Schedule B – Computation and allocation of combined subsidiary capital (see instructions)									
49	610,814,983	00	238,694,175	00				49	
50	8,563,695	00	4,544,787	00				50	
51	602,251,288	00	235,149,388	00				51	
52	132,758,179	00	59,137,799	00				52	
Schedule C – Computation and allocation of combined business and investment capital (see instructions)									
53	1,437,179,146	00	298,494,077	00				53	
54	-36,134,172	00		00				54	
55	47,656,200	00	34,315,012	00				55	
56								56	
57	336,477,185	00	68,169,650	00				57	
58								58	
59								59	
60								60	
61								61	
62								62	
63								63	
Schedule D – Computation and allocation of combined ENI (see instructions)									
64	131,318,942	00	47,400,207	00				64	
Additions									
65								65	
66	6,473,035	00	961,409	00				66	
67								67	
68								68	
69								69	
70								70	
71								71	
72								72	
73								73	
74	16,090,768	00	1,460,168	00				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>
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Schedule D – Computation and allocation of combined ENI *(continued; see instructions)*

Subtractions

76	87,407,255	00	17,934,001	00		76		00
77	9,515,623	00				77		00
78						78		
79						79		
80						80		
81						81		
82						82		
83		00		00		83		00
84						84		00
85						85		00
86						86		00

Schedule E – Computation and allocation of combined alternative base

87	3,456,789	00				87		00
88						88		00
89						89	15,000	00
90						90		00
91						91		00
92						92		00

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

Combined life insurance company premiums taxable under Article 33 section 1510

93	73,413,908	00	21,099,515	00		93		00
94	151,120,709	00	49,311,700	00		94		00
95						95		
96						96		00

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

97	73,413,908	00	21,099,515	00		97		00
98	151,120,709	00	49,311,700	00		98		00
99						99		
100						100		00

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

101						101		
102						102		00
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>	106 03-15-2021	1,210,224 00
107	Second combined group installment from Form CT-400.....	107 06-15-2021	605,250 00
108	Third combined group installment from Form CT-400.....	108 09-15-2021	605,250 00
109	Fourth combined group installment from Form CT-400.....	109 12-15-2021	605,250 00
110	Payment with extension request from Form CT-5.3, line 8	110 04-15-2022	1,243,068 00
111	Overpayment credited from prior year's combined return <i>(see instructions)</i>	111	
112	Overpayment credited from Form CT-33-M <input type="text" value="Period"/>	112	
113	Total prepayments from subsidiaries not previously included in combined return	113	
114	Total prepayments <i>(add lines 106 through 113; enter here and on line 21)</i>	114	

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" value="00"/>	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 10-15-2022
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 State ZIP code Albany NY 12227
	Email address of individual preparing this return billsmith@taxesdoneright.com	Preparer's NYTPRIN or 45678912	Excl. code Date 10-10-2022

See instructions for where to file.



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		01-01-2021	ending	12-31-2021
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 12227	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 × column C)
Ceding Company 1	3,313,907.00	100	3,313,907.00
Totals from attached sheet.....			
1 Total (add column D amounts; enter here and include on line 37 of Form CT-33-A or Form CT-33-A/B) •			1 3,313,907.00

Legal name of corporation CTEF33A	EIN 002190211
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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	CTEF33A						002190211	
B	CTEF33AB Sub 1						123451111	
C	CTEF33AB Sub 2						112223331	
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	372,120,808	00	4,018,908	00		20	
B	100	74,693,341	00	1,647,307	00		17	
C	100	164,000,834	00	2,897,480	00		27	
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)	1,411,350,875	1,463,007,417	
5 Fair market value adjustment (attach computation; show any negative amounts with a minus (-) sign)	-38,189,433	-34,078,910	
6 Nonadmitted assets from annual statement	43,430,995	51,881,404	
7 Current liabilities (see instructions)	272,084,463	400,869,907	
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)			

Legal name of corporation CTEF33AB Sub 1	EIN 123451111
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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	CTEF33 AB Sub 1					123451111
B						
C						
D						
E						
A Item	B % of voting stock owned	C Average fair market value (see instructions)	D Current liabilities attributable to subsidiary capital (see instructions)	E Net average fair market value (column C – column D)	F Allocation % (see instr.)	G Value allocated to New York State (column E × column F)
A	100	74,693,341.00	1,647,307.00		17	
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)	99,417,808.00	94,137,085.00	
5 Fair market value adjustment (attach computation; show any negative amounts with a minus (-) sign)			
6 Nonadmitted assets from annual statement	9,021,446.00	10,014,788.00	
7 Current liabilities (see instructions)	17,433,011.00	17,682,077.00	
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)			

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	CTEF33AB Sub 2					111222333
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	164,000,834.00	2,897,480.00		29	
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	199,133,041.00	204,300,219.00	
5 Fair market value adjustment (attach computation; show any negative amounts with a minus (-) sign)	5			
6 Nonadmitted assets from annual statement	6	21,244,717.00	28,349,082.00	
7 Current liabilities (see instructions)	7	47,404,309.00	53,819,902.00	
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			

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 <i>(attach separate sheet if necessary)</i>	B Cost <i>(see instructions)</i>	C – Fair market price or value on Jan. 1, 1974 <i>(see instructions)</i>	D Value realized on disposition <i>(see instructions)</i>	E New York gain or loss <i>(see instructions)</i>	F Federal gain or loss <i>(see instructions)</i>
Totals from attached sheet ..					
9 Totals <i>(add amounts in columns E and F)</i>				9	
10 New York adjustment <i>(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)</i>					10

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

A Name and address <i>(give actual residence; attach separate sheet if necessary)</i>	B Social Security number	C Official title	D Salary and all other compensation received from corporation
Totals from attached sheet			
11 Totals <i>(add column D amounts; enter here and on line 87 of Form CT-33-A or Form CT-33-A/B)</i>			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) 555-2729		Date 04-15-2022
Paid preparer use only <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i> Taxes Done Right			Firm's EIN 123456987		Preparer's PTIN or SSN 987654123
	Signature of individual preparing this return		Address 315 Return Parkway Albany		City State ZIP code NY 12227	
	Email address of individual preparing this return billsmith@taxesdoneright.com			Preparer's NYTPRIN or 45678912		Excl. code Date 04-10-2022



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 ÔVÒZ-HCÁ	Parent employer identification number (EIN) FHHÍ FFFF
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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 FHHÍ FFFF	EIN FFFGGHH
	Legal name of corporation ÔVÒZ-HCÁ	Legal name of corporation ÔVÒZ-HCÁ

Schedule A – Computation of allocation percentage (see instructions)

34 New York taxable premiums (see instructions)	FFHÍ FFFF	FFFGGHH
35 New York ocean marine premiums (see instructions)		
36 New York premiums for annuity contracts and for insurance for the elderly (see instr.)		
37 New York premiums on reinsurance assumed (see instructions)	GFÍ FHHÍ	FFFGGHH
38 Total New York gross premiums (add lines 34 through 37)	FFHÍ FFFF	FFFGGHH
39 New York premiums ceded that are included on line 38 (see instructions)	GFÍ FHHÍ	FFFGGHH
40 Total New York premiums (subtract line 39 from line 38)	FFHÍ FFFF	FFFGGHH
41 Total everywhere premiums (see instructions)	GFÍ FHHÍ	FFFGGHH
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)	7,183,598.00	8,810,510.00
45 Total everywhere wages, salaries, personal service compensation, and commissions (see instructions)	68,715,501.00	95,129,680.00
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	74,693,341.00	164,000,834.00
50 Average value of current liabilities attributable to subsidiary capital	1,647,307.00	2,897,480.00
51 Net average fair market value of subsidiary capital	73,046,034.00	162,103,354.00
52 Net average value of subsidiary capital allocated to New York State	12,417,826.00	46,719,973.00

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

53 Average value of total assets (see instructions)	96,777,447.00	201,716,630.00
54 Average fair market value adjustment		
55 Average value of nonadmitted assets from annual statement (see instr.)	9,518,117.00	24,796,895.00
56 Total assets (add lines 53, 54, and 55 in Total column)		
57 Average value of current liabilities (see instructions)	17,557,544.00	50,612,106.00
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)		
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		00
35					35		
36					36		
37					37		00
38					38		00
39					39		00
40					40		00
41					41		00
42		%	%	%	%	42	
43		%	%	%	%	43	
44						44	
45						45	
46		%	%	%	%	46	
47		%	%	%	%	47	
48		%	%	%	%	48	

Schedule B – Computation of subsidiary capital (see instructions)

49					49		00
50					50		00
51					51		00
52					52		00

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

53					53		00
54					54		
55					55		00
56					56		00
57					57		00
58					58		00
59					59		00
60					60		00
61					61		
62					62		00

Legal name of corporation CTEF33A	EIN 002190211
	Subsidiary
EIN 123451111	EIN 111222333
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)	28,459,863	00	18,940,344	00
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) ..	506,895	00	454,514	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.) ..				
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)	643,860	00	816,308	00
75 Total (add lines 64 through 74 in Total column)				
Subtractions				
76 Income from subsidiary capital (attach list; see instructions)	6,985,985	00	10,948,016	00
77 Fifty percent of dividends from nonsubsidiary corporations (attach list; see instructions) ..				
78 Gain on installment sales made before January 1, 1974 (attach list; see instr.) ..				
80 Amount included on your federal return as a result of a safe harbor lease (see instr.) ..				
81 Amount that could have been deducted on your federal return except for a safe harbor lease (see instructions)				
82 Total amount of allowable New York depreciation under Article 33, section 1503(b), from Form CT-399 (see instructions)				
83 Other subtractions (from Form CT-225-A; see instructions)	3,011,907	00	847,112	00

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)				
--	--	--	--	--

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
EIN 123451111	EIN 111222333
Legal name of corporation CTEF33AB Sub 1	Legal name of corporation CTEF33AB Sub 2

Schedule F – Computation of premiums (see instructions)

Life insurance company premiums taxable under Article 33 section 1510

93 Life insurance premiums.....	8,975,659	00	12,123,856	00
94 Accident and health insurance premiums.....	22,096,535	00	27,215,165	00
95 Other insurance premiums (attach list)				
96 Total life insurance company premiums (add lines 93, 94, and 95)		00		00

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

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

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

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

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

Schedule F – Computation of premiums (see instructions)

Life insurance company premiums taxable under Article 33 section 1510

93					93		00
94					94		00
95					95		
96					96		00

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		



New York State Modifications

(for filers of combined franchise tax returns)

CT-225-A

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 (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
1a	A - 603	14,145,071 00	643,860 00			
1b	A - 211		816,308 00			
1c	A -					
1d	A -					
1e	A -					
1f	A -					
1g	A -					
1h	A -					
1i	A -					
1j	A -					
1k	A -					
1l	A -					
1m	A -					
1n	A -					
1o	A -					
1p	A -					

Total from additional Form(s) CT-225-A, if any

	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 - 211	1,857,143 00	00	00	00	00
3b	EA - 214	88,554 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
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4 Total (add columns A through E)

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
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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 (column A + column B)	D Intercorporate eliminations	E Combined total (column C - column D)
6a	S - 513	10,091,427 00	3,011,907 00			
6b	S - 606	4,904,331 00	847,112 00			
6c	S -					
6d	S -					
6e	S -					
6f	S -					
6g	S -					
6h	S -					
6i	S -					
6j	S -					
6k	S -					
6l	S -					
6m	S -					
6n	S -					
6o	S -					
6p	S -					

Total from additional Form(s) CT-225-A, if any

	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 - 606	1,187,022 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
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9 Total (add columns A through E)

00	00	00	00	00
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10 Total subtractions (add lines 7 and 9, columns A through E; see instructions)

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 - 603	643,860	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 CTEF33A Sub 1	EIN of group member 123451111
---	----------------------------------

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 - 513	3,011,907	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



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 2	EIN of group member 111222333
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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 - 211	816,308	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 CTEF33A Sub 2	EIN of group member 111222333
---	----------------------------------

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 - 606	847,112 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



Life Insurance Company Guaranty Corporation Credit

Tax Law – Section 1511(f)

CT-33.2

All filers must enter tax period:

beginning	01-01-2021	ending	12-31-2021
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Legal name of corporation CTEF33A	Employer identification number (EIN) 002190211
--------------------------------------	---

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 2019 (2005-2019)		559,528,918 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)		459,528,918 00
4	Net assessments paid pursuant to Insurance Law Articles 75 and 77 for calendar year 2019 (see instructions)	157,051 00	190,400 00
5	Tentative subsequent year credit authorized for calendar year 2019 (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 2019 (see instructions)		2,109,877 00
7	Multiply line 6 by 40% (.40)		
8	Enter the greater of line 7 or \$40,000,000		
9	2019 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)	113,761 00	
13	Enter one third (1/3) of credit authorized for calendar year 2018 (see instructions)		
14	Enter one third (1/3) of credit authorized for calendar year 2017 (see instructions)		
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)		
18	Tax credits claimed before this credit (see instructions)		
19	Tax after application of all other credits (subtract line 18 from line 17)		
20	Minimum tax (see instructions)		750 00
21	Credit utilization limit (subtract line 20 from line 19; if zero or less enter 0)		
22	LICGC credit to be used in the current tax year (enter the lesser of line 16 or line 21)		
23	Unused credit to be carried forward due to utilization limitation (subtract line 22 from line 16)		
24	Unused credit to be carried forward due to Tax Law section 1511(f)(3)(B) credit limitation (subtract line 16 from line 15)		
25	Unused credit to be carried forward to the next year (add lines 23 and 24)		